



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

ACCOUNTS

for the year ended 31 December 1966

and

REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

**OFFICIAL RECORDS : TWENTY-SECOND SESSION
SUPPLEMENT No. 6C (A/6706/Add.3)**

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UNITED NATIONS

New York, 1967

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.

LETTER OF TRANSMITTAL

12 June 1967

Sir,

I have the honour to transmit to you the financial statements of the Voluntary Funds administered by the United Nations High Commissioner for Refugees as at 31 December 1966.

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 Funds for the year 1966.

Accept, Sir, the assurances of my highest consideration.

(Signed) Roger PELTOT
Chairman of the Board of Auditors

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

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 1966, together with the report of the Board of Auditors thereon, are presented herewith pursuant to the provisions of resolution 302 (IV) adopted by the General Assembly on 8 December 1949. In paragraph 21 of that resolution, the General 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.

A. FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1966

Budget, expenditure and commitments

Statement I

(In US dollars)

Activity	Budget \$	Expenditure \$	Commitments carried forward to 1967 \$	Total of expenditure and commitments \$
<i>Part I. Relief services</i>				
Basic rations	12,278,000	12,052,527	6,670	12,059,197
Supplementary feeding	1,285,000	1,314,639	1,021	1,315,660
Shelter	428,000	301,435	79,993	381,428
Special hardship assistance	596,000	441,539	24,561	466,100
Share of common costs from part IV	3,156,000	3,055,864	58,966	3,114,830
TOTAL, part I	17,743,000	17,166,004	171,211	17,337,215
<i>Part II. Health services</i>				
Medical services	3,148,000	3,084,500	19,213	3,103,713
Environmental sanitation	845,000	902,387	26,741	929,128
Share of common costs from part IV	988,000	969,361	14,615	983,976
TOTAL, part II	4,981,000	4,956,248	60,569	5,016,817
<i>Part III. Education services</i>				
General education	10,360,000	9,728,628	70,813	9,799,441
Vocational education	2,717,000	2,491,189	73,706	2,564,895
University education	346,000	319,202	—	319,202
Placement services	47,000	42,059	—	42,059
Share of common costs from part IV	2,417,000	2,386,863	31,928	2,418,791
TOTAL, part III	15,887,000	14,967,941	176,447	15,144,388
<i>Part IV. Common costs</i>				
Supply and transport services	3,212,000	3,017,359	83,026	3,100,385
Other internal services	2,161,000	2,097,911	21,070	2,118,981
General administration	1,188,000	1,296,818	1,413	1,298,231
TOTAL, part IV	6,561,000	6,412,088	105,509	6,517,597
Costs allocated to operations	(6,561,000)	(6,412,088)	(105,509)	(6,517,597)
Net, part IV	—	—	—	—
TOTAL, ALL PARTS	38,611,000	37,090,193	408,227	37,498,420

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

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

CERTIFIED CORRECT
(Signed) Lloyd CALLOW
Comptroller

APPROVED
(Signed) Laurence MICHELMORE
Commissioner-General

AUDIT CERTIFICATE

The above statement of budget, expenditure and commitments has been examined in accordance with our directions. We have obtained all the information and explanations we have required, and we certify, as a result of the audit, that, in our opinion, the above statement is correct.

(Signed) Roger PELTOT, *Belgium*
S. M. RAZA, *Pakistan*
Reginaldo MENDOZA, *Colombia*

12 June 1967

Income, expenditure and commitments

(In US dollars)

	<i>During the year ended</i>	
	<i>31 December 1966</i>	<i>31 December 1965</i>
	\$	\$
<i>Income</i>		
Contributions pledged by Governments (schedule C)	34,969,322	34,000,353
Contributions received from non-governmental sources (schedule D)	822,387	816,050
Miscellaneous income (schedule E)	493,136	374,237
Exchange adjustments	43,206	(55,762)
	<hr/>	<hr/>
	36,328,051	35,134,878
<i>Expenditure and commitments</i> (statement I)	37,498,420	37,618,472
	<hr/>	<hr/>
EXCESS OF EXPENDITURE AND COMMITMENTS OVER INCOME	1,170,369	2,483,594
	<hr/>	<hr/>

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) Laurence MICHELMORE
Commissioner-General

AUDIT CERTIFICATE

The above statement of income, expenditure and commitments has been examined in accordance with our directions. We have obtained all the information and explanations we have required, and we certify, as a result of the audit, that, in our opinion, the above statement is correct.

(Signed) Roger PELTOT, *Belgium*
S. M. RAZA, *Pakistan*
Reginaldo MENDOZA, *Colombia*

12 June 1967

Working capital (operating reserve)
(In US dollars)

	<i>During the year ended</i>	
	<i>31 December 1966</i>	<i>31 December 1965</i>
	\$	\$
Balance at 1 January	15,292,176	17,620,062
<i>Add</i>		
Net adjustments of prior years' income and expenditure	68,577	54,209
Savings in liquidating prior years' commitments (schedule F)	97,838	88,999
Unallocated current year's price variations	—	12,500
	166,415	155,708
<i>Deduct</i>		
Excess of expenditure and commitments over income (statement II)	1,170,369	2,483,594
Unallocated current year's price variations	14,206	—
	1,184,575	2,483,594
Balance at 31 December	14,274,016	15,292,176

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) Laurence MICHELMORE
Commissioner-General

AUDIT CERTIFICATE

The above statement of working capital (operating reserve) has been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as a result of the audit, that, in our opinion, the above statement is correct.

