



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

ACCOUNTS

for the year ended 31 December 1968

and

REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS : TWENTY-FOURTH SESSION

SUPPLEMENT No. 7C (A/7607/Add.3)

UNITED NATIONS

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UNITED NATIONS

New York, 1969

NOTE

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

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1 July 1969

Sir,

..... I have the honour to transmit to you the financial statements of the Accounts of the United Nations Relief and Works Agency for Palestine Refugees in the Near East as at 31 December 1968.

..... 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 1968.

Accept, Sir, the assurances of my highest consideration.

(Signed) S.M. Raza, S.Pk.
Chairman of the
United Nations 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 1968, 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 1968

Statement I

Budget expenditure and commitments

(In US dollars)

Activity	Budget	Expenditure	Commitments carried forward to 1969	Total of expenditure and commitments
	\$	\$	\$	\$
<u>Part I. Relief services</u>				
Basic rations	13,081,000	12,812,422	1,277	12,813,699
Supplementary feeding	2,270,000	2,255,000	1,634	2,256,634
Shelter	1,625,000	749,013	961,221	1,710,234
Special hardship assistance	576,000	633,363	5,928	639,291
Share of common costs from part IV	3,466,000	3,467,644	27,963	3,495,607
Total, part I	<u>21,018,000</u>	<u>19,917,442</u>	<u>998,023</u>	<u>20,915,465</u>
<u>Part II. Health services</u>				
Medical services	3,623,000	3,410,325	86,651	3,496,976
Environmental sanitation	1,007,000	1,007,698	18,513	1,026,211
Share of common costs from part IV	1,093,000	1,090,176	9,267	1,099,443
Total, part II	<u>5,723,000</u>	<u>5,508,199</u>	<u>114,431</u>	<u>5,622,630</u>
<u>Part III. Education services</u>				
General education	11,823,000	10,902,559	871,163	11,773,722
Vocational and professional training	3,172,000	2,899,035	75,548	2,974,583
Share of common costs from part IV	2,694,000	2,677,514	23,191	2,700,705
Total, part III	<u>17,689,000</u>	<u>16,479,108</u>	<u>969,902</u>	<u>17,449,010</u>
<u>Part IV. Common costs</u>				
Supply and transport services	3,475,000	3,495,767	25,126	3,520,893
Other internal services	2,486,000	2,415,344	20,539	2,435,883
General administration	1,292,000	1,324,223	14,756	1,338,979
Total, part IV	7,253,000	7,235,334	60,421	7,295,755
Costs allocated to operations	(7,253,000)	(7,235,334)	(60,421)	(7,295,755)
Net, part IV	-	-	-	-
Total, all parts	<u>44,430,000</u>	<u>41,904,749</u>	<u>2,082,356</u>	<u>43,987,105</u>

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 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, subject to the observations in our report.

(Signed) S.M. RAZA, S.Pk.
Comptroller and Auditor-
General of Pakistan

A.M. HENDERSON
Auditor-General
of Canada

Victor G. RICARDO
Controller-General
of Colombia

1 July 1969

Income, expenditure and commitments

(In US dollars)

		During the year ended	
		31 December 1968	31 December 1967
		\$	\$
<u>Income</u>			
Contributions pledged by Governments	(schedule C)	37,561,310	40,335,873
Contributions received from non-governmental sources	(schedule D)	2,671,553	2,348,808
Miscellaneous income	(schedule E)	806,608	1,206,645
Exchange adjustments		68,700	(822,197)
		<u>41,108,171</u>	<u>43,069,129</u>
<u>Expenditure and commitments</u>	(statement I)	<u>43,987,105</u>	<u>40,540,693</u>
Excess of expenditure and commitments over income		<u>2,878,934</u>	<u>(2,528,436)</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 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, subject to the observations in our report.

(Signed) S.M. RAZA, S.Pk.
Comptroller and Auditor-
General of Pakistan

A.M. HENDERSON
Auditor-General
of Canada

Victor G. RICARDO
Controller-General
of Colombia

1 July 1969

Working capital (operating reserve)
(In US dollars)

	<u>During the year ended</u>	
	<u>31 December 1968</u>	<u>31 December 1967</u>
	\$	\$
Balance at 1 January	<u>16,686,923</u>	<u>14,274,016</u>
<u>Add</u>		
Unallocated current year's price variations	9,131	(30,873)
Savings in liquidating prior years' commitments (schedule F)	186,331	218,479
Net adjustments of prior years' income and expenditure	<u>80,154</u>	<u>157,719</u>
	<u>275,616</u>	<u>345,325</u>
<u>Deduct</u>		
Transfer to reserve for unliquidated commitments	431,664	-
Transfer to provision for pension fund validation	-	460,854
Excess of expenditure and commitments over income (statement II)	<u>2,878,934</u>	(<u>2,528,436</u>)
	<u>3,310,598</u>	(<u>2,067,582</u>)
Balance at 31 December	<u><u>13,651,941</u></u>	<u><u>16,686,923</u></u>

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

CERTIFIED CORRECT

(Signed) 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 we have required, and we certify, as a result of the audit, that, in our opinion, the above statement is correct, subject to the observations in our report.

(Signed) S.M. RAZA, S.Pk.
Comptroller and Auditor-General of Pakistan

A.M. HENDERSON
Auditor-General of Canada

Victor G. RICARDO
Controller-General of Colombia

1 July 1969

Assets and liabilities
(In US dollars)

	As of	
	31 December 1968	31 December 1967
	\$	\$
<u>Assets</u>		
Cash on hand, in banks and with agents	4,190,964	9,120,950
Contributions receivable from Governments (schedule C)	9,616,480	7,648,686
Accounts receivable, less provision for uncollectable amounts	3,833,827	1,630,860
Amounts recoverable from the NEED fund (Near East Emergency Donations, Inc.)	696,404	55,543
Prepaid expenses and advances to suppliers	1,869,137	1,277,433
Inventories of supplies	5,871,409	6,992,136
Investments held for staff funds	<u>14,665,400</u>	<u>12,999,604</u>
	40,743,621	39,725,212
<u>Liabilities</u>		
Accounts payable	2,949,168	2,850,357
Staff health insurance fund	61,211	56,983
Staff provident fund	15,377,172	13,414,390
Staff savings fund for non-pensionable service	325,774	322,570
Provision for service benefit, pension fund validation and widows' benefits	839,064	944,518
Provision for other separation costs of staff	4,325,942	4,074,855
Provision for service-incurred disability or death of staff	110,470	110,208
Reserve for unliquidated commitments	2,587,479	878,771
Income received in advance	515,400	385,637
Working capital (operating reserve) (statement III)	<u>13,651,941</u>	<u>16,686,923</u>
	<u>40,743,621</u>	<u>39,725,212</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 we have required, and we certify, as a result of the audit, that, in our opinion, the above statement is correct, subject to the observations in our report.

