



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

ACCOUNTS

for the year ended 31 December 1976

and

REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS: THIRTY-SECOND SESSION

SUPPLEMENT No. 7C (A/32/7/Add.3)

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UNITED NATIONS

New York, 1977

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.

The names of countries listed in this document are those used during the period covered by the present report.

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LETTER OF TRANSMITTAL

24 June 1977

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 1976. 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 Agency for the year 1976.

Accept, Sir, the assurances of my highest consideration.

(Signed) J. J. MACDONELL
Auditor General of Canada
and
Chairman, United Nations Board of Auditors

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

NOTE BY THE SECRETARY-GENERAL

1. The financial statements of the United Nations Relief and Works Agency for Palestine Refugees in the Near East for the year ended 31 December 1976, together with the report of the Board of Auditors thereon, are presented herewith pursuant to the provisions of General Assembly resolution 302 (IV) of 8 December 1949. In paragraph 21 of that resolution, the Assembly:

Requests the Director to submit to the General Assembly of the United Nations an annual report on the work of the United Nations Relief and Works Agency for Palestine Refugees in the Near East, including an audit of funds ...'

2. The financial statements and the report of the Board of Auditors have been submitted to the Advisory Committee on Administrative and Budgetary Questions for consideration and report to the General Assembly.

I. AUDIT OPINION

We have examined the following appended financial statements, numbered I to IV, properly identified, and relevant schedules of the United Nations Relief and Works Agency for Palestine Refugees in the Near East for the year ended 31 December 1976. 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 1976, subject to the observations contained in paragraph 4 in our report.

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

(Signed) A. MARTINEZ ZULETA
Controller General of Colombia

(Signed) AHENKORA OSEI
Auditor General of Ghana

24 June 1977

II. FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1976

Budget and expenditure and commitments
for the year ended 31 December 1976

(In 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. Relief services						
Basic rations	32 330 000	28 839 558	24 000	9 732	32 354 000	28 849 290
Supplementary feeding	5 555 000	3 897 606	228 000	19 752	5 783 000	3 917 358
Shelter	474 000	372 133	322 000	29 228	796 000	401 361
Special hardship assistance	1 125 000	914 646	-	-	1 125 000	914 646
Share of common costs from part IV	7 192 000	6 627 606	247 000	235 889	7 439 000	6 863 495
Total, part I	46 676 000	40 651 549	821 000	294 601	47 497 000	40 946 150
Part II. Health services						
Medical services	8 084 000	7 245 708	499 000	53 775	8 583 000	7 299 483
Environmental sanitation	2 922 000	2 730 673	366 000	110 215	3 288 000	2 840 888
Share of common costs from part IV	2 312 000	2 135 080	56 000	53 775	2 368 000	2 188 855
Total, part II	13 318 000	12 111 461	921 000	217 765	14 239 000	12 329 226
Part III. Education services						
General education	43 564 000	42 362 321	2 647 000	609 247	46 211 000	42 971 568
Vocational and professional training	7 144 000	6 261 981	169 000	122 301	7 313 000	6 384 282
Share of common costs from part IV	5 719 000	5 293 802	118 000	110 249	5 837 000	5 404 051
Total, part III	56 427 000	53 918 104	2 934 000	841 797	59 361 000	54 759 901
Part IV. Common costs						
Supply and transport services	6 949 000	6 363 069	369 000	355 265	7 318 000	6 718 334
Other internal services	5 184 000	4 819 936	38 000	26 810	5 222 000	4 846 746
General administration	3 090 000	2 873 483	14 000	17 838	3 104 000	2 891 321
Total, part IV	15 223 000	14 056 488	421 000	399 913	15 644 000	14 456 401
Costs allocated to programmes	(15 223 000)	(14 056 488)	(421 000)	(399 913)	(15 644 000)	(14 456 401)
Net, part IV	-	-	-	-	-	-
Part V. Extraordinary costs not allocable to programmes						
Temporary relocation of Agency headquarters	-	-	3 460 000	3 948 515	3 460 000	3 948 515
Damages and losses due to local disturbances	-	-	521 000	1 180 422	521 000	1 180 422
Other extraordinary costs	-	-	2 606 000	1 610 623	2 606 000	1 610 623
Total part V	-	-	6 587 000	6 739 560	6 587 000	6 739 560
Total, all parts	116 421 000	106 681 114	11 263 000	8 093 723	127 684 000	114 774 837

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

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

Certified correct

(Signed) Lloyd CALLOW
Comptroller

Approved

(Signed) Thomas W. McELHINEY
Commissioner-General

Income and expenditure and commitments
(In United States dollars)

	For the year ended	
	31 December 1976	31 December 1975
	\$	\$
<u>Income</u>		
Contributions by Governments (schedule C)	106 261 271	106 902 825
Contributions by United Nations agencies (schedule D)	5 074 091	4 155 493
Contributions from non-governmental sources (schedule E)	1 449 141	1 498 079
Miscellaneous income (schedule F)	1 169 357	1 309 590
Exchange adjustments	764 809	(287 761)
	<u>114 718 669</u>	<u>113 578 226</u>
<u>Expenditure and commitments</u> (statement I)	<u>114 774 837</u>	<u>111 808 954</u>
Excess of expenditure and commitments over income	<u>56 168</u>	<u>(1 769 272)</u>

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

Certified correct

(Signed) Lloyd CALLOW
Comptroller

Approved

(Signed) Thomas W. McELHINEY
Commissioner-General

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

	<u>For the year ended</u>	
	<u>31 December 1976</u>	<u>31 December 1975</u>
	\$	\$
Balance at 1 January	<u>10 775 287</u>	<u>7 249 053</u>
<u>Add</u>		
Share in surplus on liquidation of Staff Health Insurance Plan	58 332	-
Liquidation of provision for separation benefits of international staff	-	1 449 664
Savings on liquidating prior years' commitments (schedule G)	1 079 294	131 045
Unallocated current year's variations between standard and actual costs	42 461	182 168
Other adjustments of prior years' accounts increasing working capital	58 385	13 133
Excess of income over expenditure and commitments (statement II)	-	<u>1 769 272</u>
	<u>1 238 472</u>	<u>3 545 282</u>
<u>Deduct</u>		
Write-off, and provision of reserve for, overvalued and doubtful pledges	176 005	13 680
Other adjustments of prior years' accounts reducing working capital	-	5 368
Excess of expenditure and commitments over income (statement II)	<u>56 168</u>	-
	<u>232 173</u>	<u>19 048</u>
Balance at 31 December	11 781 586	10 775 287
Deduct amount temporarily reserved to cover the capital investment loss on the staff provident fund	-	<u>1 930 147</u>
Unreserved balance at 31 December	<u>11 781 586</u>	<u>8 845 140</u>

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

Certified correct

(Signed) Lloyd CALLOW
Comptroller

Approved

(Signed) Thomas W. McELHINEY
Commissioner-General

Assets and liabilities
(In United States dollars)

	For the year ended	
	31 December 1976	31 December 1975
	\$	\$
<u>Assets</u>		
Cash on hand and in banks	18 392 780	5 856 167
Contributions receivable (schedules C and D)		
In cash	2 932 037	8 108 465
In kind	181 595	1 770 262
Accounts receivable less provision for uncollectable amounts	2 067 588	1 304 276
Prepaid expenses and advances to suppliers	1 531 216	4 190 528
Inventories of supplies	12 215 772	13 077 071
Investments held for Staff Provident Fund	59 151 248	49 317 981
	96 472 236	83 624 750
<u>Liabilities</u>		
Accounts payable	5 285 927	3 587 638
Food commodities borrowed	649 439	3 403 304
Staff Provident Fund	59 151 248	50 723 476
Staff savings fund for non-pensionable service	-	369 381
Staff Health Insurance Fund	-	116 424
Provision for separation costs of staff	12 315 037	11 659 431
Reserve for unliquidated budget commitments	3 914 886	3 865 607
Income received in advance:		
In cash	979 565	331 870
In kind	2 364 548	722 479
Working capital (operating reserve) (statement III)	11 781 586	8 845 140
	96 472 236	83 624 750