12 June 1967

(Signed) Roger PELTOT, *Belgium*
S. M. RAZA, *Pakistan*
Reginaldo MENDOZA, *Colombia*

Assets and liabilities

(In US dollars)

	As of	
	31 December 1966	31 December 1965
	\$	\$
ASSETS		
Cash on hand, in banks and with agents	9,027,300	9,423,758
Contributions receivable from Governments (schedule C)	7,246,312	8,073,947
Accounts receivable, less provision for uncollectible amounts	445,806	300,404
Prepaid expenses and advances to suppliers	1,192,146	688,612
Inventories of supplies and of equipment not in use	5,018,697	5,088,851
Investments held for staff funds	10,782,159	9,590,804
	<u>33,712,420</u>	<u>33,166,376</u>
LIABILITIES		
Accounts payable	1,154,611	1,105,972
Staff health insurance fund	54,926	146,606
Staff provident fund	11,596,847	10,099,472
Provision for service benefit or pension fund participation for staff not participating in the provident fund	1,396,709	1,196,737
Provision for other separation costs of staff	3,964,147	3,558,029
Provision for service incurred disability or death of staff	114,108	117,633
Reserve for unliquidated commitments	825,285	1,149,931
Income received in advance	331,771	499,820
Working capital (operating reserve) (statement III)	14,274,016	15,292,176
	<u>33,712,420</u>	<u>33,166,376</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) Laurence MICHELMORE
Commissioner-General

AUDIT CERTIFICATE

The above statement of assets and liabilities has been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as a result of the audit, that, in our opinion, the statement is correct.

(Signed) Roger PELTOT, *Belgium*
S. M. RAZA, *Pakistan*
Reginaldo MENDOZA, *Colombia*

12 June 1967

Budget, expenditure and commitments

(In US dollars)

	Budget \$	Expenditure \$	Commitments carried forward to 1967 \$	Total of expenditure and commitments \$
RELIEF SERVICES				
<i>Basic rations</i>				
Ration costs	11,925,000	11,639,215	—	11,639,215
Quality control	33,000	47,576	—	47,576
Distribution	261,000	295,655	6,670	302,325
Administration	59,000	70,081	—	70,081
TOTAL, basic rations	12,278,000	12,052,527	6,670	12,059,197
<i>Supplementary feeding</i>				
Hot meals and special dry rations	1,024,000	1,064,281	1,021	1,065,302
Milk distribution	180,000	171,357	—	171,357
Administration	81,000	79,001	—	79,001
TOTAL, supplementary feeding	1,285,000	1,314,639	1,021	1,315,660
<i>Shelter</i>				
Shelter construction	175,000	15,526	69,125	84,651
Camp rentals and shelter maintenance	198,000	261,900	—	261,900
Road and camp improvements	41,000	15,361	10,868	26,229
Administration	14,000	8,648	—	8,648
TOTAL, shelter	428,000	301,435	79,993	381,428
<i>Special hardship assistance</i>	596,000	441,539	24,561	466,100
<i>Share of common costs</i>				
Supply and transport services	1,991,000	1,870,762	51,476	1,922,238
Other internal services	714,000	692,311	6,953	699,264
General administration	451,000	492,791	537	493,328
TOTAL, share of common costs	3,156,000	3,055,864	58,966	3,114,830
TOTAL, RELIEF SERVICES	17,743,000	17,166,004	171,211	17,337,215
HEALTH SERVICES				
<i>Medical services</i>				
Pharmacy services	70,000	59,629	—	59,629
Laboratory services	33,000	30,383	—	30,383
General clinics	1,021,000	1,019,526	15,267	1,034,793
General hospitals	886,000	884,070	1,098	885,168
Maternal and child care	384,000	329,646	2,066	331,712
Tuberculosis control	197,000	181,428	12	181,440
Mental health care	77,000	82,084	—	82,084
Dental care	32,000	32,498	—	32,498
School health services	31,000	34,742	—	34,742
Health education	55,000	50,767	250	51,017

Budget, expenditure and commitments (continued)

(In US dollars)

HEALTH SERVICES (continued)	Budget \$	Expenditure \$	Commitments carried forward to 1967 \$	Total of expenditure and commitments \$
<i>Medical services (continued)</i>				
Other medical services.....	48,000	39,340	520	39,860
Administration.....	314,000	340,387	—	340,387
TOTAL, medical services	3,148,000	3,084,500	19,213	3,103,713
<i>Environmental sanitation</i>				
Surface water drainage.....	7,000	8,538	—	8,538
Refuse and sewage disposal.....	545,000	625,482	20,162	645,644
Water supply.....	172,000	159,356	6,579	165,935
Insect and rodent control.....	13,000	12,879	—	12,879
Ancillary sanitation facilities.....	13,000	10,280	—	10,280
Sanitation in towns.....	10,000	11,300	—	11,300
Administration.....	85,000	74,552	—	74,552
TOTAL, environmental sanitation	845,000	902,387	26,741	929,128
<i>Share of common costs</i>				
Supply and transport services.....	418,000	392,257	10,793	403,050
Other internal services.....	367,000	356,645	3,582	360,227
General administration.....	203,000	220,459	240	220,699
TOTAL, share of common costs	988,000	969,361	14,615	983,976
TOTAL, HEALTH SERVICES	4,981,000	4,956,248	60,569	5,016,817

EDUCATION SERVICES	Budget \$	Expenditure \$	Commitments carried forward to 1967 \$	Total of expenditure and commitments \$
<i>General education</i>				
Elementary education.....	6,125,000	5,661,643	40,889	5,702,532
Preparatory education.....	2,993,000	2,753,928	25,110	2,779,038
Secondary education.....	463,000	471,891	—	471,891
In-service staff training.....	365,000	459,537	1,021	460,558
Youth activities.....	49,000	43,949	3,726	47,675
Women's activities.....	5,000	5,129	67	5,196
Cinema programme.....	10,000	7,661	—	7,661
Pre-school playcentres.....	—	5,511	—	5,511
Administration.....	350,000	319,379	—	319,379
TOTAL, general education	10,360,000	9,728,628	70,813	9,799,441
<i>Vocational education</i>				
<i>Training conducted in UNRWA centres</i>				
Kalandia vocational training centre.....	213,000	204,975	7,338	212,313
Wadi Seer vocational training centre.....	217,000	203,946	2,593	206,539
Ramallah teacher-training centre.....	189,000	156,208	1,074	157,282
Ramallah women's training centre.....	353,000	274,145	9,209	283,354
Gaza vocational training centre.....	159,000	142,125	28,220	170,345
Beit Hanoun agricultural training centre...	42,000	37,070	—	37,070

Budget, expenditure and commitments (continued)

(In US dollars)

