American Near East Refugee Ald (ANERA) and its AMÉR Medical Division

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REPORT

TAUNNA

American Near East Refugee Aid

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AMERA

AMERA

American Near East Refugee Aid (ANERA) is a non-profit, charitable organization working to increase total assistance in cash and kind from Americans to Palestinian refugees and other needy individuals in the Arab World. ANERA also responds to civilian emergencies, usually the result of conflict in the area, and seeks to increase American understanding of the plight of the Palestinians. Most of ANERA's efforts are currently directed toward social and economic development in the occupied West Bank and Gaza Strip.

American Middle East Rehabilitation (AMER) is the medical division of ANERA. Before becoming part of ANERA in 1971, AMER was the oldest, non-sectarian American voluntary agency providing assistance to Palestinian refugees and other needy individuals in the Arab World. AMER assists medical programs in meeting their annual requirements of drugs and medical supplies.

Dear Friends of ANERA:

The Middle East continues to be the scene of world-shaking turmoil and occasional efforts to arrive at peaceful solutions to the overriding conflict. In this context, it is broadly recognized that Palestinian rights must be adequately addressed in order to attain a lasting, just and comprehensive peace. ANERA, accordingly, remains convinced that only a stable and strong West Bank and Gaza Strip, the home of 1.3 million Palestinians, can make a significant contribution to the future and peace of the region.

As in recent years, consequently, ANERA will retain its strong emphasis on community and economic development projects, education, and health programs in direct cooperation with competent, indigenous Palestinian institutions in the militarily occupied West Bank and Gaza Strip. It is our belief that these efforts serve not only a humanitarian need, but also will contribute to future peace in the region. Anticipating that military occupation will persist for the coming year, ANERA plans to operate as in the past and maintain an essentially correct relationship with the occupation authorities.

The tragedy of Lebanon also cries for attention. Following our pattern during the five long years of this conflict, ANERA will continue to provide emergency relief as well as support for educational and welfare institutions in Lebanon.

The following pages of the Annual Report decribe ANERA's programmatic and financial activity for the past fiscal year.

Peter Gubser President

INTERNATIONAL YEAR OF THE In this

The child is someone special in the Middle East, particularly among the Palestinians. He or she is loved and seen as the light for the future, for a future hopefully of peace which the parents have not enjoyed.

In this International Year of the Child, all are encouraged to review their programs for the promotion of the well-being of young people and to think about children in both a global and personal setting. In this general context, ANERA has long been concerned about Middle Eastern, especially Palestinian, children and their future, and has dedicated much of its program efforts to this end.



CHILD

Education is primary to the future of a child. If a child misses a year or a cycle, usually this cannot be made up; the child loses forever. Education also requires funds and facilities. In the West Bank, Gaza, and Lebanon, ANERA has provided scholarship aid, funds for special projects such as library construction, and general support to primary and secondary schools, vocational and polytechnic institutes, and universities.

Health is another area of vital importance for children. Early childhood diseases and diseases particularly endemic to the Middle East such as gastroenteritus and eye ailments are of particular concern. To address these needs, ANERA has worked on basic health infrastructure, e.g. nurses' training, hospital construction and equipment. But also, ANERA supports a series of grass-roots organizations, mostly run by women, which provide basic health care for young people through their mother/child health clinics.

War relief too often must be directed at the suffering of children. Housing is destroyed. Clothes are needed. Health is jeopardized. And the food supply is disrupted. Throughout the unfortunate and destructive Lebanese civil war, ANERA has responded to the plight of all the people, especially of children, through the provision of milk and food supplements.



Some of the young people assisted by ANERA at Jeel Al Amal.

PROJECT ACTIVITY

In comparison to ANERA's previous fiscal year, grants in cash and kind increased by 22% in FY 79. ANERA and its AMER Medical Division gave assistance totaling \$1,306,342 to organizations and institutions providing Palestinians primarily in the West Bank and Gaza Strip, and civilian victims of war in Lebanon, with a broad range of economic and community development, educational training, and health services projects. Of the total, \$1,116,926 was in cash grants and \$189,416 was in medical supplies, food supplements and shipping costs.

In addition, during fiscal year 1979, three planned and fully funded projects, totaling around \$300,000, were not executed because the Israeli Military Occupation Authority in the West Bank and Gaza has not yet approved their implementation. During fiscal year 1980, we are hopeful the Authority will approve their realization as well as new projects in this year's cycle.