(Signed) S.M. RAZA, S.Pk.
Comptroller and Auditor-
General of Pakistan

A.M. HENDERSON
Auditor-General
of Canada

Victor G. RICARDO
Controller-General
of Colombia

1 July 1969

Schedule A

Budget, expenditure and commitments
(In US dollars)

<u>Relief services</u>	<u>Budget</u>	<u>Expenditure</u>	<u>Commitments carried forward to 1969</u>	<u>Total of expenditure and commitments</u>
	\$	\$	\$	\$
<u>Basic rations</u>				
Ration costs		12,390,475	-	12,390,475
Quality control		41,099	420	41,519
Distribution		325,054	857	325,911
Administration		55,794	-	55,794
Total, basic rations	13,081,000	12,812,422	1,277	12,813,699
<u>Supplementary feeding</u>				
Hot meals programme		1,237,191	1,295	1,238,486
Milk programme		476,232	339	476,571
Other supplementary rations		466,997	-	466,997
Administration		74,580	-	74,580
Total, supplementary feeding	2,270,000	2,255,000	1,634	2,256,634
<u>Shelter</u>				
Shelter construction and maintenance		430,054	938,926	1,368,980
Roads and camp improvements		94,601	22,295	116,896
Camp rentals		218,828	-	218,828
Administration		5,530	-	5,530
Total, shelter	1,625,000	749,013	961,221	1,710,234
<u>Special hardship assistance</u>	576,000	633,363	5,928	639,291
<u>Share of common costs</u>				
Supply and transport services		2,167,376	15,578	2,182,954
Other internal services		797,063	6,778	803,841
General administration		503,205	5,607	508,812
Total, share of common costs	3,466,000	3,467,644	27,963	3,495,607
Total, relief services	21,018,000	19,917,442	998,023	20,915,465

Schedule A
(continued)

Budget, expenditure and commitments
(In US dollars)

<u>Health services</u>	<u>Budget</u>	<u>Expenditure</u>	<u>Commitments carried forward to 1969</u>	<u>Total of expenditure and commitments</u>
	\$	\$	\$	\$
<u>Medical services</u>				
Pharmacy services		68,647	18,493	87,140
Laboratory services		38,434	772	39,206
General clinics		1,091,269	12,365	1,103,634
General hospitals		1,102,633	-	1,102,633
Maternal and child care		337,795	23,728	361,523
Tuberculosis control		210,626	29,613	240,239
Mental health		59,370	-	59,370
Dental care		42,634	305	42,939
School health services		36,829	-	36,829
Health education		52,532	850	53,382
Other medical services		38,621	25	38,646
Administration		330,935	500	331,435
	<u>3,623,000</u>	<u>3,410,325</u>	<u>86,651</u>	<u>3,496,976</u>
<u>Environmental sanitation</u>				
Surface water drainage		6,779	-	6,779
Refuse and sewage disposal		679,114	17,482	696,596
Water supply		214,519	-	214,519
Insect and rodent control		19,707	294	20,001
Ancillary sanitation facilities		13,225	737	13,962
Administration		74,354	-	74,354
	<u>1,007,000</u>	<u>1,007,698</u>	<u>18,513</u>	<u>1,026,211</u>
<u>Share of common costs</u>				
Supply and transport services		454,451	3,266	457,717
Other internal services		410,608	3,492	414,100
General administration		225,117	2,509	227,626
	<u>1,093,000</u>	<u>1,090,176</u>	<u>9,267</u>	<u>1,099,443</u>
<u>Total, health services</u>	<u><u>5,723,000</u></u>	<u><u>5,508,199</u></u>	<u><u>114,431</u></u>	<u><u>5,622,630</u></u>

Schedule A
(continued)

Budget, expenditure and commitments
(In US dollars)

<u>Education services</u>	<u>Budget</u>	<u>Expenditure</u>	<u>Commitments carried forward to 1969</u>	<u>Total of expenditure and commitments</u>
	\$	\$	\$	\$
<u>General education</u>				
Elementary education		6,396,003	666,302	7,062,305
Preparatory education		3,119,804	201,250	3,321,054
Secondary education		495,936	-	495,936
In-service staff training		107,119	1,665	108,784
UNRWA/UNESCO Institute of Education		348,426	36	348,462
Youth activities		29,547	887	30,434
Women's activities		6,289	276	6,565
Cinema programme		3,838	-	3,838
Pre-school play-centres		5,388	-	5,388
Administration		390,209	747	390,956
Total, general education	11,823,000	10,902,559	871,163	11,773,722
<u>Vocational education</u>				
<u>Training conducted in UNRWA centres</u>				
Kalandia vocational training centre		225,997	5,678	231,675
Wadi Seer vocational training centre		258,315	17,863	276,178
Ramallah teacher-training centre		173,526	1,802	175,328
Ramallah women's training centre		309,421	4,218	313,639
Gaza vocational training centre		194,269	28,426	222,695
Siblin vocational training centre		236,274	2,048	238,322
Siblin technical and teacher training institute		181,008	5,465	186,473
Damascus vocational training centre		191,901	7,374	199,275
Homs teacher-training centre		6,580	-	6,580
Adult craft training		73,333	-	73,333
Total, training conducted in UNRWA centres		1,850,624	72,874	1,923,498

Budget, expenditure and commitments
(In US dollars)

<u>Education services (continued)</u>	<u>Budget</u>	<u>Expenditure</u>	<u>Commitments carried forward to 1969</u>	<u>Total of expenditure and commitments</u>
	\$	\$	\$	\$
<u>Vocational education (continued)</u>				
<u>Training subsidized outside</u>				
<u>UNRWA centres</u>				
<u>On the job training</u>				
Federal Republic of Germany		12,688	-	12,688
Sweden		48	-	48
United Arab Republic		1,849	-	1,849
<u>Other vocational training</u>				
General trades training (Lebanon and Jordan)		4,151	-	4,151
Industrial secondary schools (United Arab Republic)		59	-	59
Secretarial training (Lebanon)		12,300	-	12,300
Training of handicapped youth (all areas)		49,448	-	49,448
Basic nursing training Course for physiotherapists		4,185	252	4,437
Course for X-ray technicians		1,865	-	1,865
Vocational training for girls		3,281	-	3,281
Teaching of English		681	-	681
Agricultural training, Arab Development Society		8,667	-	8,667
		11,700	-	11,700
<u>Teacher training</u>				
In government training centres (Gaza)		16,995	-	16,995
In government training centres (United Arab Republic)		5,446	-	5,446
In Ecole supérieure des Lettres (Lebanon)		3,700	-	3,700
 Total, training subsidized outside UNRWA centres		 137,063	 252	 137,315

Schedule A
(continued)

Budget, expenditure and commitments
(In US dollars)

<u>Education services (continued)</u>	<u>Budget</u>	<u>Expenditure</u>	<u>Commitments carried forward to 1969</u>	<u>Total of expenditure and commitments</u>
	\$	\$	\$	\$
<u>Vocational education (continued)</u>				
<u>Common training costs</u>				
Trades training common costs		148,378	2,227	150,605
Trades instructor training costs		28,983	-	28,983
Teacher training common costs		76,165	-	76,165
Teacher instructor training costs		1,282	-	1,282
<u>Total, common training costs</u>		<u>254,808</u>	<u>2,227</u>	<u>257,035</u>
<u>Placement services</u>		31,298	-	31,298
<u>University education</u>				
University scholarships in east Jordan		28,031	-	28,031
University scholarships in west Jordan		47,790	-	47,790
University scholarships in the United Arab Republic		268,931	-	268,931
University scholarships in Lebanon		66,278	-	66,278
University scholarships in Syria		54,090	-	54,090
University scholarships in Iraq		10,082	-	10,082
University scholarships in Turkey		1,000	-	1,000
<u>Total, university education</u>		<u>476,202</u>	<u>-</u>	<u>476,202</u>
<u>Vocational and professional training administration</u>		149,040	195	149,235
<u>Total, vocational and professional training</u>	<u>3,172,000</u>	<u>2,899,035</u>	<u>75,548</u>	<u>2,974,583</u>

Schedule A
(continued)

Budget, expenditure and commitments
(In US dollars)

