

UNITED



NATIONS

SECRETARIAT  
COPY

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

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**ACCOUNTS**

**for the financial period from 1 July 1956**

**to 31 December 1957**

**and**

**REPORT OF THE BOARD OF AUDITORS**

**GENERAL ASSEMBLY**

**OFFICIAL RECORDS : THIRTEENTH SESSION**

**SUPPLEMENT No. 6D (A/3836)**

**NEW YORK, 1958**

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#### NOTE

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

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## LETTER OF TRANSMITTAL

27 May 1958

Sir,

I have the honour to transmit to you for presentation to the General Assembly the certified financial statements and the report of the Board of Auditors on the accounts of the United Nations Relief and Works Agency for Palestine Refugees in the Near East for the period from 1 July 1956 to 31 December 1957.

Accept, Sir, the assurances of my highest consideration.

(Signed) L. VAN DER TEMPEL  
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 period from 1 July 1956 to 31 December 1957, 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 for the period from 1 July 1956 to 30 June 1957 is included in the annual report of the Director to the General Assembly in document A/3686.<sup>1/</sup>

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<sup>1/</sup> Official Records of the General Assembly, Twelfth Session, Supplement No. 14.

# FINANCIAL STATEMENTS

## STATEMENT I

### Budget and expenditure

For the financial period of eighteen months ended 31 December 1957

(In U.S. dollars)

Activity	Expenditure			Budget 18 months
	First 6 months	Last 12 months	Total 18 months	
	\$	\$	\$	\$
<b>Relief programme (schedule A)</b>				
Basic subsistence . . . . .	6,774,963	14,534,902	21,309,865	22,222,000
Supplementary feeding . . . . .	682,830	1,496,553	2,179,383	3,795,000
Health care . . . . .	1,292,469	2,549,059	3,841,528	4,517,000
Shelter and camps . . . . .	1,045,399	1,499,464	2,544,863	3,914,000
Social welfare . . . . .	192,494	545,295	737,789	669,000
Clothing for children . . . . .	57,755	466,528	524,283	960,000
Registration and eligibility . . . . .	167,503	302,683	470,186	516,000
Transport within UNRWA area . . . . .	721,784	1,371,701	2,093,485	2,233,000
Stores control and warehousing . . . . .	386,689	787,353	1,174,042	1,064,000
Administration . . . . .	240,711	482,005	722,716	768,000
Share of common services . . . . .	511,829	1,021,037	1,532,866	1,507,000
Expenses and losses due to Gaza emergency . . . . .	186,151	429,275	615,426	-
Operational reserve . . . . .	-	-	-	1,200,000
<b>TOTAL relief programme</b>	<b>12,260,577</b>	<b>25,485,855</b>	<b>37,746,432</b>	<b>43,365,000</b>
<b>Rehabilitation programme (schedule B)</b>				
General education . . . . .	2,336,096	4,767,115	7,103,211	8,559,000
Vocational education . . . . .	441,923	853,129	1,295,052	3,503,000
Placement services . . . . .	262,644	251,860	514,504	651,000
Special camp facilities . . . . .	83,967	13,578	97,545	609,000
Special activities . . . . .	145,853	298,049	443,902	801,000
Projects . . . . .	1,392,925	1,360,951	2,753,876	82,600,000
Administration . . . . .	122,396	185,169	307,565	435,000
Share of common services . . . . .	511,828	1,021,037	1,532,865	1,507,000
Expenses and losses due to Gaza emergency . . . . .	154,786	95,894	250,680	-
<b>TOTAL rehabilitation programme</b>	<b>5,452,418</b>	<b>8,846,782</b>	<b>14,299,200</b>	<b>98,665,000</b>
<b>TOTAL of all programmes</b>	<b>17,712,995</b>	<b>34,332,637</b>	<b>52,045,632</b>	<b>142,030,000</b>

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

Certified correct

Approved

(Signed) Lloyd CALLOW  
Comptroller

(Signed) Henry R. LABOUISSE  
Director

(For certification, see following page)



## STATEMENT II

**Income and expenditure**  
**For the financial period of eighteen months ended 31 December 1957**  
(In U.S. dollars)

	<u>Total</u> \$	<u>Relief</u> \$	<u>Rehabilitation</u> \$
<b>Income</b>			
Contributions from Governments (schedule G) . . . . .	42,452,880	36,463,333	5,989,547
Contributions from others (schedule H) . . . . .	301,945	104,126	197,819
Miscellaneous operating income (schedule I) . . . . .	679,083	675,104	3,979
Exchange adjustments . . . . .	91,844	91,844	-
	<u>43,525,752</u>	<u>37,334,407</u>	<u>6,191,345</u>
<b>Expenditure</b> (statement I) . . . . .	52,045,632	37,746,432	14,299,200
<b>Excess of expenditure over income.</b> . . . .	<u>( 8,519,880)</u>	<u>( 412,025)</u>	<u>( 8,107,855)</u>

## STATEMENT III

**Working capital**  
**For the fiscal period of eighteen months ended 31 December 1957**  
(In U.S. dollars)

	<u>Total</u> \$	<u>Relief</u> \$	<u>Rehabilitation</u> \$
Balance at 30 June 1956 . . . . .	27,227,514	15,761,115	11,466,399
<b>Add</b>			
Adjustments for prior years . . . . .	198,575	67,967	130,608
	<u>27,426,089</u>	<u>15,829,082</u>	<u>11,597,007</u>
<b>Deduct</b>			
Excess of expenditure over income (statement II) . . . . .	8,519,880	412,025	8,107,855
Balance at 31 December 1957 . . . . .	<u>18,906,209</u>	<u>15,417,057</u>	<u>3,489,152</u>

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

Certified correct

Approved

(Signed) Lloyd CALLOW  
Comptroller

(Signed) Henry R. LABOUISSÉ  
Director

AUDIT CERTIFICATE

The above budget, expenditure and income statements have been examined in accordance with the provisions of the financial regulations. All information and explanations required were provided, and we certify, as a result of the audit, that the statements are in accordance with the books of the Agency and are, in our opinion, correct.

(Signed) L. VAN DER TEMPEL, Netherlands  
Lars BRETE, Norway  
Alberto RUIZ-NOVOA, Colombia

## STATEMENT IV

## Assets, liabilities and working capital

(In U.S. dollars)

	As of	As of
	31 December	30 June
	1957	1956
	\$	\$
<u>Cash resources</u>		
(Cash on hand, in banks, with agents, or deposited on letters of credit).	17,770,370	24,197,563
<u>Prepaid expenses and advances to vendors</u>		
(Prepaid costs, applicable to following period) . . . . .	318,095	257,783
<u>Accounts receivable</u>		
(Claims against Governments and insurance companies and miscellaneous receivables, less reserve for possible uncollectible amounts)	679,106	653,250
<u>Inventories of supplies and equipment</u>		
(Supplies on hand or in transit and equipment not issued for use). . . .	4,609,772	5,096,046
<b>TOTAL assets</b>	<u>23,377,343</u>	<u>30,204,642</u>
<b>LIABILITIES AND WORKING CAPITAL</b>		
<u>Liabilities and reserves</u>		
Accounts payable . . . . .	2,036,893	873,900
Reserve for staff costs on liquidation of Agency . . . . .	2,305,283	2,093,228
Reserve of income received in advance. . . . .	128,958	10,000
	4,471,134	2,977,128
<u>Working capital (statement III). . . . .</u>	<u>18,906,209</u>	<u>27,227,514</u>
<b>TOTAL liabilities and working capital</b>	<u>23,377,343</u>	<u>30,204,642</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) Henry R. LABOUISSSE  
Director

