American Near East Refugee Aid (ANERA) and its AMER Medical Division
1522 K St., NW #202
Washington, DC 20005
(202) 347-2558 phone
(202) 682-1637 fax

Middle East Offices in Jerusalem and Gaza

ANERA

AMERICAN NEAR EAST REFUGEE AID

1992 ANNUAL REPORT
1992: To Reduce Poverty and Relieve Suffering in The Middle East...

ANERA’s (American Near East Refugee Aid) mission is to reduce poverty and relieve suffering in the Middle East. This mission means that we formulate and implement social and economic development projects in cooperation with indigenous institutions. We also provide relief in response to civilian emergencies and dire need. ANERA, established in 1968 as a non-profit, charitable organization, is principally concerned with the long-term development needs of Palestinians and Lebanese, but also has some projects in Jordan and Israel. ANERA assists grassroots organizations to provide their communities with crucial health and welfare services in addition to increasing employment and educational opportunities. Another focus is to support local institutions needing to improve the status and opportunities for deprived groups. ANERA also helps provide the basic necessities of life to people adversely affected by war and conflict. Through these efforts and through increasing American understanding of the region, ANERA promotes peace.

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 time of war.

WITH DIGNITY...

Because ANERA works with local Palestinian and Lebanese organizations people have a say in their future. Through better education, improved health care and economic growth Palestinians and Lebanese can lift themselves out of poverty and create a positive future. ANERA is there to help.
Dear Friend of ANERA:

The Middle East — and the world — are in transition. The demise of the Cold War gives us great opportunity for positive change, but also there is much to be done to overcome the negative effects of past and current conflicts. In the geographical areas in which ANERA operates, this new opportunity is twofold. First, the Arabs and Israelis, indeed the Palestinians and Israelis, are sitting at the same table, discussing the prospects for peace. This is a momentous breakthrough and all involved in making it happen are to be commended: the Arabs, Palestinians and Israelis, the Americans, especially President Bush and former Secretary of State Baker, and our new partners, the Russians. If peace can be realized through this process, the lives of all involved will certainly change for the better. Second, Lebanon’s fifteen year war appears to have ended. There has been no significant fighting for almost two years. While much must be accomplished to rebuild and heal the country, the potential for progress after a decade and a half of travail is there.

Within the context of these opportunities, there is still great need. ANERA’s services which you, the American people, make possible are still very much in demand. The social and economic conditions in the West Bank, Gaza and Lebanon have suffered considerably through these sustained crises. Children, women, men, families still need improved access to health care, jobs, education, credit and other essential services.

During this past year, ANERA sustained its normal development programs and projects in the West Bank, Gaza and Lebanon. Always working with local institutions, which helps ensure that the activities are sustainable, ANERA provided a broad range of technical expertise and considerable funding to over 95 projects in the areas of community and economic development, education and health services. ANERA’s friends, as may be seen from the project list found in this report, supported projects with agricultural cooperatives, clinics, hospitals, educational institutions and grassroots and women’s groups seeking to better the lives of their poorer neighbors.

ANERA also continued a pattern of the last few years of supporting modest efforts at dialogue between Palestinians and Israelis at a non-political level. We undertake this activity in the hope and belief that it will contribute to the ultimate resolution of the long-standing conflict.

Throughout the years, ANERA’s activities have focused on people: people in the Middle East and people in America. Our programs are truly people-to-people programs. It is the people of the Middle East who make the projects function. Equally important are ANERA’s friends in the United States and other lands. With your support, generosity and help, our work — our service — is possible. We and our friends in the Middle East express our thanks to you.

Peter Gubser
President
1992: To Reduce Poverty and Relieve Suffering in The Middle East...

In fiscal year 1992 (extending from June 1, 1991 through May 31, 1992), ANERA and its AMER Medical Division gave development assistance and relief aid totalling $3,509,995 to local institutions providing economic and community development, education and health services, assistance for the poor and indigent, and related technical assistance and training to Palestinians, Lebanese and other civilians in the West Bank, Gaza Strip, Lebanon, Israel and Jordan.

