



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 14 August 2024 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 2023, in accordance with paragraph 21 of General Assembly resolution 302 (IV) of 8 December 1949, as modified by paragraph 11 of resolution 1018 (XI), and paragraph 8 of resolution 1315 (XIII) of 12 December 1958.

By the third quarter of 2023, Palestine Refugees and UNRWA were already experiencing an exceptionally challenging year, with earthquakes in the Syrian Arab Republic, conflict in Ein El Hilweh camp in Lebanon, escalating violence due to attacks by settlers and clashes between the Israeli security forces and Palestinian armed groups in the West Bank, and deteriorating socioeconomic conditions in all host communities. The impact of these crises, however, was far surpassed by the severity of the horrific attacks in Israel on 7 October 2023 and the catastrophic conflict in Gaza that followed.

Since 7 October, despite unprecedented operational and financial challenges, UNRWA has mobilized to become the primary humanitarian platform for 2.2 million people in Gaza. From managing shelters and delivering fuel, food and medicine, to hosting daily coordination meetings for all humanitarian agencies at its premises, UNRWA remains the backbone of the humanitarian response. Up to 1.9 million people have sheltered in or near UNRWA premises, where our staff – themselves displaced and bereaved – have provided life-saving assistance. They have done so under relentless bombardment and through countless waves of displacement, for nearly a year.

I continue to be appalled by the scale of the death, destruction and suffering in this conflict and by the blatant disregard for international humanitarian law and for the United Nations. More than 200 UNRWA personnel have been killed in Gaza. Some 190 UNRWA premises have been damaged or destroyed, while both the Israeli security forces and Palestinian armed groups, including Hamas, have used the Agency's premises for military purposes. At least 560 displaced persons have been killed while sheltering inside UNRWA schools and other structures. The Israeli security forces have routinely detained UNRWA personnel in Gaza, who have reported torture and mistreatment. Aid convoys have been struck despite advance coordination with the authorities and have been looted amid a collapse of civil order.

I unequivocally condemn the attacks on United Nations personnel, premises and operations and the related violations of international law in Gaza and call for prompt and meaningful accountability.

The extraordinary challenges confronting UNRWA since October 2023 were compounded by the allegations of the Government of Israel that 19 of the Agency's

33,000 personnel were involved in the 7 October attacks. The Secretariat and UNRWA took swift and decisive action in response to these claims.

An independent investigation of individual staff was launched by the Office of Internal Oversight Services. It recently concluded that, if authenticated and corroborated, available evidence could indicate that nine personnel may have been involved in the attacks. Those staff members have been dismissed in the interests of the Agency.

The recruitment by armed actors of United Nations personnel and their participation in attacks and atrocities is among the gravest abuses of the United Nations, harming the Organization, its staff, its mandate and all those that it serves. It is intolerable and condemned in the strongest possible terms.

The Secretary-General also commissioned an independent review of the Agency's neutrality, which concluded that UNRWA systems to ensure neutrality are more developed than those of similar United Nations or non-governmental entities. The review underscored that Israel and other Member States share responsibility with UNRWA, as with all United Nations agencies, for safeguarding United Nations neutrality in high-risk operational contexts. UNRWA is committed to fully implementing the review's recommendations and has requested support from Member States.

The initial allegations prompted 16 Member States to suspend funding to UNRWA, with a total impact of \$438 million. Today, the outcome of the independent review and extensive engagement with Member States have led to the resumption of funding to the Agency by all donors, except one.

Despite its prompt and diligent actions to restore the trust of partners and donors, the Agency remains the target of sustained efforts to tarnish its reputation and dismantle its operations. Draft legislation in the Knesset, fuelled by misinformation and disinformation campaigns, is aimed at evicting UNRWA from its premises of more than 70 years in East Jerusalem, revoking its privileges and immunities and labelling it a terrorist organization. UNRWA staff, alongside many other United Nations and international non-governmental organization staff – in particular those in leadership, advocacy or protection roles – have had their visas for Israel and the Occupied Palestinian Territory refused or restricted to one or two months, greatly hindering operations. Staff have also been subjected to harassment and intimidation at checkpoints and in or near official premises.

In the guise of concerns about neutrality, such measures seek to undermine the operations of UNRWA and the broader international humanitarian community, thereby unilaterally changing the parameters for a future political solution in the occupied Palestinian territory. The existence and mandate of UNRWA are an obstacle to those seeking to undermine the international law-based principles for resolving the conflict that have been pronounced by the General Assembly and Security Council over decades.

The attacks on UNRWA must also be seen in the context of the International Court of Justice advisory opinion of 19 July 2024. The Court found that Palestinians in the occupied Palestinian territory, including a large proportion of the population that UNRWA serves, are today living under conditions that violate the international law obligations of Israel. The attacks on UNRWA and harm to its operations entrench multiple violations identified by the Court.

I conclude with three points.

First, the attacks on UNRWA and other United Nations entities – from the killing of staff and the destruction of premises, to denials of visas and harassment – are

unprecedented in their scale and character in the history of the United Nations. They set a dangerous precedent, undermining United Nations operations worldwide and eroding the rules-based international order.

I ask that a commission or board of inquiry be launched on the actions against UNRWA, and against the United Nations and the international humanitarian community more broadly, to stop ongoing violations and to seek accountability. I also urge Member States to push back against efforts to designate a United Nations agency as a terrorist organization, which would cause incalculable damage to the United Nations – the single most important framework for peace, development and human rights established in response to the horrors of the Second World War.

Second, UNRWA cannot function without respect and support for its mandate by Member States, including Israel. In addition, the well-being of millions of people and the future of Gaza cannot continue to depend on voluntary funding that could disappear overnight. To take the example of education alone: the 625,000 children in Gaza must resume learning, or else an entire generation – and Palestinian society more broadly – will be irreversibly harmed. In the absence of a State, only UNRWA can resume education at scale in Gaza. I appeal to the General Assembly to take firm action to ensure respect for the Agency’s mandate and operations and to agree on a more stable funding model.