The following organizations received ANERA assistance during the past fiscal year:

COMMUNITY & ECONOMIC DEVELOPMENT GRANTS

Institution	Purpose	Amount
Arab Women's Society Jerusalem, West Bank	mother/child care, food for the needy, vocational training for Palestinian women	\$ 3,000
Arab Women's Union Bethlehem, West Bank	mother/child care, food for the needy, vocational training for Palestinian women	\$ 3,000
Arab Women's Union Jerusalem, West Bank	mother/child care, home for the elderly, food for the needy, vocational training for Palestinian women	\$ 3,000
Arab Women's Union Nablus, West Bank	mother/child care, food for the needy, vocational training for Palestian women	\$ 3,000
Beit Jala Olive Cooperative Beit Jala, West Bank	establishment of a modern soap factory using a by-product of the olive oil pressing process	\$120,000
Gaza Municipality Gaza, Gaza Strip	support for expansion of Gaza's sewer system to poor neighborhoods	\$ 90,000
Nazla Sharqiya Co-operative Nazla Sharqiya, West Bank	placing a submersible pump in a crooked well making the well usable for irrigation	\$ 30,000

Palestine Women's Union Gaza, Gaza Strip	libraries, daycare centers, literacy programs, training of refugee women, and other special projects	\$ 4,000
Red Crescent Society Gaza, Gaza Strip	library, training programs, health and dental care, community activities in refugee camps	\$ 4,000
Red Crescent Society Tulkarm, West Bank	library, vocational training of refugee women, mother/child care	\$ 3,000
Tarqumiya Olive Co-operative Tarqumiya, West Bank	purchase of tractors & bulldozers to help reclaim unproductive land	\$120,000
Women's Charitable Society Hebron, West Bank	mother/child care, food for the needy, literacy courses, vocational training for Palestinian women	\$ 3,000
Y.M.C.A. Gaza, Gaza Strip	leadership, community and sports programs for Palestinian youths in refugee camps in the Gaza Strip	\$ 4,000
Y.M.C.A. Jerusalem, West Bank	diversified programs for Palestinians in community activities, leadership & sports programs, and vocational training	\$ 3,000
Y.W.C.A. Jerusalem, West Bank	diversified programs including cultural activities, sports programs & vocational training for Palestinian women	\$ 3,000
	TOTAL COMMUNITY & ECONOMIC DEVELOPMENT CRANTS	\$396,000

EDUCATIONAL GRANTS

Institution	Purpose	Amount
American University of Beirut Beirut, Lebanon	scholarships for needy students	\$ 3,000
Beirut University College Beirut, Lebanon	scholarships for needy Palestinians and students from South Lebanon	\$ 3,000
Bethlehem Societies' Committee for Rehabilitation & Development Bethlehem, West Bank	establishment of a factory-workshop to train young men and women in the design and metal production of religious articles and contemporary jewelry	\$ 28,000
Bethlehem University Bethlehem, West Bank	scholarships for needy Palestinian students	\$ 3,000
Birzeit University Birzeit, West Bank	scholarships for needy Palestinian students, general support of the University and construction of a new library	\$240,446
Dar El-Tifl Jerusalem, West Bank	elementary scholarships for orphans and destitute children	\$ 4,275
Gaza College Gaza, Gaza Strip	general support for secondary children	\$ 4,000

Hebron University Graduates Union Hebron, West Bank	establishment of a vocational training school for high school graduates	50,000
Industrial Islamic Orphanage Jerusalem, West Bank	food, clothing, shelter, general education and vocational training in carpentry, painting, furniture-making, tailoring and shoe making for Palestinian orphans	3,000
Jeel al-Amal Bethany, West Bank	education, food, clothing and shelter for orphaned and destitute Palestinian children	3,000
Marjoyoun National College Marjoyoun, Lebanon	general support for secondary education in South Lebanon	3,000
Al-Najah University Nablus, West Bank	equipment for the University's science laboratories	95,000
Rawdat El-Zuhur Jerusalem, West Bank	elementary scholarships for orphans and destitute children	\$ 4,375
Salesian Technical School Bethlehem, West Bank	general support for vocational training	\$ 3,000
Sun Daycare Center Gaza, Gaza Strip	educational assistance for retarded children in the Gaza Strip	\$ 3,000

United Nations Relief & Works Agency Occupied Territories & Karameh, Jordan	support for Palestinian refugee children in elementary schools; scholarships for refugees in teaching, carpentry, mechanics, welding and business education	\$ 13,330
	TOTAL, EDUCATIONAL GRANTS	\$563,926

