

# ANERA ANERA ANERA

American Near East Refugee Aid

**ANNUAL  
REPORT**  
1982

American Near East Refugee Aid (ANERA)  
and its  
AMER Medical Division

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American Near East Refugee Aid (ANERA)  
Middle East Office

29 Nablus Road, P.O. Box 19982, East Jerusalem, via Israel

Tel. 285766



**American Near East Refugee Aid (ANERA)** is a non-profit, charitable organization working to increase assistance in cash and kind from Americans to Palestinians and Lebanese. Most of ANERA's efforts are currently directed toward social and economic development in the occupied West Bank and Gaza Strip. ANERA also responds to civilian emergencies, usually the result of conflict, and promotes peace by increasing American understanding of the region.

**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 and with emergency shipments in times of war.



**From** tractors to libraries, rural electrification to low interest loans, ANERA concentrates on long-lasting projects of aid — helping Palestinians on the West Bank and Gaza Strip reshape their society for the future. Working with local Palestinian organizations such as municipalities, cooperatives, charitable societies and women's unions, ANERA supports a variety of projects that complement each other.

Starting with basics, ANERA helps agricultural cooperatives purchase irrigation equipment and machinery for land reclamation or set up re-

volving loan funds providing needed capital for modernization. As the new methods result in increased production, further support is provided for more efficient processing procedures — olive presses, marketing and transport facilities, even small factories for bottling olive oil and manufacturing soap. In conjunction with the Near East Foundation, ANERA also provides consulting services for cooperatives, supplying the expertise necessary for project planning and implementation of each step along the way.

In the coming year, ANERA plans to assist in the reconstruction efforts in Lebanon by making funds available to people to rebuild their homes and businesses.

## COMMUNITY & ECONOMIC DEVELOPMENT GRANTS

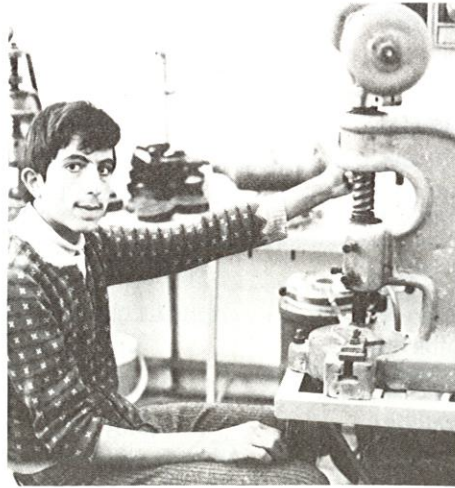
\*These projects are pending Israeli Military Government approval. U.S.A.I.D. — funded projects not yet approved are not listed here.

Institution	Purpose	Amount
Arab Women's Society Jerusalem, West Bank	mother/child care, food for the needy, vocational training for Palestinian women	\$ 5,000
Arab Women's Union Bethlehem, West Bank	mother/child care, food for the needy, vocational training for Palestinian women	\$ 5,000
Arab Women's Union Jerusalem, West Bank	mother/child care, home for the elderly, food for the needy, vocational training for Palestinian women	\$ 5,000
Arab Women's Union Nablus, West Bank	mother/child care, food for the needy, vocational training for Palestinian women	\$ 5,000
Association for the Development of Palestinian Camps Beirut, Lebanon	daycare and community center, vocational training of refugee women	\$ 5,000

Bethlehem Societies Committee for Rehabilitation and Development Bethlehem, West Bank	funding for revolving loan fund for small businesses	\$ 15,000
Jenin Marketing Cooperative Jenin, West Bank	partial support for the purchase of marketing facilities to package and transport agricultural produce	\$200,000
Al-Koum Agricultural Cooperative Al-Koum, West Bank	assistance for the purchase of agricultural machinery	\$ 21,000
• Palestine Women's Union Gaza, Gaza Strip	library, training programs, health and dental care, community activities in refugee camps	\$ 7,000
• Red Crescent Society Gaza, Gaza Strip	libraries, daycare centers, literacy programs, training of refugee women, and other special projects	\$ 7,000
• Red Crescent Society Tulkarm, West Bank	library, vocational training of refugee women, mother/child care	\$ 5,000
Services to West Bank Cooperatives	provision of a consultant to provide organizational and training services to cooperatives in a joint program with the Near East Foundation	\$ 14,428