Third, while UNRWA was created as a temporary entity, this year it marks its seventy-fifth anniversary. The Agency’s continued existence is a consequence of the international failure to provide peace and a just political solution for Palestinians and Israelis. The General Assembly is fully aware of the magnitude of the crisis facing the region. A political solution that guarantees protection for Palestinians and Israelis within the bounds of international law must be found with the greatest urgency, beginning with a ceasefire in Gaza. UNRWA is an invaluable asset in helping to achieve stability and recovery in Gaza and its role must therefore be safeguarded as an integral part of a time-bound transition, culminating in a long-awaited political solution.

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

Letter dated 25 June 2024 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 Geneva on 24 and 25 June 2024, 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 2023, to be submitted to the General Assembly at its forthcoming session.

The Commission recognizes the ongoing conflict in the region and consequent humanitarian crisis and emphasized the vital role of UNRWA, in accordance with the mandate conferred upon it by the General Assembly, in providing life-saving assistance through the provision of essential education, health, relief and social services programmes and emergency assistance in the occupied Palestinian territory, Jordan, Lebanon and the Syrian Arab Republic. The Commission underscored the need for the expeditious implementation of the recommendations of the report of the Independent Review Group on UNRWA.

The Commission urges the Commissioner-General to continue working with Member States.

(Signed) Julieta Valls Noyes

Chapter I

Executive summary

1. The year 2023 was unprecedented for the United Nations Relief and Works Agency in the Near East (UNRWA), as well as for Palestine refugees and the entire region. It was marked by cascading crises, including earthquakes in the Syrian Arab Republic in February, the 120-day strike called by the West Bank staff union in the first half of the year, the conflict in Ein El Hilweh camp in Lebanon over the summer, the Israeli Defense Forces military operation in Jenin camp in the occupied West Bank in July, the outbreak of a devastating war in the Gaza Strip following the Hamas attack on Israel on 7 October and escalating conflict at the Israel-Lebanon border and across the West Bank, including East Jerusalem.¹

2. Prior to 7 October, the situation for Palestine refugees in the region was already grim. Violence in the West Bank was the highest on record. The Gaza Strip was in the sixteenth year of blockade, recurring escalations of conflict and de-development. Lebanon was facing a deep economic crisis and political challenges. The cost of living in the Syrian Arab Republic had doubled. Poverty rates among Palestine refugees in Gaza, the Syrian Arab Republic and Lebanon were above 80 per cent. In Jordan, Palestine refugees who had fled from the Syrian Arab Republic, and from Gaza in 1967, were increasingly living in poverty and growing debt. Across all fields, there was a deepening concern that the political horizon for bringing about a just and lasting solution to the 75-year plight of Palestine refugees was dwindling, leaving despair.

3. Against that backdrop, Palestine refugees were increasingly concerned about the state of the Agency mandated to support them pending a lasting political solution. Years of underfunding were evident in the slow deterioration of UNRWA services and the inability of the Agency to adequately invest in strategic priorities. Chronic budget deficits and resistance to change were pushing UNRWA towards an eventual financial implosion. This weakened state left UNRWA with an even greater challenge in responding to the crises that emerged throughout 2023.

4. After 7 October, the Agency immediately shifted to emergency operations in Gaza and turned 154 of its premises into shelters, where 1.37 million people² sought protection, food and medical care by the end of 2023. Although it suspended regular operations, UNRWA quickly became the backbone of a multi-agency United Nations and international humanitarian life-saving effort for the entire Gaza population. The majority of UNRWA staff in Gaza were soon displaced with their families, and relatives and friends were killed. Despite this, at least 3,000 Agency personnel remained on active duty as front-line humanitarian responders.

5. UNRWA became the lifeline for the civilian population of the Gaza Strip and, by the end of 2023, provided extended food assistance to 1.12 million Gazans, distributed 15.1 million litres of water, conducted on average of 24,600 medical consultations per day and reached nearly 140,000 individuals through psychosocial first aid and other specialized protection services. UNRWA also became a leading global advocacy voice for civilians in Gaza, calling for a humanitarian ceasefire and for respect for international humanitarian law.

6. The conduct of the conflict has shown a blatant disregard for international law, causing mass civilian casualties, the displacement of almost the entire Gaza population, the massive destruction of civilian infrastructure, hundreds of attacks on

¹ Throughout the present report, all references to the West Bank should be read as including East Jerusalem.

² UNRWA, “UNRWA situation report #59 on the situation in the Gaza Strip and the West Bank, including East Jerusalem, 2 January 2024.

United Nations premises that provide shelter to people seeking safety, the denial of humanitarian access and the restriction of life-sustaining aid. At least 135 UNRWA personnel had been killed in the Gaza Strip by the end of December, the highest number of United Nations humanitarian workers killed in any conflict. Some 136 Agency installations were damaged, many irreparably. On 7 December, UNRWA informed the President of the General Assembly that the Agency's ability to implement its mandate in the Gaza Strip had become severely limited, with immediate and dire consequences for the United Nations humanitarian response and the lives of civilians in the Gaza Strip and grave risks for regional peace and security.

7. After 7 October, Israel imposed unprecedented obstacles on the Agency's operations throughout the occupied Palestinian territory, including movement and access restrictions and violations of privileges and immunities that severely impeded the implementation of its mandate. Coordinated campaigns that were aimed at undermining UNRWA increased at the end of 2023, often through the spread of misinformation, in order to foster distrust in the Agency and undermine funding. By the end of 2023, Israeli officials started to increasingly criticize, discredit and undermine UNRWA publicly, often using broad and unsubstantiated allegations.

8. Despite the crisis in Gaza, UNRWA maintained the delivery of services for millions of Palestine refugees in Gaza, the West Bank, the Syrian Arab Republic, Lebanon and Jordan in 2023 (from 7 October, in Gaza, only emergency services were provided), in line with its strategic plan for the period 2023–2028. UNRWA provided nearly 7 million primary health care consultations to over 2 million patients; education to nearly 550,000 girls and boys; social safety net assistance, including cash and food, to over 330,000 persons; technical and vocational education and training to nearly 8,000 young people; microfinance loans to over 27,000 clients; and infrastructure and camp improvement support. In addition, UNRWA continued to provide emergency support, including cash and food assistance, to 1.7 million of the most vulnerable, as well as protection services, psychosocial support and cash-for-work opportunities. Through these services, the Agency significantly contributed to stability in a volatile region.