HEALTH SERVICES GRANTS

A. Cash Grants

Institution	Purpose	Amount
Arab Nursing College of the Red Crescent Societies West Bank & Gaza Strip	establishment of a Nurses' Training College at the B.Sc. level	\$150,000
Four Homes of Mercy Bethany, West Bank	medical care for the retarded, crippled, & orphaned; pre- & post-natal care for mothers & babies	\$ 3,000
Lebanese Red Cross Beirut, Lebanon	aid for victims of the Lebanese conflict	\$ 2,000

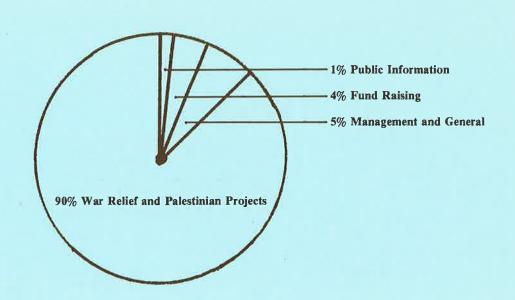
Palestine Red Crescent Society Beirut, Lebanon	aid for victims of the Lebanese conflict	\$ 2,000
B. In-Kind Grants		
Lebanese High Committee for Relief Lebanon	food supplement for victims of the Lebanese conflict	\$ 14,523
United Nations Relief & Works Agency Jordan, Lebanon, Syria & the Occupied Territories	pharmaceuticals and medical supplies for Palestinian refugtees	\$150,679
West Bank Charitable Societies West Bank	pharmaceutical supplies	\$ 62
Shipping Costs for the In-Kind Grants		\$ 24,152
	TOTAL, HEALTH SERVICES GRANTS	\$346,416

FINANCIAL REVIEW

Contributions to ANERA are tax deductible and ANERA is annually audited by the firm of Ernst and Whinney. ANERA is registered with and adheres to the standards of the Advisory Committee on Voluntary Foreign Aid of the U.S. Agency for International Development, the National Information Bureau in New York City, and the New York State Office of Charities Registration.

Donations to ANERA come from corporations, individuals, clubs, churches, and foundations; again in fiscal year 1979, ANERA received a grant from the Agency for International Development.

ANERA Expenditures Fiscal Year 1979



Audited Financial Statement

Ernst & Whinney

1225 Connecticut Avenue, N.W. Washington, D.C. 20036

202/862-6000

Board of Directors American Hear East Bufugee Aid Washington, D. C.

We have examined the balance sheet of American Mear Fast Befuges Ald as of May 11, 1979, and the related extensants of support, revenue, and cappenses and changes in fine balances and of Functional expenses, and changes in finencial, nosition for the parted of claves meaths then ended, but examinations as made in accordance with generally succepted saidting strandards and, accordingly, included such tasts of the accounting records and such other sudicing procedures as we considered necessary in the circumstances.

In our opinion, the financial statements referred to above present fairly the financial position of American Near East Befuges Aid at Ney 31, 1979, and the results of its operations and changes in futbalances and change in financial position for the period of aleven months then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the praceding year.

Ernst & Whinney

Washington, D.C. August 1, 1979

BALANCE SHEET

AMERICAN NICAR EAST REFUGEE ALD

Hay 31, 1979

Cash, including \$5,993 restricted for deferred compensation—Note B Demand deposits

Savings deposits	7,444
Pecty cash	54,476
Investments, at cost which approximates market value	67,497
Receivable from Agency for International Development—	123,000
Advances and prepaid trems Drugs and medical supplies on hand-Note &	34,211
Furniture and equipment, net of allowance for depreciation of \$13,177-Note A	7,952
	\$291,154

\$ 46,878

\$291,154

LIABILITIES AND FUND MALASCE	
LIABLITES Accounts payable Referred compensation—Hote B Referred income=Note A Grant commitments—Note A Fayroll taxes payable	\$ 9,428 5,993 11,895 130,000 <u>3,455</u> 160,767
FUND BALANCE-Unrestricted	130,387
CONTINUETSNote C	