Tarqumiya Olive Press Cooperative Tarqumiya, West Bank	partial support for the purchase of an olive press for a new branch of the cooperative serving farmers in the South Hebron region	\$200,000
• Women's Charitable Society Hebron, West Bank	mother/child care, food for the needy, literacy courses, vocational training for Palestinian women	\$ 5,000
Y.M.C.A. Gaza, Gaza Strip	leadership, community and sports programs for Palestinian youth in refugee camps in the Gaza Strip	\$ 5,000
Y.M.C.A. Jerusalem, West Bank	diversified programs for Palestinians in community activities, leadership and sports programs, and vocational training	\$ 5,000
Y.W.C.A. Jerusalem, West Bank	diversified programs including cultural activities, sports programs, and vocational training for Palestinian women	\$ 5,000
<b>TOTAL, COMMUNITY &amp; ECONOMIC DEVELOPMENT GRANTS</b>		<b>\$514,428</b>





**From** daycare to university scholarships, vocational to literacy training, ANERA is helping to provide educational opportunities for Pales-

tinians of all ages. Numerous schools up through the university level are ANERA-assisted, preparing young people for careers in teaching, nursing, engineering — all greatly needed professions. In addition, vocational training schools are serving to increase the pool of people skilled as carpenters, electricians, tailors, welders or mechanics, vital for the Palestinians' developing economy.

Palestinian women, forced to work, often as the sole breadwinner and head of the household, generally have little education. Helping women to meet the needs of today, ANERA strongly supports programs providing adult literacy classes and vocational training in traditional crafts to business skills, as well as in nutrition and mother/child health care.

## EDUCATIONAL GRANTS

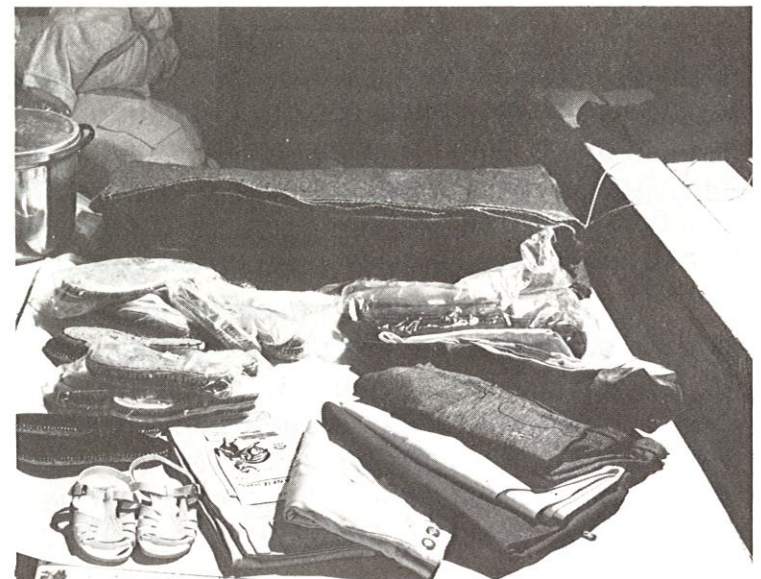
\*These projects are pending Israeli Military Government approval. U.S.A.I.D. — funded projects not yet approved are not listed here.

Institution	Purpose	Amount
American University of Beirut Beirut, Lebanon	scholarships for needy students	\$ 4,000
Beirut University College Beirut, Lebanon	scholarships for needy Palestinians from South Lebanon	\$ 4,000
Bethlehem University Bethlehem, West Bank	scholarships for needy Palestinian students	\$ 4,000
* Birzeit University Birzeit, West Bank	scholarships for needy Palestinian students and general support of the University	\$ 9,950
Dar El-Tifl Jerusalem, West Bank	elementary scholarships for orphans and destitute children	\$ 10,800

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	\$ 5,000
Jeel al-Amal Bethany, West Bank	education, food, clothing and shelter for orphaned and destitute Palestinian children	\$ 10,000
Rawdat El-Zuhur Jerusalem, West Bank	elementary scholarships for orphans and destitute children	\$ 10,350
Salesian Technical School Bethlehem, West Bank	general support for vocational training	\$ 4,000
Sun Daycare Center Gaza City, Gaza	educational assistance for retarded children in the Gaza Strip	\$ 10,000
United Nations Relief & Works Agency (UNRWA) Occupied Territories	scholarships for refugees in teaching, carpentry, mechanics, welding and business education	\$ 4,700
<b>TOTAL, EDUCATIONAL GRANTS</b>		<b>\$ 76,800</b>

**From** blankets to antibiotics, hospital construction to nurses training, ANERA and its AMER Medical Division have helped Lebanese and Palestinians survive the wounds of war and dislocation, and rebuild and renew strong health facilities.

