

UNITED



NATIONS

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

ACCOUNTS

for the financial year ended 30 June 1955

and

REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS : TENTH SESSION

SUPPLEMENT No. 6B (A/2989)

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

**Accounts for the financial year ended 30 June 1955
and report of the Board of Auditors**

LETTER OF TRANSMITTAL

3 October 1955

Sir,

An examination has been made of the accounts of the United Nations Relief and Works Agency for Palestine Refugees in the Near East for the financial year ended 30 June 1955.

The financial statements presented for audit by the Director of the Agency have been examined and certified.

On behalf of the Board of Auditors of the United Nations, I have the honour to transmit for presentation to the General Assembly the financial statements and audit report thereon.

Respectfully,

(Signed) Watson SELLAR
On behalf of the Board of Auditors

The Secretary-General 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 financial year ended 30 June 1955, 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 report on financial operations is included in the annual report of the Director to the General Assembly in document A/2978.¹

¹ See *Official Records of the General Assembly, Tenth Session, Supplement No. 15.*

FINANCIAL STATEMENTS

Notes to the statements for the financial year ended 30 June 1955

STATEMENT OF BUDGET, EXPENDITURE AND INCOME

Note 1. The budget of the Agency for the year ended 30 June 1955 was approved by the General Assembly, under resolution 818(IX) adopted on 4 December 1954, in the amounts of \$25,100,000 and \$36,200,000 for the relief and rehabilitation programmes respectively. These figures represent rounded amounts of the totals which had been submitted in the amounts of \$25,100,241 for relief and \$36,203,256 for rehabilitation.

Note 2. The budget and expenditure figures appearing in the financial statements and supporting schedules are based upon the Agency's gross requirements on an accrual basis (modified to the extent that buildings and structures and major equipment in use have been charged to expenditure in the year of acquisition (see note 12).

Note 3. In the budget as originally submitted, estimates for basic subsistence and registration were consolidated. An accounting segregation of the two functions was established during the year and is reflected in statement I and schedule A.

Another change in reclassification of costs involved the charging to the "Transport within UNRWA area" function of certain types of loading and unloading labour costs which were provided and included in the receiving functions, principally basic subsistence. These costs amounted to approximately \$80,000.

Also affecting the "Transport within UNRWA area" function was the sum of \$245,183 credited thereto, representing transport costs chargeable to other functions, including \$148,907 applied to inventory values of supplies stored in field warehouses.

Note 4. Losses on assets of the types mentioned in note 12 are not being included in the loss accounts because the assets themselves have already been charged to expenditure, largely in prior years. Such losses during the past year amounted to \$26,139 approximately. Similarly, a loss of approximately \$136 was incurred on certain quantities of supplies donated direct to the refugees through UNRWA but was not included in the loss accounts as such supplies are types not utilizable by UNRWA in its own programme (see note 5 below).

Note 5. Income as reflected in statement I represents only income to UNRWA as distinguished from contributions made direct to the refugees and detailed in statements III and IV. To be classified as income to UNRWA, a contribution must be subject to direct and complete control by the Agency and must be, in addition, of a type which the Agency can use in its programme. All other contributions are classified as "Contributions direct to the refugees," whether or not handled by UNRWA.

Note 6. Contributions (and pledges) of cash to the Agency, from countries where exchange restrictions are

in force, are stated in US dollars at official rates of exchange prevailing at the time of receipt. Other cash contributions are stated in US dollars at rates which approximate the average free market rates for such currencies.

Note 7. Contributions (and pledges) in kind to the Agency are stated at values indicated by the contributors, if known, otherwise at values considered by the agency as appropriate.

Note 8. Exchange adjustments reflecting a net credit resulted from converting non-dollar currencies to local (mission area) currencies and from the Agency practice of reflecting contributions and expenditures in Lebanese and Syrian pounds, in US dollars at fixed rates approximating the average free market rates for these currencies.

STATEMENT OF ASSETS AND LIABILITIES

Note 9. Cash, other than US dollars, is reflected in US dollars at official rates of exchange where exchange restrictions exist; otherwise at free market rates prevailing on 30 June 1955. Other assets and all liabilities based on other than US dollars are reflected in US dollars at fixed rates employed by the Agency throughout the year. These rates are the same as official exchange rates where such rates exist; in other cases rates are established by the Agency to approximate the average free market rates for the appropriate currencies for the period under review.

Note 10. Cash in banks includes a fixed time deposit of \$3 million with The Chase Manhattan Bank, New York, which is subject to a first lien in favour of that bank as security for an open letter of credit of the same amount in favour of the United Nations Children's Fund (UNICEF) as a source of additional funds if required by that organization in its activities as procurement agent for UNRWA. To date UNICEF has not found it necessary to draw against this letter of credit. Cash in banks also includes \$1,279 (representing 444 Egyptian pounds) constituting 50 per cent of a joint account with the District Administration of Gaza, which is subject to withdrawal only upon the joint authorization of UNRWA and the District Administration, and \$78,709 representing deposits with banks as full guarantees against loans by the banks under the Agency's rehabilitation programme.

Note 11. Inventories of supplies are valued at cost, except for a minor portion which is at estimated cost; inventories of major equipment are stated at cost or cost less against loans by the banks under the Agency's rehabilitation programme.