See notes to financial statements

STATEMENT OF GUPPORT, REVENUE, AND EXPENSES AND CHANGES IN FUND BALANCES

AMERICAN NEAR EAST REFICEE AID

Period of Eleven months ended May 31, 1979

FUBLIC SUPPORT AND REVENUE	Unrestricted	Restricted Note A	Total
(
Public Supports			
Donor contributions Contribution-In-kind	\$439,053	\$ 30,426	0 469,479
United States Government grants	159,633	879,000	159,833
Total Public Support	598,886	909,426	1,508,312
Revenues			
Interest and dividends	4,256	+0+	4,296
Other	216	+0+	316
Total Revenue	4,612	+0+	4,612
TOTAL PUBLIC SUPPORT AND REVENUE	603,498	909,426	1,512,924
EXPERSES			
Program Services:			
Community and economic development		387,642	428,104
Education	261,631	327,501	589,122
Health services Public information	199,456	167,069	366,555
Total Program Services	319,480	882,212	1,401,692
C	Griden o	1111	1043050000000000000000000000000000000000
Supporting Services: Hamagement and general	53,238	27,216	80,452
Fund raising	53,146	70+	53,146
Total Supporting Services	106,384	27,216	155,598
TOTAL EXPENSES	625,864	909,426	1,535,290
EXCESS OF (EXPENSES OVER PUBLIC SUPPORT AND REVENUE)	(22,366)	-0-	(22,366)
Fund belance, July 1, 1978	152,753	-0+	152,753
PURO BALANCE, HAY 31, 1979	\$150,387	5 -0-	\$ 130,387

STATEMENT OF FUNCTIONAL EXPENSES AMERICAN NEAR EAST REFUCER ALD

Eleven months ended May 31, 1979

	_	PILO	GRÁM SEKVI	CE49		St	PPORT SERVICE		
	Community &				Total			Total	
	Economic		Bealth	Public	Program	Hanagement		Support	TUTAL
	Development	Education	Services	Information	Services	& Ganeral	Fundraising	Services	EXPERSES
Salaries	A 10 A1A								
	\$ 18,019	0 14,185	8 12,616	8 7,255	8 52,075	649,753	\$10,681	8 60,434	a 112,509
Payroll taxes	1,129	887	775	542	3,333	2,888	550	3,438	6,771
Hedical Insurance									
and rettrement plan	1,370	1,081	954	603	4,008	3,853	607	4,660	8,668
							_		
TOTAL SALARY & RELATED EXPENSES	20,318	16,153	14,345	8,400	59,416	56,494	12,038	68,532	127,948
Professional & contract services	3,130	2,381	1,293	-0-	6 804	6 000	9.704	0.400	
Occupancy	1,684				6,804	6,095	3,704	9,799	16,603
	1,004	1,341	1,279	827	5,131	5,767	1,234	7,001	12,132
Office supplies and equipment	444	352	362	337	1,495	1,493	356	1,849	3,344
Telephone and talegraph	908	727	631	107	2,373	797	279	1,076	3,449
Postage, shipping, storage	123	127	24,152	2,661	27,063	2,174	. 11,631	13,805	40,868
Frinting	60	131	25	3,263	3,479	2,766	16,901	19,667	23,146
Lettershop and computer services	-0-	-0-	-0-	1,742	1,742	470	6,609	7,079	8,821
Travel	2,520	2,678	1,454	363	8,015	559	326	885	8,900
Conferences and meetings	3	2	1	- 209	215	2,491	68	2,559	2,774
Depreciation	1,647	1,101	598	-0-	3,146	1,169	-0-	1.169	4,315
Miscellansous	267	203	150	2	622	177	-0-	177	799
Grants	396,000	563,926	157,000	-0-	1,116,926	-0-	÷0-	-0-	1,116,926
Grants in kind	-0-	-0-	165,265	-0-	165,265	-0-	-0-	-0-	165,265
		_							
TOTAL EXPENSES	6428,104	8589,122	8366,555	\$17,911	81,401,692	880,452	853,146	\$133,598	81,535,290

See notes to financial statements

See notes to financial statements

STATEMENT OF CHANGES IN FINANCIAL POSITION

AMERICAN NEAR EAST REFUGEE AID

Period of eleven months ended May 31, 1979

From operations:
Excess of (expenses over public support and revenue)
Add expenses (deduct revenue) not requiring
funds in the current period:

Depraciation aspense
Contributions of drugs, sedical supplies, and
Contributions of drugs, sedical supplies, and
Donartions of drugs, sedical supplies, and
services to Hiddle East Projects
(Increase) in accounts receivable (122,950)
(Increase) in accounts receivable (122,950)
(Increase) in accounts payable (401)
Increase in deferred income payable (401)
Increase in deferred income payable (126,000
Total from Operations
Total Sources of Funds