<u>Education services (continued)</u>	<u>Budget</u> \$	<u>Expenditure</u> \$	<u>Commitments carried forward to 1969</u> \$	<u>Total of expenditure and commitments</u> \$
<u>Share of common costs</u>				
Supply and transport services		873,940	6,282	880,222
Other internal services		1,207,673	10,269	1,217,942
General administration		<u>595,901</u>	<u>6,640</u>	<u>602,541</u>
Total, share of common costs	<u>2,694,000</u>	<u>2,677,514</u>	<u>23,191</u>	<u>2,700,705</u>
Total, education services	<u><u>17,689,000</u></u>	<u><u>16,479,108</u></u>	<u><u>969,902</u></u>	<u><u>17,449,010</u></u>

Schedule A
(continued)

Budget, expenditure and commitments
(In US dollars)

<u>Common costs</u>	<u>Budget</u>	<u>Expenditure</u>	<u>Commitments carried forward to 1969</u>	<u>Total of expenditure and commitments</u>
	\$	\$	\$	\$
<u>Supply and transport services</u>				
Supply procurement and control		317,801	-	317,801
Supply warehousing		317,440	18,118	335,558
Supply and transport insurance administration		15,650	-	15,650
Vehicle maintenance		265,361	372	265,733
Passenger transport		546,707	6,297	553,004
Freight transport		1,198,080	-	1,198,080
Port operations		573,339	-	573,339
Administration		261,389	339	261,728
	<u>3,475,000</u>	<u>3,495,767</u>	<u>25,126</u>	<u>3,520,893</u>
<u>Allocation of supply and transport services</u>				
Relief services 62 per cent		(2,167,376)	(15,578)	(2,182,954)
Health services 13 per cent		(454,451)	(3,266)	(457,717)
Education services 25 per cent		(873,940)	(6,282)	(880,222)
	<u>(3,475,000)</u>	<u>(3,495,767)</u>	<u>(25,126)</u>	<u>(3,520,893)</u>
<u>Other internal services</u>				
Eligibility and registration		298,566	-	298,566
Personnel services		202,093	-	202,093
Administrative services		464,119	2,000	466,119
Translation services		42,853	-	42,853
Legal services		104,152	-	104,152
Finance services		618,278	-	618,278
Data processing services		241,037	7,698	248,735
Protective services		216,279	59	216,338
Technical services		219,273	50	219,323
Production units (capital costs and losses) (schedule B)		8,694	10,732	19,426
	<u>2,486,000</u>	<u>2,415,344</u>	<u>20,539</u>	<u>2,435,883</u>

Budget, expenditure and commitments
(In US dollars)

<u>Common costs (continued)</u>	<u>Budget</u> \$	<u>Expenditure</u> \$	<u>Commitments carried forward to 1969</u> \$	<u>Total of expenditure and commitments</u> \$
<u>Allocation of other internal services</u>				
Relief services 33 per cent		(797,063)	(6,778)	(803,841)
Health services 17 per cent		(410,608)	(3,492)	(414,100)
Education services 50 per cent		(1,207,673)	(10,269)	(1,217,942)
Total, allocation of other internal services	(2,486,000)	(2,415,344)	(20,539)	(2,435,883)
<u>General administration</u>				
Agency administration		165,993	-	165,993
Field Office administration		373,947	-	373,947
Area administration		258,621	505	259,126
Camp administration		142,159	1,051	143,210
Public information services		278,076	13,200	291,276
New York liaison office		31,967	-	31,967
Cairo liaison office		26,114	-	26,114
European liaison office (Geneva)		47,346	-	47,346
Total, general administration	1,292,000	1,324,223	14,756	1,338,979
<u>Allocation of general administration</u>				
Relief services 38 per cent		(503,205)	(5,607)	(508,812)
Health services 17 per cent		(225,117)	(2,509)	(227,626)
Education services 45 per cent		(595,901)	(6,640)	(602,541)
Total, allocation of general administration	(1,292,000)	(1,324,223)	(14,756)	(1,338,979)
Total, common costs	7,253,000	7,235,334	60,421	7,295,755
Total, common costs allocated	(7,253,000)	(7,235,334)	(60,421)	(7,295,755)
Net common costs	-	-	-	-

Production and sales units
(In US dollars)

Schedule B

Account	Embroidery centre \$	Audio- visual aids \$	Carpentry shop \$	Printing shop \$	Sanitation supplies factory \$	Bread baking \$	Note production in lieu of textbooks \$	In-service teacher training courses \$
<u>Production and capital costs</u>	30,642	154,197	18,874	119,211	4,533	11,040	96,192	52,025
<u>Costs allocated</u>								
Transfer to other activities	-	(141,525)	(18,775)	(114,179)	(4,513)	(10,537)	(96,192)	(52,025)
Transfer to sales unit	(29,082)	-	(99)	-	-	(362)	-	-
Direct sales at cost	-	-	-	-	-	-	-	-
	(29,082)	(141,525)	(18,874)	(114,179)	(4,513)	(10,899)	(96,192)	(52,025)
<u>Costs not allocated</u>								
Equipment	85	12,672	-	5,032	20	141	-	-
Construction	140	-	-	-	-	-	-	-
Losses	1,335	-	-	-	-	-	-	-
Transfer to other internal services (Schedule A)	(1,560)	(12,672)	-	(5,032)	(20)	(141)	-	-
<u>Sales unit</u>								
Sales	(24,306)	-	(109)	-	-	(416)	-	-
Cost of goods sold	26,040	-	99	-	-	362	-	-
Net gain on sales	1,734	-	(10)	-	-	(54)	-	-
Transfer to income (Schedule E)	(1,734)	-	10	-	-	54	-	-
	-	-	-	-	-	-	-	-

Contributions pledged by Governments
(In US dollars)

Schedule C

<u>Name of contributor</u>	<u>Description or purpose</u>	<u>Contribution pledged for 1968</u> \$	<u>Unpaid balances from prior years</u> \$	<u>for 1968</u> \$
Abu Dhabi	United States dollars	40,000	-	-
Argentina	United States dollars a/	2,000	-	2,000
Australia	Australian and United States dollars	201,600	-	-
Austria	United States dollars	10,000	-	-
Belgium	Belgian francs	35,000	-	-
Canada	Canadian dollars	462,963	-	-
Canada	Flour (f.o.b. Canada)	925,926	-	-
Canada	Skim milk a/	320,556	-	-
Ceylon	Tea	800	-	-
Chile	United States dollars	1,000	-	1,000
China	United States dollars	30,000	-	30,000
Congo, Democratic Republic of	United States dollars a/	-	20,000	-
Cyprus	Pounds sterling a/	240	-	-
Denmark	United States dollars (regular pledge)	86,667	-	46,667 ^{c/}
Denmark	United States dollars (for vocational training)	286,666	-	-
Denmark	United States dollars (for school construction)	318,000	-	-
Federal Republic of Germany	German marks (regular pledge)	1,000,000	-	-
Federal Republic of Germany	German marks (for shelters for Beqa'a camp) a/	1,000,000	-	1,000,000
Federal Republic of Germany	German marks (for university scholarships)	137,500	-	137,500
Federal Republic of Germany	Medical supplies	11,763	-	-
Finland	United States dollars	60,000	-	-
France	French francs (regular pledge)	1,020,408	-	1,020,408
France	Rents (regular pledge)	62,359	-	-
France	Lebanese pounds (for university scholarships)	1,373	-	-
France	Services of staff	11,910	-	-

Contributions pledged by Governments
(continued)

Schedule C
(continued)