9. In 2023, UNRWA started the year with a record \$75 million deficit, carried over from 2022. Throughout the year, UNRWA engaged hosts and partners in a series of strategic political discussions on its future and sustainability. The Agency continued to seek more multi-year, flexible funding, expanded partnerships and an increased allocation from the United Nations regular budget. Despite several successful outcomes, none of these tracks brought financial sustainability. Year-on-year funding increased by \$290 million, largely for the flash appeals, with the exception of the Syria, Lebanon and Jordan emergency appeal, which fell sharply to 27 per cent funded. The financial crisis remained unresolved, and the Agency carried forward \$35 million in liabilities under its programme budget into 2024.

Chapter II

Political, economic and security developments affecting Palestine refugees

A. Gaza Strip

10. Prior to 7 October, Gaza was in the sixteenth year of a blockade that had led to a poverty rate of 81 per cent. Three out of four Gazans relied on food assistance from UNRWA or the World Food Programme (WFP) for 50 to 60 per cent of their daily caloric needs. People suffered from recurring cycles of violence between Palestinian armed groups and Israeli forces, with a notable escalation occurring from 9 to 14 May, resulting in over 200 casualties in the Gaza Strip and widespread damage.³

11. On 7 October, Palestinian armed groups launched more than 3,500 missiles towards Israel. They breached the perimeter fence/wall surrounding Gaza and attacked nearby communities and military bases, killing approximately 1,200 Israeli and foreign nationals, including women, children and older persons. Some 5,400 others were injured and around 240 people were taken as hostages to Gaza.⁴ On 8 October, Israel declared a state of war with Hamas.⁵ By the end of 2023, nearly 22,000 Gazans had been reported killed,⁶ mostly women and children.⁷ More than 1.7 million Gazans were displaced.⁸ Of them, some 1.37 million sought shelter in UNRWA installations.⁹ By the end of 2023, nearly 65,000 housing units had been destroyed and another 290,000 damaged.¹⁰

12. On 8 October, Israel announced a complete siege of Gaza, blocking all entry of supplies, including electricity, water, food, fuel and medical equipment.¹¹ On 21 October, limited amounts of humanitarian supplies were finally allowed to enter through the Rafah crossing. The quantities were insufficient to meet the massive needs of the 2.2 million people in Gaza. Through its stocks and, from 15 November, using imports, UNRWA distributed fuel supplies to support the functioning of critical services, including bakeries, desalination plants, water wells, hospitals, communications and humanitarian operations. Despite humanitarian efforts, by early December, at least 22 per cent of Gazans, some 378,000 people, faced catastrophic acute food insecurity, with a further 42 per cent, or 939,000 people, facing emergency food insecurity,¹² leading the United Nations to warn of impending famine.¹³ Shelters suffered from massive overcrowding and a lack of potable water and basic hygiene items. The health system, already weak before the crisis, largely collapsed, with just 15 out of 36 hospitals and 13 out of 77 health centres, including 8 UNRWA health centres, still functioning by the

³ Office for the Coordination of Humanitarian Affairs, "Humanitarian situation in Gaza", Flash Update #5, 15 May 2023.

⁴ Office for the Coordination of Humanitarian Affairs, "Flash appeal: Occupied Palestinian Territory", 6 November 2023.

⁵ Office of the Prime Minister of Israel, "Security cabinet approves war situation", press release, 8 October 2023.

⁶ "UNRWA situation report #59".

⁷ Office for the Coordination of Humanitarian Affairs, "Hostilities in the Gaza Strip and Israel – reported impact, day 87", 2 January 2024.

⁸ Ibid.

⁹ "UNRWA situation report #59".

¹⁰ Office for the Coordination of Humanitarian Affairs, "Hostilities in the Gaza Strip and Israel", Flash Update #82, 2 January 2024.

¹¹ See [S/PV.9451](#).

¹² Integrated Food Security Phase Classification, "Gaza Strip: IPC acute food insecurity, November 2023–February 2024", special brief, 21 December 2023.

¹³ United Nations, "Secretary-General's opening remarks to the media on the situation in Gaza", 22 December 2023.

end of 2023.¹⁴ This was compounded by acute shortages of medicines and frequent power outages.

13. Between 24 November and 1 December, a humanitarian pause was agreed under which 110 hostages were released and the flow of humanitarian aid into Gaza was greatly increased.

B. West Bank, including East Jerusalem

14. The year was marked by unprecedented violence in the West Bank, with the highest Palestinian fatalities on record,¹⁵ due to increased Israeli military incursions, settler attacks and expanded activity by Palestinian armed groups. A total of 507 Palestinians were killed and 13,004 injured in security-related incidents,¹⁶ with Palestine refugees disproportionately affected.¹⁷ Of the recorded fatalities, 60 per cent occurred in Jenin, Nablus and Tulkarm Governorates, including the refugee camps in these areas.

15. In 2023, UNRWA recorded 1,145 Israeli security forces operations in and around refugee camps in the West Bank, marked by new levels of intensity, the use of air strikes and widespread destruction. On 3 and 4 July, an Israeli security forces incursion into Jenin camp resulted in 12 Palestinian fatalities, hundreds of injuries and widespread destruction of infrastructure, severely impacting over 20,000 camp residents. Several UNRWA installations, including schools, sustained damage and one building in the health centre was destroyed. After 7 October, Israeli security forces incursions into refugee camps increased in frequency, size and duration, in particular in the northern West Bank camps of Jenin, Nur Shams, Tulkarm, Balata and Askar.¹⁸ These incursions also negatively impacted service delivery; for example, in Jenin camp, 24 school days were lost in the second half of 2023 due to the security situation.

16. In 2023, 1,227 incidents involving Israeli settlers (with or without the involvement of the Israeli security forces) were recorded across the West Bank – the highest number since record-keeping began in 2006.¹⁹

17. Across the West Bank, Israeli restrictions on movement, including earth mounds, flying checkpoints, road gates and increased restrictions that separated communities from main roads and places of work, severely impacted the ability of UNRWA to deliver its services. That included the inability of over 470 area staff to access East Jerusalem-based duty stations, including the West Bank Field Office and the headquarters, after 7 October.

