



United Nations

**Report of the Commissioner-
General of the United Nations
Relief and Works Agency for
Palestine Refugees in the
Near East**

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Note

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Letters of transmittal

Letter dated 18 August 2023 from the Commissioner-General of the United Nations Relief and Works Agency for Palestine Refugees in the Near East addressed to the President of the General Assembly

I am pleased to transmit to the General Assembly the annual report on the work of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) for 2022. It is submitted in compliance with the requests made in paragraph 21 of General Assembly resolution [302 \(IV\)](#) of 8 December 1949, as modified by paragraph 11 of General Assembly resolution [1018 \(XI\)](#), and in paragraph 8 of General Assembly resolution [1315 \(XIII\)](#) of 12 December 1958.

Despite its complex operational environment and financial challenges, UNRWA continued to provide critical human development and humanitarian services to millions of Palestine refugees in 2022. In doing so, the Agency has contributed to the well-being of and offered hope to one of the most destitute communities in the Middle East and promoted regional stability and the quest for peace.

As attested in the report, more than 500,000 Palestine refugees girls and boys received education in UNRWA schools, nearly 2 million patients received primary health care, more than 300,000 of the poorest were supported through the Agency's social safety net programme and almost 30,000 microfinance loans helped alleviate poverty and sustain and create jobs and economic empowerment, including for women and young persons. UNRWA also contributes to addressing the most urgent humanitarian needs of almost 2 million refugees through food and/or cash assistance.

Throughout 2022, the Agency made progress in its modernization efforts and overall digital transformation, improving the quality and accessibility of its services, broadening opportunities for Palestine refugees and reinforcing its status as a highly cost-efficient organization. It completed a multi-year set of management reform initiatives with the aim of strengthening accountability, enhancing transparency, making management more inclusive and improving organizational culture.

Those positive developments notwithstanding, I must alert the General Assembly that the situation for millions of Palestine refugees in the region is further deteriorating. At the same time, the Agency's ability to meet their rising needs and implement its mandate is increasingly being challenged by its chronic underfunding.

Since 2022, Palestine refugees living in the West Bank have been facing record-breaking violence, significantly affecting refugee children. The Gaza Strip saw two major escalations, which have compounded the severe duress caused by years of a crippling blockade. Currently, three out of four persons in Gaza rely on emergency food assistance. The earthquakes that struck the Syrian Arab Republic in February 2023 increased the suffering of those already living through the worst humanitarian crisis that the country has experienced since the conflict started. In Lebanon, the economic meltdown is severely affecting the most vulnerable, including Palestine

refugees, who were already systematically marginalized. In Jordan, around 180,000 Palestine refugees remain with limited opportunities for earning a livelihood to meet their basic needs, pushing them further into debt.

All of these developments have pushed many Palestine refugees further into poverty, reaching close to universal levels in Gaza, Lebanon and the Syrian Arab Republic. There has been a marked rise in negative coping mechanisms, including child labour, early marriage and migration along dangerous routes. Refugees' despair and hopelessness is further compounded by the lack of progress on the political track and the feeling that a just and lasting solution to their plight, in line with United Nations resolutions and international law, has never been further away. In this context, UNRWA often remains the only lifeline for millions of Palestine refugees.

While UNRWA is one of the most successful examples of multilateral cooperation and United Nations operations in the region, the gap between the growing needs of Palestine refugees and the rising costs of operations, on the one hand, and the services that the Agency can deliver with the available funds, on the other, is becoming unbearable. This gap undermines not only the quality of the Agency's core services, but also the ability of UNRWA to provide humanitarian assistance and respond to new challenges, such as post-coronavirus disease (COVID-19) learning loss among its students.

UNRWA has also experienced an estimated 30 labour strikes over the past 20 years, including its longest strike in recent history, which occurred in the first half of 2023 in the West Bank. That strike deprived 45,000 children of education and thousands of Palestine refugees from having access to health care for more 100 days. The unusual duration of the strike is partly attributable to a management decision to break with past practice and adhere to UNRWA rules and regulations, including those related to its pay policy, in order to protect the Agency, its staff and Palestine refugees.

The Agency's dire financial situation reached a new and dangerously critical level in 2022, when UNRWA carried over an unprecedented amount of debt, representing approximately 45 days of operational costs, into 2023. The financial situation has become even more critical, as some of the Agency's most committed donors have indicated that they will substantially decrease their contributions to UNRWA in 2023 and beyond.

At the time of writing, UNRWA lacks the funds that it needs to sustain all core services and pay salaries until the end of 2023 and end the vicious cycle of indebtedness. The Agency's emergency appeals also remain severely underfunded. In the past six months alone, UNRWA responded to four emergencies, which further increased the needs of Palestine refugees and their dependency on the Agency.

The Palestine refugee community and the Agency are sincerely grateful for the generous support of host countries and donors. The exceptional value for money that UNRWA represents in terms of service delivery has been acknowledged by many. However, the reality is that the Agency's model of providing public-sector-like services based on voluntary funding can no longer be sustained.

UNRWA has now reached the limits of its ability to use a combination of cost-control, austerity measures and incurring debt to manage the chronic underfunding of its core programme budget. The fact that the Agency provides public-sector-like services means that it has no ability to adjust its programming to match available resources.

The Agency's fundraising efforts, supported by many Member States, continue unabated. Over the past 18 months, I engaged with hosts and donors in order to find innovative and sustainable solutions to the Agency's financial challenges.

Regretfully, none of those solutions have yet proven to be the “game changer” that is needed in order to build a sustainable and predictable UNRWA.

The Agency is locked into a status quo that has become its major existential threat. If UNRWA continues along the current path, it simply will not be able to carry out its mandate anymore. An interruption of services would have severe humanitarian, political and security implications for refugees and host countries, as well as for the region and beyond.

This simply cannot be allowed to happen. Accordingly, there is an urgent need to overcome tensions between the mandate, the needs of Palestine refugees, the resources made available to UNRWA and relations among unions, the management and host countries, and the perception of the refugee community that any transformation of the service delivery model, in the absence of a political horizon, would be an abandonment of their rights.

As we approach the seventy-fifth anniversary of the establishment of an agency that was meant to be temporary, and at a time when a political solution is further out of reach, we have a collective responsibility to find pathways to uphold our duty and commitment to protect the rights of Palestine refugees, in line with the relevant General Assembly and Security Council resolutions. I strongly believe that we need to elevate the level of the discussion and shift it from a discussion of the Agency’s ability to continue delivering services on a daily basis to a discussion of the future role that a sustainable UNRWA can play. Undoubtedly, that discussion needs to be accompanied by a renewed and tangible commitment from the international community to work towards a political solution to the Israeli-Palestinian conflict.

(Signed) Philippe **Lazzarini**
Commissioner-General

Letter dated 21 June 2023 from the Chair of the Advisory Commission of the United Nations Relief and Works Agency for Palestine Refugees in the Near East addressed to the Commissioner-General of the Agency

At its regular session, held in Beirut on 20 and 21 June 2023, the Advisory Commission of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) considered your annual report on UNRWA activities and operations covering the period from 1 January to 31 December 2022, to be submitted to the General Assembly at its forthcoming session.

The Commission warmly welcomes the decision taken by the Secretary-General to renew your mandate as Commissioner-General of the Agency for a further three years, commencing on 1 April 2023. The Commission will continue to support you and cooperate closely with you and your team in support of Palestine refugees.

The Commission strongly commends UNRWA for the vital role it plays in the region through its efforts in continuously delivering services and humanitarian assistance to Palestine refugees despite tremendous challenges. In this regard, the Commission welcomes the renewal of the UNRWA mandate by the General Assembly in December 2022 as a clear manifestation of the Agency's importance as a key pillar of stability in the region until a just and lasting solution is reached in accordance with the relevant United Nations resolutions (General Assembly resolutions [194 \(III\)](#) and [302 \(IV\)](#)). The Commission notes that the number of Palestine refugees under the UNRWA mandate is 5.9 million, and it accordingly recognizes the enduring hardship of Palestine refugees, who have been forcibly displaced from their homes for 75 years and face the dire effects of the failure to resolve the many politically rooted crises in the region, including the occupation of the Palestinian territory, the blockade on Gaza, the economic crisis in Lebanon and the conflict in the Syrian Arab Republic. In common acknowledgement of the severity and continued deterioration of the complex financial and contextual realities the Agency is facing, for which the financial status quo is no longer viable, the Commission stresses the need to intensify political dialogue and processes involving Member States in a collective determination to protect the international consensus regarding the Agency's essential role in the past, the present and, most importantly, the future of Palestine refugees and the Near East.

The Commission is gravely concerned about the deterioration of the protection environment and the increasing levels of insecurity and violence in several fields of operation, causing multiple negative effects on children and alarming levels of trauma and psychological distress, as well as interruption and disruption of core services. In particular, the Commission expresses serious concern regarding the escalation of violence against civilians, as 2022 was the deadliest year for Palestinians, including refugees in the West Bank, including East Jerusalem, since systematic data collection began in 2005.¹ 2022 saw an unprecedented number of armed Israeli operations in Palestine refugee camps occurring increasingly during daylight and school hours, as well as a sharp increase in settler violence. The Commission further expresses grave concern regarding the destruction and death endured by Palestine refugees as hostilities resumed in Gaza from 5 to 7 August, causing the death of Palestinian civilians, including 17 children, and the injury of more than 360 others, including 151 children, as well as the destruction of housing units affecting over 8,500 residents, with some internally displaced persons seeking refuge in UNRWA schools.