Name of contributor	Description or purpose	Contribution pledged for 1968 \$	Unpaid balances from prior years \$	for 1968 \$
France	French francs (for teaching French and for vocational training)	32,407	-	-
Gaza Authorities	Rents and vaccines	107,152	-	-
Ghana	United States dollars	3,000	-	3,000
Greece	United States dollars	15,000	-	-
Holy See	United States dollars (regular pledge)	2,500	-	-
Holy See	United States dollars (vocational training scholarships)	10,000	-	-
India	Supplies	13,333	-	13,333
Iran	United States dollars	6,000	-	6,000
Iran	Medical supplies	1,120	-	-
Iraq	United States dollars	100,000	-	100,000
Ireland	United States dollars	40,000	-	-
Israel	Port and transport services	550,000	-	-
Israel	Water and vaccines	41,629	-	-
Italy	United States dollars	160,871	80,000	-
Japan	United States dollars	40,000	-	-
Jordan	Rents, water and vaccines	134,469	-	-
Jordan	Corrugated iron buildings a/	5,040	-	-
Jordan	Port services	6,968	-	-
Kuwait	United States dollars	220,000	-	-
Lebanon	Rents, laboratory services, water and vaccines	43,253	-	-
Libya	United States dollars	100,000	-	-
Luxembourg	United States dollars	3,000	-	3,000
Malaysia	United States dollars	1,500	-	-
Mexico	United States dollars	10,000	-	-
Mexico	Pinto beans	10,000	-	-

Contributions pledged by Governments
(continued)

Schedule C
(continued)

<u>Name of contributor</u>	<u>Description or purpose</u>	<u>Contribution pledged for 1968 \$</u>	<u>Unpaid balances from prior years \$</u>	<u>for 1968 \$</u>
Monaco	French francs	204	-	-
Morocco	United States dollars	25,000	-	-
Netherlands	United States dollars	110,193	-	-
New Zealand	New Zealand and United States dollars	67,200	-	-
Niger	United States dollars	2,500	510	-
Nigeria	United States dollars	5,000	-	5,000
Norway	United States dollars	91,000	-	-
Pakistan	Pounds sterling	20,969	-	-
Philippines	United States dollars	1,250	-	1,250
Qatar	United States dollars	10,000	-	-
Saudi Arabia	United States dollars	297,778	-	-
Singapore	United States dollars	1,000	-	-
Sudan	Sudanese pounds	-	5,740	-
Sweden	United States dollars (regular pledge)	194,364	-	-
Sweden	United States dollars (for well for Sibling Vocational Training Centre and Technical and Teacher Training Institute)	-	11,662	-
Sweden	United States dollars (for education and training)	2,028,005	-	-
Switzerland	Swiss francs (regular pledge)	104,167	-	-
Switzerland	Swiss francs (for UNRWA/UNESCO Institute of Education)	92,593	-	-
Syria	Transport and portage	28,882	-	-
Syria	Rent and vaccines	59,888	-	-

Contributions pledged by Governments
(continued)

Schedule C
(continued)

<u>Name of contributor</u>	<u>Description or purpose</u>	<u>Contribution pledged for 1968</u> \$	<u>Unpaid balances from prior years</u> \$	<u>Unpaid balances for 1968</u> \$
Trinidad and Tobago	United States dollars	1,500	-	-
Tunisia	United States dollars	4,000	-	-
Turkey	United States dollars	10,000	-	-
United Arab Republic	Medical supplies	1,845	-	-
United Kingdom of Great Britain and Northern Ireland	Pounds sterling	4,500,000	-	-
United States of America	Foodstuffs (1966/67)	-	41,222	-
United States of America	Foodstuffs b/	8,900,000	31,938	386,250
United States of America	United States dollars and local currencies b/	13,300,000	-	6,650,000 c/
Yugoslavia	Supplies	20,000	-	20,000
		<u>37,561,311</u>	<u>191,072</u>	<u>9,425,408</u>

a/ Special contributions for the emergency situation arising from the hostilities of June 1967 and totalling \$1,327,856.

b/ Payable on a matching basis not to exceed 70 per cent of contributions paid by all Governments applicable to the fiscal period to which this United States pledge applies.

c/ This balance results from the Agency's allocation to 1968 of one half of a regular pledge made for the donor's fiscal period of twelve months ending after 31 December 1968.

Contributions received from non-governmental sources

Schedule D

(In US dollars)

Name of contributor	Description	Vocational	Other	Other	Special
		education scholar- ships	education contri- butions	contri- butions	contributions for emergency needs
		\$	\$	\$	\$
<u>Australia</u>					
Australians Care for Refugees (AUSTCARE)	Cash	-	-	111,555	-
J. Kitchen and Sons Pty. Ltd.	Soap	-	-	1,096	-
United Nations Association of Australia	Cash	-	-	69	-
United Nations Association of Australia - Victorian Division	Cash	502	-	-	-
<u>Belgium</u>					
Caritas Catholica	Medical supplies	-	-	320	-
Comité belge pour les réfugiés	Cash	-	-	70,000	-
Manta S.A. Belgium	Blankets	-	-	3,480	-
<u>Canada</u>					
Arab Refugee Emergency Appeal, Windsor	Cash	-	-	-	122
Baird, Dr. R.P.	Cash	460	-	-	-
Canadian Save the Children Fund	Cash	-	-	4,653	-
Finnemore, Mrs. C.	Cash	-	-	91	-
Oxford Committee for Famine Relief (OXFAM)	Milk	-	-	1,516	-
Personnel of the Canadian Forces Medical Centre	Cash	-	-	105	-
Point Grey Secondary School, Vancouver	Cash	-	-	170	-
United Church of Canada	Blankets	-	-	6,406	-
Unitarian Service Committee of Canada	Cash	-	-	3,472	-

Contributions received from non-governmental sources
(continued)

Schedule D
(continued)

Name of contributor	Description	Vocational education			Other education		Special contributions	
		scholarships	education	contributions	contributions	for emergency needs		
		\$	\$	\$	\$	\$	\$	\$
<u>Canada (continued)</u>								
Sundry donors	Used air conditioner, cooker, etc. for training media	-	-	-	21	-	-	-
Sundry donors	Cash	-	-	-	25	-	-	-
<u>Denmark</u>								
Danish Refugee Council	Grinding machine	-	-	-	4,510	-	-	-
<u>Federal Republic of Germany</u>								
Bayerische Vereinsbank	Cash	1,000	-	-	-	-	-	-
Caritas	Layettes	-	-	-	3,000	-	-	-
Dainler - Benz Co., Stuttgart	Cash	1,000	-	-	-	-	-	-
Deutsche Bank - AG	Cash	1,000	-	-	-	-	-	-
Diakonisches Werk	Cash	2,500	-	-	-	-	-	-
Diakonisches Werk	Wheat, corned beef, blankets, tents, maggi soup, flour, butter oil and prefabricated buildings	-	-	-	-	-	618,805	-
Flüchtlingsaktion 55	Cash	-	-	-	62,975	-	-	-
MISEREOR	Cash and flour	-	-	-	65,406	-	31,250	-
Near East Representatives of German Banks	Cash	-	-	-	750	-	-	-
Spehl, Helmut	Cash	246	-	-	-	-	-	-
Sundry donors	Cash	29	-	-	14	-	-	-
<u>Finland</u>								
Finnish Refugee Council	Cash	-	-	-	15,500	-	-	-
Sipila, Mrs. Helvi	Cash	1,000	-	-	-	-	-	-

Schedule D
(continued)

Contributions received from non-governmental sources
(continued)