Fayment of deferred compensation, net
Purchase of investments
Purchases of investments
TOTAL ATTLICATIONS OF TIMES

(DECREASE) IN CASH (72,115) 126,591

CASH, HAY 31, 1979 \$ 54,476

See notes to financial statements

Cash, July 1, 1978

NOTES TO FINANCIAL STATEMENTS

AMERICAN NEAR EAST REFUGEE ALD

NOTE A-SIGNIFICANT ACCOUNTING PRINCIPLES

Organizational Data: Aperican bear East Briuges Add (AREA), is a monproist comporation organized for the purpose of seconding direct controlled the second of the purpose of seconding direct controlled the second of the second

Method of Accounting: AMERA maintains its records on an accrual basis. Accordingly, revenue is recorded as earned and expenses as incurred.

Change in Fiscal Year End: AMERA changed its fiscal year end from June 30 to May 31. This change has been approved by the Internal Revenue Service.

Punctional Alignations of Expenses: AMERA allocates salaries to various program and supporting mervices based on time worked on those services. Other expenses are allocated to the services on the basis of salary allocations.

<u>Deferred Income:</u> AMERA receives contributions designated for Birzelt University on the West Bank and holds the cash for at least thirty days by agreement which the university. AMERA was holding contributions in the amount of \$11,895 at May 31, 1979.

Restricted Revenue and Expense: ANERA receives restricted grant funding from the Agency for International Davelopment (AID) and also receives contributions restricted for specific rojects. Income is recognized only to the extent of allowable expenditures.

The receivable from AID represents unrelabursed grant commitments plus unrelabursed administrative expenses.

Grant commitments represent the liability for grant contracts open at May 31, 1979

Furnitude and Equipment: Furnitude and equipment are carried on the halance sheat at cost. Depreciation on furnitude and equipment is computed on a straight-line heals over the useful lives of the secute (3-10 years).

Drugs and Medical Supplies: Drugs and medical supplies are received by the American Hiddle East Rehabilitation (AMER) division of AMERA as result of Appeals made to amendacturers and doctors. These items are in turn donated to hospitals and relief agencies in the Hiddle East. The amount indicated in the balance sheet represents items which have been received but not yet donated by AMERA at year est. Receipts and contributions of drugs and medical supplies are recorded at the value as established by the donors.

NOTE B-DEFERRED COMPENSATION

ANERA escablished a deferred compensation plan for the then Chairman of the Board on July 1, 1973. The plan, which terminated on September 30, 1975, provided for the accumulation of per dies matrings for special consulting work of the Chairman. Distribution of the accumulated carnings and interest began on December 31, 1976.

NOTE C-COMMITMENTS

ANERA occupies office space in Washington, D.C., under a lease agreement which expired August 31, 1978, for a smothly rental of approximately \$906. ANERA signed a new lease effective September 1, 1979 through August 31, 1984 for a sonthly rental of approximately \$1,698.

NOTE D-PENSION PLAN

ANERA has a defined contribution pension plan that became effective July 1, 1974, and covers substantially sil of its employees. The plan is fully funded through the purchase of annuity contracts. Contributions under the plan were \$3,230 for the period of elevan months ended May 31, 1979.

NOTE E-AGENCY FOR INTERNATIONAL DEVELOPMENT (AID) GRANTS

Doring 1979, ANEA, was swarded a grant of \$1,383,540 from AID to sealer concease development, beath, and educational programs in the Heet Bank and taxs Strip. At Ney 31, 1979, of the total, 5446,000 is not obligated and is not recorded in the financial statement of ANEAR. Subsequent to May 31, 1979, it is anticipated that ANEAR will be awarded an AID grant of approximately \$2,100,000 for shaller purposes.

ANERA BOARD

1979-1980

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1979-1980

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Chairman, Department of Ophthalmology, George Washington University

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Philadelphia, Pennsylvania

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Said Karmi, M.D. Surgeon,

University of Maryland Hospital Baltimore, Maryland

Onver Mahadeen, M.D.

Pediatrician
Paterson, New Jersey

Allan M. McKelvie, M.D.

Orthopedic Surgeon

Washington, D.C.
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Hamilton Southworth, M.D.

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Nam York

New York, New York James V. Warren, M.D.

Chairman, Department of Medicine Ohio State University Columbus, Ohio

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Joyce M. Stewart	Assistant Treasurer
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