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

Certified correct

Approved

(Signed) Lloyd CALLOW
Comptroller

(Signed) Thomas W. McELHINEY
Commissioner-General

SCHEDULES TO THE ACCOUNTS

Schedule A

Expenditure and commitments for the year
ended 31 December 1976

(In United States dollars)

<u>Relief services</u>	Recurrent costs	Non- recurrent costs	Total costs
	\$	\$	\$
<u>Basic rations</u>			
Ration costs	27 741 017	-	27 741 017
Quality control	54 614	-	54 614
Distribution	919 710	9 732	929 442
Administration	124 217	-	124 217
Total, basic rations	28 839 558	9 732	28 849 290
<u>Supplementary feeding</u>			
Hot meal programme	2 161 681	18 930	2 180 611
Milk programme	1 013 885	822	1 014 707
Other supplementary rations	518 070	-	518 070
Administration	203 970	-	203 970
Total, supplementary feeding.	3 897 606	19 752	3 917 358
<u>Shelter</u>			
Shelter construction and maintenance.	-	15 898	15 898
Roads and camp improvements	60 473	13 330	73 803
Camp rentals	305 635	-	305 635
Administration	6 025	-	6 025
Total, shelter	372 133	29 228	401 361
<u>Special hardship assistance</u>	914 646	-	914 646
<u>Share of common costs</u>			
Supply and transport services	3 945 103	220 264	4 165 367
Other internal services	1 590 579	8 847	1 599 426
General administration	1 091 924	6 778	1 098 702
Total, share of common costs.	6 627 606	235 889	6 863 495
Total, relief services	40 651 549	294 601	40 946 150

Expenditure and commitments (continued)

Health services	Recurrent costs \$	Non- recurrent costs \$	Total costs \$
<u>Medical services</u>			
Pharmacy services	138 016	2 212	140 228
Laboratory services	127 877	3 197	131 074
General clinics	2 698 074	26 629	2 724 703
Maternal and child health clinics	1 040 892	5 207	1 046 099
General hospitals	1 709 268	1 016	1 710 284
Tuberculosis control	267 852	697	268 549
Mental health	98 672	-	98 672
Dental care	105 355	844	106 199
School health services	110 917	64	110 981
Health education	130 367	-	130 367
Other medical services	89 602	13 563	103 165
Administration	728 817	346	729 163
	<hr/>	<hr/>	<hr/>
Total, medical services	7 245 709	53 775	7 299 484
<u>Environmental sanitation</u>			
Surface-water drainage	6 958	8 057	15 015
Refuse and sewage disposal	2 080 665	62 388	2 143 053
Water supply	410 386	38 851	449 237
Insect and rodent control	24 434	919	25 353
Ancillary sanitation facilities	12 449	-	12 449
Administration	195 780	-	195 780
	<hr/>	<hr/>	<hr/>
Total, environmental sanitation	2 730 672	110 215	2 840 887
<u>Share of common costs</u>			
Supply and transport services	827 199	46 184	873 383
Other internal services	819 389	4 558	823 947
General administration	488 492	3 033	491 525
	<hr/>	<hr/>	<hr/>
Total, share of common costs	2 135 080	53 775	2 188 855
	<hr/>	<hr/>	<hr/>
Total, health services	12 111 461	217 765	12 329 226
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Expenditure and commitments (continued)

<u>Education services</u>	Recurrent costs \$	Non- recurrent costs \$	Total costs \$
<u>General education</u>			
Elementary education	25 505 310	569 110	26 074 420
Preparatory education	14 530 797	23 139	14 553 936
Secondary education	180 832	-	180 832
UNRWA/UNESCO Institute of Education	558 258	2 976	561 234
Other in-service staff training	178 323	2 271	180 594
Youth activities	33 810	6 624	40 434
Women's activities	10 809	-	10 809
Pre-school play centres	2 935	-	2 935
Education development centres	148 239	4 825	153 064
Administration	1 213 008	302	1 213 310
Total, general education	42 362 321	609 247	42 971 568
<u>Vocational and professional training</u>			
<u>Training conducted in UNRWA centres</u>			
Wadi Seer training centre	924 864	25 018	949 882
Amman training centre	812 901	23 458	836 359
Kalandia vocational training centre	464 082	14 088	478 170
Ramallah men's teacher-training centre	313 811	2 860	316 671
Ramallah women's training centre	768 286	14 701	782 987
Gaza vocational training centre	494 877	15 587	510 464
Siblin training centre	536 889	8 198	545 087
Damascus vocational training centre	546 925	14 976	561 901
Adult craft training centres	178 151	1 742	179 893
Price variations	39 721	1 214	40 935
Total, training conducted in UNRWA centres	5 080 507	121 842	5 202 349
<u>Training subsidized outside UNRWA centres</u>			
Trades training	4 546	-	4 546
Basic midwifery training	4 305	-	4 305
Basic nursing training	6 766	-	6 766
Physiotherapist training	712	-	712
Laboratory technician training	179	-	179
Secretarial training	9 403	-	9 403
Adult craft training	13 248	-	13 248
Training of handicapped youth	42 309	-	42 309
Total, training subsidized outside UNRWA centres	81 468	-	81 468

Expenditure and commitments (continued)

<u>Education services (continued)</u>	Recurrent costs \$	Non- recurrent costs \$	Total costs \$
<u>Common training costs</u>			
Vocational training common costs . . .	447 388	-	447 388
Vocational instructor training in UNRWA centres	177	99	276
Teacher instructor training outside UNRWA centres	-	310	310
Teacher training common costs	164 663	50	164 713
Total, common training costs .	612 228	459	612 687
<u>Placement services</u>	53 694	-	53 694
<u>University education</u>			
University scholarships in Jordan . .	50 190	-	50 190
University scholarships in Egypt . . .	66 872	-	66 872
University scholarships in Lebanon . .	17 310	-	17 310
University scholarships in the Syrian Arab Republic	36 473	-	36 473
University scholarships in Iraq . . .	3 398	-	3 398
University scholarships in Saudi Arabia	7 145	-	7 145
Total, university education. .	181 388	-	181 388
<u>Vocational and professional training administration</u>			
	252 696	-	252 696
Total, vocational and professional training . . .	6 261 981	122 301	6 384 282
<u>Share of common costs</u>			
Supply and transport services	1 590 767	88 817	1 679 584
Other internal services	2 409 968	13 405	2 423 373
General administration	1 293 067	8 027	1 301 094
Total, share of common costs .	5 293 802	110 249	5 404 051
Total, education services	53 918 104	841 797	54 759 901

Expenditure and commitments (continued)