Name of contributor	Description	Vocational education			Other education			Special contributions		
		scholarships	contributions	Other contributions	contributions	Other contributions	for emergency needs			
		\$	\$	\$	\$	\$	\$	\$	\$	
<u>France</u>										
Association de Solidarité Franco Arabe	Cash	795	-	-	-	-	-	-	-	
El Mallawany I.	Cash	-	-	454	-	-	-	-	-	
French Red Cross	Cash	-	-	-	-	-	15,959	-	-	
Guy, Edmond	Cash	-	-	95	-	-	-	-	-	
Sundry donors	UNESCO Gift Coupons	-	-	240	-	-	-	-	-	
<u>Gaza</u>										
Abu Abdallah Family	Rent	-	-	-	-	71	-	-	-	
Abu Ayyad Family	Rent	-	-	-	-	26	-	-	-	
Abu Ayyad and Avada Families	Rent	-	-	-	-	51	-	-	-	
Abu Khusa Family	Rent	-	-	-	-	23	-	-	-	
Abu Middain Family	Rent	-	-	-	-	1,405	-	-	-	
Abu Omar Family and Khalil Khalil	Rent	-	-	-	-	26	-	-	-	
Abu Salim Family	Rent	-	-	-	-	345	-	-	-	
Abu Salah Nasr	Rent	-	-	-	-	20	-	-	-	
Abu Sha'b Family	Rent	-	-	-	-	311	-	-	-	
Abu Uriban Family	Rent	-	-	-	-	65	-	-	-	
Abu Uriban and Abu Middain Families	Rent	-	-	-	-	34	-	-	-	
Avada Family	Rent	-	-	-	-	1,103	-	-	-	
Avada and Abu Middain Families	Rent	-	-	-	-	226	-	-	-	
Daghma Family	Rent	-	-	-	-	70	-	-	-	
El Mussaddar Family	Rent	-	-	-	-	190	-	-	-	
Gaza Municipality	Rent	-	-	-	-	59	-	-	-	
Mussaddar and Qur'an Families	Rent	-	-	-	-	255	-	-	-	
Salah Ali Barbakh	Rent	-	-	-	-	32	-	-	-	
Tarazi Family	Rent	-	-	-	-	31	-	-	-	
Maqf Department	Rent	-	-	-	-	4,557	-	-	-	

Contributions received from non-governmental sources
(continued)

Schedule D
(continued)

Name of contributor	Description	Vocational education scholar- ships \$	Other education contri- butions \$	Other contri- butions \$	Special contributions for emergency needs \$
<u>Iceland</u> Women's Club of Heschurch (Reykjavik)	Cash	100	-	-	-
<u>Italy</u> Immaculata, Mrs. Salviaki	Cash	-	-	400	-
<u>Jamaica</u> United Nations Association of Jamaica	Cash	-	-	136	-
<u>Jordan</u> Municipal Council, Qalqilia The Jordan Red Crescent Voluntary Agencies Joint Venture American Friends Service Committee	Rent Medical supplies Tents	-	-	616	- 281 1,039
Friends Service Council (London) Lutheran World Federation Mennonite Central Committee World Council of Churches, Near East Council of Churches	Tents Tents Tents Tents	-	-	-	1,245 15,557 15,557 15,557
Anonymous Sundry donors	Services Cash	-	-	704 53	- -
<u>Lebanon</u> Foreign Airlines Greek Orthodox Community Heirs of Saadeddine Shatila Kassab, Miss Norma Merck Sharp, Dohme and Grosst	Cash Rent Rent Cash Medical supplies	-	-	- 641 1,232 - 101	160 - - - -

Contributions received from non-governmental sources
(continued)

Schedule D
(continued)

Name of contributor	Description	Vocational education		Other education		Special contributions	
		scholarships	ships	contributions	contributions	for emergency needs	
		\$	\$	\$	\$	\$	\$
<u>Lebanon (continued)</u>							
Mneimneh and Bohsali	Rent	-	-	-	1,442	-	-
Singer Company	Electric calculator	-	-	-	450	-	-
Syrian Lebanese Mission	Rent	-	-	-	1,923	-	-
Anonymous	Cash	-	-	-	96	-	-
Anonymous	Services	-	-	-	1,138	-	-
<u>Luxembourg</u>							
Biermann, P.	Cash	500	-	-	-	-	-
Anonymous	Cash	2,000	-	-	-	-	-
<u>Monaco</u>							
Girl Guides of Monaco	Cash	500	-	-	-	-	-
<u>Netherlands</u>							
Aid to Palestine Refugees Foundation	Cash	-	-	-	3,000	-	-
Philips Company	Transistors	-	-	-	77	-	-
Sundry donors	Cash	-	-	-	10	-	-
<u>New Zealand</u>							
Council of Organizations for Relief Services Overseas Inc. (CORSO)	Cash	11,379	-	-	8,174	-	-
United Nations Association of New Zealand, South Canterbury Branch	UNESCO Gift Coupons	130	-	-	-	-	-
Sundry donors	Cash	-	-	-	11	-	-

Contributions received from non-governmental sources
(continued)

Schedule D
(continued)

Name of contributor	Description	Vocational	Other	Other	Special
		education scholar- ships \$	education contri- butions \$	contri- butions \$	contri- butions for emergency needs \$
<u>Norway</u>					
Kroksnes, Arthur	Cash	-	-	141	-
Norwegian Refugee Council	Blankets, tents and saucepans	-	-	-	36,125
Norwegian Refugee Council	Cash	8,000	-	27,292	-
Norwegian Red Cross	Cash	-	-	129	-
Save The Children Fund (Redd Barna)	Cash	420	-	-	-
<u>Portugal</u>					
Gulbenkian Foundation	Cash	10,000	-	-	-
<u>Sweden</u>					
Broden, Miss Eva	Cash	-	-	58	-
Eriksson, Bengt	Cash	500	-	-	-
Graduation Class Statens Sjukokoterskaskola	Cash	-	-	105	-
Johnson, Erland	Hospital equipment	-	-	240	-
Swedish Committee for Palestine Refugees	Cash	-	-	123	-
Swedish Organization for Individual Relief	Blankets	-	-	-	395
Swedish Save the Children Federation	Cash	5,295	-	8,000	33,750
Swedish Save the Children Federation	Blankets	-	-	142	-
Sundry donors	Cash	-	-	10	-

Contributions received from non-governmental sources
(continued)

Schedule D
(continued)

Name of contributor	Description	Vocational	Other	Other	Special
		education scholar- ships \$	education contri- butions \$	contri- butions \$	contri- butions for emergency needs \$
<u>Switzerland</u>					
Swiss Pastors	Cash	278	-	-	-
Hoffmann La Roche	Medical supplies	-	-	2,000	-
Krbec, Miss Eva Marie	Cash	185	-	-	-
Swiss Association for International Civil Service	Cash	602	-	-	-
Anonymous	Cash	-	-	46	-
Sundry donors	Cash	-	-	7	-
<u>Syria</u>					
Syrian Local Authorities	Rent	-	-	2,019	-
<u>United Kingdom of Great Britain and Northern Ireland</u>					
Beydoun, Dr. Riad R.	Cash	-	-	64	-
Collegiate School for Girls, Blackpool	Cash	499	-	-	-
Commarket Press Ltd.	Cash	-	-	587	-
Golcher, W.E.	Cash	-	-	72	-
Iraq Petroleum Co., Ltd.	Cash	-	-	8,532	-
Iraq Petroleum Co., Ltd.	Publications and steel pipes	-	-	10,352	-
Oxford Committee for Famine Relief (OXFAM)	Cash	4,598	-	32,854	506,011
Oxford Committee for Famine Relief (OXFAM)	Blankets and tents	-	-	-	11,874
Petts Wood Methodist Church	Cash	432	-	-	-
Rogers, Miss M.	Cash	432	-	-	-
Standing Conference of British Organizations for Aid to Refugees					
Astor Bursary Fund	Cash	912	-	-	-
Middle East Relief Fund	Cash	-	-	1,364	-