¹ [S/PV.9174](#); and United Nations, Office for the Coordination of Humanitarian Affairs, "Protection of Civilians Report 22 November–5 December 2022", 16 December 2022.

The Commission is also deeply concerned about the considerably worsening socioeconomic conditions of Palestine refugees, including the deepening of poverty rates to a near-universal level in Gaza, Lebanon and the Syrian Arab Republic. The Commission is equally concerned about the continued access restrictions imposed on the Gaza Strip by Israel, which have persisted for more than 16 years and resulted in deepening dependence on UNRWA and humanitarian actor assistance, the alarmingly rapid deterioration of the situation of Palestine refugees in Lebanon facing one of the worst economic crises in recent history and the unprecedented levels of humanitarian needs in the Syrian Arab Republic since the beginning of the conflict. The Commission is further concerned about evidence pointing to a learning loss of more than 50 per cent among UNRWA students induced by the COVID-19 pandemic, and the deterioration of learning conditions in UNRWA schools as a result of austerity measures, both of which undermine field-specific response plans developed by the Agency in 2022 and human development prospects. Fundamentally, the Commission is alarmed by the restricted ability of the Agency, as the main provider of services, aid and assistance to Palestine refugees, to respond to increasing needs related to compounding crises in a situation of chronic underfunding.

The Commission is seriously concerned about the precarious financial situation of UNRWA, which is executing its programmes with no operational reserve and a widening gap between expenditure and income, despite a zero-growth budget plan. The financial deficit and the carrying forward of increasing amounts of liabilities over the years profoundly undermine the Agency's financial sustainability, suppress its ability to adequately fulfil its mandate by having to constantly function in perpetual crisis management mode to deliver indispensable relief and services, and increase uncertainty and despair among UNRWA staff and the communities they serve. The Commission furthermore acknowledges that the daunting challenges faced by the Agency to adapt to financial realities, manoeuvre in the political environment in which it operates and meet the imperative to safeguard its crucial mandate and the rights of Palestine refugees. In that regard, the Commission commends the efforts undertaken during 2022 by the Governments of Jordan and Sweden, as well as Norway, to garner support for more sustainable funding avenues, including by increasing United Nations regular budget allocations for UNRWA. Also, the Commission welcomes the efforts of the Agency to diversify its funding sources by reaching out to the private sector and emerging Asian donors, highlighting its 70-year partnership with Japan. The Commission hereby urges the Commissioner-General to strengthen efforts with Member States and the international community to promote and nurture such efforts to protect the mandate of UNRWA, and to explore further access to assessed contributions in support of the Agency's programmes.

The Commission remains concerned about the restrictions on movement of persons and goods imposed by Israel and other detrimental practices directed at UNRWA staff and property, including any breaches of the Convention on the Privileges and Immunities of the United Nations, resulting in lost working hours and additional transit and logistical expenditure, and calls upon all parties to respect their obligations under international law.

The Commission commends the efforts of UNRWA to rise to the challenge by improving its operations in difficult contexts, the development of the new strategic plan, the implementation of management initiatives and efforts to improve the Agency's governance, the progress made in modernization, such as increasing digitalization, and the development of forward-looking programmes investing in youth, such as the technical and vocational education and training offered at the Gaza information technology hub, and the Commission encourages the Agency to further initiatives towards this end.

The Commission expresses its sincere gratitude to hosts and donors for supporting the Agency's essential activities and service delivery to promote Palestine refugees' rights, as well as their human development, in the fields of health, education, relief and social services, infrastructure and camp improvement, microfinance, protection and humanitarian assistance. The Commission welcomes the Commissioner-General's efforts to engage hosts and donors through the Advisory Commission to seek strategic advice, strengthen trust and forge common understandings on the way forward for the Agency. The Commission encourages further progress in this direction, in view of the potential held by such a platform in building consensus on improved strategic avenues and prospects for the future.

The Commission urges the Commissioner-General to continue working with Member States to sustain and reinforce their financial and political support and commitments to the Agency in the wake of the aforementioned crises commensurate with the support expressed by the large majority of nations that voted in the General Assembly to extend the UNRWA mandate in 2022 and support its vital role for millions of Palestine refugees and their rights as a priority for the international community pending a just and lasting political solution.

(Signed) **Bassel El Hassan**

Chapter I

Summary of Agency developments

1. Throughout 2022, the situation of millions of Palestine refugees living in the Gaza Strip, West Bank, including East Jerusalem, the Syrian Arab Republic, Lebanon and Jordan continued to deteriorate owing to a range of compounding crises across the region. Those crises include protracted conflicts, human rights violations, severe economic strains, limited livelihood opportunities, high inflation and a lack of progress towards a lasting solution to the plight of Palestine refugees. In many cases, the protection environment for Palestine refugees has deteriorated, putting additional pressure and demands on the United Nations Relief and Works Agency in the Near East (UNRWA), which is the main provider of protection and assistance to affected communities. The poverty rate has further increased, reaching over 80 per cent among Palestine refugees living in the Gaza Strip, Lebanon and the Syrian Arab Republic.² Failure to resolve the many politically rooted crises in the region, including the occupation of the Palestinian territory, the blockade of the Gaza Strip, the economic crisis in Lebanon and the conflict in the Syrian Arab Republic, will only further push Palestine refugees to the brink.

2. Despite an increasingly challenging context, UNRWA contributed to the human development of Palestine refugees and addressed their humanitarian needs. In 2022, the Agency provided nearly 8 million primary health-care consultations, cash and food assistance to nearly 2 million vulnerable refugees, basic education for more than 500,000 children, as well as technical and vocational education and training to nearly 8,000 young people. The Agency also continued to provide emergency support, protection, social services, psychological support, microfinance and cash-for-work opportunities, as well as infrastructure and camp improvement support to Palestine refugee communities. Through these services, the Agency contributed to stability in its volatile region of operation.

3. Throughout 2022, the Agency made progress in its modernization efforts and the overall digital transformation of service delivery, with a view to improving the quality and accessibility of its services. It also continued to strengthen the resilience of its services against external shocks and build the necessary skills of young Palestine refugees for inclusion in the digital world. In 2022, the Agency finalized the development of eUNRWA, an interactive bilingual mobile platform to enhance registration services and electronic record keeping for Palestine refugees. This followed the roll-out of the e-Health application, the non-communicable disease mobile application and the maternal and child health mobile application. The Agency launched a pilot project to take its successful digital learning platform to the next phase by making it the primary resource for all UNRWA teaching and learning materials and turning the platform into a fully fledged interactive learning management system. Capitalizing on the ample existing digital skills of refugees, the UNRWA Information Technology Service Centre in the Gaza Strip,³ which provides information technology solutions across the Agency's fields of operations and to United Nations entities worldwide, has become the largest information technology employer in the blockaded Gaza Strip.

² United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), Department of Relief and Social Services, "Socio-economic Situation of the Palestine Refugees in the Gaza Strip, Crisis Monitoring Report, High Frequency Survey Results", December 2022.

³ UNRWA, "Cutting edge UNRWA IT hub in blockaded Gaza Strip", 28 March 2022.

4. The Agency has completed a multi-year set of management reform initiatives with the aim of strengthening accountability, enhancing transparency, making management more inclusive and improving organizational culture.
5. The Agency's deteriorating financial situation, which is linked to the shifting global and regional dynamics that caused some donors to de-prioritize the Israeli-Palestinian conflict and lead to the chronic underfunding of the Agency for more than a decade, reached a critical point. UNRWA began 2022 by carrying over \$62 million in debts and financial liabilities from 2021. This was the third consecutive year that the Agency had had to resort to such a measure. The Agency ended the year with a \$75 million deficit, which it carried over into 2023.
6. Donor funding increased in 2022 compared with 2020 and 2021, although it remained approximately at the 2013 level. Meanwhile, Palestine refugees needs, dependency on services and the cost of service delivery has significantly increased. UNRWA was able to maintain all its critical services and pay the salaries of more than 28,000 area staff on time only by implementing far-reaching austerity measures, borrowing from the Central Emergency Response Fund and utilizing flexible funding from some donors.
7. The unsustainability of the current funding model and the impact of chronic underfunding on the quality of services makes the outlook for the future uncertain, adding to Palestine refugees' feeling of abandonment.
8. The financial challenges that UNRWA faced in 2022 illustrate how increasingly difficult it has become to reconcile the sources of pressure facing the Agency: (a) the mandate given by the General Assembly, under which UNRWA is expected to deliver critical, public-sector-like services to one of the most underprivileged communities; (b) generous financial support from donors that is nonetheless far below requirements; and (c) the Agency's inability to change the scope or mode of service delivery, because any change in that regard is perceived by communities as an abandonment of their rights.
9. Accordingly, considerable efforts were made in 2022 to engage with donors and host countries through the Advisory Commission of UNRWA in order to explore and agree upon innovative avenues to set the Agency on a sustainable funding trajectory. Commission members have acknowledged that the political environment in which the Agency operates makes not only its financial model unsustainable, but precludes it from adapting to financial realities while still preserving the mandate and Palestine refugees' rights.
10. In this context, Jordan and Sweden continued to lead initiatives to engage the international community, including by convening a ministerial-level conference in September 2022. The reporting year saw some re-engagement of donors from the Arab region. The Agency continued to advocate for more multi-year funding agreements and initiated dialogue on ways to increase and strengthen partnerships with other United Nations entities. Norway spearheaded discussions that led to the adoption by the General Assembly of a resolution in which it decided to consider a gradual increase in the United Nations regular budget allocation to the Agency that would be utilizable to support expenses for operational costs related to executive and administrative management functions. Despite those efforts, the goal of putting UNRWA on a sustainable funding trajectory has yet to be achieved.
11. In 2022, the Agency developed a strategic plan for the period 2023–2028. This new strategic plan builds on the pillars of the UNRWA mandate and incorporates key reforms and modernization initiatives, including ramping up digitalization, meeting environmental commitments, management reforms, risk management, sustainable

funding models, strengthening oversight measures and involvement of Palestine refugees in programmes.

