

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

**AUDITED FINANCIAL STATEMENTS
for the year ended 31 December 1982
and
REPORT OF THE BOARD OF AUDITORS**

GENERAL ASSEMBLY

OFFICIAL RECORDS: THIRTY-EIGHTH SESSION

SUPPLEMENT No. 5C (A/38/5/Add.3)



UNITED NATIONS

New York, 1983

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

24 June 1983

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 1982. 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 1982.

Accept, Sir, the assurances of my highest consideration.

(Signed) H. VREBOS
Senior President of the Court of
Accounts of Belgium 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

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 1982.
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 UNRWA headquarters in Vienna and at the Agency's field offices in Jordan and the West Bank.
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. This practice has helped the Board to maintain a continuous dialogue with the Administration.

Summary of findings

4. Our audit revealed that the provisions of UNRWA financial regulation 9.8 and of its Budget Technical Instruction No. 4 on the carry forward of funds from one year to another had not been properly complied with and that field offices, prior to their request for headquarters' approval to carry forward funds, failed to review carefully the need for said action.
5. We further noted that the new system of remuneration for locally recruited staff, based on comprehensive local surveys of the conditions of service of comparable employees in the public and private sectors, had not yet been implemented in the field office in Jordan. We, moreover, found that the budget provisions for salary increases on behalf of that field office's staff had not been properly calculated.
6. We also find it useful to clarify some of the amounts recorded in the Agency's year-end accounts.
7. As regards procurement, we are of the opinion that the registers of approved and potential suppliers should be based on vendor evaluation cards, which should record appraisals of suppliers' performance and that the number of potential bidders should be increased.
8. Our audit of some contracts disclosed that in two cases obligations had been incurred without legal liability on the Agency and we recommended that in such cases, which we, contrary to the Administration, consider ex gratia payments, the opinion of the Legal Adviser should be obtained prior to signing contracts.
9. We furthermore noted that a list was not established of slow moving stocks which would have enabled the Supply Division of UNRWA to check whether some indents from a field office could not be provided by other field offices.

10. With regard to loss of property where the responsibility of a staff member is established, we expressed the opinion that the final decision to recover or not from the staff member the amount of the loss should be taken by UNRWA headquarters and that only the Commissioner-General should be authorized to overrule the decisions of the Property Survey Board.

11. We also recommended that, as concerns vehicle accidents, headquarters' Property Survey Board should make its own appraisal of the circumstances of an accident and determine the responsibility for the damage, without waiting for the outcome of court proceedings. In this connection, we drew the attention of UNRWA to United Nations practices under which drivers are only assessed when "gross negligence" on their part has been found.

12. We found that in many cases, the purpose of travel was not clearly mentioned on the travel authorization form and recommended that corrective steps be taken in this matter.

13. Finally, we recommended that the Directives and Instructions of UNRWA should be amended in order to define clearly the purposes of temporary assistance and that the request form should be revised with a view to recording the information necessary to evaluate the need for such assistance.

Budgetary control

14. According to the provisions of UNRWA financial regulation 9.8 and its Budget Technical Instruction No. 4, funds can, at fiscal year-end, be carried forward to a new fiscal year in so far as such carry forward is limited to non-recurrent cost codes items which are actually in the process of implementation or, if not, are still justified for implementation and could reasonably not be funded with the amounts budgeted for the new fiscal year.

15. Our audit revealed that contrary to existing provisions, some recurrent cost codes items had been carried forward from 1981 to 1982 and that other amounts carried forward could hardly be considered to relate to items in the process of implementation or clearly justified for implementation.

16. We furthermore found that some funds carried forward from 1982 to 1983 related to direct charge purchases which were already paid in 1982 and charged against goods-in-transit accounts which, however, had not been cleared as at year-end.

17. Finally, we noted that field offices, prior to their request for headquarters' approval to carry forward funds, failed to review carefully the justification for the need for such action.

18. We recommended that the provisions of financial regulation 9.8 and of Budget Technical Instruction No. 4 should be strictly adhered to. In this connection, although it has been stated that headquarters corrected the request from field offices, they should be instructed to review carefully, prior to headquarters' approval, the need to carry forward funds from one year to another.

19. The Administration accepted our observations and recommendations and promised to take action to correct the situation in the future.

Salary increases

20. According to the annual report of the Commissioner-General of UNRWA to the General Assembly on the work of UNRWA for the period 1 July 1980 to 30 June 1981, 1/ a new system of remuneration for locally recruited staff in each of the Agency's field offices is based on comprehensive local surveys of the total conditions of service of comparable employees in the public and private sectors.

21. We noted, however, that this comprehensive survey system has been implemented in all field offices except in Jordan, due to the fact that the staff members of that field office have not yet requested the new system. As a result, their salaries are still subject to adjustments based on the so-called COLA (cost-of-living adjustment) system established in annexes II and III of the Memorandum of Understanding dated 23 October 1979; 2/ COLA takes into account remuneration paid by comparable employers and availability of sufficient income.

22. We furthermore noted that, in the 1982 as well as in the 1983 budget, provisions for COLA increases had only been calculated on the basis of cost-of-living (COL) indices.

23. Consequently, we recommended that steps should be taken to implement as soon as possible the new system of remuneration in Jordan and that, pending this implementation, the budget provisions for salary increases on behalf of those staff members should be calculated in compliance with all of the conditions included in annexes II and III of the Memorandum of Understanding dated 23 October 1979.

24. The Administration has already taken steps to review the calculation of the reserves for salary increases and accordingly adjusted the 1983 budget figures.

Accounts

Contributions by Governments

(a) Contributions for 1982

25. The contributions for 1982 pledged by Governments amounted to about \$202.9 million, the Lebanon Emergency Fund included. As at 31 December 1982, \$58.9 million remained unpaid. In addition, the unpaid balance of prior years stood at \$6.5 million. We were, however, satisfied by the Agency's follow-up action in collecting the unpaid pledges.

(b) Schedule D

26. The 1982 contribution of \$49,665, from one donor country recorded as unpaid, had in fact been paid in August 1982 to the Office of the United Nations Development Programme (UNDP) in Rabat but had, for unknown reasons, not yet been transferred to UNRWA as at 31 December 1982. The Agency was only informed of this payment at the beginning of 1983 and was credited in March 1983.

(c) Schedule A - page 20

27. The expenditures noted for University scholarships in the West Bank and in Jordan are reversed. Figures presented for Jordan relate to the West Bank and vice versa.

Procurement

Register of approved suppliers

28. In addition to the "Register of Approved Suppliers", maintained in accordance with the provisions of paragraph 8 (a) of section 3, sub-section C of the Manual of Supply Procedures, the Agency also keeps a list of potential suppliers.

29. As we noted that none of these registers were based on vendor evaluation cards, which should record appraisals of suppliers' performances, and the number of potential suppliers was too limited, we recommended that vendor evaluation cards should be established and the number of approved or potential bidders should be increased.

30. The Administration replied that the establishment of vendor evaluation cards would be ideal but would also create an additional workload which it cannot handle for the time being.

31. In our view, however, that additional workload should not be overestimated and would, on the contrary, in the future, avoid inefficient and useless correspondence with suppliers who created problems in the past. We therefore emphasized the need for the establishment of vendor evaluation cards.

Ex gratia payments

32. Our audit revealed that in two cases, obligations had been incurred without legal liability on the Agency. In one case, an increase of the original bid of a supplier had been agreed upon based on the sole argument that the contractor had performed extremely well in the past. This increase had, moreover, not been submitted for the advice of the Contracts Committee. In the second case, the Contracts Committee had recommended the approval of a price adjustment based on the fact that the bidder stated that he made a mistake in his offer.

33. As, in both cases, the offers were firm and received on the basis of competitive bidding, the Agency could have accepted the original bids thus creating valid contracts. Therefore, we considered the adjustments as moral obligations admitted in the interest of the Agency and also as ex gratia payments which, in accordance with paragraph 4 of Organization Directive No. 19 have to be approved by the Commissioner-General or by the Comptroller depending on the circumstances.

34. The Administration agreed that, in the first case, the increase should have been submitted to the Contracts Committee for recommendation for approval but argued that it had decided to accept the revised rates as contract prices, which means that the Agency accepted the price revisions as a matter of legal obligation without the prior consultation of the Legal Adviser.

35. We do not agree with the Administration's view and, therefore, recommend that the Administration should obtain the opinion of the Legal Adviser, in cases where a legal liability on the Agency is not clearly established prior to the signing of a contract.

Expendable and non-expendable property

Reports on dormant and surplus stocks

36. We noted that, according to the Manual of Supply Procedures, monthly tabulations are issued, listing dormant and surplus stocks in the field offices but that no examination was made of slow moving stocks which, on the basis of the information presently available cannot be established.

37. We recommended that such slow moving stocks should also be listed, as such information would enable the Supply Division to check whether some indents from a field office could not be provided by other field offices.

38. The Administration agreed with our recommendation and promised to discuss the matter with the Electronic Data Processing Division.

Property Survey Board

39. According to paragraph 9 (A) (iii) of Organization Directive No. 12, the Property Survey Board has to decide if, in its opinion, any responsibility may be attributed in respect of any property loss and has to inform the Director of Administration at headquarters or the Director of a field office of such opinion for action as may be deemed necessary, in accordance with paragraph 6 (A) of the same Directive, which provides that the official responsible for the custody of property shall also be responsible for its safety and condition.

40. This provision leads to the fact that a field office director may decide to sustain or to waive a recommendation of the Property Survey Board. If he considers that no assessment is to be made against a staff member involved in the loss of property, the case would be closed.

41. We, however, are of the opinion that in all cases - where the responsibility of any staff member for the loss of property is established - UNRWA headquarters should take the final decision to recover or not from the staff member the amount of the loss and that only the Commissioner-General should be authorized to overrule the decisions of the Property Survey Board.

42. We furthermore noted that, as regards vehicle accidents, some cases not finalized since the survey reports, which had to ascertain possible responsibilities, had not yet been forwarded to the headquarters' Property Survey Board. The Administration explained that in these cases, it preferred to wait for the outcome of court proceedings.

43. We are, however, of the opinion that the Property Survey Board should make its own appraisal of the circumstances of an accident and independently determine the responsibility for the damage.

44. Furthermore, as no rules have been established to fix the degree of negligence sufficient to seek recovery from a staff member for the damage sustained by the Agency in a vehicle accident, we drew the attention of UNRWA to a United Nations procedure under which drivers are only assessed in accidents when "gross negligence" on their part has been established. We recommended that UNRWA, on the basis of this concept, could issue appropriate guidelines for cases where the responsibility of a staff member has to be established.

Travel

Travel authorizations

45. As our audit revealed that in many cases the purpose of travel was not clearly mentioned in the travel authorization form, we recommended that the purpose of travel should be briefly specified on the travel authorization or on attached documents in order to ensure an effective control on the need, duration and the itinerary of the travel. Such procedures would provide suitable means to keep travel within the limits of the Agency's operational requirements.

46. The Administration replied that the control of travel is the responsibility of the heads of the departments who approve the annual travel plans, but, nevertheless, agreed that the procedures may need to be tightened and reminded the department heads of their responsibilities in this matter.

47. We, however, recommended that staff members travelling at the Agency's expense should be required to justify their trips by producing in writing sufficiently detailed information on the purpose of their travel.

Temporary assistance

48. Our audit revealed that the Agency's Directives and Instructions relating to the use of temporary assistance do not properly comply with the principle that the work, to be carried out by temporary assistants who perform duties in vacant established posts, cannot be undertaken by other staff on hand. The Directives and Instructions only provide that the post must be vacant for certain reasons and under certain conditions, but do not prevent the sole absence of a staff member due to normal leave from being considered a sufficient justification to employ temporary assistants.