<u>Common costs</u>	Recurrent costs \$	Non- recurrent costs \$	Total costs \$
<u>Supply and transport services</u>			
Supply procurement and control	476 787	-	476 787
Supply warehousing	722 691	479	723 170
Supply and transport insurance administration	29 209	-	29 209
Vehicle maintenance	578 714	5 004	583 718
Passenger transport	866 334	207 534	1 073 868
Freight transport	2 185 277	142 004	2 327 281
Port operations	929 041	-	929 041
Administration	575 016	244	575 260
Total, supply and transport services	6 363 069	355 265	6 718 334
<u>Allocation of supply and transport services</u>			
Relief services 62 per cent	(3 945 103)	(220 264)	(4 165 367)
Health services 13 per cent	(827 199)	(46 184)	(873 383)
Education services 25 per cent	(1 590 767)	(88 817)	(1 679 584)
Total, allocation of supply and transport services	(6 363 069)	(355 265)	(6 718 334)
<u>Other internal services</u>			
Eligibility and registration	536 832	-	536 832
Personnel services	547 745	-	547 745
Administrative services	891 514	22 579	914 093
Translation services	107 375	-	107 375
Legal services	227 397	64	227 461
Finance services	1 097 239	109	1 097 348
Data-processing services	228 224	132	228 356
Internal and external audit services	292 833	-	292 833
Protective services	558 187	865	559 052
Technical services	332 590	3 061	335 651
Total, other internal services	4 819 936	26 810	4 846 746

Expenditure and commitments (continued)

<u>Common costs (continued)</u>	Recurrent costs \$	Non- recurrent costs \$	Total costs \$
<u>Allocation of other internal services</u>			
Relief services 33 per cent	(1 590 579)	(8 847)	(1 599 426)
Health services 17 per cent	(819 389)	(4 558)	(823 947)
Education services 50 per cent	(2 409 968)	(13 405)	(2 423 373)
	<hr/>	<hr/>	<hr/>
Total, allocation of other internal services	(4 819 936)	(26 810)	(4 846 746)
	<hr/>	<hr/>	<hr/>
<u>General administration</u>			
Agency administration	393 980	6 798	400 778
Field office administration	840 103	1 456	841 559
Area administration	560 313	958	561 271
Camp services administration	343 507	3 082	346 589
Public information services	496 508	5 297	501 805
New York liaison office	108 734	-	108 734
Cairo office	21 471	-	21 471
European liaison office (Geneva)	108 867	80	108 947
Production units-capital cost (schedule B)	-	167	167
	<hr/>	<hr/>	<hr/>
Total, general administration	2 873 483	17 838	2 891 321
	<hr/>	<hr/>	<hr/>
<u>Allocation of general administration</u>			
Relief services 38 per cent	(1 091 924)	(6 778)	(1 098 702)
Health services 17 per cent	(488 492)	(3 033)	(491 525)
Education services 45 per cent	(1 293 067)	(8 027)	(1 301 094)
	<hr/>	<hr/>	<hr/>
Total, allocation of general administration	(2 873 483)	(17 838)	(2 891 321)
	<hr/>	<hr/>	<hr/>
Total, common costs	14 056 488	399 913	14 456 401
Total, common costs allocated	(14 056 488)	(399 913)	(14 456 401)
Net, common costs	-	-	-
	<hr/>	<hr/>	<hr/>

Expenditure and commitments (continued)

	Non-recurrent costs	Total costs
	\$	\$
<u>Extraordinary costs not allocable to programmes</u>		
<u>Temporary relocation of Agency headquarters</u>		
Staff allowances and travel	2 771 351	2 771 351
Temporary staff	249 996	249 996
Premises	441 824	441 824
Office equipment (including movement thereof) .	141 657	141 657
Computer, communications and miscellaneous services	320 028	320 028
Miscellaneous	23 659	23 659
	<u>3 948 515</u>	<u>3 948 515</u>
<u>Damages, losses and other costs due to local disturbances</u>		
Losses of supplies and cash and idle time of Printing Shop	469 083	469 083
Replacement of damaged equipment and non-consumable supplies	90 721	90 721
Repairs to damaged installations	115 010	115 010
Increased transport on rerouting of supplies. .	267 959	267 959
Staff allowances and temporary staff on rerouting of supplies	216 453	216 453
Miscellaneous	21 196	21 196
	<u>1 180 422</u>	<u>1 180 422</u>
<u>Other extraordinary costs</u>		
Increase in the provision for staff separation costs due to increase in salary scales . . .	1 190 667	1 190 667
Retroactive participation of staff in United Nations Joint Staff Pension Fund	419 956	419 956
	<u>1 610 623</u>	<u>1 610 623</u>
Total, extraordinary costs	<u>6 739 560</u>	<u>6 739 560</u>

Production and sales units for the year
ended 31 December 1976

(In United States dollars)

Accounts	Embroidery centre	Audio-visual aids	Carpentry shop	Printing shop	Sanitation supplies factory	Bread baking	Building maintenance services	Total
<u>Production and capital costs</u>	\$ 51 315	\$ 247 945	\$ 90 713	\$ 61 361	\$ 10 669	\$ 56 440	\$ 100 388	\$ 618 831
<u>Costs allocated</u>								
Transfer to other activities		(247 945)	(90 214)	(5 300)	(10 669)	(56 440)	(100 388)	(510 956)
Transfer to sales unit	(51 275)	-	(372)	-	-	-	-	(51 647)
Idle time due to disturbances (allocated to extraordinary costs)	-	-	-	(56 061)	-	-	-	(56 061)
	(51 275)	(247 945)	(90 586)	(61 361)	(10 669)	(56 440)	(100 388)	(618 664)
<u>Costs not allocated</u>								
Non-consumable supplies	40	-	127	-	-	-	-	167
<u>Sales units</u>								
Sales	(54 802)	-	(408)	-	-	-	-	(55 210)
Costs of goods sold (at standard prices)	50 687	-	392	-	-	-	-	51 079
	(4 115)	-	(16)	-	-	-	-	(4 131)
Net profit on sales	22	59	3 676	(202)	-	7	(52)	3 510
Net price variation between standard and actual cost of supplies	(4 093)	59	3 660	(202)	-	7	(52)	(621)
Transfer to income	4 093	-	(3 660)	-	-	(7)	52	478
Transfer to other activities	-	(59)	-	202	-	-	-	143
	-	-	-	-	-	-	-	-

Contributions by Governments for the year
ended 31 December 1976
(In United States dollars)

Name of contributor	Description or purpose	Contributions pledged for 1976		Unpaid balances from prior years	
		\$	\$	\$	\$
Argentina	Flour				
	US dollars		5 000	125 000	-
Australia	\$A 3 276 balance 1971/72				
	AS 6 789 825 (pledged \$A 300 000)		368 612	3 571	-
Austria	US dollars (pledged S 1 320 000)		70 000	-	-
Bahrain	US dollars		15 000	-	-
Belgium	BF 7 000 000		180 505	-	-
	BF 2 000 000 (additional contribution)		54 135	-	-
	Flour (c.i.f. UMRWA ports) - 2 649 tons		761 615	-	2 783
Brazil	US dollars		10 000	-	10 000
Cameroon	US dollars (FCAP 100 000)		408	-	-
Canada	\$Can 1 350 000		1 375 245	-	-
	\$Can 300 000 (additional contribution)		294 844	-	-
	Flour (c.i.f. UMRWA ports) 6 240 tons		1 976 317	-	12 763
Central African Empire	US dollars (1969 pledge)		-	1 800	-
Chile	US dollars		2 000	-	-
Cyprus	US dollars		508	-	-
	£C 100 (additional contribution)		242	-	-
Denmark	Danish kroner (one half of regular contribution 1975/76)		113 441	-	-
	Danish kroner (one half of regular contribution 1976/77)		120 690	-	120 690
	US dollars (two thirds of contribution for vocational and teacher-training and general education 1975/76)		702 667	-	-
	US dollars (one third of contribution for vocational and teacher-training and general education 1976/77)		383 333	-	-
	US dollars (special contribution)		247 124	-	-
European Economic Community (EEC)	Cash		3 767 553	72 310	202 273
	Food-stuffs (see annex to schedule C for details) ^{a/}		10 552 924	-	75 240

^{a/} All food supplies are delivered c.i.f. UMRWA ports by EEC.