## AUDIT CERTIFICATE

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

(Signed) L. VAN DER TEMPEL, Netherlands  
Lars BREIE, Norway  
Alberto RUIZ-NOVOA, Colombia

**Expenditure for the relief programme**  
**For the financial period of eighteen months ended 31 December 1957**  
(In U.S. dollars)

Description	First 6 months \$	Last 12 months \$	Total 18 months \$
<b>Basic subsistence operations</b>			
International staff costs .....	18,565	33,973	52,538
Area staff costs .....	121,754	265,413	387,167
Food supplies .....	6,155,016	13,450,555	19,605,571
Blankets .....	303,775	369,621	673,396
Domestic fuel .....	26,297	107,223	133,520
Soap .....	128,061	255,264	383,325
Other supplies .....	3,389	5,307	8,696
Rental of premises .....	4,301	9,904	14,205
Maintenance of premises .....	2,783	5,683	8,466
Travel .....	1,074	4,043	5,117
Contractual services .....	1,159	1,588	2,747
Losses of supplies .....	3,327	21,608	24,935
Expenditure charged to other activities .....	( 4,802)	( 722)	( 5,524)
<b>TOTAL</b>	<b>6,764,699</b>	<b>14,529,460</b>	<b>21,294,159</b>
<b>Construction and Equipment</b>			
Equipment .....	4,676	191	4,867
Buildings and structures .....	4,364	2,089	6,453
Tents .....	1,224	3,162	4,386
<b>TOTAL</b>	<b>10,264</b>	<b>5,442</b>	<b>15,706</b>
<b>TOTAL basic subsistence</b>	<b>6,774,963</b>	<b>14,534,902</b>	<b>21,309,865</b>
<b>Supplementary feeding operations</b>			
International staff costs .....	4,491	9,171	13,662
Area staff costs .....	169,662	363,317	532,979
Food supplies .....	314,762	696,685	1,011,447
Milk supplies .....	118,304	266,550	384,854
Vitamin supplies .....	13,469	28,688	42,157
Other supplies .....	26,027	64,534	90,561
Rental of premises .....	11,922	26,680	38,602
Maintenance of premises .....	9,888	24,791	34,679
Travel .....	664	1,427	2,091
Contractual services .....	1,835	4,398	6,233
Grants and subsidies .....	1,040	2,090	3,130
Losses of supplies .....	48	306	354
Expenditure charged to other activities .....	-	( 1,538)	( 1,538)
<b>TOTAL</b>	<b>672,112</b>	<b>1,487,099</b>	<b>2,159,211</b>
<b>Construction and Equipment</b>			
Equipment .....	2,453	2,967	5,420
Buildings and structures .....	8,265	6,487	14,752
<b>TOTAL</b>	<b>10,718</b>	<b>9,454</b>	<b>20,172</b>
<b>TOTAL supplementary feeding</b>	<b>682,830</b>	<b>1,496,553</b>	<b>2,179,383</b>
<b>Health care operations</b>			
International staff costs .....	76,078	146,833	222,911
Area staff costs .....	477,484	1,004,888	1,482,372
Food supplies .....	34,174	65,722	99,896
Medical supplies .....	79,572	174,551	254,123
Lavettes .....	31,384	54,425	85,809
Other supplies .....	16,675	25,577	42,252
Rental of premises .....	12,333	26,888	39,221
Maintenance of premises .....	10,874	26,589	37,463
Travel .....	6,255	11,853	18,108
Contractual services .....	15,316	46,972	62,288
Grants and subsidies .....	426,413	850,386	1,276,799
Losses of supplies .....	2,446	1,775	4,221
Expenditure charged to other activities .....	( 731)	( 3,037)	( 3,768)
<b>TOTAL</b>	<b>1,188,273</b>	<b>2,433,422</b>	<b>3,621,695</b>
<b>Construction and equipment</b>			
Equipment .....	4,274	50,162	54,436
Buildings and structures .....	15,898	7,090	22,988
Grants and subsidies .....	84,024	58,385	142,409
<b>TOTAL</b>	<b>104,196</b>	<b>115,637</b>	<b>219,833</b>
<b>TOTAL health care</b>	<b>1,292,469</b>	<b>2,549,059</b>	<b>3,841,528</b>

## Expenditure for the relief programme (continued)

Description	First 6 months \$	Last 12 months \$	Total 18 months \$
<b>Shelter and camps</b>			
<u>Operations</u>			
International staff costs . . . . .	5,751	17,156	22,907
Area staff costs . . . . .	251,390	549,269	800,659
Tents (for shelter) . . . . .	158,263	79,172	237,435
Sanitation supplies . . . . .	5,697	18,696	24,393
Other supplies . . . . .	34,158	73,018	107,176
Rental of premises . . . . .	37,142	73,651	110,793
Maintenance of premises . . . . .	64,837	145,887	210,724
Travel . . . . .	2,452	3,716	6,168
Contractual services . . . . .	5,739	33,418	39,157
Losses of supplies . . . . .	13	6,198	6,211
Expenditure charged to other activities . . . . .	-	( 658)	( 658)
TOTAL	565,442	999,523	1,564,965
<u>Construction and equipment</u>			
Equipment . . . . .	391	11,232	11,623
Shelter construction . . . . .	392,871	424,711	817,582
Other construction . . . . .	86,695	63,998	150,693
TOTAL	479,957	499,941	979,898
TOTAL shelter and camps	1,045,399	1,499,464	2,544,863
<b>Social welfare</b>			
<u>Operations</u>			
International staff costs . . . . .	461	2,353	2,814
Area staff costs . . . . .	60,448	112,930	173,378
Supplies . . . . .	495	325	820
Maintenance of premises . . . . .	44	108	152
Travel . . . . .	898	2,825	3,723
Freight on non-program contributions . . . . .	73,610	308,952	382,562
Contractual services . . . . .	30	32	62
Grants and subsidies . . . . .	56,134	116,187	172,321
TOTAL	192,120	543,712	735,832
<u>Construction and equipment</u>			
Buildings and structures . . . . .	185	1,583	1,768
Tents . . . . .	189	-	189
TOTAL	374	1,583	1,957
TOTAL social welfare	192,494	545,295	737,789
<b>Clothing for children</b>			
<u>Operations</u>			
International staff costs . . . . .	-	4,207	4,207
Area staff costs . . . . .	2,152	29,077	31,229
Cloth supplies . . . . .	53,145	409,871	463,016
Other supplies . . . . .	390	10,465	10,855
Rental of premises . . . . .	507	1,196	1,703
Maintenance of premises . . . . .	-	1,665	1,665
Travel . . . . .	-	100	100
Contractual services . . . . .	-	9,546	9,546
TOTAL	56,194	466,127	522,321
<u>Construction and equipment</u>			
Equipment . . . . .	1,561	401	1,962
TOTAL clothing for children	57,755	466,528	524,283
<b>Registration and eligibility</b>			
<u>Operations</u>			
International staff costs . . . . .	21,863	40,432	62,295
Area staff costs . . . . .	120,063	215,434	335,497
Supplies . . . . .	6,969	14,672	21,641
Maintenance of premises . . . . .	32	122	154
Travel . . . . .	6,348	6,559	12,907
Repair services by outside firms . . . . .	683	3,413	4,096
Hire of tabulating machines . . . . .	10,568	21,334	31,902
Other contractual services . . . . .	143	-	143
TOTAL	166,669	301,966	468,635