49. We, therefore, recommended that the Directives and Instructions be amended in order to clearly define the purposes of temporary assistance and to revise the request form presently used with a view to recording the information necessary to evaluate the need for appointing temporary assistance.

50. The Administration explained that every head of department, before requesting the filling of any post by hiring temporary assistance, is required to satisfy himself that such hiring cannot be avoided but, nevertheless, agreed that the proper use of temporary assistance can be more fully explained in the Directives and Instructions and would take action accordingly.

Comments on matters dealt with in the 1981 report

51. The Administration has either provided satisfactory explanations or taken appropriate action on matters raised in the 1981 report. 3/

Acknowledgement

52. 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) H. VREBOS
Senior President of the
Court of Accounts of Belgium

(Signed) A. K. Azizul HUQ
Comptroller and Auditor
General of Bangladesh

(Signed) R. T. NELSON
Auditor General of Ghana

II. AUDIT OPINION

We have examined the following appended financial statements, numbered I to V, properly identified, and relevant schedules of the United Nations Relief and Works Agency for Palestine Refugees in the Near East for the year ended 31 December 1982. 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 1982.

(Signed) H. VREBOS
Senior President of the
Court of Accounts of Belgium

(Signed) A. K. Azizul HUQ
Comptroller and Auditor
General of Bangladesh

(Signed) R. T. NELSON
Auditor General of Ghana

22 June 1983

**III. FINANCIAL STATEMENTS FOR THE GENERAL FUND
FOR THE YEAR ENDED 31 DECEMBER 1982**

GENERAL FUND

Budget and expenditure and commitments
for the year ended 31 December 1982

(United States dollars)

Activity	Recurrent costs		Non-recurrent costs		Total costs	
	Budget	Expenditure and commitments	Budget	Expenditure and commitments	Budget	Expenditure and commitments
Part I. Education services						
General education	85 588 000	83 959 564	4 055 000	3 621 678	89 643 000	87 581 242
Vocational and professional training ..	11 911 000	11 261 660	974 000	737 870	12 885 000	11 999 530
Share of common costs from part IV ...	11 100 000	10 419 536	610 000	473 319	11 710 000	10 892 855
Total, part I	108 599 000	105 640 760	5 639 000	4 832 867	114 238 000	110 473 627
Part II. Health services						
Medical services	14 030 000	13 324 613	676 000	575 115	14 706 000	13 899 728
Supplementary feeding	8 904 000	7 539 020	51 000	39 101	8 955 000	7 578 121
Environmental sanitation	6 057 000	5 784 473	582 000	424 769	6 639 000	6 209 242
Share of common costs from part IV ...	6 319 000	5 938 830	408 000	316 254	6 727 000	6 255 084
Total, part II	35 310 000	32 586 936	1 717 000	1 355 239	37 027 000	33 942 175
Part III. Relief services						
Basic rations	19 200 000	17 620 036	9 000	3 443	19 209 000	17 623 479
Shelter	536 000	479 946	227 000	171 172	763 000	651 118
Special hardship assistance	4 235 000	3 083 480	62 000	54 360	4 297 000	3 137 840
Share of common costs from part IV ...	9 827 000	9 259 668	834 000	647 493	10 661 000	9 907 161
Total, part III	33 798 000	30 443 130	1 132 000	876 468	34 930 000	31 319 598
Part IV. Common costs						
Supply and transport services	9 057 000	8 592 420	1 250 000	971 065	10 307 000	9 563 485
Other internal services	13 025 000	12 198 095	527 000	417 042	13 552 000	12 615 137
General administration	5 164 000	4 827 519	75 000	48 959	5 239 000	4 876 478
Total, part IV	27 246 000	25 618 034	1 852 000	1 437 066	29 098 000	27 055 100
Costs allocated to programmes	(27 246 000)	(25 618 034)	(1 852 000)	(1 437 066)	(29 098 000)	(27 055 100)
Net, part IV	-	-	-	-	-	-
Part V. Extraordinary costs not allocable to programmes						
Increase in provision for:						
Staff separation costs	-	-	8 617 000	6 568 093	8 617 000	6 568 093
Staff repatriation costs	-	-	350 000	250 000	350 000	250 000
Extraordinary costs - Lebanon						
emergency relief	-	-	52 750 000	51 841 809	52 750 000	51 841 809
Extraordinary costs due to disturbances in the Syrian Arab Republic	-	-	-	7 090	-	7 090
Winding down of basic rations programme	405 000	292 704	-	1 653	405 000	294 357
Total, part V	405 000	292 704	61 717 000	58 668 645	62 122 000	58 961 349
Total, all parts	178 112 000	168 963 530	70 205 000	65 773 219	248 317 000	234 696 749

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 L.

Certified correct

(Signed) George J. LATTURNER
Comptroller

Approved

(Signed) Olof RYDBECK
Commissioner-General

GENERAL FUND

Income and expenditure and commitments

(United States dollars)

	For the year ended	
	31 December 1982	31 December 1981
<u>Income</u>		
Contributions by Governments (schedule D)	168 494 448	171 385 733
Contributions by United Nations agencies (schedule E)	6 877 633	6 321 524
Contributions from non-governmental sources (schedule F)	3 040 931	2 191 976
Contributions by OPEC Fund (schedule G)	177 064	263 480
Miscellaneous income (schedule K)	4 995 464	6 240 334
Exchange adjustments	<u>(1 708 368)</u>	<u>3 700 853</u>
	181 877 172	190 103 900
<u>Expenditure and commitments</u> (statement I)	<u>182 854 940</u>	<u>180 728 868</u>
Excess of expenditure and commitments over income	<u>977 768</u>	<u>(9 375 032)</u>

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

Certified correct

(Signed) George J. LATTURNER
Comptroller

Approved

(Signed) Olof RYDBECK
Commissioner-General

GENERAL FUND

Income and expenditure and commitments for
Lebanon emergency relief
 (United States dollars)

	<u>For the period ended</u> <u>31 December 1982</u>
<u>Income</u>	
Contributions by Governments (schedule H)	34 383 896
Contributions by United Nations agencies (schedule I)	1 969 948
Contributions from non-governmental sources (schedule J)	<u>4 358 451</u>
	40 712 295
<u>Expenditure and commitments</u> (statement I)	<u>51 841 809</u>
Excess of expenditure and commitments over income	<u><u>11 129 514</u></u>

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

Certified correct (Signed) George J. LATTURNER Comptroller	Approved (Signed) Olof RYDBECK Commissioner-General
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GENERAL FUND

Working capital (operating reserve)

(United States dollars)

	For the year ended	
	31 December 1982	31 December 1981
Balance at 1 January	<u>21 309 213</u>	<u>11 242 256</u>
<u>Add</u>		
Savings on liquidation of prior years' commitments (schedule I)	704 087	582 129
Overstated prior years' estimated liabilities	280 772	556 754
Other adjustments of prior years' accounts increasing working capital	4 839	71 648
Excess of income over expenditure and commitments	<u>-</u>	<u>9 375 032</u>
	<u>989 698</u>	<u>10 585 563</u>
<u>Deduct</u>		
Unallocated current years' variations between standard and actual supply costs	43 480	134 077
Write-off of short-delivered contributions in kind and of unpaid pledges	892 658	370 065
Other adjustments of prior years' accounts reducing working capital	62 626	14 464
Excess of expenditure and commitments over income (statement II)	977 768	-
Excess of expenditure and commitments over income for Lebanon emergency relief (statement III)	<u>11 129 514</u>	<u>-</u>
	<u>13 106 046</u>	<u>518 606</u>
Balance at 31 December	<u><u>9 192 865</u></u>	<u><u>21 309 213</u></u>

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

Certified correct
(Signed) George J. LATTURNER
Comptroller

Approved
(Signed) Olof RYDBECK
Commissioner-General

GENERAL FUND

Assets and liabilities

(United States dollars)

	As at	
	31 December 1982	31 December 1981
<u>Assets</u>		
Cash on hand and in banks	25 294 552	39 671 142
Contributions receivable (schedules D, E, F, G, H, I and J):		
In cash	55 013 506	15 593 525
In kind	15 674 961	14 045 206
Accounts receivable less provision for uncollectible amounts	1 790 915	3 122 237
Prepaid expenses and advances to suppliers	388 734	197 914
Inventories of supplies	19 117 329	19 913 288
Due from Area Staff Provident Fund	570 963	-
	<u>117 850 960</u>	<u>92 543 312</u>
<u>Liabilities</u>		
Accounts payable	11 359 676	9 551 891
Due to Bayssarieh Camp Fund	-	13 426
Due to Area Staff Provident Fund	-	16 626
Food commodities borrowed	1 962 563	1 598 011
Provision for staff separation costs	52 857 576	44 891 849
Provision for staff repatriation costs	750 000	500 000
Reserve for unliquidated budget commitments.	40 287 407	6 769 199
Income received in advance:		
In cash	1 440 873	7 893 097
Working capital (operating reserve) (statement IV)	9 192 865	21 309 213
	<u>117 850 960</u>	<u>92 543 312</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 ACCOUNTS

GENERAL FUND

Expenditure for the year ended 31 December 1982
(United States dollars)

Education services	Recurrent costs	Non-recurrent costs	Total costs
<u>General education</u>			
Elementary education	49 174 624	488 936	49 663 560
Preparatory education	29 732 334	198 751	29 931 085
Secondary education	99 526	-	99 526
In-service staff training and education development centres	993 343	25 714	1 019 057
Youth activities	113 013	98 314	211 327
Women's activities	22 868	14 710	37 578
Pre-school training centres	491 071	-	491 071
Administration	2 970 784	320	2 971 104
Total, general education	83 597 563	826 745	84 424 308
<u>Vocational and professional training</u>			
<u>Training conducted in UNRWA centres</u>			
Wadi Seer training centre	1 655 158	35 827	1 690 985
Amman training centre	1 363 554	41 017	1 404 571
Kalandia vocational training centre	769 967	71 836	841 803
Ramallah men's teacher-training centre	533 874	28 975	562 849
Ramallah women's training centre	1 162 357	5 508	1 167 865
Gaza vocational training centre	1 004 013	3 293	1 007 306
Gaza centre for the blind	163 861	-	163 861
Siblin training centre	1 600 636	14 776	1 615 412
Damascus vocational training centre	1 326 876	19 072	1 345 948
Adult craft training administration	10 864	-	10 864
Sewing centre instruction	285 291	6 098	291 389
Carpentry centre instruction	19 398	-	19 398
Total, training conducted in UNRWA centres	9 895 849	226 402	10 122 251
<u>Training subsidized outside UNRWA centres</u>			
Trade training	3 453	-	3 453
Nursing training	1 875	-	1 875
Secretarial training	7 318	-	7 318
Adult craft training	10 740	-	10 740
Training of handicapped youth	81 726	-	81 726
Total training subsidized outside UNRWA centres	105 112	-	105 112

Schedule A (continued)

<u>Education services (continued)</u>	<u>Recurrent costs</u>	<u>Non-recurrent costs</u>	<u>Total costs</u>
<u>Common training costs</u>			
Vocational training common costs	556 786	-	556 786
Vocational instructor training in UNRWA centres	-	665	665
outside UNRWA centres	-	7 806	7 806
Teacher training common costs	145 838	145	145 983
Total, common training costs	702 624	8 616	711 240
<u>Placement services</u>	68 615	76	68 691
<u>University education</u>			
University scholarships in West Bank	15 216	-	15 216
University scholarships in Jordan	144 935	-	144 935
University scholarships in Egypt	23 203	-	23 203
University scholarships in Lebanon	17 954	-	17 954
University scholarships in the Syrian Arab Republic	35 816	-	35 816
University scholarships in Iraq	1 580	-	1 580
University scholarships in Turkey	1 533	-	1 533
University scholarships in Saudi Arabia	1 478	-	1 478
University scholarships in the Sudan	790	-	790
Total, university education	242 505	-	242 505
<u>Vocational and professional training administration</u>			
	167 275	-	167 275
Total, vocational and professional training	11 181 980	235 094	11 417 074
<u>Share of common costs</u>			
Supply and transport services 25 per cent	2 148 105	81 055	2 229 160
Other internal services 50 per cent	6 094 161	103 166	6 197 327
General administration 45 per cent	2 146 503	18 685	2 165 188
Total, share of common costs	10 388 769	202 906	10 591 675
Total, education services	105 168 312	1 264 745	106 433 057