Contributions by Governments (continued)

Name of contributor	Description or purpose	Contributions pledged for 1976	Unpaid balances from prior years	for 1976
		\$	\$	\$
Finland	US dollars	246 625	-	-
	US dollars (additional contribution)	51 640	-	-
France	US dollars	936 000	-	-
	US dollars (P 1.5 million additional contribution)	300 000	-	-
	For teaching French:	19 000	-	-
	- US dollars 1975/76	30 292	-	-
	- US dollars 1976/77	22 613	-	-
	- US dollars 1974/76 (remainder of additional contribution)	89 969	-	-
	Rent (LL 244 813)	170 448	-	-
	Flour (f.o.b. France) 993 tons	74 532	-	-
Gaza Authorities	Rents	769 231	-	-
Germany, Federal Republic of	DM 2 million (regular contribution)			
	DM 4 715 000 special contribution and			
	DM 1 million additional contribution for 1976 for:			
	(1) Operating costs of Wadi Seer training centre, Jordan	912 303	-	-
	(2) Elementary education in UNRWA schools:			
	(a) East Jordan	441 872	-	-
	(b) Lebanon	441 736	-	-
	(c) Syrian Arab Republic	441 872	-	-
	Flour (c.i.f. UNRWA ports) 1 325 tons	304 635	-	1 424
Ghana	US dollars	5 220	-	-
Greece	US dollars	17 000	-	-
	Suitenas (c.i.f. UNRWA ports) 15 tons (1975 contribution)	8 940	-	8 940
Haiti	US dollars	-	1 000	-
Holy See	US dollars	2 500	-	-
Iceland	US dollars	13 000	-	-
India	Supplies (c.i.f. UNRWA ports)	12 579	24 439	12 579
Indonesia	US dollars	6 000	-	-
Iran	US dollars	30 000	-	12 000

Contributions by Governments (continued)

Name of contributor	Description or purpose	Contributions pledged for 1976	Unpaid balances from prior years	1976
Iraq	US dollars	121 600	122 034	-
Ireland	US dollars	89 000	-	-
Israel	Port and transport services	827 180	-	-
	Water	68 900	-	-
Italy	US dollars	200 000	8 000	200 000
Jamaica	US dollars	3 000	-	3 000
Japan	US dollars	3 000 000	-	-
	Rice (f.o.b. Alexandria) - 9 050 tons	2 000 000	-	-
	Rice (f.o.b. Alexandria) - 2 262 tons (additional contribution)	500 000	-	-
Jordan	Rent	130 266	-	-
	Water	110 511	-	-
	Medical supplies	11 247	-	-
	Cash for Amman training centre library	13	-	-
Kuwait	US dollars	600 000	-	-
	US dollars (additional contribution)	1 000 000	-	-
Lebanon	Rent	104 681	-	-
	Water	1 823	-	-
Liberia	US dollars	-	10 000	-
Libyan Arab Republic	US dollars	600 000	-	-
Luxembourg	US dollars (pledge F 250 000)	6 300	-	-
	US dollars (F 1 850 000, additional contribution)	47 436	-	47 436
Malaysia	US dollars	1 500	-	-
Mauritania	Ouguiyas 50 000	1 000	-	1 000
Mauritius	US dollars	2 000	-	-
Monaco	F 1 000	211	-	-
Morocco	DH 228 000	45 000	-	-

Contributions by Governments (continued)

Name of contributor	Description or purpose	Contributions pledged for 1976	Unpaid balances	
			from prior years	for 1976
Netherlands	F 4 000 000	1 449 538	-	-
	F 1 000 000 (additional contribution)	387 297	-	-
New Zealand	\$NZ 120 000	123 639	-	41 666
Niger	US dollars	-	1 187	-
Nigeria	US dollars	-	7 920	-
Norway	US dollars	1 799 370	-	-
	US dollars (additional contribution)	180 832	-	-
Oman	US dollars	25 000	-	-
Pakistan	PRs 207 000	20 909	-	20 909
Panama	US dollars	-	500	-
Philippines	US dollars	1 750	-	-
Qatar	US dollars (special contribution)	500 000	-	-
Republic of Korea	US dollars	10 000	-	-
San Marino	Lit 5 million	5 750	-	-
Saudi Arabia	US dollars	1 200 000	-	1 200 000
	US dollars (additional contribution)	10 000 000	-	-
Sierra Leone	US dollars	-	9 680	-
Singapore	US dollars	1 500	-	-
Spain	Flour (c.i.f. UMRWA ports) - 3 077 tons	1 000 000	-	1 933
Sri Lanka	Tea (c.i.f. UMRWA ports) - 1 100 lbs.	1 000	-	1 000
Sudan	US dollars	6 027	-	6 027
Sweden	US dollars (pledged SKr 25 million), regular contribution	5 617 978	-	-
	US dollars (pledged SKr 2 million), additional contribution	454 000	-	-

Contributions by Governments (continued)

Name of contributor	Description of purpose	Contributions pledged for 1976	Unpaid balances from prior years	Total for 1976
Switzerland	Swf 900 000 (regular contribution) Swf 250 000 (additional contribution) Whole milk, 180 tons allocated to 1976 out of: 13 tons - 1975 pledge 167 tons - 1976 pledge Flour (c.i.f. UNRWA ports) - 3 000 tons Flour (c.i.f. UNRWA ports) - 1 000 tons additional contribution	357 233 102 459 168 531 690 000 230 000	- - - - -	- - - - -
Syrian Arab Republic	Reimbursement of transport costs: From 1 September 1968 to 31 December 1971 unpaid balance LS 173 929 For 1976 LS 68 875 Reimbursement of portage costs: From 1 March 1968 to 31 December 1971 unpaid balance LS 101 897 For 1976 LS 42 847 Rents Water	17 681	44 526	17 681
Thailand	Rice (c. and f. UNRWA ports) 100 tons	43 720	-	-
Trinidad and Tobago	US dollars	3 000	-	-
Tunisia	US dollars	8 000	-	8 000
Turkey	US dollars	20 000	-	-
United Arab Emirates	US dollars	270 000	-	-
United Kingdom of Great Britain and Northern Ireland	£3 million Pounds (additional pledge)	5 490 000 1 439 337	17 334	599 337
United States of America	US dollars (special contribution) US dollars (c. and f. UNRWA ports) - 64 550 tons from 1973/74 pledge Flour (c. and f. UNRWA ports) - 3 194 tons from 1972/73 pledge	26 700 000 12 000 000	- - 6 455 734 722	- - - -

Contributions by Governments (continued)

Name of contributor	Description or purpose	Contributions pledged for 1976	Unpaid balances from prior years	Unpaid balances for 1976
Upper Volta	CFA 400 000	-	1 887	-
Venezuela	US dollars	5 000	-	-
Yugoslavia	US dollars Beans	25 000	2 523	-
		<u>106 261 271</u>	<u>1 220 974</u>	<u>2 617 211</u>
	<u>Deduct:</u>			
	Provision for doubtful pledges Differences between donor and Agency valuation of undelivered pledges in kind		882 939	32 659
			<u>707</u>	
			<u>337 328</u>	<u>2 584 552</u>