EDUCATION SERVICES (continued)	Budget \$	Expenditure \$	Commitments carried forward to 1967 \$	Total of expenditure and commitments \$
<i>Vocational education (continued)</i>				
<i>Training conducted in UNWRA centres (continued)</i>				
Siblin vocational training centre.....	246,000	241,641	12,516	245,157
Siblin technical and teacher-training institute	176,000	174,257	8,470	182,727
Damascus vocational training centre.....	183,000	173,324	4,076	177,400
Homs teacher-training centre.....	78,000	6,119	—	6,119
Adult craft training.....	82,000	76,135	210	76,345
TOTAL, training conducted in UNRWA centres	1,938,000	1,689,945	73,706	1,763,651
<i>Training subsidized outside UNRWA centres</i>				
<i>On the job training</i>				
Belgium.....	—	33	—	33
Federal Republic of Germany.....	13,000	12,632	—	12,632
France.....	—	826	—	826
Italy.....	1,000	—	—	—
Sweden.....	15,000	49,775	—	49,775
Switzerland.....	—	199	—	199
United Arab Republic.....	24,000	13,879	—	13,879
<i>Trades training</i>				
Agricultural training (Gaza).....	—	10,837	—	10,837
General trades training (Lebanon and Jordan).....	6,000	2,929	—	2,929
Industrial secondary schools (United Arab Republic).....	8,000	4,117	—	4,117
Hotel training (Lebanon).....	5,000	3,782	—	3,782
Secretarial training (Lebanon).....	5,000	3,016	—	3,016
Training of handicapped youth (all areas) ..	63,000	56,105	—	56,105
<i>Para-medical training</i>				
Basic nursing training (Lebanon and Jordan)	8,000	5,824	—	5,824
PARI school of nursing (Syrian Arab Republic).....	2,000	1,171	—	1,171
Basic midwifery training (Syrian Arab Republic).....	—	478	—	478
Assistant pharmacists' training.....	2,000	—	—	—
Laboratory technicians' training (Jordan) ..	2,000	1,584	—	1,584
<i>Teacher training</i>				
In government training centres (Gaza)....	32,000	29,535	—	29,535
In government training centres (United Arab Republic).....	14,000	10,113	—	10,113
In government training centre (Gaza agricultural).....	—	5,833	—	5,833
In Ecole supérieure des lettres (Lebanon) ..	—	2,474	—	2,474
TOTAL, training subsidized outside UNRWA centres	200,000	215,142	—	215,142
<i>Common training costs</i>				
Trades training common costs.....	299,000	330,742	—	330,742
Trades instructor training costs.....	14,000	5,129	—	5,129

Budget, expenditure and commitments (continued)

(In US dollars)

	Budget \$	Expenditure \$	Commitments carried forward to 1967 \$	Total of expenditure and commitments \$
EDUCATION SERVICES (continued)				
<i>Training subsidized outside UNRWA centres (continued)</i>				
<i>Common training costs (continued)</i>				
Teacher training common costs	123,000	110,672	—	110,672
Teacher instructor training costs	5,000	—	—	—
TOTAL, common training costs	441,000	446,543	—	446,543
<i>Vocational education administration</i>	<i>138,000</i>	<i>139,559</i>	<i>—</i>	<i>139,559</i>
TOTAL, vocational education	2,717,000	2,491,189	73,706	2,564,895
<i>University education</i>				
University scholarships in Jordan	19,000	14,073	—	14,073
University scholarships in United Arab Republic	142,000	156,227	—	156,227
University scholarships in Lebanon	141,000	112,501	—	112,501
University scholarships in Syrian Arab Republic	38,000	27,218	—	27,218
University scholarships in Iraq	1,000	2,774	—	2,774
Administration	5,000	6,409	—	6,409
TOTAL, university education	346,000	319,202	—	319,202
<i>Placement services</i>	<i>47,000</i>	<i>42,059</i>	<i>—</i>	<i>42,059</i>
<i>Share of common costs</i>				
Supply and transport services	803,000	754,340	20,757	775,097
Other internal services	1,080,000	1,048,955	10,535	1,059,490
General administration	534,000	583,568	636	584,204
TOTAL, share of common costs	2,417,000	2,386,863	31,928	2,418,791
TOTAL, EDUCATION SERVICES	15,887,000	14,967,941	176,447	15,144,388
COMMON COSTS				
<i>Supply and transport services</i>				
Supply procurement and control	314,000	292,864	—	292,864
Supply warehousing	305,000	290,394	10,000	300,394
Supply and transport insurance administration	20,000	16,578	—	16,578
Vehicle maintenance	231,000	220,804	95	220,899
Passenger transport	582,000	500,278	49,391	549,669
Freight transport	1,209,000	1,106,328	23,540	1,129,868
Port operations	355,000	368,632	—	368,632
Administration	196,000	221,481	—	221,481
TOTAL, supply and transport services	3,212,000	3,017,359	83,026	3,100,385

Budget, expenditure and commitments (continued)

(In US dollars)