- (a) Equipment purchased but not yet issued; and
- (b) Equipment purchased for projects, the cost of

which is applicable to several projects over a period of more than one year.

Note 12. The following assets of the Agency are not reflected as such in the statement of assets and liabilities:

(a) Loans to refugees totalling \$189,274, most of which is believed to be uncollectable;

(b) Capital stock of the Jordan Development Bank, Ltd., at a cost of \$840,000;

(c) Net investment in the Ghor Nimrin Tent Factory, \$155,344;

(d) Major equipment in use, currently valued at \$780,116 (cost less depreciation.);

(e) Structures and buildings (principally refugee shelters, class-rooms and distribution centres) currently value at \$2,257,698 (cost less depreciation).

Disbursements for these assets and any subsequent recoveries have been treated as expenditure and miscellaneous operating income (or as credits to expenditure in certain cases of loan recoveries and of the Ghor Nimrin Tent Factory) respectively in the current financial statements or in the statements of prior periods.

Note 13. In addition to the liabilities appearing in the statement of assets and liabilities, the Agency has contingent liabilities (consisting primarily of commitments on purchase orders issued for goods and services not yet received), at 30 June 1955, of \$5,269,474, including \$682,381 for procurement by UNICEF. In addition, as mentioned in note 10 the Agency is contingently liable as a guarantor of \$78,709 of loans made by banks to refugees.

Note 14. The liability to the Provident Fund represents the June contributions by staff members and the Agency net of minor expenses incurred on behalf of the fund's operations.

Note 15. Details of the adjustments to the working capital fund applicable to the previous year are as follows:

Custom duties paid on empty containers sold in prior year	\$ 15,836
Net adjustment for over-statement of inventories at 30 June 1954	92,724
Net adjustment for expenditures under-stated in prior year	5,657
	<u>114,217</u>

MEMORANDUM STATEMENTS

Note 16. In addition to the activities of UNRWA, certain contributions were made to the Palestine refugee programme by Governments, voluntary agencies, UNICEF and others in the form of direct aid to the refugees (including minor quantities of supplies contributed to UNRWA but not utilizable by UNRWA in its own programme and consequently generally passed on to the refugees through voluntary agencies). These contributions have not been recognized in the financial statements of UNRWA. For informational purposes, however, they have been shown in memorandum form in statements III and IV and are recapitulated in the following summary designed to reflect the total of all known contributions to the Palestine refugee programme during the period under review:

Contributions to UNRWA (statement I)	\$	\$
In cash	24,068,595	
In kind	640,113	24,708,708
Contributions direct to refugees		
By governments (statement III) ..	2,886,028	
By others (statement IV)	1,823,302	4,709,330
Total contributions to Palestine refugee programme		<u>29,418,038</u>

Note 17. All contributions direct to the refugees are listed only to the extent reported by the contributors and (except for clothing) are shown at the contributors' valuations. Clothing has been valued at the rates used by the customs authorities of Lebanon.

Budget, expenditure and income

For the year ended 30 June 1955

(Expressed in US dollars)

	Budget	Expenditure	
		Function	Programme
	\$	\$	\$
Budget and expenditure			
Relief programme (schedule A)			
Food and other subsistence rations			
Basic subsistence	13,384,967	12,004,528	
Milk and supplementary feeding.....	1,340,153	1,090,800	
	14,725,120	13,095,328	
Shelter and camp maintenance.....	2,678,578	2,154,035	
Health care	2,351,109	2,191,557	
Registration	232,604	210,294	
Social welfare	397,704	417,621	
Transport within UNRWA area.....	1,918,419	2,114,325	
Warehousing and handling.....	745,587	889,781	
Administration	463,185	418,233	
Share of common services (schedule C).....	787,935	790,456	
Unclassified budget requirements.....	800,000	—	
	25,100,241		22,281,630
Rehabilitation programme (schedule B)			
Education	2,883,167	3,014,899	
Projects	31,349,952	2,234,491	
Special activities	589,861	440,936	
Administration	592,341	460,293	
Share of common services (schedule C).....	787,935	790,456	
	36,203,256		6,941,075
	61,303,497		29,222,705
Income			
	In cash	In kind	Total
	\$	\$	\$
Contributions			
From Governments (schedule D).....	23,958,681	596,249	24,554,930
From others (schedule E).....	109,914	43,864	153,778
	24,068,595	640,113	24,708,708
Miscellaneous operating income.....			420,180
Exchange adjustments			31,683
			25,160,571
EXCESS OF EXPENDITURE OVER INCOME			
			4,062,134

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

Certified correct
(Signed) Elmer E. FEISTEL, Jr.
Comptroller

Approved
(Signed) Henry R. LABOUISSIE
Director

Audit certificate

The above budget, expenditure and income statement has been examined in accordance with provisions of the financial regulations. All information and explanations required were provided, and I certify, as a result of the audit, that the statement is in accordance with the books of the Agency and is, in my opinion, correct.