COMMUNITY AND ECONOMIC DEVELOPMENT

Women’s Service Organizations
Mother/child health care, food for the needy, literacy programs, vocational training for women and job creation. Artas Benevolent Society (Artas, West Bank), Hamelat al-Teeb (Bethlehem, WB), Hizma Women’s Cooperative (Hizma, WB), Jericho Women’s Charitable Society (Jericho, WB), Surif Women’s Cooperative (Surif, WB), Women’s Cooperative for Sewing and Handicrafts (Gaza City, Gaza).

$ 48,000

Municipal Projects
Construction of slaughterhouse, wholesale and retail fruit and vegetable markets, and light industrial complexes as well as creating the management capability to construct a sewage system. The projects are with the municipalities of Beit Jala, Bethlehem, Halhul, Ramallah and Tulkarem in the West Bank and Gaza City and Jabalia in Gaza.

$ 872,700

Revolving Loan Funds
Revolving loan funds to assist Palestinian and Lebanese farmers, artisans and shopkeepers to generate employment. Association for the Development of Palestinian Camps (Lebanon), Beit Lahia Agricultural Cooperative (Beit Lahia, Gaza), Bethlehem Committee for Rehabilitation (Bethlehem, West Bank), Hebron Marketing Cooperative (Hebron, WB), Ramallah Agricultural Cooperative (Ramallah, WB).

$250,000

Agricultural Produce Processing, Marketing and Services
Partial funding to assist cooperatives to improve their ability to process foodstuff and market produce as well as the establishment of mobile veterinary clinics. Project locations are in Beit Lahia and Gaza City in Gaza, and Jenin, Jericho, Nassariya, and Nablus in the West Bank.

$138,048

Land Improvement, Irrigation and Mechanization for Agriculture
Partial funding to establish mechanized units and irrigation systems to cultivate or reclaim land. Projects in the West Bank are located in Al-Auja, Bardala-Jericho, Beit Illu, Dura, Kufr Neimeh, Majd al-Ba’a, Al-Najah, Salam, Salfit, Al-Sammou’, Sanour, Tuffuh, Tubas, and Zababdeh, and in Gaza they are in Beit Hanoun and Rafah.

$551,000
Grassroots Community Organizations

Libraries, clinics, literacy programs, vocational and leadership training, assistance to handicapped and orphans, relief for the poor and employment generation. Abu-Dis Water Cooperative (Abu-Dis, West Bank), Al-Amal Society (Hebron, WB), Aqbat Jaber Camp Productive Group (Jericho, WB), Bethlehem Arab Society for the Handicapped (Bethlehem, WB), Center for Jewish-Arab Economic Development (Jerusalem, WB), Child Development Center (Gaza City, Gaza), Gaza Union of Citrus Producers (Gaza City, Gaza), Islamic Benevolent Society (Beit Sahour, WB), Jenin Charitable Society (Jenin, WB), Land and Water Establishment Center (Jerusalem, WB), Palestine Counseling Center (Jerusalem, WB), Qarawat Beni Zeid Benevolent Society, (Qarawat Beni Zeid, WB), Sheltered Workshops for the Blind (Jerusalem, WB), Tawfiq Fishing Cooperative (Gaza City, Gaza), Turbol Agricultural Cooperative (Lebanon), Union of Charitable Societies (Jerusalem, WB), YMCA - Amman (Amman, Jordan), YMCA - Beit Sahour (Beit Sahour, WB), YMCA-Gaza (Gaza City, Gaza).

$227,300

TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT $2,087,048

TECHNICAL ASSISTANCE

Provision of training and consultants in agriculture, job creation, credit, health and education.

TOTAL TECHNICAL ASSISTANCE $182,181

THROUGH EDUCATION...

These children at Rawdat El-Zuhr school in East Jerusalem, thanks in part to the ANERA scholarship program, have reason to smile. Education is their key to developing into productive adults, and building a strong society free of despair. From elementary schools to universities, ANERA supports this effort wholeheartedly.