## Schedule A (continued)

## Expenditure for the relief programme (continued)

Description	First 6 months \$	Last 12 months \$	Total 18 months \$
<b>Registration and eligibility (continued)</b>			
Construction and equipment			
Equipment .....	734	717	1,451
Buildings and structures .....	100	-	100
<b>TOTAL</b>	<b>834</b>	<b>717</b>	<b>1,551</b>
<b>TOTAL registration and eligibility</b>	<b>167,503</b>	<b>302,683</b>	<b>470,186</b>
<b>Transport within UNRWA area</b>			
Operations			
International staff costs .....	15,798	38,936	54,734
Area staff costs .....	358,406	733,260	1,091,666
Fuel and lubricants .....	57,212	128,169	185,381
Repair parts and other supplies .....	52,126	106,115	158,241
Rental of premises .....	4,981	9,464	14,445
Maintenance of premises .....	1,202	4,668	5,870
Travel .....	13,280	25,940	39,220
Repair services by outside firms .....	6,097	6,032	12,129
Hire of vehicles .....	128,976	65,831	194,807
Rail, ocean and highway freight .....	396,290	1,109,092	1,505,382
Hire of airplanes .....	56,837	115,904	172,741
Other contractual services .....	972	9,734	10,706
Losses of supplies .....	-	38	38
Expenditure charged to other activities .....	( 445,295)	( 1,007,507)	( 1,452,802)
<b>TOTAL</b>	<b>646,882</b>	<b>1,345,676</b>	<b>1,992,558</b>
Construction and equipment			
Equipment .....	2,361	2,328	4,689
Vehicles .....	72,516	18,002	90,518
Buildings and structures .....	25	5,695	5,720
<b>TOTAL</b>	<b>74,902</b>	<b>26,025</b>	<b>100,927</b>
<b>TOTAL transport within UNRWA area</b>	<b>721,784</b>	<b>1,371,701</b>	<b>2,093,485</b>
<b>Stores control and warehousing</b>			
Operations			
International staff costs .....	57,898	99,996	157,894
Area staff costs .....	227,322	443,278	670,600
Supplies .....	6,914	13,888	20,802
Rental of premises .....	28,000	58,128	86,128
Maintenance of premises .....	10,503	7,640	18,143
Travel .....	2,888	3,484	6,372
Repair services by outside firms .....	145	336	481
Port and related services .....	158,734	301,304	460,038
Other contractual services .....	6,107	14,415	20,522
Losses of supplies .....	14,313	68,703	83,016
Expenditure charged to other activities .....	( 142,655)	( 271,887)	( 414,542)
<b>TOTAL</b>	<b>370,169</b>	<b>739,285</b>	<b>1,109,454</b>
Construction and equipment			
Equipment .....	14,949	6,912	21,861
Buildings and structures .....	1,213	41,156	42,369
Tents .....	358	-	358
<b>TOTAL</b>	<b>16,520</b>	<b>48,068</b>	<b>64,588</b>
<b>TOTAL stores control and warehousing</b>	<b>386,689</b>	<b>787,353</b>	<b>1,174,042</b>
<b>Administration</b>			
Operations			
International staff costs .....	34,971	70,317	105,288
Area staff costs .....	170,311	349,771	520,082
Supplies .....	5,122	8,327	13,449
Rental of premises .....	8,306	15,996	24,302
Maintenance of premises .....	3,023	8,870	11,893
Travel .....	2,060	3,016	5,076
Communications .....	5,202	17,294	22,496
Contractual services .....	388	1,172	1,560
Hospitality and representation .....	1,463	2,623	4,086
<b>TOTAL</b>	<b>230,846</b>	<b>477,386</b>	<b>708,232</b>

## Schedule A (continued)

## Expenditure for the relief programme (continued)

Description	First 6 months \$	Last 12 months \$	Total 18 months \$
<u>Administration (continued)</u>			
<u>Construction and equipment</u>			
Equipment . . . . .	633	2,761	3,394
Buildings and structures . . . . .	9,007	1,933	10,940
Tents . . . . .	225	( 75)	150
TOTAL	9,865	4,619	14,484
TOTAL administration	240,711	482,005	722,716
<u>Share of common services (schedule C)</u>			
Operations . . . . .	505,914	1,013,700	1,519,614
Construction and equipment . . . . .	5,915	7,337	13,252
TOTAL	511,829	1,021,037	1,532,866
<u>Expenses and losses due to Gaza emergency . . . . .</u>	186,151	429,275	615,426
<u>Total relief programme</u>			
Operations . . . . .	11,359,320	24,337,356	35,696,676
Construction and equipment . . . . .	715,106	719,224	1,434,330
Expenses and losses due to Gaza emergency . . . . .	186,151	429,275	615,426
	12,260,577	25,485,855	37,746,432

## Schedule B

## Expenditure for the rehabilitation programme

For the financial period of eighteen months ended 31 December 1957

(In U.S. dollars)

	First 6 months \$	Last 12 months \$	Total 18 months \$
<u>General education</u>			
<u>Operations</u>			
International staff costs . . . . .	34,904	56,293	91,197
Area staff costs . . . . .	1,390,042	3,085,713	4,475,755
Educational supplies . . . . .	219,401	332,663	552,064
Other supplies . . . . .	14,612	21,575	36,187
Rental of premises . . . . .	69,093	141,973	211,066
Maintenance of premises . . . . .	26,845	70,855	97,700
Travel . . . . .	923	5,403	6,326
Contractual services . . . . .	9,261	25,454	34,715
Grants and subsidies . . . . .	370,928	811,505	1,182,433
Losses of supplies . . . . .	-	1,019	1,019
Expenditure charged to other activities . . . . .	( 222)	( 3,322)	( 3,544)
TOTAL	2,135,787	4,549,131	6,684,918
<u>Construction and equipment</u>			
Equipment . . . . .	25,994	86,089	112,083
Buildings and structures . . . . .	174,315	129,387	303,702
Tents . . . . .	-	2,508	2,508
TOTAL	200,309	217,984	418,293
TOTAL general education	2,336,096	4,767,115	7,103,211
<u>Vocational education (schedule D)</u>			
Operations . . . . .	403,264	828,173	1,231,437
Construction and equipment . . . . .	38,659	24,956	63,615
TOTAL vocational education	441,923	853,129	1,295,052
<u>Placement services</u>			
<u>Operations</u>			
International staff costs . . . . .	5,611	7,037	12,648
Area staff costs . . . . .	24,470	48,810	73,280
Supplies . . . . .	145	242	387
Travel . . . . .	233	351	584
Contractual services . . . . .	372	1,050	1,422
Grants and subsidies . . . . .	231,813	194,370	426,183
TOTAL placement services	262,644	251,860	514,504