Contributions received from non-governmental sources
(continued)

Schedule D
(continued)

Name of contributor	Description	Vocational education		Other education		Special contributions	
		scholarships	\$	contributions	\$	for emergency needs	\$
<u>United Kingdom of Great Britain and Northern Ireland (continued)</u>							
United Nations Association of Great Britain and Northern Ireland	Cash	-	-	543	-	-	-
War on Want	Prefabricated pharmacy and part cost of Dexion units	-	-	-	-	15,284	-
Anonymous	Cash	-	-	-	1,200	-	-
Sundry donors	Cash	-	24	-	70	-	-
Sundry donors	Milk	-	-	-	12	-	-
<u>United States of America</u>							
Abdalla, Salih	Cash	-	-	-	100	-	-
American Friends of a Turkish Palestine	Cash	-	-	-	50	-	-
American Friends of the Middle East Inc.	Cash	500	-	-	-	-	-
American Middle East Rehabilitation Inc. (AMER)	Cash	-	-	-	2,382	-	-
American Middle East Rehabilitation Inc. (AMER)	Medical supplies, quaker oats and tea	13,462	-	-	-	-	-
American Mission, Beirut	Rent	-	-	-	1,019	-	-
American Women's Club of Lenanon	Cash	481	-	-	-	-	-
Arabian American Oil Company (ARAMCO)	Cash	30,000	-	73,330	44,980	-	-
Arab Club, Monterey	Cash	-	-	-	169	-	-
American Friends Committee	Medical supplies	-	-	-	340	-	-
Cafarelli, John	Cash	-	-	-	75	-	-
Chesler, Mark A.	Cash	-	-	-	50	-	-
Co-operative for American Relief Everywhere (CARE)	Blankets, corned beef and concrete block-making machine	-	-	-	-	18,608	-

Contributions received from non-governmental sources
(continued)

Schedule D
(continued)

Name of contributor	Description	Special contributions for emergency needs		
		Vocational education scholarships	Other education contributions	Other contributions
		\$	\$	\$
<u>United States of America (continued)</u>				
Dutton, Miss Patricia A.	Cash	-	-	15
Elwert, Miss Margaut M.	Cash	-	-	50
First Parish in Lincoln	Cash	-	-	467
Friends Service Council	Cash	-	-	-
Garth, William Le Roy Estate	Cash	-	-	283
German-American Society of Chicago	Cash	-	-	50
Graduate Students for Refugee Relief	Cash	-	-	1,400
Greater Seattle Committee to Aid Arab Refugees	Cash	-	-	100
Guidance Associates of Pleasantville	Cash	-	-	50
Hess, Mrs. Gertrude C.	Cash	-	-	50
Isfahani, Manouchehr Safa	Cash	-	-	100
Manasse, Mrs. Anne Marie	Cash	-	-	130
Mennonite Central Committee	Blankets and tents	-	-	-
Mennonite Central Committee	Cash	-	-	3,234
Miami University, Oxford, Ohio	Cash	-	-	10,000
Minnesota Mining and Manufacturing Co. Ltd.	Thermofax	-	-	-
Mukwonago Union High School	Cash	274	-	-
NAJDA, American Women for the Middle East	Cash	500	-	-
Ottinger Foundation	Cash	1,000	-	-
Pal-Aid International of Chicago	Medical supplies	-	-	6,034
Post, Miss Elizabeth M.	Cash	-	-	100
R.J. Reynolds Food Inc.	Egg custards	-	-	1,936
Scarsdale-Hartsdale Chapter of the United Nations Association of the United States of America	Cash	-	-	100

Contributions received from non-governmental sources
(continued)

Schedule D
(continued)

Name of contributor	Description	Vocational education		Other education		Other contributions		Special contributions for emergency needs	
		scholarships		contributions		contributions		contributions	
		\$	\$	\$	\$	\$	\$	\$	\$
<u>United States of America (continued)</u>									
Selby, Poorpete S.S.A.	Cash	-	-	-	-	51	-	-	-
Shindy, Dr. Wajeeh	Cash	-	-	-	-	100	-	-	-
Stephens College of Columbia, Missouri	Cash	-	-	-	-	750	-	-	-
The Holy Land Center, Inc.	Cash	-	-	-	-	2,204	-	-	-
Union Theological Seminary, N.Y.	Cash	-	-	-	-	450	-	-	-
United Nations Council of Greenwich, Connecticut	Cash	-	-	-	-	300	-	-	-
Unites States Committee for Refugees Inc.	Cash	-	-	-	-	300	-	-	-
United States Omen	Cash	-	-	-	-	231	-	-	-
Anonymous	Cash	-	-	-	-	50	-	-	-
Sundry donors	Cash	10	-	-	-	730	-	-	-
<u>International Organizations</u>									
Caritas International	Blankets	-	-	-	-	-	-	1,051	-
Caritas Jordan	Blankets	-	-	-	-	-	-	3,390	-
Catholic Relief Services	Cash	-	-	-	-	5,662	-	-	-
International Confederation of Free Trade Unions	Cash	-	-	-	-	3,000	-	-	-
International Centre for Advanced Technical Vocational Training (ILO), Turin	Services	-	12,859	-	-	-	-	-	-

Contributions received from non-governmental sources
(continued)

Schedule D
(continued)

Name of contributor	Description	Vocational education			Other education		Special contributions	
		scholarships	contributions	contributions	contributions	for emergency needs		
		\$	\$	\$	\$	\$	\$	
<u>International Organizations (continued)</u>								
International Federation of Business and Professional Women								
Xith Congress	Cash	1,030	-	-	-	-	-	
Central Committee	Cash	5,537	-	-	-	-	-	
Australia	Cash	1,008	-	-	-	-	-	
Canada	Cash	6,027	-	-	-	-	-	
Japan	Cash	200	-	-	-	-	-	
New Zealand	Cash	499	-	-	-	-	-	
Sweden	Cash	199	-	-	-	-	-	
Switzerland	Cash	502	-	-	-	-	-	
United Kingdom	Cash	1,498	-	-	-	-	-	
United States of America	Cash	500	-	-	-	-	-	
Lutheran World Federation	Cash	-	-	-	1,652	-	-	
Lutheran World Federation	Baby food, blankets, mattresses, equipment, tents and medical tools	-	-	-	-	-	23,007	
United Nations, New York	Services of staff	-	-	-	4,048	-	-	
United Nations Educational, Scientific and Cultural Organization	Services of staff	-	349,116	-	-	-	-	
United Nations Educational, Scientific and Cultural Organization	UNESCO Gift Coupons	-	-	-	250	-	-	
Women's Auxiliary of UIRWA	Cash	-	-	-	3,173	-	-	
World Council of Churches/Hear East Council of Churches	Blankets, mattresses and family kits	-	-	-	-	-	68,639	
World Council of Churches/Hear East Council of Churches	Cash	-	-	-	6,000	-	-	

Contributions received from non-governmental sources
(continued)

Schedule D
(continued)

Name of contributor	Description	Vocational education scholarships		Other education contributions		Other contributions		Special contributions for emergency needs	
		\$	\$	\$	\$	\$	\$	\$	\$
<u>International Organizations (continued)</u>									
World Health Organization	Services of staff	-	-	-	-	65,105	-	-	-
Zonta International	Cash	13,000	-	-	-	-	-	-	-
Zonta International District XIII	Cash	1,000	-	-	-	-	-	-	-
Sundry donors	UNESCO Gift Coupons	-	-	-	-	225	-	-	-
		<u>145,470</u>	<u>422,446</u>	<u>422,446</u>	<u>649,501</u>	<u>649,501</u>	<u>1,454,136</u>	<u>1,454,136</u>	<u>1,454,136</u>