EDUCATION

Child Scholarships

Scholarships for orphaned, destitute and handicapped children. Dar El-Tifl (Jerusalem, West Bank), Al-Kafa’at Rehabilitation Institute (Beirut, Lebanon), Rawdat El-Zuhr (Jerusalem, WB), Society for the Care of Handicapped Children (Gaza City, Gaza).

$108,764

Youth Programs, Schools and Universities

Equipment, expertise and scholarships for educational development. Arab Association for Development (Majdal Shams, Golan Heights), Bir Zeit University (Bir Zeit, West Bank), Child Care Society (Ramallah, WB), Hebron Union of University Graduates (Hebron, WB), Hebron Young Women’s Society (Hebron, WB), Institut de Reeducation (Biacourt,
Lebanon), Islamic Industrial Orphanage (Abu-Dis, WB), Israeli-Palestinian Center for Research and Information (Jerusalem, WB), Jeel al-Amal (Bethany, WB), Literacy Group Society (Gaza City, Gaza), Women’s Studies Center (Jerusalem, WB).

$158,500

TOTAL EDUCATION $267,264

HEALTH SERVICES

Clinics and Health Training
Partial assistance for upgrading clinics’ ability to deliver basic health services. Arab Health Center (Jerusalem, West Bank), Beit Sahour Health Insurance Cooperative (Beit Sahour, WB), Blood Bank Society (Gaza City, Gaza), CCINGO, Crippled Children Center (Jerusalem, WB), The Four Homes of Mercy (Bethany, WB), Galilee Society for Health Research and Services (Rama, Galilee), al-Islah Charitable Society (Ram, WB), Jabalia Rehabilitation Committee (Gaza), Lebanese Red Cross (Lebanon), National Society for Health (Ramallah, WB), Orthodox Clinic (Jerusalem, WB), Palestine Women’s Union (Gaza), Red Crescent Society (Gaza), Red Crescent Society (Jerusalem, WB), Silwan Benevolent Society (Silwan, WB).

$250,000

PROVIDING HEALTH...
Preventive health care keeps children healthy and happy. By sending pharmaceuticals to clinics and hospitals in Lebanon and the Occupied Territories, ANERA helps people provide for their own health care needs.

Hospitals
Hospital services for Palestinians. Ahli Arabi Hospital (Gaza City, Gaza), Augusta Victoria Hospital (Jerusalem, West Bank), Patients’ Friends Society (Hebron, WB).

$615,000

TOTAL HEALTH SERVICES $865,000

IN-KIND PHARMACEUTICAL PRODUCTS

Medicine and health material for hospitals and clinics. Ahli Arabi Hospital (Gaza City, Gaza), American University Hospital (Beirut, Lebanon).

$99,502

Shipping Costs $9,000

TOTAL IN-KIND $108,502

TOTAL $3,509,995
Audit Financial Statements

LANE & COMPANY
CHICAGO PUBLIC ACCOUNTANTS
Independent Auditor’s Report

To the Board of Directors of
American Near East Refuge Aid

We have audited the accompanying balance sheet of American Near East Refuge Aid as of May 31, 1992 and the related statements of support, revenue, expenses and changes in fund balances, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the Organization’s management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the Organization’s Jerusalem office, which statements reflect total assets of $12,253 as of May 31, 1992 and total expenses of $3,358,683 for the year then ended. These statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Organization’s Jerusalem office, is based solely on the report of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the financial position of American Near East Refuge Aid as of May 31, 1992, and the result of its operations and its cash flows for the year then ended in conformity with generally accepted accounting principles.