## Schedule B (continued)

## Expenditure for the rehabilitation programme (continued)

Description	First 6 months \$	Last 12 months \$	Total 18 months \$
<b>Special camp facilities</b>			
Shelters . . . . .	76,369	11,465	87,834
Distribution centres . . . . .	1,041	200	1,241
Health centres . . . . .	3,198	1,663	4,861
Milk and supplementary feeding centres . . . . .	3,359	250	3,609
<b>TOTAL special camp facilities</b>	<b>83,967</b>	<b>13,578</b>	<b>97,545</b>
<b>Special activities (schedule E)</b>			
Operations . . . . .	126,100	281,295	407,395
Construction and equipment . . . . .	19,753	16,754	36,507
<b>TOTAL special activities</b>	<b>145,853</b>	<b>298,049</b>	<b>443,902</b>
<b>Projects (schedule F)</b>			
Research, experimentation and planning . . . . .	178,900	170,698	349,598
Industrial, commercial and banking . . . . .	( 159,211)	( 18,663)	( 177,874)
Agricultural and land development . . . . .	545,588	230,997	776,585
Urban housing . . . . .	55,835	4,118	59,953
Direct loans and grants . . . . .	771,813	973,801	1,745,614
<b>TOTAL projects</b>	<b>1,392,925</b>	<b>1,360,951</b>	<b>2,753,876</b>
<b>Administration</b>			
<b>Operations</b>			
International staff costs . . . . .	69,532	103,891	173,423
Area staff costs . . . . .	46,943	66,568	113,511
Supplies . . . . .	660	704	1,364
Rental of premises . . . . .	-	278	278
Maintenance of premises . . . . .	1	15	16
Travel . . . . .	2,078	2,727	4,805
Communications . . . . .	373	420	793
Contractual services . . . . .	1,780	9,206	10,986
Hospitality and representation . . . . .	874	1,250	2,124
Losses - miscellaneous . . . . .	-	110	110
<b>TOTAL</b>	<b>122,241</b>	<b>185,169</b>	<b>307,410</b>
<b>Construction and equipment</b>			
Equipment . . . . .	155	-	155
<b>TOTAL administration</b>	<b>122,396</b>	<b>185,169</b>	<b>307,565</b>
<b>Share of common services (schedule C)</b>			
Operations . . . . .	505,914	1,013,699	1,519,613
Construction and equipment . . . . .	5,914	7,338	13,252
<b>TOTAL</b>	<b>511,828</b>	<b>1,021,037</b>	<b>1,532,865</b>
<b>Expenses and losses due to Gaza emergency . . . . .</b>	<b>154,786</b>	<b>95,894</b>	<b>250,680</b>
<b>Total rehabilitation programme</b>			
Operations . . . . .	3,555,950	7,109,327	10,665,277
Construction and equipment . . . . .	348,757	280,610	629,367
Projects . . . . .	1,392,925	1,360,951	2,753,876
Expenses and losses due to Gaza emergency . . . . .	154,786	95,894	250,680
	<b>5,452,418</b>	<b>8,846,782</b>	<b>14,299,200</b>

## Expenditure for common services

For the financial period of eighteen months ended 31 December 1957

(In U.S. dollars)

Description	First	Last	Total
	6 months	12 months	18 months
	\$	\$	\$
<b>Operations</b>			
International staff costs . . . . .	398,762	723,435	1,122,197
Area staff costs . . . . .	306,945	623,475	930,420
Supplies . . . . .	27,095	50,613	77,708
Rental of premises . . . . .	22,337	48,729	71,066
Maintenance of premises . . . . .	19,446	40,220	59,666
Travel . . . . .	13,093	45,442	58,535
Communications . . . . .	34,957	71,695	106,652
Contractual services . . . . .	63,203	134,799	198,002
Hospitality and representation . . . . .	9,409	19,651	29,060
Public relations supplies and services . . . . .	32,671	59,234	91,905
Engineering and related overheads . . . . .	72,605	190,157	262,762
Ex gratia payments . . . . .	11,024	19,267	30,291
Losses - miscellaneous . . . . .	281	682	963
<b>TOTAL</b>	<b>1,011,828</b>	<b>2,027,399</b>	<b>3,039,227</b>
<b>Construction and equipment</b>			
Equipment . . . . .	9,724	14,033	23,757
Buildings and structures . . . . .	2,105	642	2,747
<b>TOTAL</b>	<b>11,829</b>	<b>14,675</b>	<b>26,504</b>
<b>TOTAL common services</b>	<b>1,023,657</b>	<b>2,042,074</b>	<b>3,065,731</b>

## Schedule D

## Expenditure for vocational education

For the financial period of eighteen months ended 31 December 1957

(In U.S. dollars)

Number	Description	Operations		Construction and equipment		Total
		First	Last	First	Last	
		6 months	12 months	6 months	12 months	
		\$	\$	\$	\$	\$
<b>Headquarters</b>						
H/TR/101.15	Surveyors training course . . . . .	17,363	-	-	-	17,363
H/TR/102.7	Nursing training in United Kingdom . . . . .	121	2,215	-	-	2,336
H/TR/702	University scholarships (all areas) . . . . .	85,265	238,716	-	-	323,981
H/TR/704.A	Statistical course . . . . .	1,105	614	-	-	1,719
H/TR/705	Arab Development Society . . . . .	238	5,544	-	-	5,782
H/TR/706	Health education training . . . . .	125	790	-	-	915
H/TR/700	Administration of vocational education . . . . .	14,443	42,008	-	-	56,451
<b>TOTAL</b>		<b>118,660</b>	<b>289,887</b>	<b>-</b>	<b>-</b>	<b>408,547</b>
<b>Gaza</b>						
G/TR/120	Vocational training centre . . . . .	57,177	74,655	7,557	26,172	165,561
G/TR/127	Agricultural training centre . . . . .	23,183	11,015	4,294	701	39,193
G/TR/128	Nursing training . . . . .	3,987	7,721	-	-	11,708
G/TR/129	Commercial training . . . . .	1,695	50,412	-	-	52,107
G/TR/130	Teacher training . . . . .	9,567	90,153	-	-	99,720
<b>TOTAL</b>		<b>95,609</b>	<b>233,956</b>	<b>11,851</b>	<b>26,873</b>	<b>368,289</b>
<b>Jordan</b>						
J/TR/103.A	X-Ray technicians . . . . .	1,070	691	-	-	1,761
J/TR/108.1	Refresher course at Salahieh school . . . . .	-	445	-	-	445
J/TR/111	Kalandia vocational training centre (men) . . . . .	62,665	145,541	5,414	11,854	225,474
J/TR/111.1	Instructor unit at V.T.C. Kalandia . . . . .	-	-	16,467	1,965	18,432
J/TR/119	Agricultural training - Kadouri school . . . . .	818	865	-	-	1,683
J/TR/121	Nursing training . . . . .	11,283	13,991	8	-	25,282
J/TR/122	Government teachers training college - Amman . . . . .	689	347	-	-	1,036
J/TR/125	Trades training - Salesian Father's Orphanage . . . . .	622	322	-	-	944
J/TR/129	Teachers' training - men . . . . .	45,015	63,718	2,072	( 8,195)	102,610
H/TR/703	Teachers' training - women . . . . .	50,474	43,138	2,847	( 7,541)	88,918
H/TR/700	Administration of vocational education . . . . .	9,360	16,905	-	-	26,265
<b>TOTAL</b>		<b>181,996</b>	<b>285,963</b>	<b>26,808</b>	<b>( 1,917)</b>	<b>492,850</b>