Status of current pledges of the European Economic Community
for the year ended 31 December 1976

(In United States dollars)

Donor's programme year	Description a/ Description	Amount pledged \$	Applicable to operations in		Unpaid balances from prior years \$	Unpaid balances for 1976 \$
			before 1976 \$	in 1976 \$		
1973/74	<u>Supplementary Feeding Programme</u> Skim milk - 1 560 tons	1 661 147	1 416 497	220 880	-	-
1974	<u>Basic Ration Programme</u> Cash for internal transport and distribution of butter oil	40 488	40 488	-	-	20 833
1975	<u>Basic Ration Programme</u> Cash for internal transport and distribution of butter oil	76 923	76 923	-	-	51 477
1974/75	<u>Supplementary Feeding Programme</u> Skim milk - 274 tons	246 488	-	246 488	-	-
1976	<u>Basic Ration Programme</u> Flour - 16 561 tons Sugar - 5 990 tons Butter oil - 2 949 tons Cash for internal transport and distribution of sugar Cash for internal transport and distribution of butter oil	3 808 918 3 019 098 2 399 016 149 850 71 293	- - - - -	3 808 918 3 019 098 2 399 016 149 850 71 293	- - - - -	- - - 149 850 52 423
1975/76	<u>Supplementary Feeding Programme (18 months)</u> Cash for food and staff costs - 4 212 000 uc Flour - 3 669 tons Rice - 256 tons Sugar - 153 tons Skim milk - 2 392 tons	5 265 000 843 755 112 640 77 112 2 152 780	1 718 590 281 750 37 400 25 704 -	3 546 410 562 005 75 240 51 408 169 871	- - - - 1 982 909	- - 75 240 - - 274 583
			14 320 477	1 982 909	274 583	75 240

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

Contributions by United Nations Agencies for the year ended 31 December 1976

(In United States dollars)

Name of contributor	Description	Contributions pledged for 1976	Unpaid balances from prior years	for 1976
		\$	\$	\$
United Nations	UNRWA international staff costs: Salaries and normal allowances Temporary relocation of Agency headquarters	3 157 492	-	-
United Nations Educational, Scientific and Cultural Organization (UNESCO)	Cash for UNRWA/UNESCO Institute of Education 1 January to 31 December 1976 ^{a/} Regular programme staff costs Associate specialists staff costs	312 600 577 591 204 884	- - -	- - -
World Health Organization (WHO)	Services of staff Medical supplies	218 273 1 230	- -	- -
		<u>5 074 091</u>	-	<u>191 752</u>

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

Contributions from non-governmental sources
for the year ended 31 December 1970

Name of contributor	Description	Contributions for education				Other contributions for non-recurrent costs
		General education scholarships	Vocational training scholarships	Other education recurrent costs	for recurrent costs	
		\$	\$	\$	\$	
<u>Australia</u>						
Australians Care for Refugees (AUSRCARE)	Cash for the operating costs of the Deir el Balah health centre, Gaza	-	-	-	9 022	
United Nations Association of Australia (Victorian Division)	Cash	-	1 000	-	-	
<u>Austria</u>						
Caritas	Cash	-	1 007	-	-	
Elschatti Jakob	Cash	106	-	-	-	
<u>Belgium</u>						
Comité Belge d'Aide aux Réfugiés	Cash for the running costs of clinical laboratory in Jabalia, Gaza	-	-	-	3 300	
Sundry donors	Cash	-	-	-	38	
<u>Canada</u>						
Beechy United Church	Cash	218	-	-	-	
Canadian Red Cross Society	Baby blankets	-	-	-	2 346	
	Cash for clothing	-	-	-	2 000	
Canadian Save the Children Fund	Cash for playcentres, Lebanon	-	-	659	-	
	Cash	3 897	-	-	-	
	Cash for the operating costs of Khan Younis rehydration/nutrition unit, Gaza	-	-	-	19 480	
Central United Church, Sarnia	Cash	3 049	-	-	-	
Henderson, Mrs. D. C.	Cash	-	2 082	-	-	
Seymour, Rev. Susan	Cash	100	-	-	-	
Trinity United Church, Ontario	Cash	2 001	-	-	-	
Unitarian Service Committee of Canada	Cash for the operating costs of the Balata health centre, West Bank	-	-	-	20 855	
	Cash for the operating costs of the Maghazi rehydration/nutrition unit, Gaza	-	-	241	4 152	
	Cash for basic nursing and midwifery training	-	-	-	329	
	Baby blankets	-	-	-	-	
Sundry donors	Cash	622	-	-	-	
<u>Denmark</u>						
Statens Seruminstitut	Vaccine	-	-	-	1 646	
<u>Finland</u>						
Finnish Refugee Council	Cash	-	9 458	-	-	

Contributions from non-governmental sources (continued)

Name of contributor	Description	Contributions for education			Other contributions	
		General education scholarships	Vocational training scholarships	Other education recurrent costs	for recurrent costs	for non-recurrent costs
		\$	\$	\$	\$	\$
<u>France</u>						
Association de Solidarité Franco-Arabe	Cash	222	-	-	-	-
Sundry donors	Cash	59	-	-	-	-
<u>Gaza</u>						
Abu Middain family	Rent	-	-	901	81	-
Abu Salim family	Rent	-	-	68	173	-
Abu Sha'b family	Rent	-	-	217	-	-
Awada family	Rent	-	-	204	566	-
Awada and Abu Middain families	Rent	-	-	140	18	-
El Musaddar family	Rent	-	-	18	120	-
Musaddar and Qur'an families	Rent	-	-	184	-	-
Quakers	Construction of culvert	-	-	-	24	500
Waqf Department	Rent	-	-	3 240	-	-
Sundry donors	Cash	-	-	-	173	-
Sundry donors	Rent	-	-	104	277	-
Sundry donors	Wool and calico	-	-	-	2 060	-
<u>Germany, Federal Republic of</u>						
Deutsche Bank	Cash	-	1 237	-	-	-
German-Tunisian Association	Cash	2 827	-	-	-	-
Sundry donors	Cash	160	-	-	-	-
Sundry donors	Gift coupons	-	-	-	60	-
<u>Italy</u>						
Ente Nazionale Idrucarboni, Rome (AGIP)	Further cash for school building	-	-	-	-	1 545
Sundry donors	Gift coupons	-	-	-	10	-
<u>Japan</u>						
Chilose UNESCO Association	Gift coupons	280	-	-	-	-
National Federation of UNESCO Associations	Gift coupons	305	-	148	-	-
Federation of Economic Organizations)						
Chamber of Commerce)						
Federation of Employers' Associations)						
Committee for Economic Development)						
Industry Club)	Cash	-	-	-	25 000	-

Contributions from non-governmental sources (continued)