(Signed) Watson SELLAR, Canada
On behalf of the Board of Auditors

Assets and liabilities
(Expressed in US dollars)

ASSETS

	As of 30 June 1955		As of 30 June 1954
	\$	\$	\$
Cash			
Cash in banks and on hand.....	26,321,761		
Letters of credit outstanding.....	3,196,501		
Funds in hands of agents.....	1,736,190	31,254,452	35,997,127
Accounts receivable			
Claims for refund or damages.....	823,675		
Others	37,378	861,053	494,469
Advances to vendors.....		40,268	87,448
Inventories (including supplies and equipment in transit \$750,907)			
Supplies	6,010,184		
Less reserve for loss on unusable supplies.....	88,214		
	5,921,970		
Major equipment	150,775	6,072,745	4,971,541
Prepaid expenses		61,543	42,325
TOTAL		38,290,061	41,592,910

LIABILITIES AND WORKING CAPITAL

Liabilities			
Accounts payable	948,752		
Funds held on behalf of others.....	7,186		
Provident fund	45,627	1,001,565	708,822
Deferred income			10,000
Reserve for liquidation.....		1,915,759	1,325,000
Working capital			
Balance at 30 June 1954.....	39,549,088		
Deduct subsequent adjustments applicable to previous years.....	114,217		
	39,434,871		
Deduct excess of expenditure over income for the year ended 30 June 1955 (statement I) ..	4,062,134	35,372,737	39,549,088
TOTAL		38,290,061	41,592,910

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

Certified correct
(Signed) Elmer E. FEISTEL, Jr.
Comptroller

Approved
(Signed) Henry R. LABOISSE
Director

Audit certificate

The above statement of assets and liabilities has been examined in accordance with provisions of the financial regulations. All information and explanations required were provided, and I certify, as a result of the audit, that the statement is in accordance with the books of the Agency and is, in my opinion, correct.

(Signed) Watson SELLAR, Canada
On behalf of the Board of Auditors

Budget and expenditure for the relief programme

For the year ended 30 June 1955

(Expressed in US dollars)

	Budget \$	Expenditure \$
Basic subsistence		
International staff salaries and allowances.....	3,565	13,727
Area staff salaries and allowances.....	331,566	233,644
Related international staff costs (recruitment and termination costs, home leave, etc.).....	1,203	3,372
Related area staff costs (termination costs, Provident Fund etc.).....	20,656	15,163
Food supplies	12,240,413	11,091,443
Blankets	330,025	213,429
Domestic fuel and soap.....	372,871	335,343
Other supplies	2,211	3,520
Rental and maintenance of buildings.....	52,753	28,271
Travel	2,909	2,784
Laboratory and other services.....	15,967	2,688
Buildings	1,573	4,020
Equipment	9,255	13,493
Losses of supplies.....	—	52,809
Rations used in other activities.....	—	(9,178)
	<hr/> 13,384,967	<hr/> 12,004,528
Milk and supplementary feeding		
International staff salaries and allowances.....	5,720	6,322
Area staff salaries and allowances.....	251,082	243,137
Related international staff costs.....	1,723	1,386
Related area staff costs.....	34,216	33,196
Milk	409,750	249,253
Other supplies	470,090	434,432
Other supplies	47,466	37,368
Rental and maintenance of buildings.....	61,545	44,505
Travel	1,867	1,268
Miscellaneous services	466	277
Grants and subsidies.....	5,191	2,824
Buildings and structures.....	33,593	9,685
Equipment	17,534	21,991
Losses of supplies.....	—	5,156
	<hr/> 1,340,153	<hr/> 1,090,800
Shelter and camp maintenance		
International staff salaries and allowances.....	9,630	9,865
Area staff salaries and allowances.....	438,148	414,356
Related international staff costs.....	6,793	1,145
Related area staff costs.....	56,871	50,800
Sanitation supplies	9,163	25,011
Other supplies	73,219	119,543
Rental and maintenance of camps.....	275,554	277,700
Travel	7,294	3,186
Miscellaneous services	6,136	7,022
Tents	625,000	563,412
Huts and barracks.....	1,161,696	661,608
Equipment	9,074	17,699
Losses of supplies.....	—	2,688
	<hr/> 2,678,578	<hr/> 2,154,035
Health care		
International staff salaries and allowances.....	79,963	86,585
Area staff salaries and allowances.....	720,580	702,467
Related international staff costs.....	20,586	19,268
Related area staff costs.....	99,420	95,182
Food supplies	50,686	65,460
Medical supplies	444,890	225,412
Other supplies	100,042	62,422
Rental and maintenance of buildings.....	45,535	53,242

Budget and expenditure for the relief programme
(continued)

For the year ended 30 June 1955

(Expressed in US dollars)