COMMON COSTS (continued)	Budget \$	Expenditure \$	Commitments carried forward to 1967 \$	Total of expenditure and commitments \$
<i>Allocation of supply and transport services</i>				
Relief services, 62 per cent.	(1,991,000)	(1,870,762)	(51,476)	(1,922,238)
Health services, 13 per cent.	(418,000)	(392,257)	(10,793)	(403,050)
Education services, 25 per cent.	(803,000)	(754,340)	(20,757)	(775,097)
TOTAL, allocation of supply and transport services	(3,212,000)	(3,017,359)	(83,026)	(3,100,385)
<i>Other internal services</i>				
Eligibility and registration.	318,000	302,206	—	302,206
Personal services.	183,000	175,681	—	175,681
Administrative services.	373,000	358,937	7,904	366,841
Translation services.	70,000	50,368	—	50,368
Legal services.	87,000	92,419	—	92,419
Finance services.	526,000	575,740	—	575,740
Data processing services.	215,000	147,428	—	147,428
Protective services.	217,000	218,026	8,440	226,466
Technical services.	165,000	173,745	—	173,745
Production units (capital costs).	7,000	3,361	4,726	8,087
TOTAL, other internal services	2,161,000	2,097,911	21,070	2,118,981
<i>Allocation of other internal services</i>				
Relief services, 33 per cent.	(714,000)	(692,311)	(6,953)	(699,264)
Health services, 17 per cent.	(367,000)	(356,645)	(3,582)	(360,227)
Education services, 50 per cent.	(1,080,000)	(1,048,955)	(10,535)	(1,059,490)
TOTAL, allocation of other internal services	(2,161,000)	(2,097,911)	(21,070)	(2,118,981)
<i>General administration</i>				
Agency administration.	177,000	218,711	—	218,711
Field Office administration.	302,000	355,306	—	355,306
Area administration.	244,000	243,632	74	243,706
Camp administration.	136,000	121,602	654	122,256
Public information services.	214,000	260,596	685	261,281
New York liaison office.	33,000	15,640	—	15,640
Cairo liaison office.	28,000	25,214	—	25,214
European liaison office (Geneva).	54,000	56,117	—	56,117
TOTAL, general administration	1,188,000	1,296,818	1,413	1,298,231
<i>Allocation of general administration</i>				
Relief services, 38 per cent.	(451,000)	(492,791)	(537)	(493,328)
Health services, 17 per cent.	(203,000)	(220,459)	(240)	(220,699)
Education services, 45 per cent.	(534,000)	(583,568)	(636)	(584,204)
TOTAL, allocation of general administration	(1,188,000)	(1,296,818)	(1,413)	(1,298,231)
TOTAL, COMMON COSTS	6,561,000	6,412,068	105,509	6,517,577
TOTAL, COMMON COSTS ALLOCATED	(6,561,000)	(6,412,068)	(105,509)	(6,517,577)
NET COMMON COSTS	—	—	—	—

Production and sales units

(In US dollars)

Account	Embroidery centre \$	Audio-visual aids \$	Carpentry shop \$	Printing shop \$	Sanitation supplies factory	
					Jordan \$	Gaga \$
<i>Production and capital costs</i>						
	47,158	124,640	25,197	46,835	840	4,203
<i>Costs allocated</i>						
Transfer to other activities	—	(119,116)	(21,300)	(43,959)	(840)	(4,060)
Transfer to sales unit	(47,090)	—	(3,897)	—	—	—
Direct sales at cost	—	(524)	—	—	—	—
	(47,090)	(119,640)	(25,197)	(43,959)	(840)	(4,060)
<i>Capital costs not allocated</i>						
Equipment	—	5,000	—	2,876	—	—
Construction	68	—	—	—	—	143
Transfer to other internal services (schedule A)	(68)	(5,000)	—	(2,876)	—	(143)
<i>Sales unit</i>						
Sales	(57,588)	—	(3,897)	—	—	—
Cost of goods sold	49,297	—	3,543	—	—	—
Net gain on sales	(8,291)	—	(354)	—	—	—
Transfer to income	8,291	—	354	—	—	—
	—	—	—	—	—	—

Contributions pledged by Governments

(In US dollars)

Name of contributor	Description	Contributions pledged for 1966 \$	Unpaid balances of contributions pledged	
			From prior years \$	For 1966 \$
Australia	Australian dollars	201,600	—	—
Austria	United States dollars	10,000	—	—
Belgium	Belgian francs	30,000	—	30,000
Canada	Canadian dollars	462,963	—	—
Canada	Flour	648,148	—	—
Ceylon	Tea	1,000	—	—
China	United States dollars	10,000	—	—
Cyprus	Pounds sterling	280	—	—
Denmark	Danish crowns	76,014	—	39,814 ^a
Denmark	United States dollars (for vocational education)	133,334 ^b	—	—
Dominican Republic	United States dollars	—	1,000	—
Federal Republic of Germany	German marks	500,000	—	—
Finland	United States dollars	10,000	—	10,000
France	French francs	122,449	—	—
France	Rents	62,762	—	—
France	Lebanese pounds (for university scholarships)	1,707	—	—
France	French francs (for teaching French and vocational education)	30,874 ^b	—	—
France	Services of staff (for teaching French)	11,986	—	—
Gaza Authorities	Rents and vaccines	165,409	—	—
Gaza Authorities	Egyptian pounds (for university scholarships)	2,028 ^b	—	—
Ghana	United States dollars	3,000	3,000	3,000
Greece	United States dollars	15,000	—	—
Holy See	United States dollars	2,500	—	—
India	Supplies	13,333	—	13,333
Iran	Iranian rials	—	6,000	—
Iraq	United States dollars	100,000	—	100,000
Ireland	United States dollars	25,000	—	—
Italy	United States dollars	160,000 ^c	—	160,000
Jamaica	Pounds sterling	560	—	560
Japan	United States dollars	30,000	—	—
Jordan	Rents, water, vaccines and port services	173,819	—	—
Kuwait	United States dollars	220,000	—	—
Lebanon	Rents, laboratory services, vaccines and water	37,231	—	—
Libya	United States dollars	100,000	—	100,000
Luxembourg	United States dollars	3,000	—	—
Malawi	Pounds sterling	140	—	—
Malaysia	United States dollars	1,500	—	—
Monaco	French francs	204	—	—
Morocco	United States dollars	20,000	—	—
Netherlands	Netherlands guilders	110,193	—	—
Netherlands	Services of staff (for vocational education)	12,434	—	—
Netherlands	Services of associated staff (for vocational education)	12,443	—	—
Netherlands	Netherlands guilders (for gymnasium —Siblin T&TTI)	—	3,339	—
Netherlands	Netherlands guilders (for gymnasium —Kalandia VTC)	5,555	—	—
New Zealand	Pounds sterling and New Zealand pounds	140,000	—	—

Contributions pledged by Governments (continued)

(In US dollars)