## Schedule D (continued)

## Expenditure for vocational education (continued)

Number	Description	Operations		Construction and equipment		Total 18 months
		First	Last	First	Last	
		6 months	12 months	6 months	12 months	
		\$	\$	\$	\$	\$
<u>Lebanon</u>						
L/TR/121	T.B. medical orderlies training . . . . .	526	-	-	-	526
L/TR/123	Nursing training at El Makassed. . . . .	120	321	-	-	441
L/TR/126	Commercial and secretarial course . . . . .	2,951	5,798	-	-	8,749
L/TR/130	English language course . . . . .	97	1,873	-	-	1,970
L/TR/131	Secretarial training at Y.W.C.A. . . . .	578	3,286	-	-	3,864
L/TR/132	Nursing training at A.U.B. . . . .	57	91	-	-	148
L/TR/133	Midwifery course. . . . .	-	642	-	-	642
L/TR/134	Arc welding course . . . . .	-	3,446	-	-	3,446
L/TR/700	Administration of vocational education. . . . .	1,075	2,213	-	-	3,288
	TOTAL	5,404	17,670	-	-	23,074
<u>Syria</u>						
S/TR/124	Civil aviation course . . . . .	1,595	697	-	-	2,292
	TOTAL vocational education	403,264	828,173	38,659	24,956	1,295,052

## Schedule E

## Expenditure for special activities

For the financial period of eighteen months ended 31 December 1957

(In U.S. dollars)

Number	Description	Operations		Construction and equipment		Total 18 months
		First	Last	First	Last	
		6 months	12 months	6 months	12 months	
		\$	\$	\$	\$	\$
<u>H/SE/107 Fundamental education</u>						
	Headquarters . . . . .	17,974	24,653	-	-	42,627
	Gaza . . . . .	25,624	50,487	4,353	5,124	85,588
	Jordan . . . . .	39,757	101,214	5,238	8,726	154,935
	Lebanon . . . . .	21,925	40,510	9,291	1,713	73,439
	Syria . . . . .	15,637	27,660	248	1,213	44,758
	TOTAL fundamental education	120,917	244,524	19,130	16,776	401,347
<u>H/SW/102 Arts and crafts</u>						
	Headquarters . . . . .	5,610	13,471	641	( 1)	19,721
	Gaza . . . . .	( 2,062)	( 2,526)	-	147	( 4,441)
	Jordan . . . . .	( 999)	16,915	-	-	15,916
	Lebanon . . . . .	2,971	4,838	-	-	7,809
	Syria . . . . .	( 337)	4,673	( 18)	( 168)	4,150
	Egypt . . . . .	-	( 600)	-	-	( 600)
	TOTAL arts and crafts	5,183	36,771	623	( 22)	42,555
	TOTAL special activities	126,100	281,295	19,753	16,754	443,902

## Schedule F

## Budget and expenditure for projects

For the financial period of eighteen months ended 31 December 1957

(In U.S. dollars)

<u>Number</u>	<u>Description</u>	<u>Total budget reservation</u> \$	<u>Expenditure prior to 1 July 1956</u> \$	<u>Current fiscal period expenditure</u> \$	<u>Unexpended budget reservation</u> \$
	<u>Headquarters</u>				
H/RE/104.2	Research, experimentation and planning: Special investigation of project possibilities . . . . .	7,402	7,277	125	-
H/X/103	Direct loans and grants: Rehabilitation of orphans and handicapped youth. . . . .	111,414	11,914	10,153	89,347
	TOTAL Headquarters	118,816	19,191	10,278	89,347

## Budget and expenditure for projects (continued)

	Total budget reservation \$	Expenditure prior to 1 July 1956 \$	Current fiscal period expenditure \$	Unexpended budget reservation \$
<b>Iraq</b>				
Industrial, commercial and banking:				
I/IC/103 Motor service station . . . . .	8,320	11,806	( 3,036)	( 450)
<b>Egypt</b>				
Research, experimentation and planning:				
E/RE/101 Sinai survey - field work . . . . .	126,853	128,903	( 2,050)	-
E/RE/101.1 Sinai survey - desk work . . . . .	318,985	266,337	52,648	-
TOTAL Egypt	445,838	395,240	50,598	-
<b>Gaza</b>				
Agriculture and land development:				
G/AG/101 Afforestation and land survey . . . . .	171,306	56,643	51,183	63,480
<b>Jordan</b>				
Research, experimentation and planning:				
J/RE/101 Economic planning unit . . . . .	69,383	52,083	15,067	2,233
J/RE/112 Administrative and technical unit (Govt. staff) . . . . .	376,701	243,237	133,464	-
J/RE/112.1 Administrative and technical unit (UNRWA staff) . . . . .	72,299	49,045	23,254	-
J/RE/107 Parcelation of lands . . . . .	5,735	5,695	40	-
J/RE/109.2 Yarmuk Jordan Valley - Surveys . . . . .	1,034,964	1,052,019	( 17,055)	-
J/RE/109.4 Yarmuk Jordan Valley - Anti-malaria campaign . . . . .	404,207	202,339	94,286	107,582
J/RE/109.6 Exploratory well drilling - Yarmuk Valley	30,447	28,664	1,783	-
H/RE/106 Exploratory well drilling - West Ghor . . .	116,629	68,593	48,036	-
	2,110,365	1,701,675	298,875	109,815
Industrial, commercial and banking:				
J/IC/101 Jordan Development Bank . . . . .	1,120,369	980,369	-	140,000
J/IC/102 Tent factory, Ghor Nimrin . . . . .	42,436	218,311	( 174,838)	( 1,037)
	1,162,805	1,198,680	( 174,838)	138,963
Agriculture and land development:				
J/AG/101 Marj Na'aja settlement . . . . .	255,258	172,299	70,096	12,863
J/AG/105 Kalonia settlement . . . . .	19,582	19,439	143	-
J/AG/107 Kfar Etzion (Hbeileh) settlement . . . . .	226,554	208,139	9,551	8,864
J/AG/109 Jisr el Majamie . . . . .	190,907	113,209	65,913	11,785
J/AG/111 Livestock for Palestine refugee bedouins .	546,713	-	546,174	539
	1,239,014	513,086	691,877	34,051
Urban housing:				
J/UH/102 Sheikh Jarrah, Jerusalem . . . . .	56,872	53,860	3,152	( 140)
J/UH/103 Jabal el Nazif . . . . .	100,296	43,495	56,801	-
J/UH/104 Irbid . . . . .	10,328	10,328	-	-
	167,496	107,683	59,953	( 140)
Direct loans and grants:				
J/X/103 Reintegration loans . . . . .	113,962	114,936	( 1,394)	420
J/X/105 Individual projects . . . . .	2,150,766	419,941	1,724,450	6,375
	2,264,728	534,877	1,723,056	6,795
TOTAL Jordan	6,944,408	4,056,001	2,598,923	289,484
<b>Syria</b>				
Agriculture and land development:				
S/AG/101.1 Deba'a - caretaking . . . . .	34,046	33,930	116	-
S/AG/103.2 Ramadan agricultural experimental centre	13,098	7,316	4,941	841
S/AG/103.5 Ramadan project administration . . . . .	54,678	46,059	8,526	93
S/AG/103.6 Ramadan agricultural development . . . . .	145,307	142,019	2,781	507
S/AG/103.7 Ramadan housing and common facilities . .	63,415	60,423	2,992	-
S/AG/103.8 Ramadan livestock, agriculture and imple- ments . . . . .	79,059	74,095	3,682	1,282
S/AG/103.9 Ramadan caretaking during handover . . .	13,521	-	10,487	3,034
	403,124	363,842	33,525	5,757
Direct loans and grants:				
S/X/102 Grants . . . . .	199,875	184,156	12,405	3,314
TOTAL Syria	602,999	547,998	45,930	9,071
TOTAL projects	8,291,687	5,086,879	2,753,876	450,932