Health services	Recurrent costs	Non-recurrent costs	Total costs
<u>Medical services</u>			
Pharmacy services	332 373	4 526	336 899
Laboratory services	279 378	8 588	287 966
Clinic services	6 557 846	128 480	6 686 326
Maternity centres	224 454	-	224 454
General hospitals	3 372 730	40 480	3 413 210
Tuberculosis control	266 221	-	266 221
Mental health	187 500	-	187 500
Dental care	196 007	8 233	204 240
School health services	212 017	-	212 017
Health education	161 928	245	162 173
Other medical services	148 241	2 857	151 098
Administration	1 384 074	-	1 384 074
Total, medical services	13 322 769	193 409	13 516 178
<u>Supplementary feeding</u>			
Hot meal programme	3 626 471	24 424	3 650 895
Milk distribution programme	2 525 930	685	2 526 615
Other supplementary rations	1 050 087	-	1 050 087
Administration	335 413	-	335 413
Total, supplementary feeding	7 537 901	25 109	7 563 010
<u>Environmental sanitation</u>			
Surface-water drainage	19 854	234 343	254 197
Refuse and sewage disposal	4 315 686	40 957	4 356 643
Water supply	1 067 688	35 278	1 102 966
Insect and rodent control	49 414	-	49 414
Ancillary sanitation facilities	874	-	874
Administration	330 244	-	330 244
Total, environmental sanitation	5 783 760	310 578	6 094 338
<u>Share of common costs</u>			
Supply and transport services	21 per cent	1 804 408	68 087
Other internal services	24 per cent	2 925 197	49 519
General administration	25 per cent	1 192 501	10 380
Total, share of common costs		5 922 106	127 986
Total, health services	32 566 536	657 082	33 223 618

Schedule A (continued)

Relief services	Recurrent costs	Non- recurrent costs	Total costs
<u>Basic rations</u>			
Ration costs	16 785 852	-	16 785 852
Quality control	22 098	1 246	23 344
Distribution	688 245	1 597	689 842
Administration	123 841	-	123 841
Total, basic rations	<u>17 620 036</u>	<u>2 843</u>	<u>17 622 879</u>
<u>Shelter</u>			
Shelter construction and maintenance	65	34 171	34 236
Roads and camp improvements	101 403	6 596	107 999
Camp rentals	367 233	-	367 233
Administration	11 245	-	11 245
Total, shelter	<u>479 946</u>	<u>40 767</u>	<u>520 713</u>
<u>Special hardship assistance</u>			
Subsidies	188 270	-	188 270
Extra rations	1 910 807	-	1 910 807
Blankets	-	-	-
Other costs	839 563	21 057	860 620
Total, special hardship assistance	<u>2 938 640</u>	<u>21 057</u>	<u>2 959 697</u>
<u>Share of common costs</u>			
Supply and transport services	54 per cent 4 639 907	175 079	4 814 986
Other internal services	26 per cent 3 168 964	53 646	3 222 610
General administration	30 per cent 1 431 002	12 456	1 443 458
Total, share of common costs	<u>9 239 873</u>	<u>241 181</u>	<u>9 481 054</u>
Total, relief services	<u><u>30 278 495</u></u>	<u><u>305 848</u></u>	<u><u>30 584 343</u></u>

Common costs	Recurrent costs	Non- recurrent costs	Total costs
<u>Supply and transport services</u>			
Supply procurement and control	1 044 497	114	1 044 611
Supply warehousing	1 210 088	66 576	1 276 664
Supply and transport insurance administration	72 866	-	72 866
Vehicle maintenance	956 746	6 218	962 964
Passenger transport	1 384 232	217 057	1 601 289
Freight transport	2 307 184	30 930	2 338 114
Port operations	392 005	-	392 005
Administration	1 224 802	3 326	1 228 128
Total, supply and transport services	<u>8 592 420</u>	<u>324 221</u>	<u>8 916 641</u>
<u>Allocation of supply and transport services</u>			
Education services 25 per cent	(2 148 105)	(81 055)	(2 229 160)
Health services 21 per cent	(1 804 408)	(68 087)	(1 872 495)
Relief services 54 per cent	<u>(4 639 907)</u>	<u>(175 079)</u>	<u>(4 814 986)</u>
Total, allocation of supply and transport services	<u>(8 592 420)</u>	<u>(324 221)</u>	<u>(8 916 641)</u>
<u>Other internal services</u>			
Eligibility and registration	831 313	-	831 313
Personnel services	1 653 411	2 773	1 656 184
Administrative services	2 475 926	85 991	2 561 917
Pay research and salary survey	55 046	-	55 046
Translation services	273 498	-	273 498
Legal services	459 903	120	460 023
Finance services	2 950 230	585	2 950 815
Data processing services	1 013 477	95 580	1 109 057
Internal and external audit services	604 660	180	604 840
Protective services	1 084 144	3 064	1 087 208
Technical services	786 714	18 038	804 752
Production units - capital costs (schedule C)	-	-	-
Total, other internal services	<u>12 188 322</u>	<u>206 331</u>	<u>12 394 653</u>

Schedule A (continued)

<u>Common costs (continued)</u>	<u>Recurrent costs</u>	<u>Non-recurrent costs</u>	<u>Total costs</u>
<u>Allocation of other internal services</u>			
Education services 50 per cent	(6 094 161)	(103 166)	(6 197 327)
Health services 24 per cent	(2 925 197)	(49 519)	(2 974 716)
Relief services 26 per cent	(3 168 964)	(53 646)	(3 222 610)
Total, allocation of other internal services	<u>(12 188 322)</u>	<u>(206 331)</u>	<u>(12 394 653)</u>
<u>General administration</u>			
Agency administration	864 645	13 842	878 487
Field office administration	1 335 438	12 734	1 348 172
Area administration	971 056	11 101	982 157
Camp services administration	512 161	3 704	515 865
Public information services	807 481	140	807 621
Contributions office	115 157	-	115 157
New York liaison office	144 887	-	144 887
Cairo office	19 181	-	19 181
Total, general administration	<u>4 770 006</u>	<u>41 521</u>	<u>4 811 527</u>
<u>Allocation of general administration</u>			
Education services 45 per cent	(2 146 503)	(18 685)	(2 165 188)
Health services 25 per cent	(1 192 501)	(10 380)	(1 202 881)
Relief services 30 per cent	(1 431 002)	(12 456)	(1 443 458)
Total, allocation of general administration	<u>(4 770 006)</u>	<u>(41 521)</u>	<u>(4 811 527)</u>
Total, common costs	25 550 748	572 073	26 122 821
Total, common costs allocated	<u>(25 550 748)</u>	<u>(572 073)</u>	<u>(26 122 821)</u>
Net, common costs	<u>-</u>	<u>-</u>	<u>-</u>

<u>Extraordinary costs</u>	<u>Recurrent costs</u>	<u>Non-recurrent costs</u>	<u>Total costs</u>
<u>Extraordinary costs not allocable to programmes</u>			
<u>Costs due to Lebanon emergency relief</u>			
<u>Education services</u>			
General education	-	405 207	405 207
Vocational training	-	76 397	76 397
	-	<u>481 604</u>	<u>481 604</u>
<u>Share of common costs</u>			
Supply and transport services	25 per cent	-	588 516
Other internal services	50 per cent	-	141 534
General administration	45 per cent	-	64 658
		-	<u>794 708</u>
Total, education services		-	<u>1 276 312</u>
<u>Health services</u>			
Medical services		-	821 305
Supplementary feeding		-	592 143
Environmental sanitation		-	181 781
		-	<u>1 595 229</u>
<u>Share of common costs</u>			
Supply and transport services	21 per cent	-	494 354
Other internal services	24 per cent	-	67 936
General administration	25 per cent	-	35 921
		-	<u>598 211</u>
Total, health services		-	<u>2 193 440</u>

Schedule A (continued)

<u>Extraordinary costs (continued)</u>	<u>Recurrent costs</u>	<u>Non-recurrent costs</u>	<u>Total costs</u>
<u>Relief services</u>			
Basic rations	-	8 100 384	8 100 384
Shelter	-	5 854 060	5 854 060
Special hardship assistance	-	1 779 733	1 779 733
	-	<u>15 734 177</u>	<u>15 734 177</u>
<u>Share of common costs</u>			
Supply and transport services 54 per cent	-	1 271 196	1 271 196
Other internal services 26 per cent	-	73 597	73 597
General administration 30 per cent	-	43 106	43 106
	-	<u>1 387 899</u>	<u>1 387 899</u>
Total, relief services	-	<u>17 122 076</u>	<u>17 122 076</u>
<u>Supply and transport services</u>	-	<u>2 354 066</u>	<u>2 354 066</u>
<u>Allocation of supply and transport services</u>			
Education services 25 per cent	-	(588 516)	(588 516)
Health services 21 per cent	-	(494 354)	(494 354)
Relief services 54 per cent	-	(1 271 196)	(1 271 196)
Total, allocation of supply and transport services	-	<u>(2 354 066)</u>	<u>(2 354 066)</u>
<u>Other internal services</u>			
Administration services	-	241 784	241 784
Production units	-	8 494	8 494
Loss due to idle time of printing unit	-	32 789	32 789
Total, other internal services	-	<u>283 067</u>	<u>283 067</u>

Extraordinary costs (continued)	Recurrent costs	Non- recurrent costs	Total costs
<u>Allocation of other internal services</u>			
Education services 50 per cent	-	(141 534)	(141 534)
Health services 24 per cent	-	(67 936)	(67 936)
Relief services 26 per cent	-	(73 597)	(73 597)
Total, allocation of other internal services	-	(283 067)	(283 067)
<u>General administration</u>	-	143 685	143 685
<u>Allocation of general administration</u>			
Education services 45 per cent	-	(64 658)	(64 658)
Health services 25 per cent	-	(35 921)	(35 921)
Relief services 30 per cent	-	(43 106)	(43 106)
Total, allocation of general administration	-	(143 685)	(143 685)
Total, common costs	-	2 780 818	2 780 818
Total, common costs allocated	-	(2 780 818)	(2 780 818)
Net, common costs	-	-	-
<u>Staff costs</u>			
Compensation for loss of personal effects	-	7 083	7 083
Evacuation costs of international staff and dependents	-	10 972	10 972
Emergency subsistence allowance of area staff	-	27 771	27 771
	-	45 826	45 826
Total, extraordinary costs, Lebanon emergency relief	-	20 637 654	20 637 654
<u>Costs due to other local disturbances</u>			
Replacement of damaged equipment and non-consumable supplies in the Syrian Arab Republic	-	7 090	7 090

Extraordinary costs (continued)	Recurrent costs	Non- recurrent costs	Total costs
<u>Other extraordinary costs</u>			
Increase in provision for local staff separation costs	-	6 568 093	6 568 093
Increase in provision for local staff repatriation costs	-	250 000	250 000
Winding down of basic rations programme	292 704	1 653	294 357
Total, other extraordinary costs	<u>292 704</u>	<u>6 819 746</u>	<u>7 112 450</u>
Total, extraordinary costs	<u>292 704</u>	<u>27 464 490</u>	<u>27 757 194</u>
Total, all parts	<u><u>168 306 047</u></u>	<u><u>29 692 165</u></u>	<u><u>197 998 212</u></u>