Name of contributor	Description	Contributions pledged for 1966 \$	Unpaid balances of contributions pledged	
			From prior years \$	For 1966 \$
Niger	Niger francs	510	—	—
Nigeria	United States dollars	5,000	5,000	—
Norway	Norwegian crowns	77,000	—	—
Pakistan	Pounds sterling	31,446	—	—
Philippines	United States dollars	1,250	—	—
Qatar	United States dollars	10,000	—	—
Saudi Arabia	United States dollars	594,778 ^d	—	—
Sudan	Sudanese pounds	—	5,740	—
Sweden	Swedish crowns	145,773	—	—
Sweden	United States dollars (for specialists in vocational education)	43,200 ^b	—	—
Sweden	United States dollars (for vocational education)	95,040 ^b	—	—
Sweden	Egyptian pounds and Swedish crowns (for Health Centre and Home Economics Units, Gaza)	125,628 ^b	—	—
Sweden	United States dollars (for education and training)	1,945,000 ^b	—	—
Sweden	United States dollars (for well for Sibling VTC and T&TTI)	—	11,662	—
Switzerland	Swiss francs	58,140	—	—
Switzerland	Milk products	48,960	—	—
Switzerland	Services of staff (for vocational education)	8,861	—	—
Switzerland	Swiss francs (for UNRWA/UNESCO Institute of Education)	181,830 ^b	—	—
Syrian Arab Republic	Road transport, rents and vaccines	91,480	—	—
Tunisia	United States dollars	5,000	—	—
Turkey	United States dollars	8,000	8,000	—
United Arab Republic	Rail transport and port services	255,960	—	—
United Kingdom of Great Britain and Northern Ireland	Pounds sterling	5,000,000	—	—
United States of America	Cash and foodstuffs	22,550,000 ^e	2,832 ^f	6,723,032 ^a
Yugoslavia	Supplies	20,000	—	20,000
		<u>34,969,322</u>	<u>46,573</u>	<u>7,199,739</u>

^aThis balance results from the Agency's allocation to 1966 of one-half of a regular pledge made in respect of the contributor's fiscal year ending after 31 December 1966.

^bRepresents the Agency's allocation to 1966 of the appropriate part of a special pledge covering more than one fiscal year of the Agency.

^cThis pledge was made in 1966 in respect of the period 1 July 1965 to 30 June 1966.

^dThis pledge includes \$297,000 pledged in 1966 in respect of 1964.

^ePayable on a matching basis not to exceed 70% of contributions paid by all governments applicable to the fiscal periods of the United States to which this pledge applies.

^fRepresents foodstuffs of earlier pledges under delivery.

Contributions received from non-governmental sources

During the twelve months ended 31 December 1966

(In US dollars)

<i>Name of contributor</i>	<i>Description</i>	<i>Vocational education scholarships \$</i>	<i>Other education contributions \$</i>	<i>Other contributions \$</i>
<i>Australia</i>				
United Nations Association of Australia —Victorian Division	Cash	502	—	—
United Nations Association of Australia —South Australian Division	Cash	139	—	—
United Nations Junior Set of Sydney	Cash	—	—	112
<i>Austria</i>				
Brunner, Robert	Supplies	—	—	112
Caritas Austria	Cash	500	—	—
<i>Belgium</i>				
Special Stamp Sale (Entraide Socialiste Belge and Caritas Catholica)	Cash	—	—	9,836
Sundry donors	Cash	—	—	26
<i>Canada</i>				
Baird, Dr. R. P.	Cash	463	—	—
Canadian Red Cross Youth	Cash	2,778	—	3,589
Canadian Save the Children Fund	Cash	—	—	4,630
Henderson, Mrs. D. C.	Cash	462	—	—
Peel County Secondary School	Cash	926	—	—
Unitarian Service Committee	Cash	—	1,343	—
Wesley United Church Women	Cash	139	—	—
<i>Denmark</i>				
Buck and Holm	Supplies	—	—	250
Danish Refugee Council	Supplies	—	—	634
Danish Statechurch's Relief Committee	Supplies	—	—	238
<i>Federal Republic of Germany</i>				
Abs, Dr. Hermann J.	Cash	500	—	—
Bayerische Motoren Werke A.G.	Cash	500	—	—
Bayerische Vereinsbank — Munich	Cash	1,000	—	—
Bosh, Robert — GmbH	Cash	1,509	—	—
Daimler Benz Co. Stuttgart	Cash	2,006	—	—
Index-Werke K.G., Hahn and Tessky	Cash	500	—	—
MISEREOR	Cash	6,289	—	—
Siemens and Halske A.G.	Cash	500	—	—
Volkswagen Werk A.G.	Supplies	—	381	—
Sundry donors	Supplies	—	—	3
<i>Finland</i>				
Aalto, Miss Hilja; Julin, Mr. Eero; Sipila, Mrs. Helvi; Vehnamaki, Mrs. Irja	Cash	500	—	—
The Finnish Association of Folk High Schools and Folk Academies	Cash	500	—	—
Finnish Refugee Council	Cash	2,500	—	—
Finnish Association of Kindergarten Teachers	Cash	200	—	—
Finnish Elementary School Teachers Association	Cash	500	—	—

Contributions received from non-governmental sources (continued)

During the twelve months ended 31 December 1966

(In US dollars)

Name of contributor	Description	Vocational education scholarships \$	Other education contributions \$	Other contributions \$
<i>Finland</i> (continued)				
Orion Pharmaceutical Co.	Supplies	600	—	—
Sipila, Mrs. Helvi	Cash	500	—	—
Svenska Osterbottons Folkshogskola Folkakademi, Yttermark	Cash	500	—	—
<i>Gaza</i>				
Abu Abdallah Family	Services	—	—	101
Abu Middain Family	Services	—	—	1,997
Abu Salim Family	Services	—	—	490
Abu Sha'b Family	Services	—	—	442
Awada Family	Services	—	—	2,005
Awada and Abu Middain Families	Services	—	—	321
Daghma Family	Services	—	—	110
El Mussaddar Family	Services	—	—	281
Mussaddar and Qur'an Families	Services	—	—	374
Tarazi Family	Services	—	—	115
Waqf Department	Services	—	—	6,587
Sundry donors	Services	—	—	449
Sundry donors	Cash	—	—	668
<i>Italy</i>				
Sundry donors	Supplies	—	—	23
<i>Jordan</i>				
The Carlton Le Willows Technical School	Cash	—	—	1,544
Greek Orthodox Patriarch of Jerusalem	Cash	997	—	—
Municipal Council — Qalqilia	Services	—	—	616
Sundry donors	Cash	—	—	178
Anonymous	Services	—	—	3,102
<i>Lebanon</i>				
Abela, Miss Nelly	Cash	—	—	387
Congregation of the Evangelical Church	Cash	—	—	62
Greek Orthodox Community	Services	—	—	645
Mneimneh and Bohsaly	Services	—	—	1,452
Heirs of Saaddine Shatila	Services	—	—	1,290
Syrian Lebanese Mission	Services	—	—	1,935
Anonymous	Services	—	—	3,670
<i>New Zealand</i>				
Sundry donors	Cash	—	—	28
<i>Norway</i>				
Kroksnes, Arthur	Cash	—	—	140
Norwegian Aid Society for Refugees and International Development	Cash	500	—	778
Norwegian Refugee Council	Cash	8,019	—	5,008
Sundry donors	Cash	—	—	3
<i>Portugal</i>				
Calouste Gulbenkian Foundation	Cash	10,000	—	—