## Pledges and contributions from Governments to UNRWA

For the financial period of eighteen months ended 31 December 1957

(In U.S. dollars)

Name of contributor	Description	Pledges available		Contributions received		Balance of unpaid pledges	
		Unpaid from prior years	For 1956/57	From prior years' pledges	From 1956/57 pledges	Prior years' pledges	1956/57 pledges
		\$	\$	\$	\$	\$	\$
Australia	£94,642:17:2 Australian . . . . .	-	212,000	-	212,000	-	-
Austria	U.S. dollars . . . . .	-	1,050	-	1,050	-	-
Bahrain	£700 sterling . . . . .	-	1,960	-	1,960	-	-
Belgium	2,500,000 Belgian francs. . . . .	-	50,000	-	50,000	-	-
Brazil	U.S. dollars . . . . .	25,000	-	-	-	25,000	-
Burma	30 tons of rice . . . . .	-	2,972	-	2,972	-	-
Canada	Can. dollars 200,000 and flour (\$300,000). . . . .	500,000	-	500,000	-	-	64,375
Canada	Can. dollars 750,000 . . . . .	-	772,500	-	708,125	-	-
Ceylon	£500 sterling . . . . .	-	1,400	-	1,400	-	-
Denmark	300,000 Danish crowns. . . . .	43,478	43,478	43,478	43,478	-	-
Egypt	Transport, rents and port services. . . . .	-	182,182	-	182,182	-	-
Ethiopia	U.S. dollars . . . . .	-	10,000	-	10,000	-	-
Finland	U.S. dollars . . . . .	-	2,000	-	2,000	-	-
France	250.8 million French francs <sup>a/</sup> . . . . .	599,904 <sup>a/</sup>	-	107,047 <sup>a/</sup>	-	492,857 <sup>a/</sup>	-
France	100 million French francs. . . . .	285,714	-	285,714	-	-	-
France	100 million French francs. . . . .	-	273,809	-	273,809	-	-
France	Rent of camp and warehouse sites . . . . .	-	34,240	-	34,240	-	-
Greece	30 tons of raisins . . . . .	11,000	-	11,000	-	-	-
Greece	45 tons of raisins . . . . .	-	16,500	-	-	-	16,500
Gaza Authorities	Rent of clinics and land . . . . .	-	19,157	-	19,157	-	-
Germany, Federal	105,000 German marks. . . . .	-	24,997	-	24,997	-	-
Republic of	Medical services, supplies and equipment . . . . .	31,499	-	17,967 <sup>b/</sup>	-	13,532	-
India	U.S. dollars . . . . .	30,000	30,000	30,000	30,000	-	-
Indonesia	450,000 riels . . . . .	3,350	2,680	3,350	-	-	2,680 <sup>b/</sup>
Iran	Transport, wharfage and port services . . . . .	-	172,778	-	135,957	-	36,821
Israel	U.S. dollars . . . . .	-	20,000	-	20,000	-	-
Japan	Water and camp rents . . . . .	120,400	-	120,400	-	-	-
Jordan	Water and camp rents (see also footnote <sup>c/</sup> ) . . . . .	-	52,819	-	52,819	-	-
Jordan	Medical supplies . . . . .	-	1,184	-	1,184	-	-
Korea	U.S. dollars . . . . .	2,000	-	2,000	-	-	-
Lebanon	Refund of port charges (1 Nov. 49 to 30 June 51) . . . . .	107,820	-	-	-	107,820	-
Lebanon	Water and rent of camp sites. . . . .	-	11,652	-	11,652	-	-
Luxembourg	2,000 U.S. dollars . . . . .	-	2,000	-	2,000	-	-
Monaco	200,000 French francs . . . . .	286	286	286	286	-	-



## Contributions from others to UNRWA

For the financial period of eighteen months ended 31 December 1957

(In U.S. dollars)

Name of contributor	Description	Value	
		Relief \$	Rehabilitation \$
American Mission	Rent of school . . . . .	-	5,182
American Council for Judaism	U.S. dollars . . . . .	-	6,000
British Syrian Lebanese Mission	Rent of camp sites. . . . .	5,538	-
Canadian Red Cross	Layettes . . . . .	4,792	-
Caltex Petroleum Company	Kerosene. . . . .	3,632	-
Hamed Abou Mallouh	Rent of school. . . . .	-	804
Heifer Project Incorporated U.S.A.	3 heifers, 1 bull and 1 calf . . . . .	-	3,100
Heirs of S. Shatilla	Rent of camp sites. . . . .	2,672	-
Jewish Society for Human Services	£ 4,000 sterling. . . . .	11,200	-
Lutheran World Federation	Layettes, medical care . . . . .	2,294	-
Middle East Relief Association	Medical supplies and buttons. . . . .	1,955	-
Mneimneh and Bohsali	Rent of camp sites. . . . .	1,345	-
Mohamed Jaber Uriban	Rent of school and clinic. . . . .	134	670
Near East Christian Council Committee	Rent of hospital and medical supplies	10,908	-
Pontifical Mission	Medical services. . . . .	1,680	-
Sheikh Ali Abu Middein	Rent of school and clinic in Gaza . . .	147	2,575
Sheikh Freih Mussadar	Rent of school and clinic in Gaza . . .	-	2,100
United Nations Association of Great Britain and Northern Ireland	£ 6,000 sterling. . . . .	-	16,800
United Nations Educational, Scientific and Cultural Organization	Services of seconded staff. . . . .	-	160,372
W.A. Cadbury	£ 300 sterling . . . . .	840	-
World Health Organization	Services of seconded staff . . . . .	53,150	-
Sundry donors under \$500	Miscellaneous. . . . .	3,839	216
	TOTAL	104,126	197,819

## Miscellaneous operating income

For the financial period of eighteen months ended December 1957

(In U.S. dollars)

Description	Amount	
	Relief \$	Rehabilitation \$
Bank interest . . . . .	323,122	-
Sale of empty containers. . . . .	268,051	-
Sale of miscellaneous services . . . . .	3,302	-
Sale of project products . . . . .	-	2,783
Sale of unusable supplies . . . . .	20,847	-
Procurement services for the United Nations Emergency Force. . . . .	32,500	-
Overheads recovered on sales to UNEF. . . . .	13,161	-
Miscellaneous income . . . . .	14,121	1,196
TOTAL	675,104	3,979

# Memorandum statements

STATEMENT V

## Contributions from Governments direct to refugees For the financial period of eighteen months ended December 1957 (In U.S. dollars)

<u>Name of contributor</u>	<u>Commodity or service</u>	<u>Value</u> <u>\$</u>
Egypt	Grants in cash and in kind from 1 July to 31 December 1956 and from 14 March to 31 December 1957 . . . . .	171,305
Jordan		No information <sup>a/</sup>
Lebanon	Subsidies to schools, hospitals and orphanage services from 1 July 1956 to 31 October 1957 . . . . .	70,733
Syria	Cash grants, education, social and welfare services . . . . .	<u>1,560,877</u>
	TOTAL	<u><u>1,802,915</u></u> <sup>b/</sup>

<sup>a/</sup> Requests have been made to the Government of Jordan to furnish information concerning contributions made direct to refugees, but this has not yet been received.