Name of contributor	Description	Contributions for education			Other contributions		
		General education scholarships	Vocational training scholarships	Other education recurrent costs	for recurrent costs	for non-recurrent costs	
		\$	\$	\$	\$	\$	\$
<u>Jordan</u>							
Beit Dajan Voluntary Society	Medical supplies	-	-	-	80	-	-
Municipal Council, Qalqilia	Rent	-	-	-	663	-	-
Anonymous	Services	-	-	-	1 305	-	-
Sundry donors	Cash	-	-	-	5	-	-
<u>Lebanon</u>							
American Mission	Rent	-	-	670	565	-	-
Greek Orthodox Community	Rent	-	-	-	882	-	-
Heirs of Saadeeddine Shatila	Rent	-	-	-	1 764	-	-
Mneimneh and Bohaal	Rent	-	-	-	1 985	-	-
Syrian Lebanese Mission	Rent	-	-	-	2 646	-	-
Sundry donors	Cash	80	-	-	-	-	-
<u>Netherlands</u>							
UNESCO Centrum	Gift coupons	500	-	-	2 000	-	-
United Europe Philatelic Society	Cash	-	-	-	2 714	-	654
<u>New Zealand</u>							
Council of Organizations for Relief, Rehabilitation and Development (CORSO (Inc.))	Cash	-	-	-	-	-	-
<u>Norway</u>							
Norwegian Refugee Council	Cash for the operating costs of Baga'a infant clinic and rehydration/nutrition unit, Jordan	-	-	-	19 525	-	-
	Cash for the operating costs of Rafah health centre and Wenche Myhre rehydration/nutrition unit, Gaza	-	-	-	165 500	-	-
	Cash	11 861	-	-	-	-	-
<u>Portugal</u>							
Caluste Gulbenkian Foundation	Cash	-	9 900	-	-	-	-
<u>Saudi Arabia</u>							
Arabian American Oil Co. (ARAMCO)	Cash	55 000	65 000	45 000	-	-	-
Sundry donors	Cash	-	-	-	-	2	-
<u>Spain</u>							
Reichert, Prof. Dr. Rolf	Cash	-	-	-	-	-	-
<u>Sweden</u>							
Swedish Committee for Palestine Refugees Lindstrom, Mrs. Ingrid	Cash	-	-	-	-	-	-
		188	-	-	-	-	-
		329	-	-	-	-	-

Contributions from non-governmental sources (continued)

Name of contributor	Description	Contributions for education			Other contributions		
		General education scholarships	Vocational training scholarships	Other education recurrent costs	for recurrent costs	for recurrent costs	
		\$	\$	\$	\$	\$	\$
<u>Sweden (continued)</u>							
Swedish Save the Children Federation (Rädda Barnen)	Cash for operating costs of Joufeh school, Jordan	-	17 000	-	-	-	-
	Cash for the operating costs of Swedish/ UNRWA Health Centre, Gaza	139,000	-	-	-	-	-
	Cash for the operating costs of Rashidieh rehydration/nutrition unit, Lebanon	-	-	-	273 500	-	-
	Cash for Layettes	-	-	-	-	16 800	8 000
<u>Switzerland</u>							
Association Suisse-Arabe	Cash	236	-	-	-	-	-
Kappeler, Dr. Franz	Cash	240	2 332	-	-	-	-
Kappeler, Mr. Jürg	Cash	500	1 000	-	-	-	-
Krbec, Miss Eva Marie	Cash	-	395	-	-	-	-
Société Suisse des Industries Chimiques	Medical supplies	-	-	-	-	1 975	-
Van Berchem, Mrs. M. Gautier	Cash	-	700	-	-	-	-
Sundry donors	Cash	58	-	-	-	-	-
<u>Syrian Arab Republic</u>							
Syrian Local Authorities	Sanitation services	-	-	-	-	1 534	-
<u>United Kingdom of Great Britain and Northern Ireland</u>							
Association of Assistant Mistresses	Gift coupons	-	-	-	-	150	-
British Consulate General, Jerusalem	Used vehicle	-	-	-	-	-	100
Brune Park County High School	Gift coupons	-	-	130	-	-	-
OXFAM	Cash	-	129 801	-	-	-	-
	Cash for operating costs of Khan Younis health centre, Gaza	-	-	-	-	58 398	-
	Cash for operating costs of Huson health installation, Jordan	-	-	-	-	32 839	-
	Cash for university scholarships for medical students	-	-	677	-	-	-
Save the Children Fund	Cash for operating costs of infant health clinic and rehydration/nutrition unit, Bega's camp, Jordan	-	-	-	-	32 025	-
	Medical supplies	-	-	-	-	139	-
	Cash	1 200	480	-	-	-	-
	Gift coupons	-	-	-	-	61	-
	Cash	-	-	-	-	-	120
<u>UNIPAL</u>							
United Nations Association, Merton Branch	Gift coupons	-	-	-	-	-	-
Anonymous	Cash	-	-	-	-	-	-

Contributions from non-governmental sources (continued)

Name of contributor	Description	Contributions for education			Other contributions		
		General education scholarships	Vocational training scholarships	Other education recurrent costs	for recurrent costs	for non-recurrent costs	
		\$	\$	\$	\$	\$	\$
United Kingdom of Great Britain and Northern Ireland (continued)							
Sundry donors							
Sundry donors through Lady Jane Willoughby					10		
United States of America							
American Friends Service Committee					961		
American Near East Refugee Aid Inc. (AMERA)		11 140	12 000			1 824	
American Middle East Rehabilitation (AMER Division of ANERA)			6 297				
Bing, Mrs. June W. and family		100					
Brittain, Mr. Robert			2 000				
Catholic Relief Services						4 540	
Christian Reformed World Relief Committee							
						4 621	
						4	
						47	
							100
Dickerson, Mr. J.			500				
Gamble, Mrs. Clarence J.		100					
Jedlicka Junior High School			300				
Jewett, Mr. H. J.			2 003				
NAJDA (American Women for the Middle East)			100				
Sander, Miss Attie M. (bequest)		100					
Sparks, Miss Lamar		248			30	120	
Sundry donors		35					
International organizations							
Federations of Business and Professional Women's Clubs:							
Denmark			101				
New Zealand			700				
Sweden			100				
Switzerland			700				
United States of America			550				
International Federation			189				
Church World Service						14 451	

Contributions from non-governmental sources (continued)

Name of contributor	Description	Contributions for education			Other contributions	
		General education scholarships	Vocational training scholarships	Other education recurrent costs	for recurrent costs	for non-recurrent costs
		\$	\$	\$	\$	\$
<u>International organizations (continued)</u>						
Lutheran World Federation	Cash for improvement of school at Karameh, Jordan	-	-	-	-	4 945
	Cash for operating costs of child health clinic in Jerash, Jordan	-	-	-	7 500	-
	Medical supplies	-	-	-	2 891	-
	Blankets	-	-	-	17 080	-
	Medical supplies	-	-	-	46	-
	Cash for sorting of clothing	-	-	-	4 990	-
	Gift coupons for women's activities centres	-	-	260	-	-
	Cash	-	-	9	-	-
Women's Auxiliary of UNRWA	Cash for women's activities and welfare projects	-	-	585	-	-
World Alliance of YWCA	Cash for Youth Leadership Programme	-	-	-	8 000	-
Zonta International	Cash	147	45 000	-	-	-
<u>Miscellaneous</u>						
Palestine Liberation Organization	Cash	-	-	-	37 000	-
		234 908	311 952	54 446	840 011	7 844
	Total, all contributions			1 449 141		

Miscellaneous income for the year ended 31 December 1976

(In United States dollars)

Description	Amount
	\$
Bank interest	599 412
Sale of empty containers	385 653
Sale of shares in The Development Bank of Jordan, Limited	85 850
Sale of unserviceable equipment and scrap	1 028
Overhead costs recovered on procurement for other parties	10 491
Profit on income-producing activities	478
Disputed and reserved claims refunded	36 912
Miscellaneous	49 533
	<hr/>
Total, miscellaneous income	1 169 357
	<hr/> <hr/>

Liquidation of prior years' commitments during the
12 months ended 31 December 1976

(In United States dollars)