Summary

Vocational training scholarships contributions	\$	145,470
Other education contributions		422,446
Other contributions		649,501
Special contributions for emergency needs		<u>1,454,136</u>
		<u>2,671,553</u>

Miscellaneous income
(In US dollars)

Description	Amount \$
Bank interest earned	240,108
Sale of empty containers	238,204
Sale of share in The Development Bank of Jordan Limited - 1968 instalment	182,000
Disputed and reserved claims refunded	75,190
Supplies and equipment taken over from UNEF The United Nations Emergency Force	34,593
Overheads recovered on procurement for other parties	7,707
Sale of unserviceable equipment and scrap	7,710
Donated layette blankets	4,483
Miscellaneous	18,283
Net loss on income producing activities	(1,670)
Total miscellaneous income	<u>806,608</u>

Schedule F

Liquidation of prior years' commitments
(In US dollars)

<u>Relief services</u>	<u>Commitments brought forward from 1967</u>	<u>Commitments liquidated by expenditure</u>	<u>Commitments carried forward to 1969</u>	<u>Savings on liquidation of prior years' commitments</u>
	\$	\$	\$	\$
<u>Basic rations</u>				
Ration costs	124	-	-	124
Ration distribution	1,204	1,232	-	(28)
Total, basic rations	<u>1,328</u>	<u>1,232</u>	<u>-</u>	<u>96</u>
<u>Supplementary feeding</u>				
Hot meals programme	15,910	8,429	7,129	352
Milk programme	1,671	1,269	-	402
Total, supplementary feeding	<u>17,581</u>	<u>9,698</u>	<u>7,129</u>	<u>754</u>
<u>Shelter</u>				
Shelter construction	20,882	9,918	217	10,747
Roads and camp improvements	1,512	1,622	-	(110)
Total, shelter	<u>22,394</u>	<u>11,540</u>	<u>217</u>	<u>10,637</u>
<u>Special hardship assistance</u>	<u>18,096</u>	<u>18,159</u>	<u>-</u>	<u>(63)</u>
<u>Total, relief services</u>	<u>59,399</u>	<u>40,629</u>	<u>7,346</u>	<u>11,424</u>
<u>Health services</u>				
<u>Medical services</u>				
General clinics	8,625	8,281	367	(23)
General hospitals	62,860	4,379	-	58,481
Maternal and child care	54,707	39,756	681	14,270
Tuberculosis control	22	17	-	5
School health services	43	46	-	(3)
Other medical services	2,615	708	-	1,907
Total, medical services	<u>128,872</u>	<u>53,187</u>	<u>1,048</u>	<u>74,637</u>
<u>Environmental sanitation</u>				
Surface water drainage	650	608	-	42
Refuse and sewage disposal	35,445	17,641	5,355	12,449
Water supply	933	392	-	541
Total environmental sanitation	<u>37,028</u>	<u>18,641</u>	<u>5,355</u>	<u>13,032</u>
<u>Total, health services</u>	<u>165,900</u>	<u>71,828</u>	<u>6,403</u>	<u>87,669</u>

Schedule F
(continued)

Liquidation of prior years' commitments
(In US dollars)

<u>Education services</u>	Commitments brought forward from 1967	Commitments liquidated by expenditure	Commitments carried forward to 1969	Savings on liquidation of prior years' commitments
	\$	\$	\$	\$
<u>General education</u>				
Elementary education	193,724	136,968	29,624	27,132
Preparatory education	72,013	38,867	13,775	19,371
Other in-service staff training	1,056	-	-	1,056
UNRWA/UNESCO Institute of education	9,740	7,553	-	2,187
Youth activities	1,520	420	400	700
Administration	94	101	-	(7)
Total, general education	<u>278,147</u>	<u>183,909</u>	<u>43,799</u>	<u>50,439</u>
<u>Vocational education</u>				
<u>Training conducted in UNRWA centres</u>				
Kalandia vocational training centre	2,356	421	450	1,485
Wadi Seer vocational training centre	8,470	5,959	2,544	(33)
Ramallah teacher training centre	968	872	-	96
Ramallah women's training centre	7,178	4,236	2,453	489
Gaza vocational training centre	2,823	2,893	-	(70)
Gaza centre for the blind	743	-	-	743
Siblin vocational training centre	12,193	10,096	706	1,391
Siblin technical and teacher training institute	3,349	2,268	286	795
Damascus vocational training centre	<u>2,035</u>	<u>1,958</u>	<u>-</u>	<u>77</u>
Total training conducted in UNRWA centres	<u>40,115</u>	<u>28,703</u>	<u>6,439</u>	<u>4,973</u>
<u>Total, education services</u>	<u>318,262</u>	<u>212,612</u>	<u>50,238</u>	<u>55,412</u>

Schedule F
(continued)

Liquidation of prior years' commitments
(In US dollars)

<u>Common costs</u>	Commitments brought forward from 1967	Commitments liquidated by expenditure	Commitments carried forward to 1969	Savings on liquidation of prior years' commitments
	\$	\$	\$	\$
<u>Supply and transport services</u>				
Supply warehousing	8,278	7,797	-	,481
Vehicle maintenance	1,792	1,885	1,189	(1,282)
Passenger transport	5,850	5,830	-	20
Freight transport	<u>14,945</u>	<u>14,936</u>	<u>-</u>	<u>9</u>
Total, supply and transport services	<u>30,865</u>	<u>30,448</u>	<u>1,189</u>	<u>(772)</u>
<u>Other internal services</u>				
Administrative services	4,852	2,536	500	1,816
Data processing services	170,500	170,500	-	-
Protective services	<u>11,485</u>	<u>9,566</u>	<u>2,040</u>	<u>(121)</u>
Total, other internal services	<u>186,837</u>	<u>182,602</u>	<u>2,540</u>	<u>1,695</u>
<u>General administration</u>				
Area administration	3,583	2,747	-	836
Camp administration	2,057	2,174	-	(117)
Public information services	<u>6,100</u>	<u>6,075</u>	<u>-</u>	<u>25</u>
Total, general administration	<u>11,740</u>	<u>10,996</u>	<u>-</u>	<u>744</u>
Total, common costs	<u><u>229,442</u></u>	<u><u>224,046</u></u>	<u><u>3,729</u></u>	<u><u>1,667</u></u>
<u>Replacement or repairs of Agency property lost or damaged and other extraordinary costs due to hostilities</u>				
Replacement of property destroyed or disappeared	72,507	61,207	-	11,300
Repair of damage to property	<u>33,261</u>	<u>14,402</u>	<u>-</u>	<u>18,859</u>
	<u>105,768</u>	<u>75,609</u>	<u>-</u>	<u>30,159</u>
Total, all services	<u><u>878,771</u></u>	<u><u>624,724</u></u>	<u><u>67,716</u></u>	<u><u>186,331</u></u>

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:

Lebanese pounds	- 3.12
Syrian pounds	- 4.16
Swiss francs	- 4.32
All other currencies	- the official rates of exchange

Statement of budget and expenditure and commitments

Note 2

The budget figures reflect the Agency's adjusted budget for 1963 1/ as presented to the General Assembly at its twenty-third session, with subsequent amendments made necessary to cover additional expenditure against special contributions referred to at foot of page 28 of A/SFC/PV.632. 2/

Statement of income, expenditure and commitments

Note 3

Income from investments held for the Agency's Staff Provident Fund, Staff Savings Fund for Non-Pensionable Service 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. See also the note in the annex to these accounts.

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.

1/ Official Records of the General Assembly, Twenty-third Session, Supplement No. 13 (A/7213), para. 161.