GENERAL FUND

Commitments for the year ended 31 December 1982
(United States dollars)

Education services	Recurrent costs	Non- recurrent costs	Total costs
<u>General education</u>			
Elementary education	109 148	2 272 249	2 381 397
Preparatory education	126 269	502 233	628 502
Secondary education	126 584	-	126 584
In-service staff training and education development centres	-	12 352	12 352
Youth activities	-	2 779	2 779
Pre-school training centres	-	5 320	5 320
Total, general education	<u>362 001</u>	<u>2 794 933</u>	<u>3 156 934</u>
<u>Vocational and professional training</u>			
<u>Training conducted in UNRWA centres</u>			
Wadi Seer training centre	-	127 874	127 874
Amman training centre	4 141	95 869	100 010
Kalandia vocational training centre	-	30 937	30 937
Ramallah men's teacher-training centre	-	34 052	34 052
Ramallah women's training centre	10 459	69 600	80 059
Gaza vocational training centre	800	24 727	25 527
Siblin training centre	8 097	591	8 688
Damascus vocational training centre	969	93 626	94 595
Sewing centre instruction	-	25 500	25 500
Total, training conducted in UNRWA centres	<u>24 466</u>	<u>502 776</u>	<u>527 242</u>
<u>University education</u>			
University scholarships in Jordan	7 600	-	7 600
University scholarships in West Bank	3 113	-	3 113
University scholarships in Egypt	16 641	-	16 641
University scholarships in Lebanon	15 403	-	15 403
University scholarships in the Syrian Arab Republic	11 157	-	11 157
University scholarships in Turkey	900	-	900
University scholarships in the Sudan	400	-	400
Total, university education	<u>55 214</u>	<u>-</u>	<u>55 214</u>
Total, vocational and professional training	<u>79 680</u>	<u>502 776</u>	<u>582 456</u>

Education services (continued)		Recurrent costs	Non-recurrent costs	Total costs
<u>Share of common costs</u>				
Supply and transport services	25 per cent	-	161 711	161 711
Other internal services	50 per cent	4 886	105 355	110 241
General administration	45 per cent	<u>25 881</u>	<u>3 347</u>	<u>29 228</u>
Total, share of common costs		<u>30 767</u>	<u>270 413</u>	<u>301 180</u>
Total, education services		<u>472 448</u>	<u>3 568 122</u>	<u>4 040 570</u>
<u>Medical services</u>				
Pharmacy services		-	4 181	4 181
Laboratory services		-	15 075	15 075
Clinic services		1 759	307 433	309 192
General hospitals		85	38 818	38 903
Dental care		-	8 896	8 896
Health education		-	803	803
Other medical services		-	<u>6 500</u>	<u>6 500</u>
Total, medical services		<u>1 844</u>	<u>381 706</u>	<u>383 550</u>
<u>Supplementary feeding</u>				
Hot meal programme		1 119	13 992	15 111
Total, supplementary feeding		<u>1 119</u>	<u>13 992</u>	<u>15 111</u>
<u>Environmental sanitation</u>				
Surface-water drainage		713	66 565	67 278
Refuse and sewage disposal		-	31 106	31 106
Water supply		-	<u>16 520</u>	<u>16 520</u>
Total, environmental sanitation		<u>713</u>	<u>114 191</u>	<u>114 904</u>
<u>Share of common costs</u>				
Supply and transport services	21 per cent	-	135 837	135 837
Other internal services	24 per cent	2 346	50 571	52 917
General administration	25 per cent	<u>14 378</u>	<u>1 860</u>	<u>16 238</u>
Total, share of common costs		<u>16 724</u>	<u>188 268</u>	<u>204 992</u>
Total, health services		<u>20 400</u>	<u>698 157</u>	<u>718 557</u>

Relief services	Recurrent costs	Non- recurrent costs	Total costs
<u>Basic rations</u>			
Quality control	-	<u>600</u>	<u>600</u>
Total, basic rations	-	<u>600</u>	<u>600</u>
<u>Shelter</u>			
Shelter construction and maintenance	-	33 900	33 900
Roads and camp improvements	-	<u>96 505</u>	<u>96 505</u>
Total, shelter	-	<u>130 405</u>	<u>130 405</u>
<u>Special hardship assistance</u>			
Blankets	144 840	-	144 840
Grants self-support	-	<u>33 303</u>	<u>33 303</u>
Total, special hardship assistance	<u>144 840</u>	<u>33 303</u>	<u>178 143</u>
<u>Share of common costs</u>			
Supply and transport services 54 per cent	-	349 296	349 296
Other internal services 26 per cent	2 541	54 785	57 326
General administration 30 per cent	<u>17 254</u>	<u>2 231</u>	<u>19 485</u>
Total, share of common costs	<u>19 795</u>	<u>406 312</u>	<u>426 107</u>
Total, relief services	<u>164 635</u>	<u>570 620</u>	<u>735 255</u>
<u>Supply and transport services</u>			
Supply warehousing	-	115 017	115 017
Vehicle maintenance	-	17 395	17 395
Passenger transport	-	346 091	346 091
Freight transport	-	<u>168 341</u>	<u>168 341</u>
Total, supply and transport services	-	<u>646 844</u>	<u>646 844</u>
<u>Allocation of supply and transport services</u>			
Education services 25 per cent	-	(161 711)	(161 711)
Health services 21 per cent	-	(135 837)	(135 837)
Relief services 54 per cent	-	<u>(349 296)</u>	<u>(349 296)</u>
Total, allocation of supply and transport services	-	<u>(646 844)</u>	<u>(646 844)</u>

Schedule B (continued)

<u>Common services</u>	<u>Recurrent costs</u>	<u>Non-recurrent costs</u>	<u>Total costs</u>
<u>Other internal services</u>			
Personnel services	7 364	13 500	20 864
Administrative services	2 409	170 371	172 780
Finance services	-	251	251
Data processing services	-	11 589	11 589
Technical services	-	5 000	5 000
Production units	-	<u>10 000</u>	<u>10 000</u>
Total, other internal services	<u>9 773</u>	<u>210 711</u>	<u>220 484</u>
<u>Allocation of other internal services</u>			
Education services 50 per cent	(4 886)	(105 355)	(110 241)
Health services 24 per cent	(2 346)	(50 571)	(52 917)
Relief services 26 per cent	<u>(2 541)</u>	<u>(54 785)</u>	<u>(57 326)</u>
Total, allocation of other internal services	<u>(9 773)</u>	<u>(210 711)</u>	<u>(220 484)</u>
<u>General administration</u>			
Area administration	698	1 938	2 636
Camp services administration	270	-	270
Public information services	<u>56 545</u>	<u>5 500</u>	<u>62 045</u>
Total, general administration	<u>57 513</u>	<u>7 438</u>	<u>64 951</u>
<u>Allocation of general administration</u>			
Education services 45 per cent	(25 881)	(3 347)	(29 228)
Health services 25 per cent	(14 378)	(1 860)	(16 238)
Relief services 30 per cent	<u>(17 254)</u>	<u>(2 231)</u>	<u>(19 485)</u>
Total, allocation of general administration	<u>(57 513)</u>	<u>(7 438)</u>	<u>(64 951)</u>
Total, common costs	67 286	864 993	932 279
Total, common costs allocated	<u>(67 286)</u>	<u>(864 993)</u>	<u>(932 279)</u>
Net, common costs	<u>-</u>	<u>-</u>	<u>-</u>

Schedule B (continued)

<u>Common services</u>	Recurrent costs	Non- recurrent costs	Total costs
<u>Extraordinary costs not allocable to programmes</u>			
<u>Costs due to Lebanon emergency relief</u>			
<u>Education services</u>			
General education	-	3 370 542	3 370 542
Vocational training	-	1 136 973	1 136 973
	-	4 507 515	4 507 515
<u>Share of common costs</u>			
Supply and transport services	25 per cent -	134 678	134 678
General administration	45 per cent -	7 625	7 625
	-	4 649 818	142 303
Total, education services	-	3 029 244	4 649 818
<u>Health services</u>			
Medical services	-	281 175	281 175
Supplementary feeding	-	4 199 311	4 199 311
Environmental sanitation	-	265 959	265 959
	-	4 746 445	4 746 445
<u>Share of common costs</u>			
Supply and transport services	21 per cent -	113 129	113 129
General administration	25 per cent -	4 236	4 236
	-	117 365	117 365
Total, health services	-	4 863 810	4 863 810
<u>Relief services</u>			
Basic rations	-	9 750 042	9 750 042
Special hardship assistance	-	11 644 498	11 644 498
	-	21 394 540	21 394 540

Schedule B (continued)

Extraordinary costs		Recurrent costs	Non- recurrent costs	Total costs
<u>Share of common costs</u>				
Supply and transport services	54 per cent	-	290 903	290 903
General administration	30 per cent	-	5 084	5 084
		-	<u>295 987</u>	<u>295 987</u>
Total, relief services		-	<u>21 690 527</u>	<u>21 690 527</u>
<u>Supply and transport services</u>		-	<u>538 710</u>	<u>538 710</u>
<u>Allocation of supply and transport services</u>				
Education services	25 per cent	-	(134 678)	(134 678)
Health services	21 per cent	-	(113 129)	(113 129)
Relief services	54 per cent	-	(290 903)	(290 903)
Total, allocation of supply and transport services		-	<u>(538 710)</u>	<u>(538 710)</u>
<u>General administration</u>		-	<u>16 945</u>	<u>16 945</u>
<u>Allocation of general administration</u>				
Education services	45 per cent	-	(7 625)	(7 625)
Health services	25 per cent	-	(4 236)	(4 236)
Relief services	30 per cent	-	(5 084)	(5 084)
Total, allocation of general administration		-	<u>(16 945)</u>	<u>(16 945)</u>
Total, common costs		-	555 655	555 655
Total, common costs allocated		-	<u>(555 655)</u>	<u>(555 655)</u>
Net, common costs		-	-	-
Total, extraordinary costs		-	<u>31 204 155</u>	<u>31 204 155</u>
Total, all parts		<u>657 483</u>	<u>36 041 054</u>	<u>36 698 537</u>

Schedule C

GENERAL FUND

Production and sales units for the year ended 31 December 1982

(United States dollars)

Accounts	Embroidery centre	Carpentry shop	Printing unit	Production of cement blocks and tiles	Bread baking	Building maintenance services	Total
<u>Production and capital costs</u>	199 979	244 173	156 322	3 350	93 147	142 875	839 846
<u>Costs allocated</u>							
Transfer to other activities	(96 680)	(244 154)	(156 322)	(3 350)	(93 147)	(142 875)	(736 528)
Transfer to sales unit	(93 299)	(19)	-	-	-	-	(93 318)
	(189 979)	(244 173)	(156 322)	(3 350)	(93 147)	(142 875)	(829 846)
<u>Costs not allocated</u>							
Construction and equipment	10 000	-	-	-	-	-	10 000
<u>Sales units</u>							
Sales	(177 302)	(21)	-	-	-	-	(117 323)
Costs of goods sold	93 299	19	-	-	-	-	93 318
Net profit on sales	(24 003)	(2)	-	-	-	-	(24 005)
Transfer to income	24 003	2	-	-	-	-	24 005
	-	-	-	-	-	-	-

GENERAL FUND

Contributions by Governments for the year ended 31 December 1982

(United States dollars)