18. The conflict disrupted tourism, trade routes, supply chain networks and mobility, with an estimated \$1.5 billion lost in nominal gross domestic product (GDP) during the fourth quarter of 2023 alone. Heightened movement restrictions and the suspension of work permits for Palestinians led to a loss of 32 per cent of all employment in the West Bank (76,000 jobs).²⁰

¹⁴ See <https://healthcluster.who.int/countries-and-regions/occupied-palestinian-territory>.

¹⁵ “Hostilities in the Gaza Strip and Israel”, Flash Update #82.

¹⁶ Office for the Coordination of Humanitarian Affairs, “Data on casualties”. Available at <https://www.ochaopt.org/data/casualties>.

¹⁷ UNRWA, West Bank Field Office, Protection and Neutrality Department, protection database, 2023.

¹⁸ Ibid.

¹⁹ Ibid.

²⁰ International Labour Organization (ILO) and Palestinian Central Bureau of Statistics, “Impact of the escalation of hostilities in Gaza on the labour market and livelihoods in the Occupied Palestinian Territory: bulletin No. 2”, ILO brief, December 2023.

C. Syrian Arab Republic

19. In the Syrian Arab Republic, the prevailing security, social and economic challenges were aggravated in February by a series of powerful earthquakes and aftershocks that affected northern areas of the country. Nearly 6,000 people died, including 20 Palestine refugees, and more than 12,000 people were injured. Extensive damage to homes and infrastructure affected up to 8.8 million people, including 48,500 Palestine refugees.²¹

20. The economic crisis deepened. In 2023, the overall cost of living doubled, including an increase of 119 per cent in the cost of the standard reference food basket.²² An UNRWA assessment²³ found that 92 per cent of those surveyed had needed to borrow food or rely on help from friends, and 64 per cent had reduced the number of meals eaten per day. The prevalence of negative coping strategies also increased, with 40 per cent of assessed households resorting to begging or the sale of productive assets, such as livestock and agricultural tools, for short-term relief.

21. In 2023, the Agency recorded the return of 1,059 Palestine refugees to the Syrian Arab Republic. The number of returnees remained low due to ongoing economic hardship and the lack of livelihood opportunities inside the Syrian Arab Republic. Within the country, an estimated 40 per cent²⁴ of Palestine refugees continued to be internally displaced, although by the end of 2023, approximately 7,000 Palestine refugees had returned to Yarmouk camp, 600 to Ein el Tal camp and 3,375 to Dera'a camp, despite limited basic infrastructure and the hazards posed by explosive remnants of war.

D. Lebanon

22. In 2023, Lebanon continued to face complex crises. Between 29 July and 14 September, heavy fighting between Fatah and opposing Islamist groups in Ein El Hilweh camp, near the city of Sidon, killed at least 30 people and injured hundreds. Infrastructure sustained significant damage and thousands of families were displaced. Nearly 1,000 people sought sanctuary in the Agency's installations in the Sidon area. Eight UNRWA schools were occupied by armed groups during the clashes and heavily damaged. By the end of 2023, three schools had become accessible, were cleared of unexploded ordnance and were in the process of rehabilitation to facilitate the return of 2,500 students. The remaining five schools continued to be occupied by armed actors.

23. In 2023, the economy of Lebanon was projected to grow, for the first time in five years, by 0.2 per cent,²⁵ which was attributable to an increase in tourism and remittances and the stabilization of economic activities. The Lebanese pound also stabilized, having previously depreciated by 98 per cent against the United States dollar since 2019.

24. Legal restrictions on property ownership and employment opportunities for Palestine refugees continued to perpetuate poverty for many. Those refugees who work have informal jobs, often under hazardous conditions. Some 80 per cent of the

²¹ UNRWA, "Updated UNRWA flash appeal – earthquake response progress report", 16 November 2023.

²² World Food Programme, "Syria Country Office: market price watch bulletin", Issue No. 108, December 2023.

²³ UNRWA post-distribution monitoring assessment, October 2023.

²⁴ UNRWA, "Syria: UNRWA – humanitarian snapshot, August 2020". Available at www.unrwa.org/sites/default/files/content/resources/sfo-_humanitarian_snapshot_august_2020.pdf.

²⁵ World Bank Group, "Lebanon economic monitor – fall 2023: in the grip of a new crisis", 20 December 2023.

refugee population are living in poverty and 55 per cent reside in unsafe and dilapidated shelters in the 12 official camps, which has a severe impact on their physical and mental health.²⁶ Approximately 30,000 Palestine refugees from the Syrian Arab Republic remain registered with UNRWA in the country and are among the most vulnerable. Palestine refugees in Lebanon have limited access to public services and rely almost entirely on UNRWA services. Out of the 12 official camps, 4 have a non-Palestine Refugee majority population.²⁷

25. The conflict in Gaza led to an escalation of tension on the southern border of Lebanon, between the Israeli security forces and Hezbollah and Palestinian factions, jeopardizing the nascent economic recovery. The World Bank projects that the instability will cost the country \$1 billion in lost GDP in 2023 alone.²⁸

E. Jordan

26. In 2023, the context in Jordan for Palestine refugees remained stable. The majority of the 2.3 million Palestine refugees that are registered with the Agency in the country hold Jordanian citizenship and enjoy the same rights as other Jordanians.

27. The 180,000 Palestine refugees who fled from Gaza to Jordan in 1967 do not possess Jordanian citizenship and, despite some improvements in recent years, face restricted access to some public services and livelihood opportunities.²⁹ In addition, 20,000 Palestine refugees from the Syrian Arab Republic were registered with UNRWA in Jordan as at the end of 2023. Nearly 12 per cent of them were without legal status³⁰ and remained vulnerable, with restricted access to the labour market, courts, civil status and registration and humanitarian assistance, and with some facing the threat of detention and forcible return. UNRWA continued to work with the Government of Jordan to uphold the principle of equal treatment of all persons, including refugees, in accordance with international law.

28. Despite modest economic growth, the World Bank reclassified Jordan from an upper-middle to a lower-middle-income country in June 2023.³¹ Against this backdrop, there has been a sharp decline in overall funding to Jordan in relation to the crisis in the Syrian Arab Republic, which has severely affected the humanitarian response.³² This led to a 30 per cent reduction in WFP cash assistance to Syrian refugees and the discontinuation of winterization assistance by UNRWA for Palestine refugees from the Syrian Arab Republic.