Washington, D.C.
August 24, 1992

Lane & Company

AMERICAN NEAR EAST REFUGE AID
BALANCE SHEET
May 31, 1992

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>Unrestricted</th>
<th>Restricted</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents (Note 2)</td>
<td>$ 70,480</td>
<td>$1,026,677</td>
<td>$1,097,157</td>
</tr>
<tr>
<td>Grants receivable (Note 3)</td>
<td>11,667</td>
<td>251,538</td>
<td>263,205</td>
</tr>
<tr>
<td>Interfund receivable (payable) (Note 4)</td>
<td>18,216</td>
<td>18,216</td>
<td></td>
</tr>
<tr>
<td>Inventory (Note 2)</td>
<td>54,159</td>
<td>54,159</td>
<td></td>
</tr>
<tr>
<td>Prepaid expenses and other assets</td>
<td>1,026,677</td>
<td>1,026,677</td>
<td></td>
</tr>
<tr>
<td>Total Current Assets</td>
<td>406,060</td>
<td>1,026,677</td>
<td>1,432,737</td>
</tr>
<tr>
<td>Furniture and equipment, net of accumulated depreciation of $119,043 (Note 2)</td>
<td>16,341</td>
<td>16,341</td>
<td></td>
</tr>
<tr>
<td>Total Assets</td>
<td>422,401</td>
<td>$1,043,018</td>
<td>$1,465,419</td>
</tr>
</tbody>
</table>

| LIABILITIES AND FUND BALANCES | |
|-----------------------------|--|---|
| Current Liabilities | |
| Accounts payable | $ 39,415 | $ 39,415 |
| Accrued benefits (Note 5) | 29,804 | 29,804 |
| Other accrued expenses and liabilities | 10,815 | 10,815 |
| Grant commitments (Note 2) | 135,500 | 135,500 |
| Deferred revenue (Note 2) | 512,245 | 512,245 |
| Total Current Liabilities | 207,613 | 1,026,677 | 1,234,290 |
| Commitment (Note 6) | |
| Fund Balances | 214,770 | 214,770 | |
| Total Liabilities and Fund Balances | $422,401 | $1,043,018 | $1,465,419 |

The accompanying notes are an integral part of these financial statements.
# AMERICAN EAST REFUGEE AID

## STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended May 31, 1992

<table>
<thead>
<tr>
<th>Program Services</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Community &amp; Economic Development</td>
<td></td>
</tr>
<tr>
<td>Education</td>
<td></td>
</tr>
<tr>
<td>Health Services</td>
<td></td>
</tr>
<tr>
<td>Public Information</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>$269,395</td>
</tr>
<tr>
<td>Fringe benefits (Note 4)</td>
<td>$33,079</td>
</tr>
<tr>
<td><strong>Total salaries and fringe benefits</strong></td>
<td>$302,474</td>
</tr>
<tr>
<td>Professional and contract services</td>
<td>$24,491</td>
</tr>
<tr>
<td>Occupancy (Note 5)</td>
<td>$2,305</td>
</tr>
<tr>
<td>Supplies and equipment</td>
<td>$27,879</td>
</tr>
<tr>
<td>Telephone and telegraph</td>
<td>$12,337</td>
</tr>
<tr>
<td>Postage, shipping and storage</td>
<td>$1,016</td>
</tr>
<tr>
<td>Printing</td>
<td>$2,645</td>
</tr>
<tr>
<td>Letterhead and computer services</td>
<td>$1,240</td>
</tr>
<tr>
<td>Travel</td>
<td>$2,168</td>
</tr>
<tr>
<td>Meetings and conventions</td>
<td>$2,666</td>
</tr>
<tr>
<td>Technical assistance</td>
<td>$140,498</td>
</tr>
<tr>
<td>Depreciation (Note 2)</td>
<td>$319,656</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td>$2,753,564</td>
</tr>
</tbody>
</table>

## Supporting Services

<table>
<thead>
<tr>
<th>Management &amp; General</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
</tr>
<tr>
<td><strong>$14,639</strong></td>
<td>$188,084</td>
</tr>
<tr>
<td><strong>$202,733</strong></td>
<td>$674,649</td>
</tr>
<tr>
<td><strong>$74,528</strong></td>
<td><strong>$100,736</strong></td>
</tr>
<tr>
<td><strong>$120,238</strong></td>
<td><strong>$274,877</strong></td>
</tr>
<tr>
<td><strong>$18,567</strong></td>
<td><strong>$236,020</strong></td>
</tr>
<tr>
<td><strong>$257,387</strong></td>
<td><strong>$794,897</strong></td>
</tr>
</tbody>
</table>

## Furniture and Equipment

Furniture and equipment are stated at cost and are depreciated using the straight line method over estimated useful lives of five to ten years with no salvage value.