12. In December 2022, the General Assembly overwhelmingly voted to renew the Agency's mandate, which will run from June 2023 to June 2026. On the one hand, the renewal of the Agency's mandate is a strong show of political support for the effectiveness, efficiency and essential nature of the services UNRWA provides and the stabilizing role it plays in a volatile region. On the other hand, the renewed mandate, extending the Agency's duration beyond its seventy-fifth year in December 2024, signals the persistent failure of the international community to find a just and lasting political solution to the plight of Palestine refugees.

Chapter II

Political, economic and security developments affecting the Palestine refugees

A. Gaza Strip

13. The situation in the Gaza Strip continued to be one of the most critical in the region, as 80 per cent of its inhabitants depend on humanitarian assistance.⁴ This situation is a direct consequence of the blockade and repeated cycles of violence, which have led to momentous de-development, severely affecting all aspects of life and causing the denial of people's most basic human rights.

14. Three out of four people in the Gaza Strip rely on emergency food assistance. Despite this support, the rate of severe food insecurity is increasing, exacerbated by the global rise in food prices. For example, the price of flour in Gaza in 2022 was more than 40 per cent higher than in it had been in 2021.⁵ This has put severe strain on UNRWA, which provided emergency food assistance to more than half of the people in Gaza that was sufficient to meet only half of their daily caloric needs.

15. Between 5 and 7 August 2022, hostilities erupted between Palestinian armed groups, primarily the Palestinian Islamic Jihad, and Israeli security forces.⁶ According to the Office of the Special Coordinator for the Middle East Peace Process, 49 Palestinians were killed, of whom at least 26 were civilians, including 17 children and 4 women.⁷ Eight UNRWA students were among those who were killed. More than 360 Palestinians were injured, including 151 children and 58 women. Some 70 Israelis were injured, including 9 children, according to Israeli sources cited by the Office of the Special Coordinator.⁸ It has also been reported that a number of Palestinian rockets and mortars launched from Gaza fell within the Gaza Strip, causing damage and possibly Palestinian fatalities and injuries.⁹ In addition to the devastating loss of life, approximately 2,000 houses were damaged, affecting over 8,500 residents.¹⁰ Of that number, a total of 450 Palestinians were internally displaced, some whom took shelter in UNRWA schools that had been turned into emergency shelters.¹¹

16. In addition to death and destruction, Gaza residents have faced an acute and worsening mental health crisis, including accumulated trauma, fear and angst experienced during hostilities, as well as intense air strikes by Israeli forces. Deteriorating socioeconomic conditions caused by the blockade have continued to cause frustration, feelings of hopelessness, depression and anxiety among people. Nearly half of UNRWA students in Gaza are traumatized and require special assistance and counselling to continue learning, growing and engaging.

17. More exit permits were issued to Gazans in 2022 than any other year since 2004. However, the issuance of such permits is not a substitute for lifting the blockade of Gaza, in accordance with Security Council resolution 1860 (2009). Of the nearly

⁴ Stéphane Dujarric, Spokesperson for the Secretary-General, briefing on 15 years of the blockade of the Gaza Strip, 21 June 2022.

⁵ World Food Programme (WFP), "WFP Palestine Monthly Market Dashboard", December 2022.

⁶ S/PV.9107.

⁷ S/PV.9139.

⁸ S/PV.9116.

⁹ Ibid.

¹⁰ United Nations, Office for the Coordination of Humanitarian Affairs, "Humanitarian impact in Gaza of escalation of hostilities: immediate needs and funding requirements", August 2022.

¹¹ UNRWA, "UNRWA response to renewed Gaza escalation", 11 August 2022.

425,000 exits recorded in 2022, some 83 per cent were by day labourers.¹² The Egyptian authorities similarly allowed more exits out of Gaza in 2022 through the Rafah border crossing than any other year since 2014.¹³ Also of note, the Israeli authorities allowed certain materials required to maintain and repair boats to enter the Gaza Strip for the first time since 2007, although in limited quantities and subject to pre-approval.¹⁴ More broadly, the volume of goods entering Gaza through Egypt continued to increase, more than doubling in 2022 compared with 2021, while the volume of goods entering through Israel continued to decrease, in keeping with a trend dating back to 2017/18.¹⁵ Construction materials accounted for half of all incoming goods to Gaza from Israel. While increased exits and the entry of previously restricted materials are welcome developments, humanitarian conditions in Gaza remain as challenging as ever. Both poverty and food insecurity rates in Gaza increased in 2022 compared with 2021, while the overall unemployment rate reached 45.3 per cent in 2022, with the youth unemployment rate standing at 73.9 per cent, one of the highest rates in the world.¹⁶

B. West Bank, including East Jerusalem

18. The protection environment of Palestine refugees in the West Bank, including East Jerusalem, deteriorated significantly in 2022, which was the deadliest year for Palestinians since the Office for the Coordination of Humanitarian Affairs began systematically tracking fatalities in 2005.¹⁷ In 2022, a total of 158 Palestinians were killed.¹⁸ Of that number, 58 were Palestine refugees, including 11 children. While Palestine refugees account for 28 per cent of the Palestinian population in the West Bank, they comprised 36 per cent of all Palestinian fatalities in 2022.¹⁹ The Office for the Coordination of Humanitarian Affairs reported that there had been 21 conflict-related Israeli fatalities in 2022, 10 of which occurred in the West Bank and 11 in Israel, including 5 Israeli security forces soldiers and 16 Israeli civilians.²⁰

19. The number of armed incidents in the 19 official Palestine refugee camps reached the highest level recorded by UNRWA since systematic data collection began in 2012. This new high is a direct result of an increase in actions by and increased presence of Israeli security forces and Palestinian armed groups, including in the immediate vicinity of UNRWA schools and other facilities. In 2022, Israeli security forces conducted, on average, more than two operations per day in the 19 refugee camps, the highest annual number on record. The United Nations continues to raise serious concerns regarding the excessive use of force by Israeli security forces, in particular the use of live ammunition, and the actions of Palestinian armed groups.

¹² United Nations, Office for the Coordination of Humanitarian Affairs, “Movement in and out of Gaza in 2022”, 22 February 2023.

¹³ Ibid.

¹⁴ *The New York Times*, “Amid Israeli Blockade on Gaza, a Fishing Fleet Limp Along”, 27 November 2022, updated 2 December 2022.

¹⁵ United Nations, Office for the Coordination of Humanitarian Affairs, “Movement in and out of Gaza in 2022”, 22 February 2023.

¹⁶ State of Palestine, Palestinian Central Bureau of Statistics, “Palestinian Central Bureau of Statistics (PCBS) presents the main findings of labour force survey in 2022”, 15 February 2023.

¹⁷ S/PV.9174; and United Nations, Office for the Coordination of Humanitarian Affairs, “Protection of Civilians Report 22 November–5 December 2022”, 16 December 2022.

¹⁸ United Nations, Office for the Coordination of Humanitarian Affairs, “Data on casualties”. Available at www.ochaopt.org/data/casualties.

¹⁹ UNRWA, West Bank Field Office, Protection and Neutrality Department, protection database.

²⁰ United Nations, Office for the Coordination of Humanitarian Affairs, “Data on casualties”. The Ministry of Foreign Affairs of Israel reported 29 Israeli fatalities over the same period (see www.gov.il/en/departments/general/wave-of-terror-october-2015).

20. Increased violence in and around camps, including Israeli security forces operations in daylight hours, combined with movement and access restrictions across the West Bank, hampered the Agency's operations, including movement of staff, and at times forced UNRWA to interrupt critical services, including closing schools and health centres (see para. 88 for more details).

21. Despite some signs of recovery, the Palestinian economy remained fragile and has not yet rebounded to its pre-COVID-19 pandemic levels. Rapidly rising inflation and other global events have driven an increase in food and fuel prices, which accounted for a higher proportion of expenses in poor households.²¹ Palestinian dependence on revenue earned in Israel and in West Bank settlements continued. Such revenue accounted for one quarter of West Bank gross domestic product, with more than 153,000 Palestinians working in Israel.²² Palestine refugees living in camps often report that they find it more difficult to obtain Israeli work permits because of security restrictions.

C. Syrian Arab Republic

22. In 2022, the Syrian Arab Republic experienced the highest level of humanitarian needs since the conflict in that country began over a decade ago.²³ In this context, Palestine refugees remained one of the most vulnerable groups in the Syrian Arab Republic, with 96 per cent of Palestine refugees (nearly 420,000 people) dependent on the Agency's emergency assistance, in particular cash and food. An UNRWA assessment²⁴ found that only 43 per cent of those surveyed showed acceptable food consumption patterns, while 57 per cent showed poor food consumption patterns. Some 70 per cent of refugees reported spending at least half of their money on food, leaving them with limited means. Around 40 per cent of Palestine refugees in the Syrian Arab Republic remained internally displaced.