	Budget \$	Expenditure \$
Health Care (continued)		
Travel	14,840	9,872
Professional and other services.....	31,189	7,643
Grants and subsidies.....	702,901	759,814
Buildings and structures.....	17,586	9,275
Equipment	22,891	82,153
Losses of supplies.....	—	12,762
	<hr/> 2,351,109	<hr/> 2,191,557
Registration		
International staff salaries and allowances.....	23,675	15,297
Area staff salaries and allowances.....	159,904	154,999
Related international staff costs.....	6,632	4,644
Related area staff costs.....	22,248	20,073
Supplies	10,992	4,120
Rental and maintenance of buildings.....	2,000	—
Travel	6,443	7,721
Miscellaneous services	710	2,412
Equipment	—	846
Losses of supplies	—	182
	<hr/> 232,604	<hr/> 210,294
Social welfare		
International staff salaries and allowances.....	—	7,270
Area staff salaries and allowances.....	108,790	100,721
Related international staff costs.....	—	4,277
Related area staff costs.....	15,008	13,934
Supplies	13,931	26,256
Rental and maintenance of buildings.....	7,136	9,660
Travel	6,635	4,128
Freight on contributions direct to refugees.....	173,375	164,456
Miscellaneous services	1,489	1,132
Grants and subsidies.....	63,421	71,833
Buildings and structures.....	1,780	2,614
Equipment	6,139	8,835
Losses of supplies	—	2,505
	<hr/> 397,704	<hr/> 417,621
Transport within UNRWA area		
International staff salaries and allowances.....	15,550	19,182
Area staff salaries and allowances.....	411,566	494,105
Related international staff costs.....	3,861	3,162
Related area staff costs.....	57,613	57,009
Fuel, lubricants and other automotive supplies.....	240,686	194,161
Other supplies	6,806	9,190
Rental and maintenance of garages.....	14,084	11,028
Travel	21,344	27,724
Repairs to equipment.....	12,140	8,623
Miscellaneous services	12,137	12,255
Vehicle hire	158,777	170,818
Railroad freight	384,591	414,752
Highway freight	432,102	430,896
Ocean freight	4,000	25,431
Hire of airplane.....	107,800	111,227
Buildings and structures.....	253	128
Equipment and vehicles.....	35,109	363,242
Losses of supplies.....	—	6,575
Transport charged to other functions.....	—	(245,183)
	<hr/> 1,918,419	<hr/> 2,114,325

Budget and expenditure for the relief programme*For the year ended 30 June 1955**(Expressed in US dollars)*

	<i>Budget</i> \$	<i>Expenditure</i> \$
Warehousing and handling		
International staff salaries and allowances.....	75,927	78,958
Area staff salaries and allowances.....	284,539	310,593
Related international staff costs.....	23,972	19,479
Related area staff costs.....	32,134	36,403
Supplies	25,408	19,182
Rental and maintenance of warehouses.....	25,757	57,306
Travel	11,381	6,787
Consultants' services	—	9,853
Port and other services.....	256,171	208,523
Buildings and structures.....	—	56,552
Equipment	10,298	24,655
Losses of supplies.....	—	61,490
	<u>745,587</u>	<u>889,781</u>
Administration		
International staff salaries and allowances.....	42,760	42,203
Area staff salaries and allowances.....	301,313	288,127
Related international staff costs.....	29,720	9,680
Related area staff costs.....	42,075	40,058
Supplies	3,579	4,394
Rental and maintenance of offices.....	21,654	19,275
Travel	4,958	3,124
Communications	7,594	7,674
Hospitality and public relations.....	—	2,498
Miscellaneous services	169	94
Equipment	1,110	875
Losses—miscellaneous	—	231
Reserve for temporary staff assistance.....	8,253	—
	<u>463,185</u>	<u>418,233</u>
Share of common services (schedule C).....	<u>787,935</u>	<u>790,456</u>
Operational reserve	<u>800,000</u>	<u>—</u>
TOTAL RELIEF PROGRAMME	<u><u>25,100,241</u></u>	<u><u>22,281,630</u></u>

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

Schedule B**Budget and expenditure for the rehabilitation programme***For the year ended 30 June 1955**(Expressed in US dollars)*

	<i>Budget</i> \$	<i>Expenditure</i> \$
Education		
International staff salaries and allowances.....	15,794	19,839
Area staff salaries and allowances.....	1,532,244	1,461,565
Related international staff costs (recruitment and termination costs, home leave, etc.).....	11,601	2,339
Related area staff costs (termination costs, Provident Fund, etc.).....	214,060	202,349
Educational supplies	265,906	244,992
Other supplies	28,318	20,166
Rental and maintenance of schools.....	145,043	169,221
Travel	12,730	9,853
Professional and other services.....	16,108	10,616
Grants and subsidies.....	302,641	464,820
Buildings (classrooms, etc.).....	233,577	299,231
Equipment	105,145	109,207
Losses of supplies.....	—	701
	<u>2,883,167</u>	<u>3,014,899</u>

Budget and expenditure for the rehabilitation programme

	Budget \$	Expenditure \$
Projects		
Yarmuk-Jordan Valley	13,554,125	998,708
Sinai	11,055,270	92,923
Research, planning and experimentation.....	65,333	173,219
Urban housing	353,000	34,421
Training	3,592,542	529,233
Industrial, commercial and banking.....	901,200	72,117
Agriculture and land development.....	658,748	210,829
Placement	1,050,000	46,604
Loans and grants.....	119,734	76,437
	<u>31,349,952</u>	<u>2,234,491</u>
Special activities	589,861	440,936
	<u> </u>	<u> </u>
Administration		
International staff salaries and allowances.....	280,707	224,983
Area staff salaries and allowances.....	159,015	138,316
Related international staff costs.....	65,229	44,983
Related area staff costs.....	22,216	19,025
Supplies	8,118	2,493
Rental and maintenance of offices.....	7,397	2,486
Travel	28,398	13,981
Communications	5,928	1,324
Consultants' services	6,618	1,664
Miscellaneous services	1,029	4,267
Hospitality and public relations.....	2,100	1,689
Equipment	5,516	943
Miscellaneous losses	—	4,139
	<u>592,341</u>	<u>460,293</u>
Share of common services (schedule C)	787,935	790,456
	<u> </u>	<u> </u>
TOTAL REHABILITATION PROGRAMME	<u>36,203,256</u>	<u>6,941,075</u>