While ANERA funds support the construction of hospitals and the acquisition of equipment, AMER medical supplies reach thousands of victims in hospitals and clinics. Founded in 1948, AMER (American Middle East Relief) provided food, clothing and blankets to Palestinian refugees until 1963.







Changing the "R" from Relief to Rehabilitation, AMER shifted emphasis from supplies to funds, providing scholarships for Palestinian students to obtain vocational training in UNRWA schools. AMER joined ANERA in 1971, and today again gathers and delivers valuable pharmaceutical supplies for hospitals and clinics in Lebanon.

In response to the desperate needs in Lebanon in the summer of 1982, ANERA and AMER together were able to provide \$25,000 in cash to UNRWA for the purchase of generators to power clinics in South Lebanon; and \$300,000 in medical supplies to the Palestine Red Crescent Society and the American University Hospital.

### HEALTH SERVICES GRANTS

Institution	Purpose	Amount
Arab Nursing College for the Red Crescent Societies West Bank and Gaza	medical equipment for the College	\$ 1,000
Lebanese Red Cross Beirut, Lebanon	aid for victims of the Lebanese conflict	\$ 5,000
<b>TOTAL, HEALTH SERVICES</b>		<b>\$ 6,000</b>

### IN-KIND GRANTS

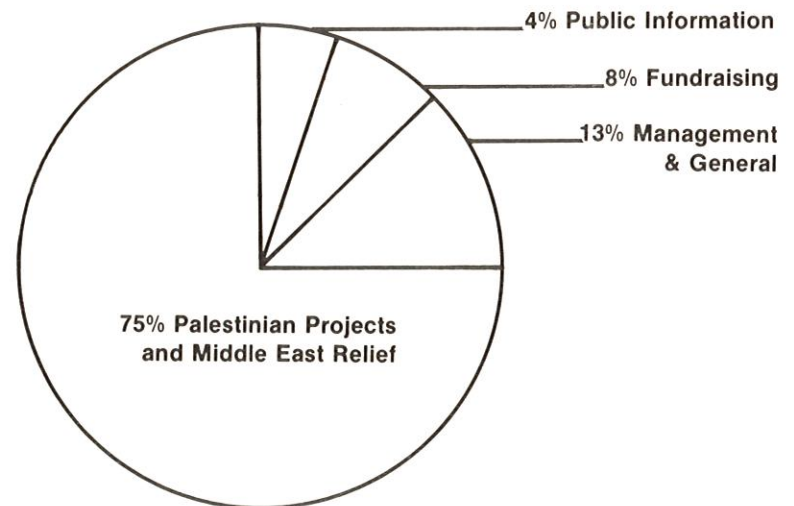
Institution	Purpose	Amount
Palestine Red Crescent Society Beirut, Lebanon	pharmaceuticals and medical supplies for Palestinian refugees	\$ 92,070
West Bank Universities	book donations	\$ 4,017
Shipping Costs for In-Kind Grants		\$ 1,964
<b>TOTAL, IN-KIND GRANTS</b>		<b>\$ 98,051</b>

# ***FINANCIAL REVIEW***

Contributions to ANERA are tax deductible and ANERA is audited annually by the firm of Feddeman and Lesche. ANERA is registered with and adheres to the standards of the Advisory Committee on Voluntary 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.

ANERA receives support from more than 25,000 individual Americans, small businesses and churches, and from over 60 private foundations and corporations. As in previous years, ANERA received a grant from the U.S. Agency for International Development in fiscal year 1982.

## ***ANERA Expenditures Fiscal Year 1982***





# Audited Financial Statement

FEDDEMAN & LESCHE  
CERTIFIED PUBLIC ACCOUNTANTS  
TELEPHONE (202) 466-5876

1226 SEVENTEENTH STREET, N.W.  
WASHINGTON, D.C. 20036

Board of Directors  
American Near East Refugee Aid  
Washington, D.C.