<sup>b/</sup> In addition, the Government of Syria reported a value of \$1,323,465 for similar services covering the period from 1 January 1955 to 30 June 1956, which had not been reported in previous financial statements.

**Contributions from others direct to refugees**  
**For the financial period of eighteen months ended 31 December 1957**

(In U.S. dollars)

<u>Name of contributor</u>	<u>Commodity or service</u>	<u>Value</u> \$
American Presbyterian Mission	Educational and medical services . . . . .	23,265
American Friends Service Committee	Used clothing . . . . .	5,080
Anglican Bishop, Jerusalem	Cash . . . . .	80,240
Arab Evangelical Episcopal Community	Cash, medical care, education and relief supplies . . . . .	77,643
Arab National Hospital	Clothing, medical care and education . . . . .	20,306
Armenian Orthodox Patriarchate	Cash, medical, education, shelter, food and fuel . . . . .	34,124
Arab Women's Union Committee	Cash, shelter, education and relief supplies . . . . .	2,829
Bible Society	Welfare services . . . . .	2,070
British Red Cross Society	Clothing, wool and footwear . . . . .	29,816
British Syrian Lebanese Mission	Educational services . . . . .	15,375
Boys Orphanage Sisters of Charity	Food, clothing, medical and shelter . . . . .	3,192
Canadian Red Cross	Used and new clothing . . . . .	6,985
Catholic Relief Service	Used clothing . . . . .	51,551
Congregational Christian Service Committee	Cash, educational and medical services . . . . .	59,605
Coptic Orthodox Convent, Jerusalem	Cash, medical care and relief supplies . . . . .	2,498
Council of Organizations for Relief Services Overseas	Used clothing . . . . .	15,084
Church Missionary Society, Amman	Cash, food and medical services . . . . .	1,562
Church World Service	Used clothing . . . . .	9,225
Daniel and Emily Oliver Orphanage, Lebanon	Educational services . . . . .	6,000
Danish Bird's Nest	Educational services . . . . .	2,310
Dar El Awlad Orphanage, Lebanon	Educational services . . . . .	6,450
Dar El Tifl, Jerusalem	Cash, shelter and relief and educational services . . . . .	27,113
Evangelical Hospital, Nablus	Cash, food, clothing and medical care . . . . .	4,051
Friends Boys School, Ramallah	Educational services . . . . .	902
French Faculty of Medicine	Medical services . . . . .	2,898
French Hospital, Bethlehem	Food, clothing, medical care and education . . . . .	4,340
Greek Orthodox Patriarchate, Jerusalem	Cash, shelter and education . . . . .	3,805
Joint Christian Committee	Cash and clothing . . . . .	12,279
Jordan Red Crescent Hospital	Cash and relief services . . . . .	28,663
Jewish Society for Human Services	Used clothing . . . . .	999
Latrun Abbey	Cash, shelter, medical care and relief supplies . . . . .	13,706
Lutheran World Federation	Food, clothing, medical care and education . . . . .	842,376
Middle East Relief Association	Clothing . . . . .	938
Mission to the Blind in the Bible Land	General relief services . . . . .	4,235
Moslem Brethren - Hebron	Food . . . . .	1,428
Moslem Orphanage School - Jerusalem	Shelter, education and relief services . . . . .	3,786
Moslem Waqfs - Hebron	Food . . . . .	4,032
Moslem Waqfs - Jerusalem	Food . . . . .	1,260
Moslem Waqfs - Lebanon	Shelter, water and electricity . . . . .	7,656
Near West Christian Council Committee	Cash, education and welfare services . . . . .	23,700
Notre Dame de Sion - Jerusalem	Food, education and relief services . . . . .	4,984
Obey Orphanage	Educational services . . . . .	1,845
Orthodox Invalid Home, Beit Jala	Medical services . . . . .	8,064
Oxford Committee for Famine Relief	Used clothing . . . . .	611
Palestine Permanent Bureau	Medical services . . . . .	3,241
Pontifical Mission	Cash, relief supplies, warehousing and medical services . . . . .	446,857
Sisters of Charity - Bethany	Shelter, education and relief services . . . . .	11,622
Shneller's Orphanage	Educational services . . . . .	1,995
Sisters of Nazareth - Amman	Cash, food, clothing, medical and educational services . . . . .	32,480
St. John's Ophthalmic Hospital	Cash, food, medical and relief services . . . . .	52,413
Tklyyeh Ibrahim El Rahman - Hebron	Food . . . . .	12,096
UNRWA Women's Auxiliary	Grants . . . . .	7,150
Unitarian Service Committee of Canada	Clothing . . . . .	5,691
UNEF	Cash . . . . .	3,456
Women's Voluntary Services	Clothing . . . . .	112,803
Y.M.C.A.	Educational supplies and services . . . . .	29,435
Sundry donors giving under \$500 each	Miscellaneous . . . . .	2,508
	TOTAL	<u>2,180,428</u>

## NOTES TO THE FINANCIAL STATEMENTS

For the financial period of eighteen months ended 31 December 1957

### STATEMENT OF BUDGET AND EXPENDITURE

Note 1. The budget figures shown in statement I reflect the Agency's budget as prepared under the provisions of General Assembly resolution 1018 (XI) of 28 February 1957.

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 equipment in use have been charged to expenditure in the period of construction or issue for use—see note 12).

Note 3. Except for the abnormal losses in Gaza and Port Said, losses on assets of the types mentioned in note 12 are not included in the loss accounts because the assets themselves have already been charged to expenditure, largely in prior years. Such losses totalled \$13,195 during the eighteen months ended 31 December 1957.

Note 4. The expenses and losses due to the Gaza emergency arose during the recent armed conflict between Israel and Egypt and from the British/French intervention at Port Said. They are shown at the best estimates available to date, \$866,106 in all. Losses under this heading of assets of the types mentioned in note 12 have been charged to current account through an adjustment to working capital.

### STATEMENT OF INCOME AND EXPENDITURE

Note 5. Income as reflected in statement II represents only income to UNRWA as distinguished from contributions made direct to the refugees and detailed in statements V and VI. 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 U.S. dollars at official rates of exchange prevailing at the time of receipt. Other cash contributions are stated in U.S. 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 result from the recording of transactions in certain non-dollar currencies at fixed rates used for accounting purposes and approximating the average market values thereof.

### STATEMENT OF ASSETS, LIABILITIES AND WORKING CAPITAL

Note 9. Cash, other than U.S. dollars, is reflected in U.S. dollars at official rates of exchange where exchange restrictions exist; otherwise at free market rates prevailing on 31 December 1957. Other assets and all liabilities based on other than U.S. 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 \$3,000,000 with The Chase Manhattan Bank, New York, of which \$1,000,000 is subject to a first lien in favour of that bank as security for an open letter of credit of a similar 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 \$5,833, representing a deposit with a bank as a full guarantee against a loan made by the bank under the Agency's rehabilitation programme.