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

Budget and expenditure for common services

Schedule C

For the year ended 30 June 1955
(Expressed in US dollars)

	Budget \$	Expenditure \$
International staff salaries and allowances.....	465,646	491,719
Area staff salaries and allowances.....	447,810	460,520
Related international staff costs (recruitment and termination costs, home leave, etc.).....	168,167	128,485
Related area staff costs (termination costs, Provident Fund, etc.).....	62,625	62,919
Supplies	50,314	53,166
Rental and maintenance of offices.....	62,689	76,139
Travel	42,181	27,311
Communications	70,096	65,132
Consultants' services and auditing.....	22,853	31,497
Banking services	11,725	12,320
Services of procurement agents }	105,559	97,630
Miscellaneous services		
Hospitality and public relations.....	37,748	40,962
Equipment	12,385	28,312
Losses—miscellaneous	—	4,800
Reserve for temporary staff assistance.....	16,072	—
	<u>1,575,870</u>	<u>1,580,912</u>
TOTAL FOR COMMON SERVICES	<u>1,575,870</u>	<u>1,580,912</u>
	<u> </u>	<u> </u>
<i>Allocation of common services</i>		
Relief programme (schedule A).....	787,935	790,456
Rehabilitation programme (schedule B).....	787,935	790,456
	<u>1,575,870</u>	<u>1,580,912</u>

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

Contributions from Governments to UNRWA

For the year ended 30 June 1955

(Expressed in US dollars)

Name of contributor	Description	Pledge		Contribution paid		
		Unpaid from previous years	For 1954-1955	In cash	In kind	Balance of unpaid pledge
		\$	\$	\$	\$	\$
Australia	50,000 Australian pounds	—	112,500	112,500	—	—
Austria	US dollars	—	700	700	—	—
Belgium	1,500,000 Belgian francs	—	30,000	30,000	—	—
Brazil	US dollars	25,000	—	—	—	25,000
Canada	500,000 Canadian dollars	—	515,000	515,000	—	—
Denmark	600,000 Danish kroner	43,478	43,478	86,956	—	—
Egypt	Transport, rents and port charges ^a	—	277,143	—	277,143	—
Federation of Rhodesia and Nysaland	Maize	—	19,600	—	—	19,600
France	550 million French francs	1,571,429	—	785,715	—	785,714 ^b
France	295 million French francs	—	842,857	842,857	—	—
France	Rent of camp sites and warehouse	—	28,647	—	28,647	—
Greece	Currants	2,730	6,000	—	2,730	6,000
Haiti	US dollars	2,000	—	2,000	—	—
India	Vegetable ghee	104,000	52,500	—	104,000	52,500
Indonesia	US dollars	—	30,000	—	—	30,000
Iran	10 tons of rice	5,138	—	—	—	5,138
Israel	Israeli pounds equivalent to US \$50,000	50,000	—	—	—	50,000
Italy	US dollars	—	20,000	20,000	—	—
Japan	US dollars	—	10,000	10,000	—	—
Jordan	155,000 Jordan dinars	266,000	168,000	—	—	434,000
Korea	US dollars	2,000	—	—	—	2,000
Lebanon	Refund of port charges to 30 June 1951	33,375	—	—	—	33,375
	US dollars	66,000	—	—	—	66,000
	Rent of camp sites	—	13,689	—	13,689	—
Luxembourg	US dollars	—	2,000	—	—	2,000
Mexico (due from UNKRA)	Balance of pledge of \$115,600 worth of supplies	40,118	—	—	28,800	11,318
Monaco	100,000 French francs	—	286	—	—	286
Netherlands	190,000 Dutch guilders	25,000	25,000	25,000	—	25,000
New Zealand	Cash and powdered milk	—	140,000	112,000	—	28,000
Norway	300,000 Norwegian kroner	—	42,135	42,135	—	—
Pakistan	225,500 Pakistani rupees	37,840	30,151	67,991	—	—
Saudi Arabia	US dollars and kerosene	75,000	40,000	40,000	—	75,000
Sweden	300,000 Swedish kronors	—	57,915	57,915	—	—
Switzerland	Hospital equipment	58,411	—	—	26,733	31,678
Syria	Refund of port charges to 30 June 1951	17,916	—	—	—	17,916
	Refund of portage charges	—	7,912 ^c	7,912	—	—
	Rents, administration, transport and fuel ^a	—	74,507	—	74,507	—
United Kingdom of Great Britain and Northern Ireland	3,500,057 sterling pounds	9,800,160	—	—	—	9,800,160 ^b
	1,607,143 sterling pounds	—	4,500,000	4,500,000	—	—
United States of America	US dollars	30,943,055	—	—	—	30,943,055 ^b
	US dollars	—	16,700,000	16,700,000	—	—
Uruguay	US dollars	5,000	—	—	—	5,000
Yugoslavia	Timber and relief supplies	80,000	40,000	—	40,000	80,000
TOTAL		43,253,650	23,830,020	23,958,681	596,249	42,528,740

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

^a Information on services contributed in 1953 and 1954 by Egypt and Syria, respectively valued at £E 51,148 and £S 239,625 was not received in time for inclusion in the appropriate reports for those years.