We have examined the balance sheet of American Near East Refugee Aid as of May 31, 1982, and the related statements of support, revenue and expenses and changes in fund balances and of functional expenses, and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing 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 Refugee Aid at May 31, 1982, and the results of its operations and changes in fund balances and changes in financial position for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

*Fedde & Lesche*

Washington, D.C.  
August 16, 1982

BALANCE SHEET  
AMERICAN NEAR EAST REFUGEE AID  
May 31, 1982

## ASSETS

Cash and short-term investments:	
Demand deposits	\$ 11,717
Savings deposits	416
Short-term investments	52,910
Petty cash	314
	<u>65,357</u>
Receivable from Agency for International Development--Note A	427,340
Advances and prepaid items	12,758
Furniture, equipment and automobile, net of allowances for depreciation of \$32,783--Note A	<u>24,651</u>
	\$530,106
	<u>*****</u>

## LIABILITIES AND FUND BALANCE

### LIABILITIES

Accounts payable	\$ 7,637
Payroll taxes payable	4,618
Grant commitments--Note A	<u>370,450</u>
	\$82,705

### FUND BALANCE

Unrestricted	129,345
Restricted	<u>18,056</u>
	147,401

### COMMITMENTS--Note B

\$530,106  
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See notes to financial statements.

## STATEMENT OF SUPPORT, REVENUE AND EXPENSES

AMERICAN NEAR EAST REFUGEE AID

Year ended May 31, 1982

	Unrestricted	Restricted --Note A	Total
PUBLIC SUPPORT AND REVENUE			
Public support:			
Donor contributions	\$302,484	\$ 58,910	\$ 361,394
Contributions-in-kind	96,087	- 0 -	96,087
United States Government grants	- 0 -	630,103	630,103
Total Public Support	398,571	689,013	1,087,584
Revenue--Interest and dividends	34,689	- 0 -	34,689
TOTAL PUBLIC SUPPORT AND REVENUE	<u>433,260</u>	<u>689,013</u>	<u>1,122,273</u>

## EXPENSES

Program Services:			
Community and economic development	88,301	\$45,731	634,032
Education	44,274	39,938	84,212
Health services	98,807	8,029	106,836
Public information	45,528	- 0 -	45,528
Total Public Services	276,910	593,698	870,608
Supporting Services:			
Fund raising	86,057	- 0 -	86,057
Management and general	72,134	77,259	149,393
Total Supporting Services	158,191	77,259	235,450
TOTAL EXPENSES	<u>435,101</u>	<u>670,957</u>	<u>1,106,058</u>
EXCESS (DEFICIT) OF PUBLIC SUPPORT AND REVENUES OVER EXPENSES	(1,841)	18,056	16,215
Fund balance, June 1, 1981	131,186	- 0 -	131,186
FUND BALANCE, MAY 31, 1982	<u>\$129,345</u>	<u>\$ 18,056</u>	<u>\$ 147,401</u>

See notes to financial statements.

## STATEMENT OF FUNCTIONAL EXPENSES

AMERICAN NEAR EAST REFUGEE AID

Year ended May 31, 1982

	PROGRAM SERVICES				Total Program Services	SUPPORT SERVICES				Total Support Services	Total Expenses
	Community & Economic Development	Education	Health Services	Public Information		Fund Raising	Management & General				
Salaries	\$ 73,101	\$ 1,444	\$ 2,652	\$ 8,605	\$ 85,802	\$ 7,758	\$ 87,241	\$ 94,999	\$ 180,801		\$ 180,801
Payroll taxes	5,595	113	179	555	6,442	502	5,668	6,170	12,612		12,612
Medical insurance and retirement plan	6,230	134	217	751	7,332	689	7,736	8,425	15,757		15,757
Total salary and related expense	84,926	1,691	3,048	9,911	99,576	8,949	100,645	109,594	209,170		209,170
Professional and contract services	4,900	50	50	- 0 -	5,000	4,605	7,297	11,902	16,902		16,902
Occupancy	5,659	211	2,252	1,263	9,885	1,600	17,946	19,546	29,431		29,431
Office supplies & equipment	1,318	67	115	471	1,971	407	5,167	5,574	7,545		7,545
Telephone and telegraph	2,548	39	307	118	3,012	117	1,007	1,124	4,136		4,136
Postage, shipping and storage	413	532	1,951	7,435	10,331	25,989	7,072	33,061	43,392		43,392
Printing	- 0 -	- 0 -	15	23,661	23,676	35,548	2,259	37,807	61,483		61,483
Lettershop and computer services	- 0 -	- 0 -	- 0 -	753	753	7,726	- 0 -	7,726	8,479		8,479
Travel	13,637	147	137	140	14,061	347	2,167	2,514	16,575		16,575
Conferences and meetings	966	10	46	747	1,769	147	3,558	3,705	5,474		5,474
Cooperative services	14,428	- 0 -	- 0 -	- 0 -	14,428	- 0 -	- 0 -	- 0 -	14,428		14,428
Depreciation	4,543	626	825	329	6,323	622	1,080	1,702	8,025		8,025
Miscellaneous	694	22	20	200	936	- 0 -	1,195	1,195	2,131		2,131
Grants	500,000	76,800	6,000	- 0 -	582,800	- 0 -	- 0 -	- 0 -	582,800		582,800
Grants-in-kind	- 0 -	4,017	92,070	- 0 -	96,087	- 0 -	- 0 -	- 0 -	96,087		96,087
TOTAL EXPENSES	\$634,032	\$84,212	\$106,836	\$45,528	\$870,608	\$86,057	\$149,393	\$235,450	\$1,106,058		\$1,106,058