²⁶ UNRWA, Crisis Monitoring Report, March 2023.

²⁷ Lebanese Palestinian Dialogue Committee, Central Administration of Statistics of Lebanon and Palestinian Central Bureau of Statistics, "Population and housing census in Palestinian camps and gatherings in Lebanon 2017: key findings report", 2018.

²⁸ "In the grip of a new crisis".

²⁹ The rights and privileges of ex-Gazans have been expanded in recent years, in accordance with Cabinet decisions, to include: (a) No. 13454 (2016), an exemption from work permit fees, any other stamps and service fees for ex-Gazans with permanent residence in Jordan; (b) No. 1887 (2017), the right to obtain a driving licence and to own up to two private cars, as well as the right to obtain a temporary passport for either two or five years; and (c) No. 2181 (2019), the right of ex-Gazans with permanent residence in Jordan to own an apartment or house on land not exceeding 1,000 square metres.

³⁰ Vulnerability assessment conducted by UNRWA, 2023.

³¹ World Bank, "World Bank Group country classifications by income level for FY24 (July 1, 2023–June 30, 2024)", World Bank Blogs, 30 June 2023.

³² Ministry of Planning and International Cooperation, Government of Jordan, "Funding status for Jordan Response Plan 2023", 30 November 2023. Available at www.jrp.gov.jo/Files/30-11-2023.pdf.

Chapter III

Organizational developments

29. UNRWA launched its new strategic plan for the period 2023–2028 to guide the Agency in addressing the evolving needs of Palestine refugees. The plan contains a renewed focus on key cross-cutting thematic priorities, notably gender, disability, youth, environment and the modernization of Agency services, including through digitalization.

30. In 2023, many key programmatic and administrative strategies and policies were developed. These included a new gender strategy, a revised policy on protection from sexual exploitation and abuse, updates to fleet and asset management policies and a new code of ethics. The new resource mobilization and outreach strategy was launched for the period 2023–2025 and is focused on increasing the quantity and quality of funding, as well as strengthening the Agency’s public presence.

31. In addition, preparatory work began for strategy and policy changes that are intended to be finalized in 2024. A new social media policy was developed. A project to strengthen the Agency’s risk management systems and processes was initiated. Work began on the Agency’s first “people strategy”, an initiative for better management, care and development of Agency staff. A revised organizational directive was finalized that sets out a new hierarchy of administrative instruments, a precursor to the planned review of all regulations that is anticipated to begin in 2024. In addition, a review continued of systems and practices related to accountability to affected populations.

32. The work of the Agency’s Women Advisory Forum continued and resulted in an increase of two weeks in the Agency’s maternity leave allowance for area staff, the re-establishment of the Gender Equality Awards and engagement by UNRWA in the United Nations-wide mentoring platform.

33. UNRWA continued to uphold and promote humanitarian principles, including neutrality, the United Nations standards of conduct for staff and the inviolability of UNRWA premises, including through dedicated training for staff and integrated installation assessments. UNRWA continued to review all allegations against the Agency and to open investigation when warranted. In 2023, out of 79 allegations against people claimed to be UNRWA staff, 45 were confirmed to concern Agency personnel, and 39 investigations have been opened.

34. UNRWA received additional funding from the United Nations regular budget for 16 international posts, strengthening the Agency’s work on, inter alia, digital transformation, donor engagement, communications and the environment.

35. In the West Bank, the longest-ever strike at the Agency, called by the staff union, lasted 120 days and paralysed UNRWA operations throughout most of the first half of 2023, leaving thousands of Palestine refugees deprived of social protection and essential services. The strike resulted in the either partial or full closure of all 43 health centres, 96 schools (affecting 46,000 students), two vocational training centres, 10 registration offices and eight microfinance branches and led to the suspension of camp improvement works and the collection of solid waste. Breaking with past practice, the Agency firmly implemented its rules and regulations, including its pay policy, and avoided cost increases that would have deepened its financial turmoil. The Palestinian Authority and the Palestinian Liberation Organization played a positive role in the resolution of the dispute. UNRWA initiated an after-action review to learn lessons from the strike that is set to be completed by mid-2024 and that will feed into a broader assessment of union practices and opportunities to strengthen labour relations.

Chapter IV

Overview of strategic results

36. The ability of UNRWA to implement its mandate fully was severely hampered in 2023 due to conflicts, attacks on its premises and operations, violations of its privileges and immunities, restrictions on humanitarian access and aid imports, a momentous labour strike and shrinking political and operational space. Moreover, the Agency continued to suffer from inadequate funding to meet increasing needs, resulting in service erosion, including overcrowded classrooms, an overreliance on daily paid workers, overworked doctors, an inability to assist all poor Palestine refugees through the UNRWA social safety net and depleted assets.

37. Despite these challenges, the Agency continued to make every effort to run its services in line with its strategic plan for the period 2023–2028, showing agility in adapting to changing operating environments, such as that in Gaza. These services positively contributed to the lives of millions of Palestine refugees across the region, and the present chapter highlights some of the key achievements of 2023.

A. Objective 1: Palestine refugees are protected through the realization of their rights under international law

38. In 2023, protection risks caused by conflict and socioeconomic conditions measurably increased for Palestine refugees. In that context, UNRWA continued to enhance the centrality of protection across its programmes and services, guided by the Agency's protection strategic framework. The Agency engaged in protection advocacy on issues including child protection, the reconstruction of camps, the legal rights and status of refugees, the protection of Palestine refugees and the protection of civilian objects and infrastructure during conflict. UNRWA extended legal assistance to Palestine refugees in Lebanon, Jordan and the Syrian Arab Republic.

39. Due to the increase in violence in the West Bank, around 984 Palestinian households were affected by protection threats such as loss of livelihood, increased food insecurity and the need for temporary accommodation. Through emergency-based cash assistance from UNRWA, 784 households (80 per cent of cases) were able to re-establish their physical safety and security.