Contributions received from non-governmental sources (continued)

During the twelve months ended 31 December 1966

(In US dollars)

Name of contributor	Description	Vocational education scholarships \$	Other education contributions \$	Other contributions \$
<i>Sweden</i>				
Ericsson, Messrs. L. M.	Supplies.....	—	—	994
Lions Club — Vasteras	Cash.....	—	—	194
Shawe, Bill Robert	Supplies.....	—	—	750
Swedish Save the Children Federation	Cash.....	5,000	—	7,775
Sundry donors	Cash.....	—	—	119
<i>Switzerland</i>				
Mrs. Weeks and Miss Krbec	Cash.....	194	—	—
<i>Syrian Arab Republic</i>				
Local authorities	Services.....	—	—	2,046
<i>United Kingdom of Great Britain and Northern Ireland</i>				
British Bank of the Middle East	Cash.....	8,050	—	—
Cambridge University — UNA Refugee Department	Cash.....	—	—	700
Caroline Haslett Memorial	Supplies.....	—	—	498
Christian Aid	Cash.....	28,000	—	—
Collegiate School for Girls, Blackpool	Cash.....	504	—	—
Eastbourne Freedom from Hunger Committee	Cash.....	5,040	—	—
Freedom from Hunger (Tenby) Committee	Cash.....	504	—	—
Girls High School — Burton-on-Trent	Cash.....	168	—	—
Mulford, Mr. and Mrs. J.	Cash.....	336	—	—
Nowell, Mrs. D. M.	Cash.....	504	—	—
Oxford Committee for Famine Relief (OXFAM)	Cash.....	17,500	—	35,490
Rogers, Miss M.	Cash.....	504	—	—
St. Helen's School	Cash.....	504	—	—
Symonds, Miss C. G.	Cash.....	504	—	—
Wings of Friendship	Supplies.....	459	—	—
Sundry donors	Cash.....	—	—	3
Anonymous	Cash.....	4,200	—	—
<i>United States of America</i>				
American Council for Judaism Philan- thropic Fund	Cash.....	1,000	—	—
American Friends of the Middle East	Cash.....	500	—	—
American Middle East Rehabilitation Inc. (AMER)	Supplies.....	78,534	—	—
American Mission, Beirut	Services.....	—	—	1,026
Arabian American Oil Co. (Aramco)	Cash.....	15,000	45,000	—
Baird Foundation	Cash.....	—	—	43
Berry, Mrs. Dorothy B.	Cash.....	2,000	—	—
Chrysler Corporation	Supplies.....	—	—	417
Cobey, James	Cash.....	—	100	—
Co-operative for American Relief Every- where (CARE)	Supplies.....	—	—	473
Davis, Dr. John H.	Cash.....	500	—	—
Glenview Community Church	Cash.....	500	—	—
Huntsinger, A. E.	Cash.....	—	—	1,500
Lipton, Thomas J., Inc.	Supplies.....	—	—	797

Contributions received from non-governmental sources (continued)

During the twelve months ended 31 December 1966

(In US dollars)

Name of contributor	Description	Vocational education scholarships \$	Other education contributions \$	Other contributions \$
<i>United States of America (continued)</i>				
NAJDA — American Women for the Middle East	Cash.....	1,000	—	—
Ottinger Foundation, Inc.	Cash.....	1,000	—	—
Organization of Arab Students, Milwaukee Chapter	Cash.....	1,000	—	—
Picklerl, Mrs. Dorothea M.	Cash.....	1,000	8,000	—
Selby, Peter Spengler	Cash.....	101	—	—
U.S. Omen	Cash.....	500	—	—
Wagner, Miss Gloria W.	Cash.....	250	—	—
Sundry donors	Cash.....	275	—	118
<i>International organizations</i>				
International Federation of Business and Professional Women				
Central Committee	Cash.....	500	—	—
Australia	Cash.....	504	—	—
Canada	Cash.....	3,241	—	—
New Zealand	Cash.....	504	—	—
Switzerland	Cash.....	500	—	—
United Kingdom	Cash.....	2,016	—	—
United States of America	Cash.....	1,500	—	—
Lutheran World Federation	Cash.....	1,500	—	12,500
United Nations Educational Scientific and Cultural Organization	Services of staff	—	330,600	—
United Nations Educational Scientific and Cultural Organization	Supplies.....	—	1,615	—
United Nations Emergency Force	Cash.....	—	—	1,097
United Nations Emergency Force	Supplies.....	—	—	339
United Nations Emergency Force (Canadian Army Contingent)	Cash.....	—	—	3,105
United Nations Emergency Force (XIX Danor Battalion)	Cash.....	—	—	448
United Nations Emergency Force (XXV Swedish Battalion)	Cash.....	—	—	196
United Nations Staff Fund for Refugees	Cash.....	—	—	600
United Nations Truce Supervision Organization	Supplies.....	—	—	90
Women's Auxiliary of UNRWA	Cash.....	—	—	8,487
World Health Organization	Services of staff or reimburse- ment of UN- RWA staff costs in lieu	—	—	51,402
Zonta International	Cash.....	15,433	—	—
Zonta International — District XIII	Cash.....	3,000	—	—
Sundry donors	Cash.....	—	—	2,052
	TOTAL	247,858	387,039	187,490