2/ A/SFC/PV.632, the end of page 28 of the English version.

Statement of working capital (operating reserve)

Note 6

The transfer of \$431,664 to Reserve for Unliquidated Commitments is related to the initial payment of \$497,000 received by the Agency in 1967 from the sale of its shares in the Development Bank of Jordan Limited. Under the terms of the related agreement between the Agency and the Government of Jordan, the entire amount of \$497,000 should have been committed for capital construction for the benefit of refugees in Jordan (principally schools), but only \$65,336 was, in fact, so committed in 1967. The present transfer from working capital has therefore been made to correct the accounts for 1967, when the related income was entered in the accounts.

Statement of assets and liabilities

Note 7

During 1968, it was determined that the assets and liabilities of The Need Fund are not assets and liabilities of the Agency. These are, consequently, not reflected in statement IV. The comparative figures for 31 December 1967 have been adjusted to exclude these assets and liabilities.

Note 8

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

	<u>Original cost</u>
	\$
Vehicles	1,079,670
Other equipment	2,749,239
Structures and buildings:	
Refugee shelters	7,563,806
Other structures and buildings (such as schools, training centres, ration distribution centres, clinics, warehouses, offices) used by the Agency in its programmes	11,508,056

Note 9

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

Note 10

The Agency had, at 31 December 1968, contingent liabilities of \$1,798,980 comprising purchase orders issued for goods not yet received.

Note 11

The provision for other separation costs of staff would be greater by approximately \$3,400,000 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 certificate together with the related schedules:

- Statement I. Budget and expenditure and commitments
- Statement II. Income, expenditure and commitments
- Statement III. Working capital (operating reserve)
- Statement IV. Assets and liabilities

2. The approved budget for 1968 totalled \$44,430,000. As against this, the total expenditure was \$41,904,749 and the commitments carried to 1969 amounted to \$2,082,356.

3. The expenditure and commitments for 1968 were \$43,987,105 and the income \$41,108,171 (statement II). The deficit of \$2,878,934 was met from the working capital. This working capital, as shown in statement III, is in effect a surplus account, consisting of surplus accumulated during the previous years. Attention is invited to the fact that the working capital is diminishing at a very rapid rate, as would appear from the following balances as at 31 December each year:

Year	\$
1964	17,620,062
1965	15,292,176
1966	14,274,016
1967	16,686,923 <u>a/</u>
1968	13,651,941

a/ Increased due to the excess of income over expenditure resulting from special contributions received following the emergency of June 1967.

4. Consideration may be given by UNRWA to finding ways and means of avoiding the depletion of the accumulated balance of the working capital of the Agency.

Procurement of supplies

5. It was noticed during the course of audit that UNRWA purchased 450 tents made of locally manufactured canvas and exported them from Lebanon. Under the laws of the local Government, which subsidized export of cloth of local origin, the Agency did not claim a drawback, approximately amounting to £L22,050. In another similar case of procurement, action to claim the export subsidy was not initiated prior to the purchase. This resulted in a loss of £L34,000. While

the Agency has assured that proper investigation of drawback entitlements would be made prior to the signing of such contracts in future, the Board recommends that the procurement procedures and practices be reviewed and strengthened in order to ensure that such losses are avoided.

6. During 1968 it was determined that the assets and liabilities of the Near East Emergency Donations, Inc. (NEED) Fund are not the assets and liabilities of the Agency. Consequently, the balances of NEED Fund have not been reflected in statement IV. The comparative figures for the year 1967 have also been adjusted accordingly. It may be mentioned that, on the assets side, the balance of "Cash on hand, in banks and with agents" has been changed from \$12,120,950 (as shown last year) to \$9,120,950 and "amount recoverable from NEED, Inc." from \$575,115 to \$55,543. Similarly, the amount of \$3,519,572 shown on the liabilities side against "Funds held for NEED, Inc." has not been shown in the balance of last year in statement IV of 1968.

Losses due to hostilities

7. As mentioned in last year's report, the losses due to the hostilities of June 1967 were set up at \$834,380. During 1968, however, as a result of further verification, the amount of losses had been amended to a total of \$815,677, against which claims to the extent of \$804,395 were transmitted to the Governments concerned. The unclaimed balance amounting to \$11,282 represented losses on which sufficient information was not available.

Changes in staff rules

8. In accordance with the general policy of the Agency to bring the conditions of service of its international staff in line with the United Nations common system, the following changes were made during 1968 in the International Staff Rules (UNRWA):

(a) Appendix B at page 82 of the Staff Rules was amended, laying down a net set of salary scales for General Service staff, which rendered the scales more favourable. The amendment was made effective 1 April 1968.

(b) Staff Rule 107.26 (Removal costs) and 107.27 (Loss of entitlement to removal expenses) were amended as effective from 1 August 1968.

Ex-gratia payments

9. Ex-gratia payments made during 1968 amounted to \$1,501 and consisted of eight items, the largest of which was \$399 for compensation for injuries to the wife and daughter of a staff member who died in a car accident.

Losses

10. The total losses during 1968 amounted to \$104,349 as against \$98,363 in 1967. A breakdown is given below:

	\$
Cash	34
Bad debts	150
Supplies and equipment	4,592
Handling and warehousing	58,271
Disposal of obsolete material	36,295
Materials in transit to Agency area not covered by marine insurers	3,639
Other losses	1,368
	<u>104,349</u>

The losses detailed above are normal losses. In addition, the following losses occurred due to hostilities subsequent to June 1967:

	\$
Damage to property in Gaza (mainly shelters) due to mine explosion	10,720
Losses of materials in Jordan Valley	<u>13,829</u>
	<u>24,549</u>

The Board noted that there was an item of "Net loss on income-producing activities" shown as a reduction amounting to \$1,670 in Miscellaneous income, schedule E.

Sale of shares in the Development Bank of Jordan, Limited

11. An amount of \$497,000 was received by the Agency in 1967 from the sale of its shares in the Development Bank of Jordan, Limited, and was treated as Agency income. In accordance with the agreement between the Agency and the Government of Jordan, the entire amount was to be set apart for capital construction for the benefit of refugees in Jordan. In 1967, only an amount of \$65,336 was committed and the remaining amount of \$431,664 has been transferred during 1968 from the working capital to the reserve for unliquidated commitments.

Accounts receivable, less provision for uncollectable amounts

12. The accounts receivable amount to \$7,595,501. However, specific provision against doubtful debts was made for a total amount of \$3,761,674, leaving a net amount of \$3,833,827 recorded as accounts receivable in statement IV. This amount also included \$92,924, which is in respect of the balance in a bank account previously operated in Gaza and now blocked because of the June 1967 hostilities. It appears that this account may not realize its full value.

Accounts payable

13. The accounts payable as recorded in statement IV amount to \$2,949,168. This balance includes \$750,000 representing education and health subsidies, which would have been payable to the Governments of Jordan and the United Arab Republic (during 1967, \$250,000 and during 1968, \$500,000) under agreements which existed prior to June 1967 for services rendered in what are now occupied territories.

In the absence of a definite agreement to pay, it seems doubtful if these items constitute true liabilities. To the extent that these liabilities were charged to the 1968 accounts (\$500,000), the 1968 expenditure is overstated.

14. The Board of Auditors records its appreciation for the co-operation and assistance extended by the Commissioner-General, his staff and the Internal Audit Service.

(Signed) S.M. RAZA, S. Pk.
Comptroller and Auditor-General
of Pakistan

(Signed) A.M. HENDERSON
Auditor-General of Canada

(Signed) Victor G. RICARDO
Controller-General of Colombia

1 July 1969

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