23. The average cost of the standard reference food basket²⁵ continued to grow, almost doubling between January and December 2022 and increasing fourfold over the period 2021–2022. By the end of 2022, the minimum wage of 92,970 Syrian pound covered only one fifth of the food basket's cost.²⁶ In 2022, the Syrian pound-United States dollar exchange rate continued to deteriorate, compounded by a widening gap between the official and informal market exchange rates. This situation has increased pressure on people and reduced the impact of the Agency's humanitarian assistance, in particular cash assistance.

24. While the general security situation continued to stabilize across large areas of the Syrian Arab Republic, civilians were still exposed to armed conflict in the north-west (Idlib Governorate and its environs) and, of particular concern to UNRWA, in the south-west (Dar'a Governorate). Clashes persisted in the city of Dar'a and its

²¹ World Bank, "Economic monitoring report to the Ad Hoc Liaison Committee", 22 September 2022.

²² [A/77/295](#).

²³ United Nations, UN News, "'We cannot fail the Syrian people' Guterres declares, marking 11 years of brutal war", 11 March 2022.

²⁴ UNRWA, "Post Distribution Monitoring Survey Report: Multi-purpose cash assistance and in-kind food assistance", 2022.

²⁵ In the Syrian Arab Republic, the food basket (a group of essential food commodities) consists of a group of dry goods that provide 1,930 kcal per day for a family of five during any given month. The basket includes 37 kg of bread, 19 kg of rice, 19 kg of lentils, 5 kg of sugar and 7 litres of vegetable oil.

²⁶ WFP, Syria country office, *Market Price Watch Bulletin*, issue No. 96, December 2022.

surroundings, heightening protection risks for Palestine refugees and forcing the Agency to occasionally suspend service delivery.

25. In 2022, nearly 1,800 Palestine refugees returned to the Syrian Arab Republic, mainly from Lebanon (55 per cent), as well as from, inter alia, Jordan, Saudi Arabia and the United Arab Emirates. An additional 1,400 internally displaced families returned to Yarmouk and Ein el Tal camps. UNRWA continued to rebuild and reopen schools and health centres to accommodate returning refugees.

26. The risk posed to civilians by explosive remnants of war in areas that witnessed active conflict, including Palestine refugee camps, remains high. In 2022, UNRWA continued to raise awareness, in particular with front-line staff and students, of the risk posed by explosive remnants of war.

D. Lebanon

27. In 2022, Lebanon continued to experience one of the worst economic crises in recent history. The sharp deterioration in the value of the Lebanese pound and continuing shortages of food, fuel and medicines resulted in an average inflation rate of 218 per cent in 2022. Food prices surged, with inflation averaging 332 per cent in the first half of 2022,²⁷ partly owing to the country's dependency on Ukrainian and Russian wheat imports. The dire situation continued to affect the approximately 270,000 Palestine refugees in Lebanon and the 30,000 Palestine refugees who had come to Lebanon from the Syrian Arab Republic.

28. Prior to the onset of the socioeconomic crisis, Palestine refugees were already among the most vulnerable and marginalized communities in Lebanon, with an estimated 65 per cent living below the poverty line.²⁸ The crisis has caused a sharp increase in poverty among Palestine refugees, which is now nearly universal level. UNRWA surveys conducted in September 2022²⁹ found that 93 per cent of Palestine refugees had been pushed into poverty, a 20-percentage point increase since July 2021.

29. Palestine refugees continue to be banned from 39 professions, including, inter alia, general medicine, dentistry, pharmacy, occupational therapy and law. This prohibition contributes to rampant unemployment among refugees and prevents them from realizing their economic self-sufficiency. Throughout 2022, the Agency continued to work with the Lebanese-Palestinian Dialogue Committee and the Government of Lebanon to expand job opportunities for Palestine refugees.

E. Jordan

30. In 2022, the context in Jordan for Palestine refugees remained stable. The majority of the 2.3 million Palestine refugees registered with the Agency in the country hold Jordanian citizenship, allowing them to enjoy the same rights as other Jordanian nationals.

31. However, approximately 178,000 Palestine refugees who fled from Gaza to Jordan in 1967 remain an exception. Locally, they are referred to as "ex-Gazans", and they suffer from the highest poverty rates in the country. They do not possess

²⁷ World Bank, Middle East and North Africa Region, *Lebanon Economic Monitor: Time for an Equitable Banking Resolution* (Washington, D.C., 2022).

²⁸ American University of Beirut and UNRWA, *Survey on the Socioeconomic Status of Palestine Refugees in Lebanon* (2015).

²⁹ UNRWA, Department of Relief and Social Services, "Socio-economic situation of Palestine refugees in Lebanon, Crisis Monitoring Report, High Frequency Survey", September 2022.

Jordanian citizenship and therefore face restricted access to some public services and livelihood opportunities, although their rights and privileges have expanded in recent years. They are not allowed to own commercial assets, property and vehicles, and are required to pay significantly higher fees for education, health and civil services. They are not eligible to apply for jobs in the public sector, nor in some private organizations in the health and hospitality sectors.

32. In addition, approximately 20,000 Palestinian refugees from the Syrian Arab Republic in Jordan were registered with UNRWA by the end of 2022. That figure represents a four per cent increase since 2021. Most of these refugees are women (33 per cent) and children (40 per cent). A total of 1,100 Palestine refugees from the Syrian Arab Republic have been in the country illegally since 2013. They remain particularly vulnerable owing to restrictions on their mobility outside the camps, access to education and health services, jobs, courts, civil status and registration. The Agency is their only source of humanitarian assistance, because this group of refugees is not covered under the Jordan response plan.

33. There were 270 active cases reported by Palestine refugees from the Syrian Arab Republic who are experiencing challenges owing to their civil status, confiscation of their documents and non-issuance and non-renewal of identification and travel documents. In 2022, there were 59 open cases of Palestine refugees from the Syrian Arab Republic who had reported being at risk of de-nationalization, and two Palestine refugees from the Syrian Arab Republic were confirmed to have been deported back to the Syrian Arab Republic. UNRWA continued to appeal to the Government of Jordan to uphold the principle of equal treatment of all persons, including refugees, in accordance with international law.

Chapter III

Operational and organizational developments

34. In 2022, the immediate public health effects of COVID-19 diminished and related restrictions were relaxed, facilitating the full resumption of UNRWA services across all five fields of operation. In this context, Agency priorities were adjusted from maintaining essential services to addressing the pandemic's longer-term impacts, notably the: (a) learning gap created by two academic years of disrupted learning; (b) surge in patient demand following the resumption of full primary health-care services; (c) loss of livelihoods; and (d) mental health, psychosocial and protection legacy of COVID-19.

35. In 2022, under programme budget support, across all fields of operation, UNRWA provided more than 7.8 million primary health-care consultations,³⁰ education for nearly 550,000 students during the 2021/22 academic year, social safety net assistance, including cash and food, for more than 320,000 persons,³¹ technical and vocational education and training for nearly 8,000 young persons³² and microfinance loans to more than 32,500 clients.³³ In addition, nearly 5,500 shelters were rehabilitated or constructed through emergency and project funding,³⁴ and the Agency constructed, upgraded or reconstructed five schools in accordance with UNRWA protection and safety standards. Protection services continued across all fields, with an emphasis on advocacy, the mainstreaming of protection standards in and through service delivery, and the provision of psychosocial support and case management services to over 4,000 refugees who faced critical risks.³⁵

36. Through the 2022 emergency appeal for the occupied Palestinian territory, the provision of food remained a priority in Gaza. The Agency supported the food and nutritional needs of more than 1.1 million vulnerable Palestine refugees and distributed cash assistance to over 14,000 persons to mitigate acute socioeconomic hardship. To alleviate the impact of the blockade on the labour market, UNRWA provided temporary cash-for-work opportunities to over 15,000 Palestine refugees, including 5,000 women. However, owing to underfunding, these placements remained below target levels and well below the demand, with refugees spending several years on waiting lists. Health services were maintained through 22 health centres³⁶ and over 27,000 refugees benefited from mental health and psychosocial support.³⁷ In the West Bank, emergency food assistance continued to be provided, in partnership with the World Food Programme, to over 38,000 food-insecure or vulnerable individuals from Bedouin and herder communities, half of whom are registered Palestine refugees. In

³⁰ The total number of primary health-care consultations includes 7,440,030 in-person consultations, 336,029 telemedicine consultations provided in Gaza, Jordan and the Syrian Arab Republic, and 93,860 specialist consultations provided across all fields.

³¹ Social safety net assistance in Gaza and the Syrian Arab Republic was funded through a combination of programme budget and emergency appeal funding.

³² An additional 2,076 students were enrolled in the Faculty of Educational Sciences and Arts in Jordan and in the Education Science Faculty in the West Bank.

³³ Of those clients, 15,990 were Palestine refugees. The UNRWA microfinance programming is self-sustaining.

³⁴ Of the 4,485 substandard shelters rehabilitated in 2022, a total of 3,934 were rehabilitated under emergency funds and 551 were rehabilitated under non-emergency funds.

³⁵ Protection assistance for Palestine refugees was implemented through a combination of programme budget, emergency appeal and project funding.

³⁶ Health services in Gaza were funded through a combination of programme budget, emergency appeal and project funding.