Major additions and improvements purchased with unrestricted funds are capitalized as furniture and equipment while maintenance and repairs are expensed in the year incurred. Assets purchased with Agency for International Development grant funds are expensed as office supplies and equipment and title is held by the grantor.

### Grant Commitments

Grant commitments represent funds to be expended in the Middle East for community development, educational and health training programs during the year ended May 31, 1992. AMERICA recognizes the commitment as an expense when the grant is approved by the AMERICA projects committee.

### Functional Allocation of Expenses

AMERICA allocates salaries to non-AID programs and supporting services based upon the actual amount of time worked in each area. Salaries to AID programs are allocated based on grant expenditures. Fringe benefits and indirect costs are allocated to various programs and supporting services based on salaries.

### Agency for International Development (AID) Grant

AMERICA was awarded a grant for $11,043,766 which expires September 29, 1994 from the United States Department of State, Agency for International Development (AID). The purpose of the grant is to assist in the administration of the community and economic development, health and educational programs in the West Bank and Gaza Strip. Authorized expenditures incurred in the administration of the grant are reimbursable to AMERICA. As of May 31, 1992, $7,312,476 has been spent for the above noted purposes. At May 31, 1992, $3,349,216 of the remaining grant is unobligated and is not reflected in AMERICA’s financial statements.

AMERICA has recorded a receivable of $251,536 at May 31, 1992 representing unreimbursed expenses from the remaining grant. AMERICA has paid for these expenses out of unrestricted funds. Therefore, when the funds are reimbursed by AID they will be transferred back to the unrestricted fund.

### Pension Plan

AMERICA has a defined contribution pension plan that covers substantially all of its employees. Contributions are based on annual salaries. The plan is fully funded through the purchase of annuity contracts. Pension plan expense amounted to $22,680 for the year ended May 31, 1992 and is included in fringe benefits.

### Accrued Benefits

West Bank and Gaza law dictate that upon retirement an employee shall receive a defined termination benefit. The benefit is calculated as one months salary at the employee's salary rate at termination times the number of years of service. AMERICA provides this benefit to both Jerusalem employees and full-time consultants. The defined termination benefit at May 31, 1992 was $119,984. The remaining balance in accrued benefits of $29,864 represents accrued leave for Washington, D.C. employees.
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Financial Review

Contributions to ANERA are tax-deductible and ANERA is audited annually by the firm of Lane & Company. 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 Charities Information Bureau, and the New York State Office of Charities Registration. ANERA is also a member of InterAction and the American Council for Voluntary International Action.

ANERA receives support from more than 25,000 individual Americans, small businesses, churches, and from over 20 private foundations and corporations. As in previous years, ANERA received a grant from the U.S. Agency for International Development. Through its membership in the International Service Agencies, ANERA continued its participation in the Combined Federal Campaign and many state and local charity giving campaigns.
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Administrative Assistant
Kathryn Powell
Director, Production and
Direct Mail
Steven Webster
Assistant Accountant
Lisa Shaw
Intern
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Jan Segna
Program Director

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Irrigation Consultant
Ghada Rabah
Education/Training
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Assistant

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Assistant Accountant/Typist
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Administrative Assistant
Salem El Huwaiti
Gaza Cooperative Consultant
Abdel Karim Nassar
Gaza Consultant
A’mes Al-A’af
Custodian/Messenger
ANERA gratefully acknowledges these partners in social and economic development for 1992:

Cetus Oncology Corporation
Church of the Brethren
Direct Relief International
The Foundation for Middle East Peace
The George Frederick Jewett Foundation
Ibn Sina National Methanol Company
Interchurch Medical Assistance, Inc.
International Service Agencies (ISA)
Mead Johnson Nutritional Group, a Bristol-Myers Squibb Company
Mobil Oil Corporation
Sterling Winthrop Inc.
United States Agency for International Development (USAID)
U.S. Arab Chamber of Commerce

ANERA has projects in the West Bank, Gaza Strip, Lebanon, Israel and Jordan.