Name of contributor	Description or purpose	Unpaid balances	
		Contributions pledged for 1982	From prior years
			For 1982
Argentina	US dollars	6 700	-
Australia	\$A 870 000	902 045	-
Austria	US dollars	132 000	-
	S 1 000 000 (special contribution for education)	58 250	-
Bahamas	US dollars	500	-
Bahrain	US dollars	15 000	-
Barbados	US dollars	1 000	-
Belgium	BF 18 000 000	391 304	-
	BF 45 000 000	910 000	910 000
	Flour (c.i.f. UNRWA ports) 3 675 tons (1980 pledge)	-	4 373
	Flour (c.i.f. UNRWA ports) 3 675 tons (1981 pledge)	-	8 540
Benin	US dollars	854	-
Brazil	US dollars	10 000	-
Canada	\$Can. 3 600 000	2 858 277	-
	Flour (c.i.f. UNRWA ports) 10 568 tons (\$Can. 4 500 000)	3 629 032	3 629 032
Chile	US dollars	4 000	-
China, People's Republic of	US dollars	50 000	-
Cyprus	£C 1 000	2 260	-

Schedule D (continued)

Name of contributor	Description or purpose	Unpaid balances	
		Contributions pledged for 1982	From prior years
			For 1982
Denmark	DKr 4 200 000 (regular contribution) for vocational and teacher-training: DKr 9 500 000 for 1981/1982 US dollars (contribution for Ramallah training centres in 1981/1982) DKr 16 000 000 for 1982/1983	531 747 907 029 428 096 659 372	- - - -
Egypt	LE 6 000	7 299	-
European Economic Community (EEC)	Cash (see annex to schedule D) Food supplies (for details)	21 248 935 3 854 015 a/	- - 21 248 935 1 862 688
Finland	Fmk 1 350 000	297 291	-
France	FF 5 465 000 Teaching of French: 1982/1983 FF 785 000 1981/1982	832 588 75 086 132 129 154 786	- - - -
	Rents Flour (1 825 tons c.i.f. UNRWA ports) FF 3 000 000	445 104	- 445 104
Gaza authorities	Rents Medical supplies	94 607 5 541	- -
Germany, Federal Republic of	DM 2 500 000 DM 7 177 000 (special contribution) Flour (c.i.f. UNRWA ports) 4 511 tons	1 059 322 2 288 083 1 689 244 b/	- - -
Greece	US dollars	40 000	-
Holy See	US dollars	2 500	-
Iceland	US dollars	17 500	-
India	Supplies (Rs 200 000)	21 459	16 290 21 459
Indonesia	US dollars	8 000	-
Iran (Islamic Republic of)	US dollars	30 000	- 30 000
Iraq	US dollars	500 000	3 500 000 -

Name of contributor	Description or purpose	Unpaid balances	
		Contributions pledged for 1982	For prior years
Ireland	£Ir 120 000	165 120	-
Israel	Transport services	168 428	-
	Port services	97 904	-
	Water	68 900	-
	Medical supplies	1 474	-
Italy	Lit 2 000 000 000	1 402 069	-
Jamaica	US dollars (for 1980)	-	3 000
Japan	US dollars	7 000 000	-
	Flour (700 000 000 yen) 6 000 tons	2 978 723 ^{a/}	2 578 723
	Cash for marine transport and insurance of flour (350 000 000 Yen)	1 489 362	1 489 362
Jordan	Rent	130 471	-
	Water	600 918	-
	Medical supplies	2 937	-
	Two ambulances	20 000	-
Kuwait	US dollars	600 000	-
	US dollars (special contribution)	1 500 000	-
Lebanon	Rent, Laboratory and X-ray services	43 605	-
	Water	1 060	-
	Cash LL 60 000 (for rent)	14 940	-
	US dollars	5 000	-
Libyan Arab Jamahiriya	US dollars	1 250 000	1 250 000
	US dollars (additional contribution)	-	3 000 000
Luxembourg	LuxF 380 000	7 557	-
Madagascar	US dollars (for education)	2 650	-
Malaysia	US dollars	5 000	-
Maldives	US dollars	1 000	-
	US dollars (special contribution)	1 000	-
Malta	US dollars	988	-

Schedule D (continued)

Name of contributor	Description or purpose	Unpaid balances	
		Contributions pledged for 1982	From prior years For 1982
Mexico	US dollars	5 035	-
Monaco	F 5 000	822	-
Morocco	DH 228 000	49 565	49 565
Netherlands	F 6 200 000	2 297 077	-
New Zealand	\$NZ 120 000	88 195	-
Norway	NKr 27 500 000 NKr 8 000 000 (additional contribution)	4 582 416 1 128 047	-
Oman	US dollars	25 000	-
Pakistan	PRs 207 000	17 086	-
Panama	US dollars	1 000	-
Philippines	US dollars	6 000	-
Portugal	US dollars	10 000	-
Qatar	US dollars US dollars (special contribution)	100 000 500 000	-
Republic of Korea	US dollars	5 000	-
San Marino	Lit 3 000 000 (extraordinary contribution)	2 002	-
Saudi Arabia	US dollars US dollars (special contribution)	1 200 000 5 000 000	-
Senegal	US dollars	1 868	-
Seychelles	US dollars US dollars (additional contribution)	1 000 500	-
Singapore	US dollars	3 000	-
Spain	US dollars	1 000 000	-
Sri Lanka	Tea (c & f UNRWA ports)	1 000	-

Name of contributor	Description or purpose	Unpaid balances	
		Contributions pledged for 1982	From prior years For 1982
Sudan	US dollars	6 027	6 020 6 027
Sweden	SKr 55 000 000	9 527 031	-
	SKr 5 000 000 (special contribution)	886 839	-
Switzerland	SwF 1 500 000 (regular pledge)	788 851	-
	Whole milk 250 tons (f.o.b. Rotterdam port) SwF 2 115 000	1 084 615 a/	-
	Flour (6 000 tons c.i.f. UNRWA ports)	2 412 060 a/	-
	SwF 4 650 000	18 519	-
	SwF 35 000 for transport of milk		-
Syrian Arab Republic	Rent	118 061	-
	Water	14 669	-
	Reimbursement of portorage costs	15 299	1 089
	Reimbursement of transport costs	29 664	2 184
Thailand	B 360 000	15 640	-
Togo	CFAF 500 000	1 445	1 445
Trinidad and Tobago	US dollars	2 488	2 488
	US dollars (special contribution for education)	2 488	2 488
Tunisia	D 185 509	11 223	-
Turkey	US dollars	20 000	-
United Arab Emirates	US dollars	300 000	300 000
	US dollars (special contribution)	500 000	500 000
United Kingdom of Great Britain and Northern Ireland	£ 4 000 000	7 211 000	-
United Republic of Cameroon	US dollars	1 410	-
United States of America	US dollars	62 000 000	-
	US dollars (additional contribution)	5 000 000	5 000 000

Schedule D (continued)

Name of contributor	Description or purpose	Unpaid balances		
		Contributions pledged for 1982	From prior years	For 1982
Upper Volta	CFAF 500 000	1 445	-	1 445
Venezuela	US dollars	10 000	-	-
Viet Nam	US dollars	5 000	-	5 000
Yemen	US dollars	2 000	-	2 000
Yugoslavia	Medical supplies and blankets	25 000	25 000	25 000
		<u>168 494 448</u>	<u>6 563 223</u>	<u>39 764 034</u>
			<u>6 563 223</u>	<u>40 334 219</u>

Add: Difference between Agency's and donors valuation of undelivered pledges in kind

570 185

a/ At donor's valuation.

b/ At 1982 Agency's standard price.

GENERAL FUND

Status of current pledges of the European Economic Community for the year ended 31 December 1982
(United States dollars)

Donor's programme year	Description a/	amount pledged	Applicable to operations in 1982	Unpaid Balances for 1982
1982	<u>Hardship cases</u>			
	Butter oil 437 tons	1 156 292	1 156 292	374 658
	Skim milk 582 tons	681 662	681 662	419 925
	Cash for the purchase of 582 tons of sugar	280 359	280 359	280 359
	Cash for the purchase of 978 tons of other products	1 169 834	1 169 834	1 169 834
	Cash for handling costs of 2 579 tons of supplies	103 160	103 160	103 160
	<u>Supplementary feeding programme</u>			
	Butter oil 185 tons	489 506	489 506	158 608
	Skim milk 1 165 tons	1 364 496	1 364 496	840 571
	Cash for the purchase of 97 tons of sugar	46 726	46 726	46 726
	Cash for running costs of supplementary feeding programme	3 880 368	3 880 368	3 880 368
	<u>Vocational training centres</u>			
	Butter oil 40 tons	105 839	105 839	34 293
	Skim milk 48 tons	56 220	56 220	34 633
	Cash for the purchase of 58 tons of sugar	27 940	27 940	27 940
	Cash for the purchase of 172.5 tons of other products	206 336	206 336	206 336
	Cash for handling costs of 318.5 tons of supplies	12 740	12 740	12 740
	<u>Cash for education programme</u>			
		15 521 472	15 521 472	15 521 472
		25 102 950	25 102 950	23 111 623

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

GENERAL FUND

Contributions by United Nations agencies for the year ended 31 December 1982

(United States dollars)

Name of contributor	Description	Contributions pledged for 1982	Unpaid balances	
			from prior years	for 1982
United Nations	International staff costs	5 664 204	-	-
United Nations Educational, Scientific and Cultural Organization (UNESCO)	Regular programme staff costs	753 867	-	-
	Services of staff sponsored by the Japanese Government	61 412	-	-
World Health Organization (WHO)	Services of staff	398 150	-	-
		<u>6 877 533</u>	<u>-</u>	<u>-</u>

GENERAL FUND

Contributions from non-governmental sources for the year ended 31 December 1982

(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 recurrent costs	for non-recurrent costs
<u>Australia</u>							
Australian Care for Refugees (AUSCARE)	Cash for the operating costs of the Deir el Balah health centre, Gaza	-	-	-	18 899	-	-
<u>Austria</u>							
Brunner, Mr. Robert Andel, Mr. Wilhelm	Twenty sewing machines Cash	-	150	-	-	-	1 000
<u>Canada</u>							
Canadian Save the Children Fund	Cash for the operating costs of Khan Younis health rehydration/nutrition unit, Gaza	-	-	-	62 898	-	-
Henderson, Mrs. D. C.	Cash	-	553	-	-	-	-
<u>Denmark</u>							
Statens Serum Institute	Medical supplies	-	-	-	2 541	-	-
<u>Gaza</u>							
Abu Middain family Abu Salim family	Rent Rent	-	-	1 139 86	103 205	-	-

GENERAL FUND

Contributions from non-governmental sources for the year ended 31 December 1982

(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>Gaza (continued)</u>							
Abu Sha'b family	Rent	-	-	275	-	-	
Awada family	Rent	-	-	258	716	-	
Awada and Abu Middain families	Rent	-	-	177	23	-	
El Mussadar family	Rent	-	-	23	148	-	
Mussadar and Qur'an families	Rent	-	-	232	-	-	
Waqf Department	Rent	-	-	4 097	-	-	
Sundry donors	Rent	-	-	131	319	-	
<u>Germany, Federal Republic of</u>							
Hirsh, Dr. Helmut	Cash		102				
<u>Jordan</u>							
Al-Tewfik Travel and Tours Co.	Cash					1 423	
Banna Tours	Cash					413	
Joint Jordanian-Palestinian Fund	Cash	1 322	491				
Municipal Council, Qalqilia	Rent				629		
Saudi Business Machines, Ltd.	Two electric typewriters					200	

GENERAL FUND

Contributions from non-governmental sources for the year ended 31 December 1982

(United States dollars)