Note 11. Inventories of supplies are valued at cost or at the Agency's standard prices, which approximate cost; inventories of equipment are stated at cost or cost less depreciation, as appropriate.

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 \$124,846, most of which is believed to be uncollectable;

(b) Capital stock of the Jordan Development Bank, Ltd., at a cost of \$980,000;

(c) Equipment in use, currently valued at \$1,302,585 (cost less depreciation);

(d) Structures and buildings (principally refugee shelters, classrooms and distribution centres) currently valued at \$5,702,279 (at cost).

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) respectively in the current financial statements or in the statements of prior periods.

Note 13. The Agency had, at 31 December 1957, contingent liabilities of \$4,619,629, mainly comprising purchase orders issued for goods and services not yet received. There was also \$399,758 outstanding on procurement requests sent to UNICEF (as the Agency's procurement agent) but on which purchase orders had



not yet been placed. As mentioned in note 10 the Agency is contingently liable as a guarantor of \$5,833 on a loan made by a bank.

Note 14. Of the balance of \$18,906,209 working capital reflected in statements III and IV, \$9,800,000 is required to finance inventories of supplies on hand or on order and \$600,000 represents non-liquid receivables, leaving only approximately \$8,500,000 available for operational purposes.

#### MEMORANDUM STATEMENTS

Note 15. In addition to the activities of UNRWA, certain contributions were made to the Palestine ref-

ugees programme by Governments, voluntary agencies, 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 information, however, they have been shown in memorandum in statements V and VI.

Note 16. 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.

# REPORT OF THE BOARD OF AUDITORS ON THE ACCOUNTS OF THE UNITED NATIONS RELIEF AND WORKS AGENCY FOR PALESTINE REFUGEES IN THE NEAR EAST FOR THE PERIOD FROM 1 JULY 1956 TO 31 DECEMBER 1957

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 and expenditure for the eighteen months ended 31 December 1957;

Statement II—Income and expenditure for the same period;

Statement III—Working capital for the same period;

Statement IV—Assets, liabilities and working capital as at 31 December 1957.

The audit of UNRWA covers this time a fiscal period of eighteen months beginning 1 July 1956 and ending 31 December 1957. This period was adopted after consultation with the Advisory Committee on Administrative and Budgetary Questions in order to change the Agency's financial reporting from a fiscal year to a calendar year basis. The reasons underlying this change were set forth in the Annual Report of the Director of UNRWA to the Tenth Session of the General Assembly 1/.

Future budgets and accounts will be on a calendar basis.

2. The audit of the accounts has been carried out to the extent deemed necessary. The Board wishes to state that it has obtained all the information and explanations required in the course of examinations made of the books of accounts and other records of UNRWA for the period audited. It is also a pleasure to record that the audit task was facilitated by the co-operation of the Director and officers of UNRWA.

3. Contributions. The expenditures under all programmes amounted to \$52,045,632, whereas contributions and other income actually received during the period reviewed were less than expenditures, only amounting to \$43,525,752.

4. Income and expenditure. Contributions in cash and in kind amounted to \$42,754,825. Miscellaneous income amounted to \$679,083, the major items being sale of empty containers \$268,051, and bank interest \$323,122. After adding exchange adjustments of \$91,844, the total income received during the period was \$43,525,752. This total does not include contributions by Governments and others direct to refugees; a list of such contributions is given in the Agency's statements V and VI, and explained in notes 15 and 16 to the financial statements. Expenditure on relief measures amounted to \$37,746,432 and those on the rehabilitation programme to \$14,299,200. The total expenditure during the period reviewed was \$52,045,632. The excess of expenditure over income thus amounted to \$8,519,880. This was met from the accumulated surpluses, which

were thereby reduced to \$18,906,209, after adjustments for prior years amounting to \$198,575.

5. Working capital. There is no specific provision in the Agency's budget for working capital as such. The present working capital consists of surpluses accumulated in the course of previous years. During recent years, expenditures have been in excess of income and the balance of the working capital has consequently been gradually reduced.

The balance as at 31 December 1957 was as follows:

	\$
For relief programme . . . . .	15,417,057
For rehabilitation programme . . . . .	3,489,152
TOTAL	18,906,209

The above total shows a sharp drop in working capital during the present audit period over the previous balance of \$27,227,514.

During the eighteen months of the fiscal period audited, the expenditure has averaged approximately \$2,900,000 each month. At that rate, and regardless of the breakdown as between relief and rehabilitation capital, the working capital would only be sufficient to carry the Agency for a limited number of months.

6. Gaza emergency. Expenses and losses incurred as a result of the Gaza emergency are recorded thus:

	\$
Under the relief programme . . . . .	615,426
Under the rehabilitation programme . . . . .	250,680
TOTAL	866,106

In view of certain other additional items, the total cost of the above may result in a higher figure. Part of this expenditure may be offset by the eventual recovery of certain claims set up by the Agency, totalling \$373,491.

7. UNICEF blankets. This case dates back to 1951 and is in respect of the UNICEF purchase of blankets which were found unusable when received. After having instituted legal proceedings, the Agency finally agreed to settle the case outside the courts, the main reason being that this may be the only possible way of collecting some compensation from the vendor. The estimated total cost of the blankets was \$200,975.14 and the amount recovered through action and settlement was \$97,428.57, thus resulting in a net loss of \$103,546.57. Of this latter amount, \$95,889.72 represents a cash loss, and \$7,656.85 represents a non-cash loss on local storage. The loss has been written off against a 100 per cent reserve, set up in the books for this purpose.

8. Ex gratia payments. During the period under review, thirty payments have been recorded as ex gratia totalling \$30,293.

The UNRWA Financial Instruction No. 111, dated 9 December 1957 has given a definition of ex gratia which

1/ Official Records of the General Assembly, Tenth Session, Supplement No. 15 (A/2978) para. 55.

is different from that given by the United Nations Office of the Legal Counsel. In the opinion of the Board of Auditors it seems desirable that the United Nations and all specialized agencies use one standard definition. The Board of Auditors is keeping this matter under active consideration and will consult the Panel of External Auditors on this question.

9. Number of refugees. According to UNRWA's monthly registration statistics, the number of registered refugees as at 31 December 1957 was 967,786, an increase of 45,507 during the eighteen months fiscal period. The refugees are located as follows as compared with the situation as at 30 June 1956:

<u>Date</u>	<u>Lebanon</u>	<u>Syria</u>	<u>Jordan</u>	<u>Gaza</u>	<u>Total</u>
30 June 1956	102,625	89,977	512,706	216,971	922,279
31 December 1957 . . . .	108,748	97,007	534,604	227,427	967,786
Increase	<u>6,123</u>	<u>7,030</u>	<u>21,898</u>	<u>10,456</u>	<u>45,507</u>

The increase is mainly due to births.

10. Staff. The international staff numbered 122 at the end of the period, a decrease of forty-five since 30 June 1956. The number of area employees was 9,820, an increase of twenty-two in the period under review.

11. Memorandum to the 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 certain matters relating to the routine administration.

(Signed) L. VAN DER TEMPEL, Netherlands

Lars BREIE, Norway

Alberto RUIZ-NOVOA, Colombia

20 May 1958