40. UNRWA implemented a multi-field, multisectoral approach to prevent and respond to gender-based violence, including through context-tailored workshops, the updating of referral services and the adaptation of health centres. The Agency also conducted research on community perceptions of gender-based violence and engaged with communities, including during the 16 Days of Activism against Gender-based Violence campaign and International Women's Day. The Agency enhanced services to survivors of gender-based violence.

41. UNRWA continued to promote disability inclusion and provided support to persons with disabilities through direct and indirect services, including health and rehabilitation services, assistive devices and inclusive education. A pilot project was initiated in Lebanon to better identify and support children with disabilities at UNRWA schools. UNRWA made progress with respect to United Nations-wide disability inclusion indicators.

Output highlights

- UNRWA undertook 772 advocacy interventions targeting concerned parties.

- During 2023, 99.9 per cent of active installations underwent integrated assessments to ensure adherence to humanitarian principles, including neutrality, as well as to protection standards and United Nations values, and 65 per cent of identified issues were addressed within three months.³³
- Professionally trained social workers provided psychosocial support and case management services to 5,800 refugee clients.

B. Objective 2: Palestine refugees lead healthy lives

42. In 2023, UNRWA continued to deliver high-quality health care to Palestine refugees throughout the region, including through nearly 7 million primary health care consultations for over 2 million patients.

43. In 2023, an increase in the use of UNRWA health services was recorded in several fields, attributable to continued trust on the part of Palestine refugees in the Agency's services, an increase in patient consultations following the coronavirus disease (COVID-19) pandemic, a worrisome rise in the prevalence of chronic and complex medical conditions such as non-communicable diseases and mental health issues, decreasing access to private health care as a result of poverty and a decline in the effectiveness of public health systems in some fields.

44. UNRWA continued to enhance its health services, including by leveraging e-health to monitor and analyse the use of health services and inform resource allocation planning. The Agency has also made progress on a procurement process for a new electronic medical records system and has developed health service dashboards for data analysis and accessibility.

45. UNRWA responded to the Gaza crisis by initiating shelter-based mobile health teams, maintaining functioning health centres and relaunching vaccination campaigns. Mobile health teams were operational at 93 shelters by the end of 2023, conducting approximately 12,110 consultations per day. In addition, UNRWA maintained eight functioning health centres in the middle area, Khan Younis and Rafah, providing a further 12,557 consultations per day, on average.

Output highlights

- High levels of immunization coverage, above World Health Organization standards, were maintained, including in Gaza, playing a crucial role in preventing outbreaks of vaccine-preventable diseases.
- Agency efforts related to pre-conception care helped to achieve a maternal mortality rate of 20 per 100,000 live births among Palestine refugee women, significantly below the Sustainable Development Goal target of 70.³⁴
- Over 87,000 patients received Agency support to access hospitalization, a year-on-year increase of 5 per cent compared with 2022.

C. Objective 3: Palestine refugees complete inclusive and equitable quality basic education

46. UNRWA continued to deliver inclusive and equitable quality education to over half a million Palestine refugee children, providing support to help them to reach their

³³ These statistics include Gaza until the end of the third quarter of 2023. Integrated installation inspections were suspended in Gaza in October 2023.

³⁴ Sustainable Development target 3.1. See https://sdgs.un.org/goals/goal3#targets_and_indicators.

full potential. Recovery from learning loss related to the COVID-19 pandemic commenced. Measures were also introduced to improve learning quality, with education strategic support units continuously monitoring and adjusting teaching practices, student assessments and professional development of education staff and curricula.

47. In 2023, emergencies severely affected the Agency's provision of education across several fields. The Agency sought to build the resilience of its education services through various initiatives, including the education in emergencies programme and the development of the information and communications technology for education initiative.

48. The crisis in Gaza led to the suspension of traditional education activities, with schools converted into shelters for internally displaced persons and many educational facilities sustaining damage in the fighting, a situation that will profoundly affect the physical learning environment for years to come.

Output highlights

- Inclusive and equitable quality education was provided to nearly 550,000 schoolchildren, half of them girls.
- UNRWA reviewed 186 textbooks issued by host Governments, using its curriculum framework and rapid review processes, to ensure compliance with the standards of the United Nations Educational, Scientific and Cultural Organization and with United Nations values and principles.
- The Agency, through teachers, school counsellors, health centres or external referrals, supported 61.5 per cent of students identified to have psychosocial needs.

D. Objective 4: Palestine refugees have improved livelihood opportunities

49. UNRWA continued to support Palestine refugees with livelihood opportunities through its technical and vocational education and training programme, a self-funded microfinance programme, the creation of jobs linked to the Agency's construction and shelter reconstruction/rehabilitation works and cash-for-work opportunities. The operating environment was characterized by stubbornly high youth unemployment rates in all fields, economic pressures on young people to find immediate paid employment and the severe disruption caused by the crisis in Gaza and its spillover effects.

Output highlights

- Technical and vocational education and training programming and teacher training provided nearly 10,000 Palestine refugee young people with the skills and knowledge needed to secure employment in a wide range of fields, from skilled manual labour to fashion design and from information technology to teaching.
- Twenty-four per cent of students enrolled in those courses were beneficiaries of the social safety net programme, which helped to lift them and their families out of poverty.
- A robust employment rate of almost 87 per cent (excluding Gaza) was maintained among graduates of the technical and vocational education and training programmes.

- A total of \$25 million in microfinance loans was provided to 27,000 clients, including nearly 14,000 Palestine refugees, 13,000 women and 6,500 young people.
- Over 1,000 full-time equivalent job opportunities were created through UNRWA infrastructure and camp improvement projects.
- Over 1 million workdays were generated in Gaza through cash-for-work opportunities.

E. Objective 5: the most vulnerable Palestine refugees have access to effective social assistance

50. The UNRWA social safety net programme is aimed at ensuring that the poorest Palestine refugees receive social transfers equivalent to at least 50 per cent of the abject poverty gap. To this end, in 2023, the social safety net programme continued to extend a range of limited social transfers, including a basic food basket, cash transfers and/or electronic cash vouchers (e-cards).