^b Designated by the contributor for the rehabilitation programme.

^c For the period March 1954, March 1955.

Contributions from others to UNRWA

For the year ended 30 June 1955

(Expressed in US dollars)

Name of contributor	Description	Contribution	
		In cash \$	In kind \$
Bahrain	350 sterling pounds	980	—
British Syrian Lebanese Mission	Rent of camp sites	—	5,539
Gaza and Khan Yunis Municipalities	Supply of water	—	17,626
Hamed Abu Malluh	Rent of school	—	536
Heirs of Saad Pasha Shatila	Rent of camp sites	—	1,772
Lutheran World Federation	Medical supplies, foodstuffs, and warehouse rent	—	2,270
Mneimneh and Boheali	Rent of camp sites	—	892
Mohamed Jaber 'Ureiban	Rent of clinic and school	—	536
Near East Christian Council Committee	Milk and rent of hospitals	—	6,720
Pontifical Mission	Medical services	—	1,848
Qatar	3,750 sterling pounds	10,500	—
Sheikh Ali Abu Middein and Partners	Rent of clinic and school	—	1,814
Sheikh Freih Mussader	Rent of clinic and school	—	1,538
Tyre Municipality	Supply of water	—	769
UNESCO	US dollars	55,535	—
WHO	15,306 sterling pounds	42,857	—
Sundry donors of under \$500 each	Miscellaneous	42	2,004
TOTAL		109,914	43,864

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

STATEMENT III

Contributions from Governments direct to refugees

For the year ended 30 June 1955

(Expressed in US dollars)

Contributor	Commodity or service	Value \$
Egypt		no information
Jordan	Educational and welfare services	1,391,015
Lebanon	Medical and orphanage services	35,692
Saudi Arabia	Cash grants to organizations catering for the welfare of refugees	647,040
Syria	Cash grants, social and welfare services	780,281
Italy	Tinned foodstuffs	32,000
TOTAL		2,886,028

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

Contributions from others direct to the refugees

For the year ended 30 June 1955

(Expressed in US dollars)

Contributor	Commodity or service	Value \$
American Middle East Relief.....	Clothing	1,478
American National Red Cross.....	Red Cross school kits	747
American Presbyterian Mission.....	Education and medical services	18,612
Anglican Bishop, Jerusalem.....	Cash, food, shelter and education	70,383
Arab Evangelical Episcopal Council, Jerusalem.....	Cash, medical care and relief supplies	27,991
Arab Women's League, Jerusalem.....	Food, shelter and clothing	2,117
Arab Women's Union Committee, Nablus.....	Food, clothing, medical care and education	8,204
ARAMCO	Cash and used clothing	546
Belgian Red Cross.....	Knitting wool	4,615
Bible Society, Beirut.....	Welfare services	1,656
British Syrian Lebanese Mission.....	Education	12,300
Canadian Red Cross.....	Clothing, bedding and relief supplies	23,378
Church Missionary Society, Amman.....	Food, medical care and shelter	4,094
Church World Service, USA.....	Food and clothing	176,869
Congregational Christian Service Committee.....	Cash, medical care and education	38,460
Council of Organizations for Relief Service Overseas, New Zealand	Clothing	2,918
Daniel and Emily Oliver Orphanage, Lebanon.....	Food, shelter and education	5,679
Danish Birds' Nest, Lebanon.....	Educational services	1,848
Dar El Awlad Orphanage, Lebanon.....	Food, shelter and education	5,160
Dar El Tifl, Jerusalem.....	Food, clothing and shelter	17,245
Friends Service Council.....	Clothing	1,600
French Faculty of Medicine, Beirut.....	Medical care	1,656
French Hospital, Bethlehem.....	Food, medical care and education	7,518
Frères College, Jerusalem.....	Food, shelter and education	5,754
Greek Orthodox Patriarchate, Jerusalem.....	Food, shelter and education	3,500
International Red Cross.....	Clothing	600
Jihad Hospital, Tulkarm.....	Medical care	1,260
Joint Christian Committee.....	Cash, clothing and relief supplies	5,651
Jordan Red Crescent Society, Amman.....	Cash, food and medical care	10,009
Lutheran World Federation.....	Food, clothing, medical care and education	540,605
Mabarar Amira Basma, Amman.....	Education, shelter and clothing	1,241
Mennonite Central Committee, Jordan.....	Food and clothing	194,683
Moslem Brethren, Hebron.....	Food	5,572
Moslem Orphanage School, Jerusalem.....	Food and education	21,526
Moslem Waqfs, Hebron.....	Food	7,938
Moslem Waqfs, Jerusalem.....	Food	2,772
Moslem Waqfs, Lebanon.....	Shelter, water and electricity	6,216
Near East Christian Council Committee.....	Cash and education	27,909
Notre Dame de Sion, Jerusalem.....	Food, shelter and education	1,512
Obay Orphanage, Lebanon.....	Educational services	1,476
Ophthalmic Hospital, Jerusalem.....	Food and medical care	28,504
Orthodox Invalids' Home Society, Jerusalem.....	Food, medical care and shelter	11,315
Palestine Permanent Bureau.....	Medical services	1,932
Pontifical Mission	Cash, relief supplies, warehousing and medical services	328,528
Red Crescent Society, Jordan.....	Cash, food and medical care	15,043
Schneller's Orphanage, Lebanon.....	Food, shelter and education	1,596
Sisters of Charity, Bethany.....	Food, clothing and education	5,054
Sisters of Nazareth, Amman.....	Cash, food, medical care and education	18,074
Spinney's Ltd., Lebanon.....	Grapefruit squash	2,044
Students' Committee—Lebanon.....	Clothing	1,400
Trapist Convent—Latrun	Food, clothing and medical care	6,056
War Relief Service, USA.....	Foodstuffs	105,193
YMCA	Education, food, clothing, medical care and shelter	20,880
YWCA	Educational and welfare services	1,696
Sundry donors giving under \$500 each.....	Miscellaneous	2,689
TOTAL		1,823,302