See notes to financial statements.

## STATEMENT OF CHANGES IN FINANCIAL POSITION

## AMERICAN NEAR EAST REFUGEE AID

Year ended May 31, 1982

## SOURCES OF FUNDS

From operations:	
Excess of public support and revenue over expenses	\$ 16,215
Add expenses (deduct revenue) not requiring funds	
in the current period:	
Depreciation expense	8,025
Contribution of drugs, medical supplies and services to ANERA	( 96,087)
Donations of drugs, medical supplies and services to Middle East Projects	96,087
Decrease in accounts receivable	283,897
(Increase) in prepaid items	( 5,884)
Increase in accounts payable	2,512
Increase in payroll taxes payable	163
(Decrease) in grant commitments	(325,550)
Total from Operations and Total Sources of Funds	( 20,622)

## APPLICATIONS OF FUNDS

Purchases of fixed assets, net	12,975
Total Applications of Funds	12,975
(DECREASE) IN CASH	( 33,597)
Cash and short-term investments, June 1, 1981	98,954
CASH AND SHORT-TERM INVESTMENTS, MAY 31, 1982	\$ 65,357
	*****

See notes to financial statements.

## NOTES TO FINANCIAL STATEMENTS

## AMERICAN NEAR EAST REFUGEE AID

## NOTE A--SIGNIFICANT ACCOUNTING PRINCIPLES

**Organizational Data :** American Near East Refugee Aid (ANERA), is a non-profit corporation organized for the purpose of extending direct financial assistance and/or gifts in kind to Palestinian Arab refugees and other needy individuals in the Arab world. Consistent with this purpose is the support of developmental, educational, and vocational training programs in that area.

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

**Functional Allocations of Expenses :** ANERA allocates salaries to various program and supporting services based on time worked on those services. Other expenses are allocated to the services on the basis of salary allocations.

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

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

Grant commitments represent the liability for grant contracts open at May 31, 1982.

**Furniture, Equipment and Automobile :** Furniture, equipment and automobile are carried on the balance sheet at cost. Depreciation on furniture, equipment and automobile is computed on a straight-line basis over the useful lives of the assets (3-10 years).

**Drugs and Medical Supplies :** Drugs and medical supplies are received by the American Middle East Rehabilitation (AMER) division of ANERA as a result of appeals made to manufacturers and doctors. These items are in turn donated to hospitals and relief agencies in the Middle East. Receipts and contributions of drugs and medical supplies are recorded at the value as established by the donors.

## NOTES TO FINANCIAL STATEMENTS - CONTINUED

## AMERICAN NEAR EAST REFUGEE AID

## NOTE B--COMMITMENTS

ANERA occupies office space in Washington, D.C., under a lease agreement effective September 1, 1980 through August 31, 1984 for a monthly rental of approximately \$1,900.

## NOTE C--PENSION PLAN

ANERA has a defined contribution pension plan that covers substantially all of its employees. The plan is fully funded through the purchase of annuity contracts. Contributions under the plan were approximately \$6,800 for the year ended May 31, 1982.

## NOTE D--AGENCY FOR INTERNATIONAL DEVELOPMENT (AID) GRANTS

At May 31, 1982, ANERA has awards from AID totalling \$3,748,959 to assist economic development, health and educational programs in the West Bank and Gaza Strip. At May 31, 1982, \$1,289,932 of this total is not obligated and is not recorded in ANERA's financial statements.

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Ahmed Sweilem .....	Economic Development Advisor
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