51. In the Syrian Arab Republic and Gaza, the Agency provides universal assistance through emergency appeal-funded interventions, and, through the social safety net programme, the most vulnerable refugees are identified for further assistance. The disbursement of social safety net programme cash assistance was suspended at the onset of the humanitarian crisis in Gaza.³⁵

Output highlights

- The social safety net programme distributed cash and/or food to a caseload of approximately 330,000 beneficiaries across Gaza (25,000), Jordan (60,000), Lebanon (60,000), the Syrian Arab Republic (150,000) and the West Bank (35,000).
- Through its emergency interventions, UNRWA supported 1.7 million vulnerable refugees with food and cash across its five fields.

F. Objective 6: Palestine refugees are able to meet their basic human needs of shelter, water and sanitation

52. UNRWA seeks to enhance the overall built environment in Palestine refugee camps. All Agency-supported construction and rehabilitation projects feature strong engagement with camp residents from involvement in the planning phase to consultation on the environmental and social impacts and mitigation measures for the works.

Output highlights

- UNRWA rehabilitated 185 substandard shelters and another 283 shelters following emergencies.
- UNRWA rehabilitated water wells and supply networks in Beddawi, Nahr el-Bared, Mar Elias and Dbayeh camps in Lebanon, constructed sewerage infrastructure in Rashidieh camp, also in Lebanon, and constructed a wastewater

³⁵ While social transfers through the social safety net programme were suspended after 7 October 2023, transfers for both the third and fourth quarters were made to social safety net programme recipients in September 2023.

collection and stormwater drainage system in Ein el-Sultan camp in the West Bank.

- The Agency maintained solid waste management services in 60 camps across the region.

G. Objective 7: the UNRWA mandate is implemented effectively and responsibly

53. UNRWA strived to become more accountable, inclusive, transparent and agile to better support programme delivery and strengthen strategic and policy functions. Management priorities and modernization efforts for the period 2023–2028 build on recent reforms, including the 2019–2021 management initiatives. Key reforms are outlined in paragraphs 29–32 of the present report.

Additional output highlights

- 76 per cent of audit recommendations were closed, including through important changes pertaining to the vetting of personnel, donors, implementing and private partners, vendors and recipients; the oversight of UNRWA Area Staff Provident Fund humanitarian repayable withdrawals; and documentation for construction verification.
- 71 per cent of internal evaluation recommendations were implemented and closed by their 2023 target dates.

Chapter V

Financial overview, resource mobilization and outreach

54. Apart from 217 international staff posts funded through the United Nations regular budget, UNRWA operations are supported through voluntary contributions, which accounted for 96.5 per cent of all funding received in 2023 across all portals (programme budget, emergency/flash appeals and projects). The fundraising and outreach environment in 2023 was divided into two distinct periods. Until 7 October, the resource mobilization context remained constrained by the lingering effects of the global economic recession and shifts in development assistance. After the onset of the Gaza crisis, UNRWA saw a surge of financial support, high-level engagement with Member States and unprecedented media coverage, reflecting the central and critical role the Agency was playing in the humanitarian response in Gaza. This translated into the highest overall level of financial support to date. It also exposed the Agency to the most intense, frequent and concerted attacks in its history, which were aimed at undermining its existence.

55. The initial 2023 annual budget requirements (including the programme budget and emergency appeal resource requirements for the occupied Palestinian territory and the Syrian Arab Republic, Lebanon and Jordan) was \$1.63 billion. In addition to the emergency appeals, UNRWA launched four flash appeals to cover emergency needs and early recovery actions, which had increased the overall budget requirements to \$2.4 billion by the end of the year. The flash appeals were launched following: (a) the earthquakes and aftershocks that affected north-western Syria and Lebanon in February; (b) Israeli security forces operations in Jenin camp in the West Bank in July (c) inter-factional violence in Ein El Hilweh camp in Lebanon in August; and (d) the onset of the crisis in Gaza in October.

56. UNRWA received a record level of income in 2023, amounting to \$1.46 billion across all funding portals. The total amount raised represented an increase of \$290 million over 2022 (\$1.17 billion), amounting to year-on-year growth of 24.6 per cent. However, the additional funds raised were primarily for the four flash appeals. Excluding these, year-on-year income declined by 1.8 per cent. Several donors did, however, provide additional and, in some cases, flexible funding, helping UNRWA to continue its operations across all fields. These contributions helped to significantly reduce the year-end deficit under the programme budget from \$75 million in 2022 to \$35 million in 2023. However, this was insufficient to keep pace with the record level of needs. Of the total financial requirements, 60.5 per cent were met, a decrease from 66 per cent in 2022. Funding for the Syrian Arab Republic, Lebanon and Jordan emergency appeals was particularly affected, with only 27 per cent of needs covered.

57. Total funding raised in 2023 included \$771 million for the programme budget – 3 per cent more than in 2022 but still 9 per cent short of the required \$848 million. Some \$586 million was received for the emergency appeals and flash appeals. Of this amount, \$118.6 million was extended to the Syrian Arabic Republic, Lebanon and Jordan emergency appeals and \$156.4 million to the occupied Palestinian territory emergency appeal, a combined decrease of 13.3 per cent from the \$317.1 million raised in 2022. Through the four flash appeals, the Agency mobilized \$310 million, which was 42 per cent short of overall needs. In addition, \$107.4 million was received for projects, approximately the same amount as in 2022.

58. Traditional partners remained the predominant source of funding, accounting for 86.3 per cent (\$1.26 billion) of overall income, a slight reduction from 88.4 per cent in 2022. The share of income provided by diversified sources, comprising emerging donors, Middle East and North Africa partners and private donors, increased from 7.8 per cent to 10.2 per cent, amounting to \$149 million.

59. UNRWA continued to pursue donor diversification to broaden its funding base. The emerging donor category grew 15.5 per cent year-on-year, excluding flash appeals, and 137.9 per cent, including flash appeals. Middle East and North Africa partner contributions declined by 56.8 per cent, excluding flash appeals, and by 2.6 per cent, including flash appeals.

60. For the first time, UNRWA secured a commitment from the United Nations regular budget towards management costs, totalling \$30 million and commencing in 2024.

61. Notably, in 2023, private sector partners provided their highest level of support ever, \$56.9 million, including through two national committees, in Spain and the United States of America, or 4 per cent of total income. The increase, from \$15.4 million in 2022, can be traced to unprecedented media attention, donations from individuals in solidarity with Gaza and recent strategic investments made by UNRWA.