Name of contributor	Description	Contributions for education				Other contributions	
		General education costs	Vocational training costs	Other		for recurrent costs	for recurrent costs
				recurrent education costs	education costs		
<u>Jordan (continued)</u>							
Anonymous	Cash for improvements at Qalqilia Hospital	-	-	-	-	58 490	-
	Cash	-	-	-	-	2 094	-
<u>Lebanon</u>							
American Mission	Rent	-	-	1 043	-	906	-
Greek Orthodox Community	Rent	-	-	-	-	1 527	-
Heirs of Saadeddin Shatila	Rent	-	-	-	-	3 053	-
Mneimneh and Bohsali	Rent	-	-	-	-	3 435	-
Syrian Lebanese Mission	Rent	-	-	-	-	4 580	-
<u>New Zealand</u>							
Council of Organizations for Relief, Rehabilitation and Development (CORSO), Inc.	Cash	-	-	30 000	-	-	-
<u>Norway</u>							
Domestic Centre of Workers Union	Cash for Rafah girls elementary school	-	-	-	742	-	-

GENERAL FUND

Contributions from non-governmental sources for the year ended 31 December 1982

(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	
<u>Norway (continued)</u>						
Norwegian Refugee Council	Cash for operating costs of infant health centre, Baga'a camp, Jordan	-	-	-	68 276	-
	Cash for operating costs of Wenche Myhre nutrition/rehydration centre, Rafah Camp, Gaza	-	-	-	151 600	-
Redd Barna	Cash	80 305	-	-	-	-
<u>Saudi Arabia</u>						
Arabian American Oil Co. (ARAMCO)	Cash	80 000	80 000	60 000	-	-
<u>Sweden</u>						
Rädda Barnen	Cash for the operating costs of Ramallah women's training centre, Jordan	-	124 000	-	-	-
	Cash for the operating costs of the family planning programme at the UNRWA Swedish health centre, Gaza	-	-	-	90 914	-

GENERAL FUND

Contributions from non-governmental sources for the year ended 31 December 1982
(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>Sweden (continued)</u>						
Swedish Committee for Palestine refugees	Cash	210	-	-	-	-
<u>Switzerland</u>						
Houtermans, Mr. Arno	Cash	115	-	-	-	-
Krbec, Miss Eva Marie	Cash	-	1 007	-	-	-
<u>Syrian Arab Republic</u>						
Syrian local authorities	Sanitary services	-	-	-	3 077	-
<u>United Kingdom of Great Britain and Northern Ireland</u>						
Annesley's will, Miss Mary	Cash	268	-	-	-	-
Dryad Christian Aid	Educational material Cash towards purchasing tools for disabled refugees in Lebanon	876	-	-	-	3 636
OXFAM	Blankets Staff costs of co-ordinator-project for rehabilitation of disabled refugees	-	-	-	-	10 345 18 014

GENERAL FUND

Contributions from non-governmental sources for the year ended 31 December 1982
(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>United Kingdom of Great Britain and Northern Ireland (continued)</u>						
Save the Children Fund	Cash for running costs of three play centres in Lebanon	7 720	-	-	-	-
Brune Park Country School	Cash for the education of Adnan Awaydeh	120	-	-	-	-
<u>United States of America</u>						
American Friends Service Committee	Cash	397 978	-	-	-	-
American Near East Refugee Aid Inc. (ANERA)	Cash	-	4 700	-	-	-
Brittain, Mr. Robert	Cash	-	1 500	-	-	-
International Education Foundation	Cash for running costs of play centres, Gaza	45 000	-	-	-	-
World Vision International		-	-	-	-	20 000
Salmon, Ms. Harriet	Cash	-	100	-	-	-
Quaintance, Mr. Charles	Cash	-	-	-	100	-
Anonymous	Medical supplies	-	-	-	45 041	-

GENERAL FUND

Contributions from non-governmental sources for the year ended 31 December 1982

(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	
<u>International Organizations</u>						
CARITAS, Austria	Cash for running costs of of Ama'ri Health Centre, West Bank	-	-	-	5 000	-
Federation of Business and Professional Women's Clubs, United States of America	Cash for running costs of Ramallah Women's Training Centre	-	2 083	-	-	-
National Federation of United Nations Educational, Scientific and Cultural Organization (UNESCO)	Gift coupons Cash for co-operative programme Educational films	6 058 3 000 9 264	- - -	- - -	- - -	- - -
Holy Land Christian Mission International Lutheran World Federation Pontifical Mission for Palestine	Cash for runnings costs of play centres, Gaza Supplies Cash for the operating costs of the centre for the blind, Gaza	36 000 - - -	- - -	- - 155 376	- - -	- - 4 147 -
		<u>1 990 249</u>	<u>214 093</u>	<u>252 837</u>	<u>524 774</u>	<u>58 978</u>
	Total, all contributions			<u>3 040 931</u> a/		

a/ Includes \$199 812 for 1982, but actually paid in 1983.

GENERAL FUND

Contributions by OPEC Fund for the year ended 31 December 1982

(United States dollars)

Name of contributor	Description	Contributions pledged for 1982	Unpaid balances	
			from prior years	for 1982
OPEC Fund	Cash for expansion of vocational training programme	<u>177 064</u>	<u>-</u>	<u>125 611</u>

GENERAL FUND

Contributions by Governments for Lebanon emergency relief
for the period ended 31 December 1982

(United States dollars)

Name of contributor	Description	Contributions pledged	Unpaid balances
Argentina	Medical supplies	25 000 a/	25 000
Australia	US dollars	102 050	-
	\$A 500 000	473 395	-
Austria	S 500 000	28 818	-
	S 100 000 (additional contribution)	6 000	6 000
Canada	\$Can 950 000	758 120	-
China, People's Republic of	US dollars	20 000	-
Denmark	US dollars	684 658	-
	DKr 3 000 000	347 383	347 383
Egypt	US dollars	50 000	50 000
European Economic Community (EEC)	Cash	88 000	88 000
	Food supplies (see annex to schedule H for details)	3 084 892	2 399 088
Finland	US dollars	531 124	-
Germany, Federal Republic of	DM 1 000 000	392 157	-
Greece	Food supplies	145 000	145 000
Iceland	US dollars	18 200	18 200
India	AS 340 000	19 890	-
Italy	US dollars	335 000	335 000
	Supplies	1 760 000 a/	356 821
	(Lit 2 500 000 000)		
	US dollars (food supplies)	800 000 a/	800 000

Contributions by Governments for Lebanon emergency relief
for the period ended 31 December 1982

(United States dollars)

Name of contributor	Description	Contributions pledged	Unpaid balances
Netherlands	f. 250 000	92 404	-
	f. 1 500 000	558 119	-
New Zealand	AS 315 500	17 984	-
Norway	NKr 4 000 000	584 163	-
Saudi Arabia	SRLs 10 000 000	2 915 452	-
Senegal	US dollars	5 000	5 000
Sweden	SKr 3 000 000	487 567	-
	SKr 5 500 000	865 790	-
	SKr 1 345 000 (tents)	230 814 <u>a/</u>	-
	Staff services (SKr 0.4 million)	63 796 <u>a/</u>	-
Switzerland	SwF 250 000	115 207	-
	SwF 200 000	96 759	-
	Whole milk 50 tons (SwF 500 000)	227 273 <u>a/</u>	-
	Tents	94 794 <u>a/</u>	94 794
Thailand	UN dollars	1 000	-

GENERAL FUND

Contributions by Governments for Lebanon emergency relief
for the period ended 31 December 1982

(United States dollars)

Name of contributor	Description	Contributions pledged	Unpaid balances
United Kingdom of Great Britain and Northern Ireland	Blankets (£50 000)	85 911 <u>a/</u>	-
	Flour 5 750 tons c.i.f. (£1 000 000)	1 700 680	-
	Tents (£37 000)	63 683 <u>a/</u>	-
United States of America	US dollars	2 000 000	-
	US dollars (additional contribution)	14 500 000	14 500 000
Yugoslavia	Blankets (ND 500 000)	7 813 <u>a/</u>	7 813
		<u>34 383 896</u>	<u>19 178 099</u>

a/ At donor's valuation.

GENERAL FUND

Status of current pledges of the European Economic Community
for the period ended 31 December 1982

(United States dollars)

Donor's programme year	Description	Amount pledged*	Unpaid Balances*
1982	Butter oil 500 tons	1 319 325	1 175 941
	Skim milk 1 000 tons	1 087 473	545 053
	Vegetable oil at 700 tons	678 094	678 094
	Cash for handling costs	88 000	88 000
		<u>3 172 892</u>	<u>2 487 088</u>

* All food supplies are at donor's valuation and delivered c.i.f. UNRWA ports by EEC.

GENERAL FUND

Contributions by United Nations agencies for Lebanon emergency
relief for the period ended 31 December 1982

(United States dollars)

Name of contributor	Description	Contributions pledged for 1982	Unpaid balance
World Health Organization (WHO)	Services of staff Medical supplies	6 800 388 000	- 388 000
Office of the United Nations Disaster Relief Co-ordinator through WHO	Cash for health services	500 000	500 000
Office of the United Nations Disaster Relief Co-ordinator	US dollars for rubble clearance, sewage and sanitation system in camp sites, winter clothing and soap for refugees	1 075 148 <u>1 969 948</u>	859 000 <u>1 747 000</u>

GENERAL FUND

Contributions from non-governmental sources for Lebanon emergency
relief for the period ended 31 December 1982

(United States dollars)

Name of contributor	Description	Amount
<u>Austria</u>		
Austrian Airlines	Air freight	44 248
Austrian Red Cross	Used clothing	1 200
Austrian Volks Hilfe	Food supplies	47 172
<u>Belgium</u>		
OXFAM	Blankets	20 055
	Skim milk 30 tons	46 200
<u>Finland</u>		
Finnish Kindergarten, Jerusalem	Cash	31
Finnish Refugee Council	Blankets	21 112
<u>Italy</u>		
Caritas Italiana	Cash	70 000
<u>Kuwait</u>		
Charitable Sources in Kuwait	Used clothing	80 000
<u>Norway</u>		
Norwegian Refugee Council	Household articles and vehicles	240 428
	Volvo truck	45 000
	Cash	100 000
Norwegian Refugee Council, Jerusalem	Cash	576
Redd Barna	Staff costs	48 399

GENERAL FUND

Contributions from non-governmental sources for Lebanon emergency relief for the period ended 31 December 1982

(United States dollars)

Name of contributor	Description	Amount
<u>Sweden</u>		
Rädda Barnen	Cash for purchase of kerosene	29 662
	Cash to cover cost of four gas refrigerators	3 600
	Cost of clothes	22 238
	Skim milk and semolina	32 348
	Staff costs	117 266
	Primus stoves	69 579
	Used clothes and kerosene stoves	451 525
	Vehicles	90 000
<u>United Kingdom of Great Britain and Northern Ireland</u>		
Christian Aid	Cash	60 036
Ewbank, Mr. Gordon	Cash	88
Friends International Centre	Cash	20
Nuttal, Mr. Trevor	Cash	162
OXFAM	Cash	139 951
	Food supplies	10 856
	Blankets	173 142
	LL 20 000 for repair of water pipes at Baalbek, Burj El-Shamali and Shatila, Lebanon	6 122
	Staff costs	15 209
	Cash	25
Sundry donors	Staff costs	27 136
Save the Children Fund	Cash for purchasing pediatric medicine	25 000
King's College Student Union	Cash	227
Help the aged	Soap and used clothing	38 859
<u>United States of America</u>		
American Corporate Aid for Lebanon Inc.	Cash for the purchase of blankets and stoves	50 000
American Friends Service Committee	Used clothing, soap and blankets	22 165
American Jewish Joint Distribution Committee Inc.	Cement and kerosene stoves	162 357

GENERAL FUND

Contributions from non-governmental sources for Lebanon emergency
relief for the period ended 31 December 1982

(United States dollars)

Name of contributor	Description	Amount
<u>United States of America (continued)</u>		
American Near East Refugee Aid Inc. (ANERA)	Cash	25 000
Hodnett Mrs. W. P.	Cash	400
Lu'cheran World Relief Inc., New York	Used clothing and toilet soap	152 259
Noble, Miss Alberta	Cash	300
Quaintance, Mr. Charles	Cash	250
Taylor, Miss Susan	Cash	200
World Vision International	Food supplies	117 263
	Blankets	113 645
	Cash	28 000
<u>Miscellaneous</u>		
UNRWA staff members, Gaza	Cash	58 919
UNRWA staff members, North Lebanon	Cash	5 652
Palestine Liberation Organization	Blankets and food supplies	479 402
Lutheran World Federation	Supplies	3 527
	Tents, blankets and used clothing	124 700
Doss, Miss Leila	Cash	500
United Nations Children's Fund (UNICEF)	Food supplies	201 188
UNICEF, Jerusalem	Skim milk, soap and blankets	12 950
Charity institutions sponsored by the Palestine Liberation Organization	Blankets	274 085
International Committee of the Red Cross, Geneva	Cotton wool absorbent	12 283
	Food supplies	370 044
Middle East Council of Churches and Menonite Central Committee	Food supplies, soap and used clothing	6 291
The Arab Israeli Charitable Committee of Galilee	Rubber boots and used clothing	47 662
Vienna International Centre Staff	Used clothing	9 050
Anonymous	Supplies	2 401
	Cash	486
		<u>4 358 451 a/</u>

a/ Balance outstanding at 31 December 1982 is \$2,540,502, of which \$72,441 has been received in 1983 at the time when these accounts were prepared.