Relief services	Commitments brought forward from 1975 \$	Commitments liquidated by expenditure \$	Commitments carried forward to 1977 \$	Saving on liquidation of prior years' commitments \$
<u>Basic rations</u>				
Distribution	6 811	100	6 654	57
Ration costs	<u>698 839</u>	<u>32 353</u>	<u>-</u>	<u>666 486</u>
Total, basic rations	<u>705 650</u>	<u>32 453</u>	<u>6 654</u>	<u>666 543</u>
<u>Supplementary feeding</u>				
Hot-meal programme	26 727	15 904	10 154	669
Milk programme	<u>900</u>	<u>900</u>	<u>-</u>	<u>-</u>
Total, supplementary feeding	<u>27 627</u>	<u>16 804</u>	<u>10 154</u>	<u>669</u>
<u>Shelter</u>				
Shelter construction and maintenance	236 760	35 182	198 090	3 488
Roads and camp improvements	<u>46 623</u>	<u>28 989</u>	<u>15 563</u>	<u>2 071</u>
Total, shelter	<u>283 383</u>	<u>64 171</u>	<u>213 653</u>	<u>5 559</u>
<u>Special hardship assistance</u>	<u>34 517</u>	<u>27 571</u>	<u>-</u>	<u>6 946</u>
Total, relief services	<u><u>1 051 177</u></u>	<u><u>140 999</u></u>	<u><u>230 461</u></u>	<u><u>679 717</u></u>
<u>Health services</u>				
<u>Medical services</u>				
Pharmacy services	1 120	-	420	700
Laboratory services	16 135	11 470	3 128	1 537
General clinics	366 582	47 138	38 745	280 699
Maternal and child health clinics	2 655	1 391	387	877

Liquidation of prior years' commitments during the
12 months ended 31 December 1976

(In United States dollars)

	Commitments brought forward from 1975	Commitments liquidated by expenditure	Commitments carried forward to 1977	Saving on liquidation of prior years' commitments
	\$	\$	\$	\$
Health services				
<u>Medical services (cont'd)</u>				
General hospitals	2 750	-	-	2 750
Mental health	376	14	184	178
Dental care	12 242	9 940	1 206	1 096
Other medical services	<u>4 312</u>	<u>3 590</u>	<u>-</u>	<u>722</u>
Total, medical services	<u>406 172</u>	<u>73 543</u>	<u>44 070</u>	<u>288 559</u>
<u>Environmental sanitation</u>				
Surface-water drainage	99 880	23 344	75 832	704
Refuse and sewage disposal	87 364	16 439	55 115	15 810
Water supply	21 198	1 646	19 575	(23)
Insect and rodent control	<u>511</u>	<u>596</u>	<u>-</u>	<u>(85)</u>
Total, environmental sanitation	<u>208 953</u>	<u>42 025</u>	<u>150 522</u>	<u>16 406</u>
Total, health services	<u>615 125</u>	<u>115 568</u>	<u>194 592</u>	<u>304 965</u>
<u>Education services</u>				
<u>General education</u>				
Elementary education	584 365	370 223	139 706	74 436
Preparatory education	123 893	77 717	37 833	8 343
Youth activities	3 021	229	574	2 218
Education development centres	<u>7 424</u>	<u>4 408</u>	<u>2 274</u>	<u>742</u>
Total, general education	<u>718 703</u>	<u>452 577</u>	<u>180 387</u>	<u>85 739</u>

Liquidation of prior years' commitments during the
12 months ended 31 December 1976

(In United States dollars)

Education services	Commitments brought forward from 1975 \$	Commitments liquidated by expenditure \$	Commitments carried forward to 1977 \$	Saving on liquidation of prior years' commitments \$
<u>Vocational training</u>				
<u>Training conducted in</u>				
<u>UNRWA centres</u>				
Wadi Seer training centre	135 483	72 244	60 385	2 854
Amman training centre	5 575	4 456	254	865
Kolandia vocational training centre	74 626	56 730	4 666	13 230
Ramallah men's teacher- training centre	5 629	3 749	1 337	543
Ramallah women's training centre	14 677	10 983	3 851	(157)
Gaza vocational training centre	116 104	77 889	38 112	103
Siblin training centre	173 091	3 495	170 498	(902)
Damascus vocational training centre	42 807	36 356	13 013	(6 562)
Adult craft training	280	-	-	280
 Total, training conducted in UNRWA centres	 <u>568 272</u>	 <u>265 902</u>	 <u>292 116</u>	 <u>10 254</u>
 <u>Training subsidized outside</u>				
<u>UNRWA centres</u>				
Arab Orphan Society technical school, Jerusalem	3 639	915	2 724	-
Basic nursing training	4 655	2 293	1 849	513
Training of handicapped youth	19 236	19 236	-	-
 Total, training conducted outside UNRWA centres	 <u>27 530</u>	 <u>22 444</u>	 <u>4 573</u>	 <u>513</u>

Liquidation of prior years' commitments during the
12 months ended 31 December 1976

(In United States dollars)

<u>Education services</u>	Commitments brought forward from 1975	Commitments liquidated by expenditure	Commitments carried forward to 1977	Saving on liquidation of prior years' commitments
	\$	\$	\$	\$
<u>University education</u>				
University scholarships in Saudi Arabia	500	500	-	-
University scholarships in Jordan	4 735	4 735	-	-
University scholarships in Egypt	16 209	16 209	-	-
University scholarships in Lebanon	13 169	13 169	-	-
University scholarships in the Syrian Arab Republic	16 256	16 256	-	-
University scholarships in Iraq	1 500	1 500	-	-
Special university scholarships	<u>76 000</u>	<u>-</u>	<u>85 800</u>	<u>(9 800)</u>
Total, university education	<u>128 369</u>	<u>52 369</u>	<u>85 800</u>	<u>(9 800)</u>
Total, vocational and professional training	<u>724 171</u>	<u>340 715</u>	<u>382 489</u>	<u>967</u>
Total, education services	<u><u>1 442 874</u></u>	<u><u>793 292</u></u>	<u><u>562 876</u></u>	<u><u>86 706</u></u>
<u>Common costs</u>				
<u>Supply and transport services</u>				
Supply warehousing	350	350	-	-
Vehicle maintenance	7 360	4 330	1 925	1 105
Passenger transport	67 417	62 340	9 342	(4 265)
Freight transport	24 277	12 527	-	11 750
Administration	135	187	-	(52)
Supply procurement and control	<u>135</u>	<u>188</u>	<u>-</u>	<u>(53)</u>
Total, supply and transport services	<u>99 674</u>	<u>79 922</u>	<u>11 267</u>	<u>8 485</u>

Liquidation of prior years' commitments during the
12 months ended 31 December 1976

(In United States dollars)

	Commitments brought forward from 1975	Commitments liquidated by expenditure	Commitments carried forward to 1977	Saving on liquidation of prior years' commitments
Common costs	\$	\$	\$	\$
<u>Other internal services</u>				
Personnel services	750	750	-	-
Administrative services	9 012	7 429	1 333	250
Legal services	1 760	71	1 692	(3)
Finance services	270	240	-	30
Data-processing services	4 582	1 600	2 962	-
Technical services	200	193	-	7
Total, other internal services	16 574	10 283	6 007	284
<u>General administration</u>				
Area administration	400	-	400	-
Field office administration	850	791	-	59
Camp services administration	570	-	487	83
Total, general administration	1 820	791	887	142
Total, common costs	118 068	90 996	18 161	8 911
<u>Costs due to local disturbances</u>				
Reconstruction and repair of Agency shelters	471 641	126 168	345 473	-
Reconstruction of damaged Agency buildings	67 150	11 936	55 214	-
Repair of damaged property	59 602	53 931	23 357	(17 686)
Replacement of equipment	39 970	831	22 458	16 681
Total, costs due to local disturbances	638 363	192 866	446 502	(1 005)
Total, all services	3 865 607	1 333 721	1 452 592	1 079 294

Summary of significant accounting policies

The following are some of the significant accounting policies of the Agency:

(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) The assets and liabilities and income (other than contributions from government and United Nations organizations) and expenditure are recognized on the accrual basis of accounting. Cash contributions from government and United Nations organizations are credited to income account in the financial period for which they are unconditionally pledged. Contributions from Governments in kind are credited to income account only for that part of the quantity pledged that is usable in that period; the remainder is allocated to income of later financial periods (see notes 2 and 3 for exclusions from income).