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

REPORT OF THE BOARD OF AUDITORS

1. The Director of the United Nations Relief and Works Agency for Palestine Refugees in the Near East submitted to the Board of Auditors the following financial statements for certification:

Statement I—Budget, expenditure and income for the year ended 30 June 1955; and

Statement II—Assets and liabilities as of 30 June 1955, together with associated schedules.

2. Relying on United Nations financial regulation 12 and with the consent of the Advisory Committee on Administrative and Budgetary Questions, the Board of Auditors directed that the Canadian member of the Board (a) arrange for examinations of the Agency's accounts in the Near East; (b) certify the financial statements on behalf of the Board; and (c) make an audit report to the General Assembly. Due to the location of the accounts, it was again arranged that staff (stationed in the Near East) of the Comptroller and Auditor General, Great Britain, would examine the Agency's records at Beirut headquarters and at selected field offices. In the course of these examinations it was found that:

(a) The state of holdings of stores could not readily be established, due to the fact that a new stores accounting system was being progressively brought into operation, (see paragraph 15 of the present report); and

(b) Internal audit work was in arrears to such a degree that dependence could not be placed on it, (the matter is being drawn to the notice of the Advisory Committee on Administrative and Budgetary Questions as is provided by the Financial Regulations).

Consequently, the audit certificates associated with the two financial statements are to be regarded as given subject to the outcome of any further review of 1954-1955 transactions that the next examination of the Agency's accounts may appear to necessitate. In addition to work performed in the Near East, test examinations of records associated with procurements negotiated for the Agency by UNICEF were made at New York and Paris during periodic examinations of UNICEF accounts by the Board of Auditors. Appreciation is now recorded for the assistance extended by the Comptroller and Auditor General, Great Britain, and his officers; also for the co-operation and assistance of officers of the Agency who are endeavouring to solve the administrative problem noted above.

3. *The financial position.* In the year, cash contributions amounted to \$24,068,595 and contributions in kind were given a value of \$640,113. Miscellaneous and other receipts and credits brought the total income of 1954-1955 to \$25,160,571. Expenditures amounted to \$29,222,705, of which \$22,281,630 was incurred under the relief programme and \$6,941,075 for the purposes of the rehabilitation programme. The \$4,062,134 excess of expenditure over income of the year was met out of balances brought forward from the previous year. The position on 1 July 1955, the opening date of the financial year 1955-1956, was: The Agency had working capital resources approximating \$35,400,000, of which \$19,100,000 is earmarked for rehabilitation work and \$16,300,00 is available for relief needs.

4. The Agency's 1954-1955 statement of income does not show contributions by Governments and others that were made direct to refugees, because these did not

pass through the accounts of the Agency. A list is given in the Agency's statements III and IV, the values stated being those declared by donors.

5. *The relief programme.* Provision of relief was again the major activity of the Agency. There were 905,986 refugees listed, an increase of 18,928 in the year. However, the Agency's statistics may be accepted only with reservation. To illustrate, although almost 500,000 refugees are recorded as being in Jordan, only 404 deaths were registered during the year. Until the Agency receives greater co-operation from refugees and public authorities registration figures may not be regarded as wholly reliable.

6. A summary analysis of the \$22,281,630 spent on relief is:

	\$	
Basic subsistence supplies.....	11,738,622	
Milk and supplementary feeding.....	806,759	
Shelter and camp maintenance.....	1,677,869	
Health care	1,288,055	
Social welfare	291,419	
Transport in area, warehousing, etc.....	1,985,215	
Registration	15,281	
Administration:		
International staff.....	51,883	
Area staff.....	328,185	
Miscellaneous costs.....	38,165	418,233
Other international staff.....		293,939
Other area staff.....		2,975,782
Share of common services.....		790,456
		<u>TOTAL 22,281,630</u>

Particulars of the \$1,580,912 common services are given in schedule C. For statement purposes, the total was allocated in equal shares to the relief and rehabilitation programmes.