GENERAL FUND

Miscellaneous income for the year ended 31 December 1982(United States dollars)

Description	Amount
Bank interest	4 537 215
Sale of empty containers	285 925
Reimbursement of Area Staff Provident Fund administration costs ..	72 107
Sale of unserviceable equipment, scrap and damaged flour	9 296
Profit on income-producing activities	24 005
Overheads recovered on procurement for other parties	16 695
Recovery of damages from fire insurance	38 211
Miscellaneous	<u>12 010</u>
Total, miscellaneous income	<u><u>4 995 464</u></u>

GENERAL FUND

Liquidation of prior years' commitments during the year
ended 31 December 1982

(United States dollars)

	Commitments brought forward from 1981	Commitments liquidated by expenditure	Commitments carried forward to 1983	Saving on liquidation of prior years' commitments
Education services				
<u>General education</u>				
Elementary education	4 484 024	1 127 546	3 035 354	321 124
Preparatory education	328 933	315 476	90 099	(76 642)
Secondary education	109 243	91 869	-	17 374
Youth activities	35 012	112	16 735	13 165
Pre-school training centres	860	1 005	-	(145)
In-service staff training and education development centres	12 246	9 529	-	2 717
Total, general education	<u>4 970 318</u>	<u>1 550 537</u>	<u>3 142 188</u>	<u>277 593</u>
<u>Vocational and professional training</u>				
<u>Training conducted in UNRWA centres</u>				
Wadi Seer training centre	161 245	110 418	36 164	14 663
Amman training centre	89 288	82 290	5 622	1 376
Kalandia vocational training centre	87 269	46 628	37 871	2 770
Ramallah men's teacher- training centre	10 348	1 467	-	8 881
Ramallah women's training centre	33 041	28 171	2 341	2 529
Gaza vocational training centre	179 463	121 288	36 561	21 614
Siblin training centre	81 429	33 397	948	47 084
Damascus vocational training centre	150 408	89 962	39 305	21 141
Adult craft training	82	1 754	-	(1 672)
Sewing centre instruction	46 585	-	-	46 585
Total, training conducted in UNRWA centres	<u>839 158</u>	<u>515 375</u>	<u>158 812</u>	<u>164 971</u>

GENERAL FUND

Liquidation of prior years' commitments during the year
ended 31 December 1982

(United States dollars)

Education services (continued)	Commitments brought forward from 1981	Commitments liquidated by expenditure	Commitments carried forward to 1983	Saving on liquidation of prior years' commitments
<u>Training subsidized outside UNRWA centres</u>				
Basic midwifery training	4 633	4 072	-	561
Vocational instructor training	3 981	3 518	-	463
Training of handicapped youth	9 151	9 151	-	-
Total, training conducted outside UNRWA centres	17 765	16 741	-	1 024
<u>University education</u>				
University scholarships in Jordan	-	-	-	-
University scholarships in West Bank	9 293	9 293	-	-
University scholarships in Egypt	4 538	4 537	-	1
University scholarships in the Syrian Arab Republic	17 585	17 584	-	1
University scholarships in Lebanon	-	-	-	-
University scholarships in Iraq	-	-	-	-
University scholarships in Turkey	-	-	-	-
University scholarships in Saudi Arabia	-	-	-	-
University scholarships in the Sudan	-	-	-	-
Total, university education	31 416	31 414	-	2
Total, vocational and professional training	888 339	563 530	158 812	165 997
Total, education services	5 858 657	2 114 067	3 301 000	443 590

GENERAL FUND

Liquidation of prior years' commitments during the year
ended 31 December 1982

(United States dollars)

Health services	Commitments brought forward from 1981	Commitments liquidated by expenditure	Commitments carried forward to 1983	Saving on liquidation of prior years' commitments
<u>Medical services</u>				
Laboratory services	2 957	3 057	-	(100)
Clinic services	211 655	25 126	168 172	18 357
Maternity centres	46 493	35 688	10 805	-
General hospitals	360	272	-	88
Dental care	2 635	-	-	2 635
Health education	6 496	24	-	6 472
Other medical services	16 257	-	-	16 257
Total, medical services	286 853	64 167	178 977	43 709
<u>Supplementary feeding</u>				
Hot meal programme	75 147	23 161	360	51 626
Milk distribution programme	2 550	2 519	-	31
Total, supplementary feeding	77 697	25 680	360	51 657
<u>Environmental sanitation</u>				
Surface-water drainage	53 698	38 534	-	15 164
Refuse and sewage disposal	58 972	16 566	-	42 406
Water supply	20 724	16 681	-	4 043
Ancillary sanitation facilities	1 800	-	-	1 800
Total, environmental sanitation	135 194	71 781	-	63 413
Total, health services	499 744	161 628	179 337	158 779

GENERAL FUND

Liquidation of prior years' commitments during the year
ended 31 December 1982

(United States dollars)

Relief services	Commitments brought forward from 1981	Commitments liquidated by expenditure	Commitments carried forward to 1983	Saving on liquidation of prior years' commitments
<u>Basic rations</u>				
Distribution	15 244	13 673	-	1 571
Total, basic rations	15 244	13 673	-	1 571
<u>Shelter</u>				
Shelter construction and maintenance	143 137	56 697	80 993	5 447
Roads and camp improvements	11 228	1 671	-	9 557
Total, shelter	154 365	58 368	80 993	15 004
<u>Special hardship assistance</u>				
Blankets	66 836	60 017	-	6 819
Total, special hardship assistance	66 836	60 017	-	6 819
Total, relief services	236 445	132 058	80 993	23 394

GENERAL FUND

Liquidation of prior years' commitments during the year
ended 31 December 1982

(United States dollars)

Common costs	Commitments brought forward from 1981	Commitments liquidated by expenditure	Commitments carried forward to 1983	Saving on liquidation of prior years' commitments
<u>Supply and transport services</u>				
Supply procurement and control	758	-	-	758
Supply warehousing	30 465	8 536	-	21 929
Vehicle maintenance	12 507	4 934	3 021	4 552
Passenger transport	7 233	4 663	-	2 570
Freight transport	15 604	-	-	15 604
Administration	1 485	1 536	-	(51)
	<hr/>	<hr/>	<hr/>	<hr/>
Total, supply and transport services	68 052	19 669	3 021	45 362
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Other internal services</u>				
Administrative services	26 265	13 158	-	13 107
Finance services	561	561	-	-
Data processing services	500	-	-	500
Technical services	13 218	9 876	3 756	(414)
	<hr/>	<hr/>	<hr/>	<hr/>
Total, other internal services	40 544	23 595	3 756	13 193
	<hr/>	<hr/>	<hr/>	<hr/>
<u>General administration</u>				
Area administration	540	524	-	16
Camp services administration	1 350	1 216	-	134
Public information services	61 865	21 999	20 763	19 103
	<hr/>	<hr/>	<hr/>	<hr/>
Total, general administration	63 755	23 739	20 763	19 253
	<hr/>	<hr/>	<hr/>	<hr/>
Total, common costs	172 351	67 003	27 540	77 808
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

GENERAL FUND

Liquidation of prior years' commitments during the year
ended 31 December 1982

(United States dollars)

Common costs	Commitments brought forward from 1981	Commitments liquidated by expenditure	Commitments carried forward to 1983	Saving on liquidation of prior years' commitments
<u>Extraordinary costs not allocable to programmes</u>				
<u>Costs due to local disturbances</u>				
Maintenance of feeding centres	363	-	-	363
Maintenance of shelters	1 639	1 486	-	153
	2 002	1 486	-	516
Total, costs due to local disturbances	2 002	1 486	-	516
Total, extraordinary costs not allocable to programmes	2 002	1 486	-	516
Total, all parts	6 679 199	2 476 242	3 588 870	704 087

Notes to the financial statements for the General Fund
for the year ended 31 December 1982

Statement of budget and expenditure and commitments

Note 1

The budget figures reflect the Agency's budget for 1982 submitted to the General Assembly at its thirty-sixth session, 4/ as adjusted and submitted to the Assembly at its thirty-seventh session, 5/ and exceptionally further adjusted to incorporate the budget figures for the Lebanon emergency relief.

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

Expenditure and commitments are charges against the current year's income. They only differ from each other in that expenditure reflects the actual disbursed and accrued charges, whereas commitments represent a reserve of funds for budgeted items which have been approved as charges against the current year's income. The figures for expenditure and commitments are broken down separately in the schedules (see schedule A for expenditure and schedule 8 for commitments).

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 and schedule B of the General Fund.

Statement of working capital

Note 6

The Agency's working capital account represents the excess of its assets over liabilities and it is solely derived from the net accumulation of annual excesses of income over expenditure less annual excesses of expenditure over income since its establishment. This account is thus not separately funded.

Note 7

Compared to last year, the balance in the working capital is considerably reduced on account of the excess of expenditure over income for the Lebanon emergency relief, which amounts to \$11.1 million.

Statement of assets and liabilities

Note 8

Included in "Cash on hand and in banks" is cash in the hands of imprest fund holders, paymasters and unpaid cheques which, at 31 December 1982, were drawn over six months. The total amount so included is \$1,121,530.

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 difference between Agency standard prices and donors' valuations contained in contributions receivable at year-end has been charged or credited to expenditure accounts and credited or debited to contributions receivable valuation reserve, as the case may be.

Note 10

The substantial increase in contributions receivable over last year is due to the incorporation of amounts which are still outstanding from donations in aid of the Lebanon emergency relief. As of 31 December 1982, contributions to be received for this particular programme are:

	<u>US dollars</u>
In cash	17 577 034
In kind	<u>6 088 567</u>
Total	<u><u>23 465 601</u></u>

(see schedules H, I and J).

Note 11

Inventories are continuously valued at weighted average cost prices c.i.f. or equivalent less a provision for possible losses on unusable supplies. A sum of \$5,284,860 is included for the Lebanon emergency relief in "Inventories of supplies".

Note 12

(a) The increase in the provision for staff separation costs from \$44,891,849 at 31 December 1981 to \$52,867,576 at 31 December 1982 is, like previous years, a combination of natural growth in liability following increases in remuneration and the 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 further reduced by 10 per cent in each of the main categories, thus leaving 20 per cent of the general and teaching services staff and 10 per cent of the manual services staff unqualified for payment of a termination indemnity.