Summary

	\$
Vocational education scholarships contributions.....	247,858
Other education contributions.....	387,039
Other contributions.....	187,490
TOTAL	822,387

Miscellaneous income

(In US dollars)

<i>Description</i>	<i>Amount</i> \$
Sale of empty containers	232,821
Bank interest earned	184,251
Sale of unserviceable equipment and scrap	17,196
Overheads recovered on procurement for other parties	21,864
Profit on income producing activities	8,645
Training centres production sales	8,539
Donated layette blankets	5,228
Payments received on disputed and reserved claims	3,520
Miscellaneous	11,072
TOTAL	<u>493,136</u>

Liquidation of prior years' commitments

(In US dollars)

	Commitments brought forward from 1965 ^a \$	Commitments liquidated by expenditure \$	Commitments carried forward to 1967 \$	Savings on liquidation of prior years' commitments \$
RELIEF SERVICES				
<i>Basic rations</i>				
Ration distribution	10,478	3,867	—	6,611
TOTAL, basic rations	10,478	3,867	—	6,611
<i>Supplementary feeding</i>				
Hot meals and special dry rations	20,760	3,646	16,838	276
Milk distribution	106	23	—	83
TOTAL, supplementary feeding	20,866	3,669	16,838	359
<i>Shelter</i>				
Shelter construction	230,023	122,506	77,362	30,155
Roads and camp improvements	48,294	37,284	11,054	(44)
TOTAL, shelter	278,317	159,790	88,416	30,111
<i>Special hardship assistance</i>	37,060	21,329	15,928	(197)
TOTAL, RELIEF SERVICES	346,721	188,655	121,182	36,884
HEALTH SERVICES				
<i>Medical services</i>				
General clinics	49,943	35,058	11,789	3,096
General hospitals	58,888	1,044	58,000	(156)
Maternal and child care	36,258	18,897	15,680	1,681
Health education	2,691	—	—	2,691
Other medical services	3,255	3,386	—	(131)
Administration	28	28	—	—
TOTAL, medical services	151,063	58,413	85,469	7,181
<i>Environmental sanitation</i>				
Surface water drainage	11,026	6,973	—	4,053
Refuse and sewage disposal	86,929	51,331	35,288	310
Water supply	31,254	24,175	4,932	2,147
Ancillary sanitation facilities	126	78	—	48
TOTAL, environmental sanitation	129,335	82,557	40,220	6,558
TOTAL, HEALTH SERVICES	280,398	140,970	125,689	13,739
EDUCATION SERVICES				
<i>General education</i>				
Elementary education	241,645	113,037	104,443	24,165
Preparatory education	45,759	43,125	11,650	(9,016)
In-service staff training	2,283	2,136	—	147
Youth activities	770	52	420	298
Cinema programme	402	407	—	(5)
TOTAL, general education	290,859	158,757	116,513	15,589

Liquidation of prior years' commitments (continued)

(In US dollars)

	Commitments brought forward from 1965 ^a \$	Commitments liquidated by expenditure \$	Commitments carried forward to 1967 \$	Savings on liquidation of prior years' commitments \$
EDUCATION SERVICES (continued)				
<i>Vocational education</i>				
<i>Training conducted in UNRWA centres</i>				
Kalandia vocational training centre.....	17,256	9,142	2,000	6,114
Wadi Seer vocational training centre.....	39,966	22,020	16,613	1,333
Ramallah teacher-training centre.....	15,252	6,615	5,446	3,191
Ramallah women's training centre.....	26,362	7,909	9,640	8,813
Gaza vocational training centre.....	11,107	11,774	36	(703)
Beit Hanoun agricultural training centre.....	3,049	2,899	—	150
Siblin vocational training centre.....	32,745	16,673	8,025	8,047
Siblin technical and teacher-training institute....	30,814	25,579	6,590	(1,355)
Damascus vocational training centre.....	16,939	15,232	112	1,595
Adult craft training.....	657	56	—	601
TOTAL, training conducted in UNRWA centres	194,147	117,899	48,462	27,786
<i>Training subsidized outside UNRWA centres</i>				
Laboratory technicians' training.....	236	236	—	—
	236	236	—	—
<i>Vocational education administration.....</i>	<i>1,714</i>	<i>1,461</i>	<i>—</i>	<i>253</i>
TOTAL, vocational education	196,097	119,596	48,462	28,039
TOTAL, EDUCATION SERVICES	486,956	278,353	164,975	43,628
COMMON COSTS				
<i>Supply and transport services</i>				
Supply warehousing.....	2,472	2,576	—	(104)
Vehicle maintenance.....	521	513	—	8
Passenger transport.....	4,360	4,160	—	200
Port operations.....	36	26	—	10
TOTAL, supply and transport services	7,389	7,275	—	114
<i>Other internal services</i>				
Administrative services.....	5,119	4,692	87	340
Protective services.....	5,324	4,568	—	756
Production units (capital costs).....	8,355	7,234	967	154
TOTAL, other internal services	18,798	16,494	1,054	1,250
<i>General administration</i>				
Camp administration.....	3,852	1,965	1,958	(71)
Public information services.....	5,817	1,323	2,200	2,294
TOTAL, general administration	9,669	3,288	4,158	2,223
TOTAL, COMMON COSTS	35,856	27,057	5,212	3,587
TOTAL, ALL SERVICES	1,149,931	635,035	417,058	97,838

^aThe figures reported here reflect minor coding adjustments made within the reserve for unliquidated commitments in 1966 but without affecting the total of commitments brought forward from 1965.

NOTES TO THE FINANCIAL STATEMENTS

GENERAL

Note 1. The statements are based on the Agency's accounts kept in United States dollars using the following rates of exchange to the dollar:

Canadian dollars	1.08
Lebanese pounds	3.10
Syrian pounds	4.00 (to 30 April 1966)
	4.16 (from 1 May 1966)
Swiss francs	4.32
All other currencies	Official rates of exchange

STATEMENT OF BUDGET, EXPENDITURE AND COMMITMENTS

Note 2. The budget figures reflect the Agency's budget for 1966 as submitted to the 20th session of the General Assembly.