³⁷ UNRWA also provided 19,168 individual and group counselling sessions to students enrolled in its schools.

addition, emergency cash assistance was extended to over 22,000 poor Palestine refugees.

37. Through the Syrian Arab Republic, Lebanon and Jordan emergency appeals, UNRWA continued to respond to the humanitarian needs of Palestine refugees affected by the ongoing conflict in the Syrian Arab Republic, the acute economic crisis in Lebanon and the socioeconomic impact of the COVID-19 pandemic.³⁸ To that end, the Agency gave emergency cash assistance to more than 415,000 Palestine refugees in the Syrian Arab Republic, including nearly 150,000 of the most vulnerable, who received more cash, while in-kind food assistance was provided to over 412,000 refugees. In addition, nearly 50,000 Palestine refugee students in the Syrian Arab Republic were able to have access to basic education in 63 UNRWA schools and on second shifts in 39 public schools. Many of the Agency's school buildings were damaged in the conflict in the Syrian Arab Republic. The Agency provided primary health care through its 25 health-care facilities. Mobile health-care services were provided in Yarmouk, Ein el Tal and Yalda.³⁹ Underfunding forced UNRWA to reduce cash assistance provided to the most vulnerable Palestine refugees in the Syrian Arab Republic from the planned \$25 per person per month to \$15 per person per month; the rest of the Palestine refugees in the country received \$11 per person per month instead of \$18 per person per month. The number of food distribution rounds was reduced from three to two because of insufficient funding.

38. In Lebanon, cash grants supported the food, housing and winterization needs of over 30,000 Palestine refugees from the Syrian Arab Republic, while nearly 160,000 Palestine refugees from both Lebanon and the Syrian Arab Republic received one-off emergency cash assistance to respond to the rapidly deteriorating economic situation. Palestine refugees from the Syrian Arab Republic had access to services in UNRWA health centres in Lebanon, as well as quality, inclusive and equitable education. In Jordan, quarterly cash grants were provided to almost 20,000 Palestine refugees from the Syrian Arab Republic in support of basic needs. They also received multipurpose cash assistance to mitigate increased vulnerability caused by the economic situation. In addition, they had access to health services through 25 health centres and four mobile clinics, and 945 children benefited from UNRWA education services.⁴⁰

39. In 2022, UNRWA completed the implementation of the management initiatives. Those initiatives, which were launched in 2020, were designed to reinvigorate and strengthen Agency management systems, in line with the priorities and culture set by the Secretary General's management reform initiative for the United Nations Secretariat. Key implementation highlights in 2022 included the establishment of a women's advisory forum, in order to ensure women's full and effective participation and leadership in the Agency; the development of a new leadership dialogue initiative to enhance ethical leadership discussions between managers and teams; the introduction of an Agency-wide protection from retaliation policy; updating several policies so that they are better aligned with best United Nations practices, including the evaluation policy and the budget planning system; and strengthening of support to staff, including through the Ombudsman's Office, the Office of Staff Legal Assistance, the Ethics Office, the Department of Legal Affairs and the Department of Internal Oversight Services, as well as staff care capacity. Management decision-

³⁸ UNRWA also coordinates support to some 3,000 Palestinian refugees from the Syrian Arab Republic who have migrated to Egypt. In 2022, those refugees were provided with health assistance and food vouchers through United Nations agencies and humanitarian partners.

³⁹ Health and education services in the Syrian Arab Republic were funded through a combination of programme budget, emergency appeal and project funding. Health facilities in the Syrian Arab Republic consist of 23 health centres and two mobile clinics.

⁴⁰ Health and education services in Jordan were funded through a combination of programme budget, emergency appeal and project funding.

making forums have been further refined, and the Agency systematized a practice of monthly senior management team meetings and twice-yearly senior management team retreats, with positive results for team building, Agency-wide strategy, information-sharing and decision-making. UNRWA remains committed to the continued modernization and reform of its management systems and practices under its 2023–2028 strategic plan.

40. Key programmatic strategies and policies were developed in 2022, including: (a) an integrated information security policy; (b) the Agency’s first environmental sustainability policy; (c) an UNRWA-wide digital transformation strategy; (d) an information and communications technology for education strategy; (e) a revised disability inclusion strategy; and (f) an eligibility and registration modernization strategy.

Chapter IV

Overview of strategic results

A. Strategic outcome 1: refugees' rights under international law are protected and promoted

41. In 2022, UNRWA continued to promote the rights of Palestine refugees and address the profound protection concerns affecting their lives 73 years since their initial displacement and with no significant prospect for a lasting solution. The Agency continued to raise the plight of the Palestine refugees, including the need to safeguard their human rights, in the relevant international forums and to remind Member States and the parties to the conflict of their obligation to find a just and lasting solution to their plight.

42. In 2022, Palestine refugees faced a deteriorating protection environment, including exposure to increased violence, long-term and recurring conflict, deepening economic and political crises, and precarious legal status for some refugees in host countries.

43. In 2022, the Agency worked to strengthen the protection of Palestine refugees through three interlinked approaches: (a) mainstreaming protection and humanitarian principles in core services; (b) undertaking activities specifically designed to identify, prevent, mitigate and respond to the protection risks of Palestine refugees; and (c) engaging with duty bearers and external actors on protection issues of concern.

44. The mainstreaming of protection was strengthened throughout the spectrum of Agency service delivery, contributing to safe, dignified and inclusive access to services for all Palestine refugees. Notable achievements included the: (a) implementation of a revised protection alignment review; (b) training of 4,762 front-line staff on protection; and (c) promulgation of an updated rights-based disability inclusion policy.

45. In 2022, UNRWA strengthened the application of humanitarian principles across the Agency. It expanded its assessment modality to monitor all installations on a quarterly basis for adherence to humanitarian principles, including neutrality, in addition to cross-cutting protection concerns, such as child protection, disability inclusion and prevention of sexual exploitation, abuse and harassment. UNRWA assessed an average of 98.5 per cent of all installations each quarter. Over 220 assessors and nearly 1,000 installation managers were trained on humanitarian principles and the integrated assessment process. The Agency is firmly committed to upholding United Nations principles and values and has zero tolerance for hate speech and incitement to discrimination, hostility or violence. As at the end of 2022, 92 per cent of staff had completed the mandatory social media and neutrality training. UNRWA further improved the systems in place to review and respond to alleged breaches of neutrality by staff and further focused on measures to prevent cases from arising. The Agency continues to take every allegation of breach of neutrality against staff seriously and investigates every credible case. If allegations are substantiated, the Agency applies disciplinary measures, in accordance with UNRWA rules and regulations.

Output highlights

- UNRWA undertook 882 protection advocacy interventions.
- UNRWA made 18 submissions and briefings to international human rights mechanisms.

- Professionally trained social workers provided psychosocial support and case management services to more than 4,000 refugees, of whom more than 1,000 were facing critical protection risks.
- UNRWA reached nearly 7,500 Palestine refugees with disabilities either through direct service provision, such as assistive devices and psychosocial support, or indirectly, in partnership with community-based rehabilitation centres and non-governmental organizations.

B. Strategic outcome 2: refugees' health is protected and the disease burden is reduced

46. The reduction in the prevalence of COVID-19 facilitated the recovery in health services, with increases recorded in the use of every type of service compared with 2021 and 2020. This trend led to improved performance against most indicators, including those related to maternal and child health, non-communicable diseases, reproductive health and the antibiotic prescription rate.

47. As a result of a small increase in the number of medical officers, which remains below World Health Organization (WHO) standards as a result of funding constraints, and the relaxation of COVID-19-related restrictions on patient-doctor exposure, the average consultation time per doctor increased from just under three minutes in 2021 to three and a half minutes in 2022.

48. By the end of 2022, the e-Health application hosted all active patients records and was operational in nearly all 140 UNRWA health centres. e-Health is a patient-centred, web-based application that allows the Agency to generate electronic medical records and provides UNRWA medical officers with options for selecting standardized diagnoses and generating trends and statistics reports.

49. Hospitalization costs increased from \$338.88 per patient in 2021 to \$356.60 per patient in 2022. Stagnant funding in the face of rising costs means that the Agency's ability to meet the hospitalization needs of Palestine refugees is being constrained.

Output highlights

- Nearly 7.5 million in-person health consultations and nearly another 340,000 telemedicine consultations.
- Children under the age of 5 accounted for about 420,000 in-person consultations.
- In 2022, immunization coverage was 99.6 per cent for 12-month-old children⁴¹ and 98.6 per cent for 18-month-old children⁴² registered with UNRWA, a rate significantly above the WHO target of 95 per cent.
- Over 83,000 patients received Agency support to access hospitalization.

⁴¹ The 2022 immunization rates for infants at 12 months, disaggregated by UNRWA fields of operation, were 99.4 per cent in Gaza, 99.9 per cent in Jordan, 99.4 per cent in Lebanon, 99 per cent in the Syrian Arab Republic and 99.9 per cent in the West Bank.

⁴² The 2022 immunization rates for children at 18 months, disaggregated by UNRWA fields of operation, were 98.8 per cent in Gaza, 98.8 per cent in Jordan, 96.8 per cent in Lebanon, 97.9 per cent in the Syrian Arab Republic and 99.8 per cent in the West Bank.

C. Strategic outcome 3: school-aged children complete quality, equitable and inclusive basic education

50. During the 2021/22 school year, in-person learning resumed fully for nearly 550,000 students across the Agency's fields of operation. Palestine refugee students began recovering from two years of disrupted learning, and the Agency was able to improve the support extended to the most vulnerable, including those with disabilities or susceptible to protection risks, which had been complicated during periods of remote learning.