(b) The intention is eventually to 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 \$7 million.

Note 13

The provision for staff repatriation costs for the eventual repatriation of area staff transferred from Beirut to Vienna and Amman is again increased this year by \$250,000, thus bringing the total to \$750,000. This provision will continuously be built up over the next two years until full provision is attained.

Note 14

There is an increase of \$33.5 million in "Reserve for unliquidated budget commitments" at 31 December 1982 as compared to last year. The main reason for this large increase is the inclusion of commitments for the Lebanon emergency relief, which for budget and accounting purposes are considered to be charges against the 1982 fiscal year and amount to \$31.2 million.

Note 15

At 31 December 1982, the Agency had contingent liabilities of \$3,468,093 comprising purchase orders issued for goods not yet received. In addition, a contingent liability of a material but undeterminable amount may be considered to exist in respect of certain claims for subsidies by Governments.

Note 16

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

	<u>US dollars</u>
Vehicles (excluding vehicles surveyed but not yet disposed of)	4 553 732
Other equipment	7 229 037
Land owned by UNRWA	51 248
Buildings on land owned by UNRWA	<u>422 031</u>
	<u><u>12 256 048</u></u>

(b) The Agency has only the right of current occupancy of buildings (school training centres, ration distribution centres, clinics, warehouses and other installations) constructed by it on land owned by Governments or leased from

private land-owners. The 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 1982 was \$30,205,071.

(c) The Agency has also constructed refugee shelters at a total cost of \$10,957,808 on land owned by Governments or by individuals. The legal status of these shelters is uncertain.

Note 17

During the year under review, the emergency conditions in Lebanon have considerably affected the operations of the Lebanon Field Office. Consequently, the input data received from the field might not be as complete and accurate as would normally be the case. Nevertheless, the Agency believes, to the best of its knowledge, that the data so provided is substantially correct and that the impact of any error condition on the statement of assets and liabilities Agency-wide is minimal.

**IV. FINANCIAL STATEMENTS FOR THE AREA STAFF PROVIDENT
FUND FOR THE YEAR ENDED 31 DECEMBER 1982**

AREA STAFF PROVIDENT FUND

Assets and liabilities

(United States dollars)

	As at	
	31 December 1982	31 December 1981
<u>Assets</u>		
Investments (schedule A):		
Bank of America, London	43 626 114	39 350 961
Bankers Trust, London	57 507 587	51 659 336
First National Bank of Chicago, Geneva	62 866 784	54 659 715
Creditanstalt Bankverein, Vienna	26 932 081	13 137 934
	<u>190 932 566</u>	<u>158 807 946</u>
Due from UNRWA general fund		16 626
	<u>190 932 566</u>	<u>158 824 572</u>
<u>Liabilities</u>		
Continuing participants' credits: a/		
US dollar credits	35 058 618	29 774 324
Lebanese pound credits		
LL 90,054,965 at 0.2600	23 414 291	19 471 966
Syrian pound credits		
£S 71,449,531 at 0.2564	18 319 660	15 553 210
Jordan dinar credits		
JD 28,708,781 at 2.8200	80 958 762	70 635 712
Austrian schilling credits		
S104,858,283 at 0.0600	6 291 497	5 215 848
	<u>164 042 828</u>	<u>140 651 060</u>
Ex-participants' credits	1 365 115	1 429 342
Due to UNRWA general fund	570 963	-
Balance of exchange rate adjustments a/	487 492	131 259
Surplus:		
Income available for distribution (statement II)	19 753 470	13 825 771
Unallocated surplus (statement III)	4 712 698	2 787 140
	<u>190 932 566</u>	<u>158 824 572</u>

a/ See note 1 below.

Certified correct

Approved

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

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

	For the year ended	
	31 December 1982	31 December 1981
Balance at 1 January	13 825 771	15 904 553
<u>Add:</u>		
Transfer from unallocated surplus	300 000	1 600 000
	14 125 771	17 504 553
<u>Deduct:</u>		
Interest credited to participants' accounts in respect of prior years	13 858 484	17 104 189
	267 287	400 364
<u>Add net income:</u>		
Net investment income (see schedule)	22 336 620	15 490 057
<u>Add:</u>		
Net exchange rate gain from separated participants' credits	7	(94 543)
	22 336 627	15 395 515
<u>Less:</u>		
Administration expenses	81 049	90 228
	22 255 578	15 305 286
Net income	22 522 865	15 705 650
<u>Deduct:</u>		
Transfer 10 per cent of net income to unallocated surplus (statement III)	2 225 558	1 530 529
	20 297 307	14 175 121
<u>Deduct:</u>		
Interest paid on credits withdrawn during year ..	543 837	349 350
	19 753 470	13 825 771
Balance at 31 December	19 753 470	13 825 771

Certified correct

(Signed) George J. LATTURNER
 Comptroller

Approved

(Signed) Olof RYDBECK
 Commissioner-General

AREA STAFF PROVIDENT FUND

Unallocated surplus

(United States dollars)

	For the year ended	
	31 December 1982	31 December 1981
Balance at 1 January	2 787 140	2 856 611
<u>Less:</u>		
Transfer to income for distribution	300 000	1 600 000
	<u>2 487 140</u>	<u>1 256 611</u>
<u>Add:</u>		
Transfer from income for current year	2 225 558	1 530 529
	<u>4 712 698</u>	<u>2 787 140</u>
Balance at 31 December	<u><u>4 712 698</u></u>	<u><u>2 787 140</u></u>

Certified correct

(Signed) George J. LATTURNER
Comptroller

Approved

(Signed) OJ.of RYDBECK
Commissioner-General

Schedule

AREA STAFF PROVIDENT FUND

Investments and investment income for the year ended 31 December 1982

(United States dollars)

	Bank of America, London	Bankers Trust, London	First National Bank of Chicago, Geneva	Creditanstalt Bankverein, Vienna	Total
Investments as at 1 January	39 350 961	51 659 336	54 659 715	13 137 934	158 807 946
<u>Add:</u>					
Funding during year	(1 194 992)	-	-	10 982 992	9 788 000
	<u>38 155 969</u>	<u>51 659 336</u>	<u>54 659 715</u>	<u>24 120 926</u>	<u>168 595 946</u>
Gross investment income	5 535 512	5 916 562	8 283 584	2 828 784	22 614 442
<u>Deduct:</u>					
Investment managers' fees	115 367	68 311	76 515	17 629	277 822
	<u>5 470 145</u>	<u>5 848 251</u>	<u>8 207 069</u>	<u>2 811 155</u>	<u>22 336 620</u>
Net investment income	43 626 114	57 507 587	62 866 784	26 932 081	190 932 566
Investments as at 31 December a/	<u>14.18</u>	<u>11.38</u>	<u>15.08</u>	<u>15.08</u>	<u>13.68</u>
Investment yield b/					

AREA STAFF PROVIDENT FUND

Investments and investment income for the year ended 31 December 1982

	Bank of America, London	Bankers Trust, London	First National Bank of Chicago, Geneva	Creditanstalt Bankverein, Vienna	Total
<u>Allocation of investments</u>					
<u>by currency</u>					
United States dollars	80.0	71.9	99.3	99.5	86.7
Pounds sterling	-	3.6	-	-	1.1
Swiss francs	-	-	0.2	-	0.1
German marks	11.5	9.5	0.5	-	5.6
Dutch guilders	8.5	-	-	-	1.9
Austrian schillings	-	-	-	0.5	0.1
Japanese yen	-	15.0	-	-	4.5
	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>
<u>Allocation of investments</u>					
<u>by type and maturity</u>					
Bank deposits with maturity up to one year	6.5	17.6	89.8	38.5	41.8
Fixed-term securities:					
Up to two years	3.8	70.2	0.2	7.2	23.0
Up to five years	89.7	12.2	9.5	54.3	35.0
Over five years	-	-	0.5	-	0.2
	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>

a/ See note 2 below.

b/ See note 3 below.

Notes to the financial statements for the Area Staff Provident
Fund for the year ended 31 December 1982

Note 1

The exchange rate gains and losses in the various local currencies for the year ended 31 December 1982, which have been ploughed back to the respective continuing participants' accounts as of the above date, are as follows:

		(United States dollars)
Lebanese pounds:	loss 17% - LL 17 988 245 at 0.2600	4 676 424
Jordan dinars:	gain 4% - JD 1 093 833 at 2.8200	3 084 609
Austrian schillings:	gain 5% - S 4 993 251 at 0.0600	299 595
	<u>Net loss</u>	<u>1 292 220</u>

These exchange rate adjustments are rounded off to the lower whole percentage point and, as a result thereof, some balances have remained in the exchange rate gains and losses accounts of the various local currencies. These balances will be utilized in manually ploughing back the necessary exchange rate adjustments in respect of participants who were separated between 1 January 1983 and cut-off date for February 1983 payroll and inter-field transfers during 1982.

Note 2

Based on the principle of valuation of cost or market value, whichever is lower, the investment portfolio at 31 December 1982 entrusted to the Bank of America, the First National Bank of Chicago and the Creditanstalt Bankverein reflects the cost, whereas the portfolio with the Bankers Trust is at market value. For this reason the investment figures at year end, as shown in the schedule above, differ from the figures indicated by the first three investment managers in their annual reports for 1982.

Note 3

For the same reason as above, the investment yields of the portfolio with the Bank of America, the First National Bank of Chicago and the Creditanstalt Bankverein in the schedule differ from the yields reported by these investment managers for 1982.

**V. FINANCIAL STATEMENTS FOR THE BAYSSARIEH CAMP FUND
FOR THE PERIOD ENDED 31 DECEMBER 1982**

BAYSSARIEH CAMP FUND

Operations account for the period ended 31 December 1982

(United States dollars)

Contributions received from:

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

Add:

Bank interest earned	1 445 441
	<hr/> 3 115 224

Deduct:

Expenditure incurred	170 424
	<hr/> 2 994 800
Unobligated balance at 31 December	<hr/> <hr/> 2 994 800

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

Certified correct

(Signed) George J. LATTURNER
Comptroller

Approved

(Signed) Olof RYDBECK
Commissioner-General

BAYSSARIEH CAMP FUND

Assets and liabilities as at 31 December 1981

(United States dollars)

Assets

Cash in bank	2 944 800
	<u>2 944 800</u>

2 944 800

Liabilities

Unobligated balance of the operational fund	2 944 800
---	-----------

2 944 800

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

Notes to the financial statements for the Bayssarieh Camp Fund
for the period ended 31 December 1982

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 when the contributions were received and interest on the invested funds was earned for the period ended 31 December 1977. No expenditure was, however, incurred prior to 1 January 1978. The operations account presented here thus covers the entire period from establishment of the project in 1977 to 31 December 1982. It should, however, be noted that the project has been dormant for the last three years and no expenditure has been incurred during 1980, 1981 and 1982.

VI. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES*

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 V 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 16 (a) to the financial statements of the General Fund for a summary report). Also not included in statement V 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 16 (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 of currencies is treated as an addition to or deduction from income.

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

Notes

- 1/ See Official Records of the General Assembly, Thirty-sixth Session, Supplement No. 13 (A/36/13 and Corr.1), paras. 208-211.
- 2/ Ibid., Thirty-fifth Session, Supplement No. 13 (A/35/13), para. 168.
- 3/ Ibid., Thirty-seventh Session, Supplement No. 5C (A/37/5/Add.3).
- 4/ Ibid., Thirty-sixth Session, Supplement No. 13 (A/36/13 and Corr.1), chap. III.
- 5/ Ibid., Thirty-seventh Session, Supplement No. 13 (A/37/13), chap. IV.

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