STATEMENT OF INCOME, EXPENDITURE AND COMMITMENTS

Note 3. Income from investments held for the Agency's Staff Provident Fund and Staff Health Insurance Fund, and expenses of administering these Funds (if any), are not included in statements I and II, as they are credited and debited directly to the Funds concerned.

Note 4. Also excluded are contributions made direct to the refugees by the host Governments, voluntary agencies and others. (To be included as income to UNRWA, a contribution must be subject to its direct control and be of a type which the Agency can use within its programme.)

Note 5. Contributions in kind are recorded at the contributors' valuations, if known and reasonable, otherwise at valuations determined by the Agency with due consideration given to prevailing market valuations.

STATEMENT OF ASSETS AND LIABILITIES

Note 6. Under the Agency's practice of charging the full cost of buildings, equipment, loans to refugees and the investment in the development bank of Jordan Limited to expenditure in the year of construction, issue for use, loan or investment, the following assets of the Agency and structures and buildings constructed by the Agency are not reflected in statement IV:

	<i>Original cost</i> \$
Vehicles	967,985
Other equipment	2,274,931
647,500 fully paid class "C" shares in The Development Bank of Jordan Limited	1,813,000
Loans to refugees (virtually all uncollectible)	47,256
Structures and buildings:	
Refugee shelters	6,585,782
Other structures and buildings (schools, training centres, ration distribution centres, clinics, warehouses, offices, etc.) used by the Agency in its programmes	10,084,355

Note 7. In order to reflect more accurately the Agency's true financial position, the following changes have been made in reporting practice this year:

(a) The consolidated item "Cash resources" is no longer used;

(b) Special bank deposits held for the Staff Health Insurance Fund and the Staff Provident Fund have been shown separately as "Investments held for staff funds";

(c) Deposits made to cover irrevocable letters of credit opened in favour of suppliers have been included in the item "Prepaid expenses and advances to suppliers";

(d) Interest accrued on bank deposits has been included in the item "Cash on hand, in banks or with agents", or in the item "Investments held for staff funds", as applicable, rather than in the item "Accounts receivable".

Note 8. Inventories have been valued at the Agency's standard prices which approximate cost with a suitable provision for possible losses on surplus, obsolete and salvage supplies. These supplies form only a minor part of the total inventories.

Note 9. The Agency had, at 31 December 1966, contingent liabilities of \$1,293,079 comprising purchase orders issued for goods not yet received.

Note 10. The provision for other separation costs of staff would be greater by approximately \$3 million if provision were made for payment of certain separation benefits in full to all staff members. The Agency has estimated, however, that 30 per cent of its International staff members, 50 per cent of its locally recruited professional and general service staff members and 40 per cent of its locally recruited manual workers will not qualify for payment of these separation benefits under the Agency's staff rules, either by reason of leaving the Agency's service voluntarily or by reason of obtaining employment with other employers immediately following separation from the Agency.

B. REPORT OF THE BOARD OF AUDITORS

1. The Commissioner-General of UNRWA submitted to the Board of Auditors the following financial statements for audit certificates together with the related schedules:

Statement I. Budget and expenditure and commitments

Statement II. Income and expenditure and commitments

Statement III. Working capital (operating reserve)

Statement IV. Assets and liabilities

2. The approved budget for 1966 totalled \$38,611,000. To this was carried forward a sum of \$1,149,931 from the unexpended budget of 1965 or prior years. Thus the total available budget of 1966 amounted to \$39,760,931. As against this the total expenditure during 1966 was \$37,725,228 and the unexpended budget \$2,035,703. The commitments carried to 1967 amounted to \$825,285.

3. The expenditure and commitments for 1966 were \$37,498,420 and the income \$36,328,051 (statement II). The deficit of \$1,170,369 was met from the working capital. This working capital, shown in statement III, is in fact a surplus account consisting of surplus accumulated during previous years. Attention is invited to the fact that this working capital is diminishing at a disquieting rate:

Amounts as at 31 December

1964.....	\$17,620,062
1965.....	\$15,292,176
1966.....	\$14,274,016

In this connexion, the Board would refer to note 10 to the financial statements which indicates that the provision for other separation costs of staff estimated at \$3,964,147 would be greater by approximately \$3 million if provisions were made for payment of certain separation benefits in full to all staff members. In that event the amount of the working capital at 31 December 1966 would be diminished to that extent.

4. At the end of the year, the number of international staff employed by the Agency was 113 (including 25 staff members loaned by UNESCO, WHO, the European Office of Geneva and the French Government), as against 115 approved posts. As compared with the previous years the decrease

in the number of international staff approved posts was 21 and that in the number of area staff approved posts was 158. The main reason for this decrease lies in the financial difficulties of the Agency.

5. The total number of registered refugees as at 31 December 1966 was 1,330,077 as against 1,300,117 as at 31 December 1965. Of this total number 859,966 refugees received rations plus other kinds of assistance and 362,624 refugees received assistance excluding rations as against 873,123 and 319,196, respectively, as at 31 December 1965.

6. *Ex gratia* payments during 1966 were shown as amounting to \$5,958 consisting of 12 items. These items include an amount of \$1,178 as compensation for permanent disability caused by service connected injury to employee, not covered by staff rules on disability benefits. A total amount of \$3,234 was shown as *ex gratia* payments of pensionary benefits.

7. The total losses during 1966 amounted to \$110,124 as against \$127,896 in 1965. A break-down is given below:

Handling and warehousing losses of materials. . . .	\$ 82,827
(This amount reflects all losses arising from internal transit, handling, warehousing and distribution of materials, including loss of moisture in flour, rice, etc. The bulk of the amount represents unavoidable handling, storage and distribution losses of basic food commodities and these may be considered as reasonable.)	
Losses on disposal of obsolete materials.	26,393
(This amount reflects the differences between the book value of materials no longer usable in the Agency's programme and the proceeds of their disposal.)	
Bad debts written off.	225
Other losses.	237
Loss of equipment in use.	442
	110,124

8. The Board of Auditors records its appreciation for the cooperation and assistance rendered by the UNRWA staff and by the Internal Audit Service.

(Signed) Roger PELTOT, *Belgium*
Reginaldo MENDOZA, *Colombia*
S. M. RAZA, *Pakistan*

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