(d) Translation of currencies. 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 consisting of buildings (both constructed or held on long-term lease), vehicles and other equipment are not included in the assets reported in the accounts. Costs of these are fully charged to expenditure in the period of purchase, construction or budget commitment therefor. Inventory records are maintained for such assets. (See note 6 for a summary report on fixed assets.)

(f) Miscellaneous income:

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

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

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

Notes to the financial statements for the year ended 31 December 1976

Statement of income and expenditure and commitments

Note 1

The budget figures reflect the Agency's budget for 1975 submitted to the General Assembly at its thirtieth session, 1/ as adjusted and submitted to the Assembly at its thirty-first session. 2/

Note 2

Income from investments held for the Agency's Staff Provident Fund and expenses of administering this Fund are not included in statements I and II, as such income and expenses are credited and debited directly to this Fund.

Note 3

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 4

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

Statement of working capital

Note 5

The Agency's Staff Health Insurance Fund for international staff was closed down in 1976, when the staff joined the United Nations group medical scheme. The surplus of the Fund was distributed under the rules of the Fund, 50 per cent to the Agency and 50 per cent to the participants.

Statement of assets and liabilities

Note 6

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

1/ Official Records of the General Assembly, Thirtieth Session, Supplement No. 13 (A/10013).

2/ Ibid., Thirty-first Session, Supplement No. 13 (A/31/13 and Corr.1).

	<u>US</u>
Vehicles	2,471,254
Other equipment	3,734,830
Buildings (constructed): schools, training centres, ration distri- bution centres, clinics, warehouses and other buildings constructed and used by the Agency	20,327,573 3/
Refugee shelter	10,545,348
Buildings (long-term leases)	144,461
Land (purchased)	51,248

Note 7

Contributions receivable in the form of food supplies are shown at the Agency's standard prices for such supplies (see also note 4 above) less a provision for certain old pledges now doubtful of collection, as are contributions receivable in cash.

Note 8

Inventories have been valued at prices approximating cost (f.i.f.o. basis) less a provision for possible losses on unusable supplies and for estimated losses due to disturbances in Lebanon.

Note 9

The savings account for non-pensionable service (of international staff members) was closed down in 1976, as all the staff members concerned had had their relevant service validated for United Nations Joint Staff Pension Fund purposes by 31 December 1976 (see also note 5 above).

Note 10

The provision for separation costs of staff would be greater by approximately \$11 million if provision were made for payment of certain separation benefits in full to all staff members. The Agency estimates, however, that 50 per cent of its locally recruited General and Teaching Service staff members and 40 per cent of its locally recruited Manual Service staff members will not qualify for payment of these separation benefits under the Agency's staff rules, either by reason of leaving the Agency's service voluntarily or by reason of being offered jobs with other employers immediately following separation from the Agency.

Note 11

The Agency had, at 31 December 1976, contingent liabilities of \$2,815,309 comprising purchase orders issued for goods not yet received. Also a contingent liability, of material but undeterminable amount, may be considered to exist in respect of certain claims for subsidies by Governments.

3/ Includes cost of financing purchase of land by local governments and of compensation to private landowners of leased land.

III. REPORT OF THE BOARD OF AUDITORS

1. The Board of Auditors has audited the accounts of the United Nations Relief and Works Agency for the Palestine Refugees in the Near East in accordance with the Financial Regulations of the Agency.

Scope of examination

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 and Specialized Agencies.

Audit observations and recommendations

Limitation to scope of examination

3. The annual financial statements of the Agency for the year ended 31 December 1976 were received by the Board on 13 May 1977, one and a half months after the statutory submission date. The Administration attributed the late submission of the financial statements to the difficulties in obtaining firm data from their field office in Beirut because of the disruptive effects of continuing civil disturbances in Lebanon. Another reason ascribed by the Administration was that hired computer services were unable to meet the normal year-end closure adjustments with the speed required by their time-table.

4. Additionally, our examination was restricted because, owing to the uncertain security situation in Lebanon, we were not able to visit Lebanon or obtain proper documentation with which to verify the accuracy or validity of approximately \$17 million of recorded expenditures stated to have been incurred by the Lebanon field office in 1976, \$7 million of assets, mostly inventory items, as well as liabilities of \$3 million of the Lebanon field office.

Special leave with pay

5. Following evacuation of the head office from Lebanon, the Agency offered staff members who could not be evacuated the option of special leave with half pay or separation from the Agency. These staff members were to communicate acceptance of the offer by 1 June 1976, failing which, their appointments were to terminate on that date. However, 11 staff members who did not respond to the Agency's offer and should have therefore been considered as separated from the Agency have continued to receive half pay. The payments to these 11 staff members total \$2,987 per month.

6. Even though there was some uncertainty as to whether these staff members had received notification of the alternatives of half pay or termination, payments should have been withheld after 1 June to cause the staff members to communicate with the Agency.

7. Inasmuch as this offer of special leave with half pay was a temporary measure, which has now been in effect for over a year, the decision should be reviewed. If

the special leave with half pay is to be continued, then special steps should be taken to ensure that the payments are actually being received by those entitled to them.

Mandatory expenditure

8. A staff member whose appointment with the Agency took effect in October 1975 assumed duty only in April 1976. He received full salary and allowances from the appointment date for a period of six months, during which time he did not render any service to the Agency.
9. The Administration explained that the officer was to assume duty at the Agency's headquarters at Beirut in October 1975, but owing to the civil disturbances in Lebanon and the consequent evacuation of the headquarters' staff, he could not report for duty.
10. It is unclear why the officer was not requested to report for duty at one of the Agency's field offices, where he might have been assigned other duties pending the removal of the Agency's headquarters to Amman and Vienna in January 1976.

Payment of special allowances

11. Following the evacuation of the Agency's headquarters staff from Lebanon, the Administration approved payment of special allowances to eligible staff members affected by the change of duty station, "to compensate staff members for their additional expenses as the result of their temporary extended duty away from Lebanon". Certain international staff members who only assumed duty after the evacuation from Lebanon were also receiving the special allowances.
12. It is not clear as to the authority relied on for payment of the special allowances to international staff members, who do not appear to qualify for the allowances under the conditions of payment specified in Administration circulars on the subject.

Internal audit

13. The Administration has continued to assign the staff of the Internal Audit Division to other temporary duties to the detriment of their internal audit work. The Internal Audit activity should be kept separate from administrative functions.

Acknowledgement

14. The Board of Auditors records its appreciation for the co-operation and assistance extended by the Commissioner-General of UNRWA, his officers and members of his staff.

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

(Signed) A. MARTINEZ ZULETA
Controller General of Colombia

(Signed) AHENKORA OSEI
Auditor General of Ghana

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