51. UNRWA-wide results against indicators on education retention deteriorated. The scale of learning loss, primarily caused by the COVID-19 pandemic, was quantified through assessment of learning outcomes exams in mathematics and Arabic for fourth grade and eighth grade students.⁴³ Mirroring global trends, the result of the 2021/22 exams show considerable learning loss caused by the pandemic. Agency-wide, across all grades and subjects tested, the percentage of students who were at the "achieved" or "advanced" levels decreased from 52.3 per cent in 2015/16 to 24.4 per cent in 2021/22, an equivalent learning loss of 53.3 per cent.

52. In 2022, the Agency developed tailored, field-specific response plans to address learning loss caused by COVID-19. However, some of the recovery plans and catch-up classes were undermined by a lack of funding, staffing gaps and operational challenges, such as industrial action. In parallel, UNRWA has embarked on a wider process to diagnose and analyse the learning loss crisis, in order to determine its immediate and deeper causes. This analysis, which goes beyond the scope of the grades and subjects tested through the assessment of learning outcomes exams, will allow learning loss to be more effectively addressed and, as a result, for remedial measures to have a longer-term positive impact.

53. Underfunding and austerity continued to impact the Agency's education work. Over the medium-term strategy implementation period (2016–2022), the Agency absorbed an increase of about 44,000 students with no overall increase in the number of teachers, resulting in ever larger class sizes. The percentage of classes with more than 40 students rose from 38.88 per cent in the 2015/16 academic year to 54.06 per cent in the 2021/22 academic year. UNRWA also continues to rely on double-shift schools and daily paid teachers (on average 15 per cent) because of funding constraints.

Output highlights

- Provision of quality, inclusive and equitable education to nearly 550,000 Palestine refugee children, half of whom are girls.
- Five UNRWA schools were constructed, upgraded or reconstructed to meet Agency education reform, protection and safety requirements.
- A total of 327 textbooks were reviewed across all fields to ensure that the curricula taught in UNRWA schools reflect its educational approach through critical thinking and human rights education and adheres to United Nations values and United Nations Educational, Scientific and Cultural Organization standards. Any problematic content that was identified in the review process

⁴³ As a result of the postponement of the assessment of learning outcomes tests in April 2020 and April 2021 owing to the COVID-19, the selected sample of fourth grade and eighth grade students had graduated to the fifth grade and ninth grade, respectively. However, the assessment of learning outcomes tests assessed the students against fourth grade and eighth grade learning standards.

was addressed by teachers in the classroom, supported by guidance documents developed by the Agency.

D. Strategic outcome 4: refugee capabilities strengthened for increased livelihood opportunities

54. In 2022, all UNRWA fields of operations continued to be afflicted by high youth unemployment rates and, in Lebanon and the Syrian Arab Republic, economic contraction. In this context, the Agency's technical and vocational education and training programming provided Palestine refugee youth with the skills and knowledge needed to secure employment.

55. During the 2021/22 academic year, in-person learning resumed fully for the nearly 8,000 students enrolled in the Agency's vocational training centres, of whom 3,500 (44 per cent) were women, as well as for over 2,000 students enrolled in educational science facilities in the West Bank and Jordan, of whom 85 per cent are women. The employment rates for all technical and vocational education and training graduates, which had decreased only slightly during the pandemic, reached pre-COVID levels as a result of continued innovation in course design and dialogue with prospective employers to understand and respond to market needs.

56. Underfunding continued to restrict the Agency's ability to update and offer cutting-edge courses relevant to the labour marketplace of today, such as courses on solar energy, electric car maintenance, media and public relations, artificial intelligence, cybersecurity and software development. Additional funding is required to meet the Agency's goal of preparing Palestine refugee youth to succeed in the global marketplace despite geographical challenges.

57. In the Gaza Strip, Jordan, the Syrian Arab Republic and the West Bank, the Agency continued to increase livelihood opportunities through microfinance loans. In 2022, UNRWA disbursed \$31.5 million in loans to over 32,500 clients, including nearly 15,500 women. Over 8,000 loans were disbursed to young people with a value of \$8.2 million.

58. UNRWA infrastructure and camp improvement works continued to act as a hub for local economic activity by driving community demand for construction materials and generating much-needed employment and skill-development opportunities for camp residents.⁴⁴

Output highlights

- The employment rate for technical and vocational education and training centre graduates is 79 per cent.
- Over 2,000 full-time equivalent job opportunities were created through project-funded interventions for infrastructure and camp improvement works, benefiting 1,670 camp residents.
- UNRWA established or maintained 30 partnerships in support of poverty alleviation and livelihood activities that reached over 20,000 Palestine refugees.

⁴⁴ UNRWA is not responsible for administering camps. It provides services in the best interests of Palestine refugees and without prejudice to host country responsibilities under international law.

E. Strategic outcome 5: refugees are able to meet their basic human needs of food, shelter and environmental health

59. The aim of the UNRWA social safety net programme is to mitigate poverty and food insecurity among Palestine refugees, with the abject poor and vulnerable prioritized for assistance. In 2022, the programme continued to provide a range of social transfers, including a basic food basket, cash transfers and/or electronic cash vouchers (e-cards). Through these modalities, UNRWA served a caseload of over 325,000 beneficiaries across Gaza (22,000), Jordan (59,000), Lebanon (61,000), the Syrian Arab Republic (147,000) and the West Bank (36,000). In 2022, only 13.3 per cent of poor Palestine refugees received assistance through the programme owing to a continued freeze on the intake ceiling. The value of social transfers was sufficient to cover an average of only 30.3 per cent of minimum household needs.

60. In view of how widespread poverty has become in Gaza, UNRWA adopted a universal coverage approach, whereby over 1.1 million people were provided with in-kind food assistance through the emergency appeal. In the Syrian Arab Republic, in-kind food assistance was extended to over 415,000 Palestine refugees through emergency appeal funding and supplementary support was provided to over 145,000 of the most vulnerable through the social safety net programme.

61. In 2022, emergency and non-emergency rehabilitation of nearly 4,500 shelters occurred across all fields of operation. Ninety per cent of the labour force employed to rehabilitate those shelters came from refugee camps, contributing to local economic activity and livelihood opportunities. An estimated 41,000 substandard shelters remain in urgent need of repair and rehabilitation. The backlog of shelters that need to be repaired is one of the key consequences of the Agency's chronic underfunding.

Output highlights

- More than 325,000 social safety net programme beneficiaries served.
- Nearly 4,500 shelters rehabilitated.

Chapter V

Financial overview

62. With the exception of 201 international staff posts funded by the General Assembly through the United Nations regular budget, UNRWA operations are supported through voluntary contributions. The Agency receives funding through: (a) a programme budget fund that supports core operations, including recurrent staff and non-staff costs, education, health, camp improvement, relief and social services, and protection and support systems and structures; (b) emergency appeals for humanitarian response; and (c) specific, time-bound projects to improve services without increasing recurrent costs.

63. In 2022, UNRWA resource mobilization efforts yielded a total pledged amount of \$1.17 billion, including support for international staff through the United Nations regular budget, across all funding portals against overall budget requirements of \$1.78 billion, leaving a funding gap of \$610 million, which negatively affected all areas of operations. The gap between expenditure and income is widening and has resulted in the erosion of all reserves and made it necessary to carry forward financial liabilities and debts in recent years, undermining the financial sustainability of the Agency. A total of \$62 million in unpaid liabilities was carried forward from 2021 to 2022, and the amount carried forward from 2022 to 2023 was \$75 million, including a Central Emergency Response Fund loan of \$30 million.

64. Traditional partners⁴⁵ contributed a total of \$1.05 billion (89.2 per cent of total funding received) across all portals, of which \$646.2 million was for the programme budget, which constituted 86.1 per cent of total funding received under that portal. For the first time, two traditional donors also provided the Agency with flexibility to use their contributions across the programme budget and the emergency appeals, greatly helping the Agency to manage its cash flow challenges and contributing to the timely payment of salaries of nearly 28,000 staff. Contributions from regional partners⁴⁶ totalled \$51.9 million (4.4 per cent of total funds received), including \$49.7 million (6.6 per cent of the total funds received for the programme budget) for the programme budget. Emerging donors⁴⁷ contributed \$14.5 million (1.2 per cent of total funding received across all portals), of which \$11.8 million, or 1.6 per cent, was for the programme budget. Private partnerships added \$15.4 million (1.3 per cent of total funding received) across all portals, of which \$6.7 million was for the programme budget, constituting 0.9 per cent of total funding received under this portal. Funding received from the United Nations core budget increased to \$37.7 million in 2022 and contributions from other United Nations entities amounted to \$9.9 million.

⁴⁵ The titles of donor categories and the categorization of donors were revised under the resource mobilization strategy 2019–2022. See annex I of the resource mobilization strategy 2019–2022 for a list of donors by category. Available at www.unrwa.org/sites/default/files/content/resources/rms_2019-2021_eng_final_10292019.pdf. Traditional partners include Australia, Austria, Belgium, Canada, Denmark, France, Finland, Germany, Ireland, Italy, Japan, Jordan, Lebanon, Luxembourg, Netherlands, Norway, Spain, Sweden, Switzerland, Syrian Arab Republic, Türkiye, United Kingdom of Great Britain and Northern Ireland and United States of America, as well as the European Union and the State of Palestine.