7. *Rehabilitation activities.* Expenditures on the rehabilitation programme amounted to \$6,941,075, a summary classification of outlays being:

	\$	
Education	3,014,899	
Major projects:		
Yarmuk-Jordan	998,708	
Sinai	92,923	1,091,631
Training		529,233
Special activities		440,936
Agricultural land development.....		210,829
Research, planning and experimentation.....		173,219
Loans and grants.....		76,437
Industrial, commercial and banking.....		72,117
Other		81,025
Administration:		
International staff	269,966	
Area staff	157,341	
Miscellaneous	32,986	
Share of common services.....	790,056	1,250,749
		<u>TOTAL 6,941,075</u>

8. Education was again the principal element of cost in the Rehabilitation Programme. Over 160,700 children attended primary and secondary schools, the cost

to the Agency being \$3,014,899—this amount includes the salaries of 2,669 teachers. The Agency also spent \$529,233 in vocational training projects and in assisting about 300 refugee students who attended universities in Lebanon, Syria and Egypt. Moreover, \$440,936 was spent on morale building activities:

Fundamental education	\$
e.g. elimination of illiteracy.....	378,312
Social welfare	
e.g. operation of sewing classes for young women...	39,446
Health education	23,178
	<u>440,936</u>

therefore, collectively almost \$4,000,000 was spent by the Agency on educational work.

9. In February 1952, the Hashemite Kingdom of the Jordan and United States authorities agreed that surveys be undertaken to determine whether it was feasible and practicable to store waters of the Yarmuk and Jordan rivers to permit irrigating the Jordan Valley and to provide hydro-electric power. It was estimated that the survey might cost \$1,500,000 and it was arranged that the cost be shared as follows: The United States \$1,000,000, UNRWAPRNE \$290,000 and the Government of Jordan \$210,000. The project was not administered by, nor were its accounts kept by the Agency, consequently, when costs exceeded the estimate, the Agency arranged for financial audits, as well as a technical audit, before it gave any undertaking to increase its grant. The survey undertaking is nearing completion, the cost to the Agency being 1,087,381 up to 30 June 1955.

10. The Director of the Agency, in his 1953-1954 report¹ to the General Assembly, stated that a road from Irbid to Macarin was under construction. An agreement, dated December 1952, with the Government of Jordan provided that the Agency would finance the project, the cost being estimated at \$515,700. At the Agency's request, work has been discontinued after expenditures totalling \$443,157 had been incurred. When the project was undertaken it was assumed that a dam would be constructed at a certain spot for the Jordan Valley irrigation project. Currently, doubt is entertained as to the site which will be selected, consequently, the Agency has proposed that the Government of Jordan assume complete responsibility for the road.

11. A project in which the Agency has a direct administrative interest is the survey, recently completed, to determine the feasibility of reclaiming 50,000 feddans of land in Sinai. The cumulative expenditures of the Agency on this project were \$256,497 to 30 June 1955, including consultants' fees amounting to \$50,755.

12. *Staff.* The international staff numbered 140 at the year-end, a decrease of one in the year. On the other hand, the 8,673 posts held by area employees was 1,033 greater than at the previous year-end. Collectively, salaries, allowances and associated costs approximated \$6,900,000 in the year—these, of course, have been distributed in the financial statements to the two programmes.

¹ See *Official Records of the General Assembly, Ninth Session, Supplement No. 17*, document A/2717, p. 10, para. 8.

13. Since 1 March 1955, area staff have enjoyed the protection of a Provident Fund. Those on the payroll as of that date were given the option of either joining the Fund or remaining within the ambit of the "extended notice" scheme; new employees are automatically subject to provisions of the Provident Fund. Those in grades 7 to 19 contribute 5 per cent of salary, while employees in junior grades pay 2½ per cent. The Agency's contribution is 10 per cent of salary regardless of the percentage the employee contributes. About 5,000 are currently contributing to the Fund. While it is permissive to invest in securities, resources of the Fund are currently held in interest-bearing bank accounts. Should a contributor resign or be terminated after eighteen months employment, he receives the full amount at credit in his account; when service is less than eighteen months, the employee receives back his contributions with interest credits, the Agency's contribution being applied towards discharging any extended notice obligation to which he may be eligible; any balance then remaining reverts to the Agency.

14. *Procurement of supplies.* An agreement exists between UNRWA and UNICEF under which the latter acts as agent in contracting for the Agency's requirements. During the year ended 30 June 1955, UNICEF placed contracts totalling about \$3 million, over two-thirds of the amount representing the cost of food-stuffs. However, activities of UNICEF represent only a fraction of the contracts placed by the Agency, which contracted directly during the year to the extent of \$17,300,000. Administrative policy being involved, no special attention was directed in the audit to establish the reason why some orders were placed directly and others through UNICEF, but the Agency's contract procedures were again reviewed and the attention of administrative officers drawn to some practices that appeared to merit their consideration.

15. *Supply accounting.* The Agency is introducing a new system of stores accounting and towards the end of the financial year it was being progressively brought into operation. The hope is that it will simplify documentation and facilitate reconciliations between financial and stores records. Because of inadequacies in the old system, it was decided to abandon existing accounts and to record actual physical stocks as the opening balances under the new stores accounting system. The change over being still in progress at the time of audit, it will be some months before an external audit survey is made of the stores accounts. Authorized write-offs of supplies during the year approximated \$150,000. The loss in buildings and supplies due to riots in Gaza during March 1955 was \$64,000, of which \$42,400 represented the value of supplies.

16. *Memorandum to Advisory Committee.* In accordance with established practice, a memorandum is being addressed to the Advisory Committee on Administrative and Budgetary Questions in which attention is being drawn to some matters relating to the routine of administration.

(Signed) Watson SELLAR, Canada
On behalf of the Board of Auditors

3 October 1955.

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