⁴⁶ Regional partners include Egypt, Kuwait, Oman and Qatar, as well as the Fund for Arab Economic Development, the Islamic Development Bank and the Khalifa Bin Zayed Foundation.

⁴⁷ Emerging donors include Azerbaijan, Brazil, Brunei, Bulgaria, Chile, China, Cyprus, Czechia, Estonia, Greece, Iceland, India, Indonesia, Kazakhstan, Latvia, Liechtenstein, Malaysia, Maldives, Malta, Mexico, Monaco, New Zealand, Pakistan, Philippines, Poland, Portugal, Romania, Russian Federation, Slovakia, Slovenia, South Korea, Thailand and Uzbekistan, as well as the Holy See.

65. UNRWA sought \$365 million through its 2022 emergency appeals for Jordan, Lebanon and the Syrian Arab Republic. Many donors responded generously, although pledges only covered 40.3 per cent (\$147.2 million) of funding needs. In the occupied Palestinian territory, the Agency sought \$406.2 million for its 2022 emergency appeal. As at the end of 2022, pledges amounted to \$165.2 million, or 40.7 per cent of total funding required.⁴⁸ Emergency appeal underfunding limited the Agency's capacity to support Palestine refugees' most basic assessed humanitarian needs.

66. Some \$106.9 million was pledged for UNRWA projects, corresponding to 55.4 per cent of \$193.0 million needed. Insufficient funding led to the postponement of the rehabilitation of substandard shelters in Gaza, Jordan and the West Bank, the reconstruction of UNRWA installations and critical camp infrastructure in parts of the Syrian Arab Republic, and the expansion of tertiary medical care in Lebanon. Lack of funding also delayed the implementation of important Agency-wide initiatives to address violence against children and prevent and respond to cases of sexual exploitation and abuse and sexual harassment.

67. The unaudited financial statements (International Public Sector Accounting Standards view)⁴⁹ indicate that UNRWA spent \$1.31 billion in 2022. The largest expenditure was \$851 million, under the core programme budget, accounting for 65 per cent of total expenditure. Emergency activities and projects, including restricted fund activities, accounted for 29 per cent and 6 per cent, respectively.⁵⁰ Education remained the largest programme funded through the programme budget, with an expenditure of \$557 million, or 42 per cent of the total unrestricted programme budget.

⁴⁸ The income as stated includes all donor agreements signed in 2022, including those whose funding was unallocated as at 31 December 2022.

⁴⁹ The International Public Sector Accounting Standards view covers non-cash elements, including depreciation, amortization and severance provisions.

⁵⁰ The percentages of programme budget, emergency appeal and project funding total slightly more than 100 per cent because of a negative interfund balance.

Chapter VI

Legal matters

A. Agency staff

68. The freedom of movement of UNRWA personnel in the occupied Palestinian territory, including East Jerusalem, continued to be restricted by the Israeli authorities. Restrictions included: (a) the prohibition of Agency local staff not resident in Jerusalem from traveling in United Nations vehicles across the Erez crossing (into and out of Gaza) and the Allenby Bridge (into and out of Jordan), or from driving in Israel and East Jerusalem; and (b) time-consuming and cumbersome procedures to obtain permits for local staff not resident in Jerusalem to enter Israel and East Jerusalem. Permits to enter East Jerusalem from the rest of the West Bank were not issued for an average of 12.7 per cent of applications for area personnel, even though procedures had been followed. The Agency applied for permits for local staff to enter East Jerusalem to carry out mandated UNRWA operations and without prejudice to relevant United Nations resolutions, including resolutions relating to the status of Jerusalem.

69. In accordance with the procedures set by the Israeli authorities for crossing the Allenby Bridge, United Nations vehicles continued to be subject to search unless an occupant thereof held an identification card issued by the Ministry of Foreign Affairs of Israel. These procedures contravene the obligations of Israel under the Convention on the Privileges and Immunities of the United Nations, which prohibits the search of or other interference with United Nations property, including its means of transportation.

70. Measures introduced by the Israeli authorities in April 2018 at the Erez crossing remained in place. These included requiring that all doors of Agency vehicles be opened for inspection by a sniffer dog. UNRWA staff complied with the procedures under protest.

71. In the West Bank, including East Jerusalem, staff movement continued to be restricted and was unpredictable at several checkpoints, notably those controlling access to East Jerusalem or through the West Bank Barrier. In 2022, a total of 21 access-related incidents, including search demands and denials to cross checkpoints, were reported that resulted in the loss of more than 248 working hours. Searches were avoided through Agency interventions, rerouting or turning back. In order to avoid search demands at certain checkpoints, UNRWA has redirected its buses transporting staff from Hebron and Bethlehem to Jerusalem through alternative routes, causing longer travel times and increased lost working days.

72. Despite several requests for unimpeded humanitarian access, it remained difficult and, at times, operationally unfeasible to deliver Agency services in some West Bank areas in the “seam zone” (areas between the Green Line and the West Bank barrier). The requirement that UNRWA and other United Nations trucks use specific commercial checkpoints to enter Jerusalem remained in place.

73. The aforementioned restrictions are inconsistent with the Charter of the United Nations, the Convention on the Privileges and Immunities of the United Nations, relevant United Nations resolutions and the Comay-Michelmore Agreement of 1967, by which the Government of Israel is obligated to facilitate the task of the Agency to the best of its ability, subject only to regulations or arrangements that may be necessitated by considerations of military security. Israel maintains that the measures are necessary in the light of heightened security concerns and based on previous incidents not involving UNRWA.

74. The Agency continued to apply for permits from the Israeli authorities for area staff in Gaza to transit through the Erez crossing. In 2022, of 694 applications, 446 permits (64 per cent) were granted. Compared with 2021, the number of applications increased by 75 per cent and the overall percentage of permit applications not granted increased from 13.9 to 36 per cent.

75. Considering that the Department for Safety and Security has not approved official travel through the Rafah crossing (between Gaza and Egypt) on security grounds, the denial of permits and delays in processing permits to transit through the Erez crossing continued to affect the Agency's operations, including by preventing staff from attending key meetings, training courses and conferences and from performing their relevant duties outside Gaza. UNRWA has not received a substantive justification as to why permits were not approved.

76. Hamas, the de facto authorities in Gaza, continued to prohibit area staff from travelling by United Nations vehicles through Hamas-administered checkpoints when they enter or exit Gaza through the Erez crossing.

77. In 2022, the Rafah crossing was open for public use throughout the year other than on Fridays and holidays, for a total of 245 days, for humanitarian cases, students and holders of visas for a third country. The ban imposed by the United Nations on duty travel for staff travelling through Rafah remained in place on security grounds.

78. In Lebanon, the movement of Agency staff was occasionally restricted owing to the volatile security situation in Palestine refugee camps and protests by Palestine refugee. No significant movement restrictions were imposed on Agency staff by the Governments of Jordan or the State of Palestine.

79. In the Syrian Arab Republic, the security situation in the capital, Damascus, and the northern and central areas continued to stabilize in 2022, but it deteriorated in the country's south. There were frequent reports of kidnappings and killings, including of civilians, at locations throughout Dar'a Governorate. Armed conflict, asymmetrical attacks, terrorist attacks and generalized insecurity continued to impede free movement and humanitarian access, in particular in the south. The number of asymmetric attacks and terrorist attacks in Damascus decreased in 2022. While there were no recorded security incidents that directly affected the Agency's personnel and assets, several significant incidents occurred on the main road that UNRWA and other United Nations vehicles use. May 2022 saw an upsurge in improvised explosive device attacks in Damascus and Rif Dimashq Governorates. In 2022, a total of 199 visa applications (residency and visit) for international personnel were submitted to the Ministry of Foreign Affairs and Expatriates, of which five were rejected, including one visa renewal application.

80. As at the end of 2022, 19 Agency staff were missing, detained, kidnapped, or presumed detained: 11 were believed to be missing, detained or kidnapped in the Syrian Arab Republic, either by the Syrian authorities or other parties,⁵¹ 2 detained by the Israeli authorities, 5 detained by Hamas, the de facto authorities in Gaza, and 1 detained by the Jordanian authorities. No staff were detained by the Palestinian or Lebanese authorities at the end of 2022. Despite requests made in accordance General Assembly resolution [36/232](#), the Syrian authorities did not provide access to detained staff, but they provided information about certain staff. Questioning the mandate of the Agency to seek information and access, the Israeli authorities provided minimal to no information regarding the reasons for their detention of staff members and did not provide access. The Palestinian authorities provided information about a staff member who had been detained and released during the reporting period. The de facto

⁵¹ In addition, as at the end of the reporting period, six non-staff personnel in the Syrian Arab Republic were also believed to be missing, detained or kidnapped, by either the Syrian authorities or other parties.

authorities in Gaza granted access but did not provide information in writing. The Jordanian authorities provided information in writing about staff detained and released throughout 2022.

81. Since 2017, the Agency has been unable to secure residency for three expatriate UNRWA area staff members in Jordan owing to the Government's refusal to exempt them from the requirement of a labour permit and its associated fees. In 2022, the Agency continued to pay fees relating to two of these staff members, under protest.

B. Agency services and premises

82. The Israeli authorities continued to impose transit charges on shipments entering Gaza, obliging UNRWA to pay \$1.4 million in 2022. The Agency considers such charges to be a direct tax, from which it is exempt under the Convention on the Privileges and Immunities of the United Nations. In the view of the Israeli authorities, the charges are service fees, from which there is no exemption. Since November 2016, UNRWA vehicles can be imported into Gaza only through Erez. For all other items imported by the Agency into Gaza, Kerem Shalom remained the only crossing available. That crossing was fully closed for imports of all goods and construction materials on 23 out of 261 scheduled operating days (8.8 per cent). The continuing closure of the Karni crossing and the prohibition of containerized imports, in place since 2006, contributed to increased Agency expenditure resulting from storage, palletization, sterilization and additional mileage and staff, amounting to \$12.25 million. That amount was in addition to transit charges levied on imports through the Kerem Shalom and Erez crossings.

83. Conditions relating to UNRWA construction projects in Gaza and related approvals remained in place. The Agency continued to make use of local monitoring staff to meet the laborious and time-consuming daily monitoring and coordination requirements previously introduced by the Israeli authorities owing to the blockade on Gaza, amounting to almost \$85,520 in extra costs in 2022. The Agency continued to provide the Israeli authorities with written confirmation of UNRWA monitoring for each project, in addition to requirements predating 2017 for documentary material to facilitate the monitoring, by the Israeli authorities, of construction projects. Cumbersome clearance procedures and frequent processing delays of import requests for materials, some of which Israel classifies as dual-use items, and equipment continued to have a negative impact UNRWA operations.

84. Arrears of \$87.6 million accrued as value added tax (VAT) for services and goods procured for the West Bank and Gaza, before arrangements were agreed in 2013 with the Ministry of Finance of the Palestinian Authority, remained outstanding. During 2022, UNRWA accrued an additional \$0.4 million in VAT. The Agency received reimbursement in 2022 of \$0.9 million. The cumulative total owed to UNRWA by the Palestinian authorities for the reimbursement of VAT paid for services and goods procured in the West Bank and Gaza was \$11.49 million as at 31 December 2022. The Agency makes periodic claims to the relevant authorities for the outstanding amounts.

85. In 2022, the Israeli authorities paid \$240,000 in VAT reimbursements owed to UNRWA. Some \$90,000 in VAT reimbursements remained outstanding as at 31 December 2022, representing a decrease of approximately \$60,000 compared with the end of 2021. UNRWA has outstanding VAT payment balances for goods and services amounting to 12,939,343 new Israeli shekels for the period 2014 to 2017 and 1,725,269 new Israeli shekels for the period 2018 to 2019. In 2022, the Israeli authorities presented an offer to settle the matter, which remained under discussion as at the end of 2022.

86. In Lebanon, arrears of 2.02 billion Lebanese pounds accrued as VAT for services and goods procured remained outstanding. During 2022, UNRWA accrued an additional 2.52 billion Lebanese pounds in VAT. The unaudited cumulative total owed to the Agency for the reimbursement of VAT paid for services and goods procured by the Lebanon Field Office amounted to 4.54 billion Lebanese pounds as at 31 December 2022.

87. The Agency was required, as in the past, to pay port fees and other charges to the Syrian authorities in contravention of the agreement of 1948 between the United Nations and the Government of the Syrian Arab Republic. In 2022, fees and charges totalling \$160,479.94 were paid under protest.

88. The Convention on the Privileges and Immunities of the United Nations provides that the premises of the United Nations shall be inviolable. In 2022, there were 129 incidents in the West Bank in which the Agency's privileges and immunities were violated. Of that number, 53 cases involved ammunition landing inside or striking an UNRWA installation, with schools particularly affected. That figure is more than four times the number of incidents recorded in 2021. Most of the incidents that involved live ammunition landing in UNRWA premises or striking the windows or walls of Agency buildings occurred during exchanges of fire between armed Palestinian groups and Israeli security forces, making it a challenge to reach a definitive conclusion regarding the source of the ammunition. In 46 instances, UNRWA had to close its installations owing to either nearby Israeli security forces operations or general strikes, including the closure of schools during a general strike by local communities. On seven occasions, UNRWA installations needed to be evacuated in order to prevent children from being exposed to tear gas during an Israeli security forces operation, while on one occasion an evacuation was necessitated by an exchange of fire between Israeli security forces and Palestinian armed actors. There was one incident of unauthorized entry into UNRWA premises by Palestinian armed actors and community members, and four incidents involving the unauthorized entry of Israeli security forces personnel into Agency premises.

89. Throughout 2022, and within the financial constraints of UNRWA, the Agency continued implementing the recommendations of the United Nations Headquarters Board of Inquiry into certain incidents in the Gaza between 8 July and 26 August 2014, which has been referred to in previous reports.

90. On 22 March 2018, the United Nations submitted a claim to the Israeli authorities for the reimbursement of losses that the United Nations sustained as a result of incidents that occurred in UNRWA premises during the 2014 hostilities in Gaza and were the subject of the Board of Inquiry. A claim was also presented to Israel for the losses sustained by the dependants of one of the Agency's personnel who died during the hostilities. UNRWA remains concerned as to the need for accountability regarding these and other incidents in which Agency installations were directly or indirectly affected during the 2014 hostilities in Gaza contrary to their inviolability, and UNRWA personnel and civilians sheltering in them were killed as a result thereof.

91. In Gaza, there were eight incursions into Agency installations by Hamas, the de facto authorities in Gaza, during 2022. In addition, a large cavity was discovered underneath an UNRWA school in Gaza on 19 November 2022. The cavity was filled soon after the discovery and the Agency protested to the de facto authorities. UNRWA continues to reiterate to all actors that its premises are inviolable under international law, and both incursions into and strikes on installations, whether direct or indirect, may constitute violations of the Agency's privileges and immunities, while increasing risks for staff and beneficiaries

92. During the August 2022 hostilities in Gaza, an UNRWA school suffered minor damage as a result of Israeli fire on a nearby house on 6 August 2022. On the same day, one of the Agency's personnel was injured by shrapnel from a nearby Israeli airstrike while guarding an UNRWA school. On 7 August 2022, a rocket fired from inside Gaza landed on the roof of an Agency school, causing damage. The school was not in session and there were no injuries reported.

93. During the reporting period, there were no incursions into UNRWA premises by the Jordanian authorities.

94. In the Syrian Arab Republic, as previously reported, the Agency has sustained conflict-related property losses to its installations and assets in the millions of United States dollars since hostilities began in 2011. Assessments carried out in 2018 indicate that almost all Agency installations require major rehabilitation. Many installations have been severely damaged and need reconstruction, especially in Yarmouk, Ein el Tal and Dera'a camps. UNRWA is rehabilitating its installations in those three camps. On 9 April 2022, two individuals on a motorbike opened fire at the Agency's health centre in Dera'a camp, which was being rehabilitated, and threw an explosive device inside the compound, causing minor material damage. There were no injuries or fatalities. In February 2022, Syrian officials escorted by armed military personnel entered UNRWA installations in Aleppo, Ladhikiyah, Hama and Homs without authorization. Throughout 2022, the Agency sanitation office in Khan Dunoun continued to be used by military personnel stationed at an adjacent checkpoint.

95. In Lebanon, UNRWA installations were closed for a total of 246 working days and partially closed for 18 days. These closures were largely caused by demonstrations and sit-ins by Palestine refugees demanding discretionary services, such as cash-for-work, rental allowances, cash assistance or hospitalization support, or expressing their frustration at the perceived inadequacy of the Agency's level of service provision.

96. Agency operations were disrupted on several occasions as a result of staff union actions. In Lebanon, in the context of a labour dispute, the teachers' union blocked all access to the headquarters compound for nearly one week in October. In the West Bank, in the fourth quarter, union members prevented international staff and representatives of Member States from accessing UNRWA premises, and prevented numerous programme activities, such as workshops, from being held. These actions are similar to actions that have occurred frequently in the past, including numerous instances of Agency compounds being occupied by force and threats of violence against staff.

C. Other matters

97. UNRWA has continued to dispute any liability for payments demanded by the Government of Lebanon in the amount of 252,928,673,000 Lebanese pounds for electricity consumed by Palestine refugees outside of Agency installations in camps in Lebanon. In addition, in March 2019, the Government of Lebanon demanded that the Agency pay fines amounting to 1,714,639,000 Lebanese pounds for the resale of electricity by popular committees in Burj Barajneh and Shatila refugee camps. UNRWA disputes its responsibility to pay these fines and formally protested to the Government of Lebanon. The \$680,000 seized by the Government of Lebanon in 2013 has yet to be returned, and there is little to no chance that the Agency will be able to recover the seized amount.

98. In relation to the internal justice system, the UNRWA Dispute Tribunal, established in 2010, operates on a full-time basis and is comprised of one full-time judge and an ad litem judge. In 2022, the Dispute Tribunal issued 60 judgments,

disposing of 97 applications. As at the end of 2022, 196 applications were pending, of which 180 were filed by area staff and 16 by international staff members. Appeals were filed with the United Nations Appeals Tribunal against 14 judgments handed down by the UNRWA Dispute Tribunal. In 2022, the Office of the Ombudsman was established within the Agency in an effort to increase informal resolution of workplace disputes and concerns, thus reducing litigation.

D. Legal status of Palestine refugees in the Agency area of operations

99. The legal status of Palestine Refugees in Jordan, Lebanon, the Syrian Arab Republic, the West Bank and Gaza remained substantially the same as that described in the report of the Commissioner-General to the General Assembly for 2008 ([A/64/13](#), paras. 52–55).

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