62. UNRWA continued to advocate for predictable, flexible and early contributions. In 2023, the Agency signed three new multi-year agreements and renewed five more, bringing the total to 37 signed with 22 countries. Multi-year agreements accounted for \$373.4 million of all funding raised but covered only 37 per cent of the pledged amount for the programme budget, totalling \$284.6 million. UNRWA also made significant headway with regard to flexible funding: the United States, the largest donor to the Agency, and Norway renewed their flexible funding models in 2023, and three additional donors (Belgium, France and Luxembourg) for the first time provided funding towards a “single budget” model, meaning that funds could be used flexibly across the Agency’s three funding portals, thereby smoothing cashflow bottlenecks and enabling better financial management and needs prioritization.

63. The Agency’s public profile was dramatically boosted by its response to the humanitarian crisis in Gaza, with a significant increase in social media viewership and engagement and coverage in global media outlets. The Agency also invested significant effort and resources in: (a) transforming the use of its digital and social media platforms to increase engagement and tell positive impact stories through interaction with refugees and partners; (b) targeting global media outlets; (c) expanding its network of supporters in donor capitals; and (d) directly engaging with critics of UNRWA to build understanding and awareness. The Agency also engaged with parliamentarians, think tanks, academia and civil society to broaden understanding of and support for the Agency’s mandate.

Chapter VI

Legal matters

A. Agency personnel

64. The freedom of movement of UNRWA personnel in the occupied Palestinian territory, including East Jerusalem, continued to be restricted by the Israeli authorities on security grounds and increased significantly following 7 October 2023. Restrictions included: (a) the prohibition of Agency area staff not resident in Jerusalem from travelling 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 area staff not resident in Jerusalem to enter Israel and East Jerusalem. Following 7 October 2023, Israel announced a closure of Israel and East Jerusalem for Palestinians resident in the West Bank (excluding East Jerusalem), and no permits for area staff were issued thereafter. UNRWA applied for permits, where required, for area staff to enter East Jerusalem to carry out the Agency's mandated operations and without prejudice to relevant United Nations resolutions, including resolutions relating to the status of Jerusalem. The Israeli authorities maintained that the restrictions were necessary for security reasons.

65. In the West Bank, access restrictions significantly hampered UNRWA operations as a result of demands for searches, delays at checkpoints and denials of crossings, poor treatment of staff and other impediments. The Agency protested verbally with the relevant Israeli authorities.

66. Israeli procedures at the Allenby Bridge continued to require that United Nations vehicles be subject to search unless an occupant thereof held an identification card issued by the Ministry of Foreign Affairs.

67. Measures introduced by the Israeli authorities in April 2018 at the Erez crossing remained in place until 7 October 2023. These included requiring that all vehicle doors be opened for inspection by a sniffer dog. Following 7 October 2023, the Erez crossing was closed for the remainder of the year, thereby officially suspending access from Israel to Gaza for UNRWA staff.

68. 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 UNRWA 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.

69. In Gaza, at least 135 Agency personnel were killed between 7 October and 31 December 2023. Staff movement across the Strip and access were severely restricted from 7 October 2023 onwards due to the intensity of hostilities between Israel and Hamas. On 13 October 2023, Israel issued an order for UNRWA to evacuate from its headquarters location in northern Gaza, and the Agency relocated its central operations to Rafah. Since then, the Agency's access to northern Gaza has required coordination with the Israeli authorities. Beginning in November 2023, access from Rafah to the north and, subsequently, other areas in the centre or south of Gaza, has been controlled through the establishment of Israeli military checkpoints, which has resulted in numerous denials of UNRWA humanitarian missions that require the crossing of those checkpoints. It has also resulted in five detentions of UNRWA staff and contractors and numerous other access-related incidents. Of the Agency's 65 planned humanitarian missions from Rafah to other areas in Gaza with restricted

access between 13 October and 31 December 2023, 44 (68 per cent) were carried out successfully with facilitation by the Israeli security forces, three (4 per cent) were carried out in part,³⁶ four (6 per cent) were postponed by UNRWA, one (1 per cent) was accepted initially by the Israeli security forces but later impeded and 13 (25 per cent) were directly denied. On at least four occasions, UNRWA missions delivering life-saving aid came under fire, in some cases injuring UNRWA personnel and damaging United Nations property.

70. Following 7 October, the Agency experienced delays in obtaining visas from Israel for international staff based in the West Bank or Gaza. When issued, most visas were for two months or less as opposed to one year, which resulted in practical obstacles, in particular for the onboarding of new staff. In addition, following the closure of the Israeli Embassy in Jordan in October 2023, a procedure was put in place by Israel to renew the visas of staff based with UNRWA headquarters in Amman. The new procedure has been cumbersome and visas for headquarters staff, when issued, were limited to two months.

71. The Agency continued to apply for permits from the Israeli authorities for area staff in Gaza to transit through the Erez crossing up to 7 October 2023. During 2023, 478 applications were submitted and 319 permits (67 per cent) were granted. UNRWA has not received a substantive justification for why the remaining permits were not approved. The denial of permits and delays in the processing of permits to transit through Erez continued to affect the Agency's operations up to 7 October 2023, including by preventing staff from attending important meetings, training courses and conferences and from performing their relevant duties outside Gaza.

72. Until 7 October 2023, Hamas, the de facto authorities in Gaza, continued to prohibit area staff from travelling by United Nations vehicles through Hamas-administered checkpoints when they entered or exited Gaza through the Erez crossing.

73. Following 7 October, United Nations staff were permitted by the Department of Safety and Security to enter or leave Gaza through the Rafah crossing. The Rafah crossing was closed on 10 October 2023 and reopened on 21 October 2023 for humanitarian cases, medical evacuation cases, United Nations and international non-governmental organization personnel, foreign nationals and holders of visas for a third country. The Agency applied for clearance from the Egyptian and Israeli authorities for international staff to cross into and out of Gaza through Rafah. All applications for UNRWA international staff to transit through Rafah were approved.

74. No significant movement restrictions were imposed on UNRWA staff by Jordan or the State of Palestine.

75. In Lebanon, staff movement was restricted by UNRWA because of armed clashes in Ein El Hilweh camp between July and September 2023. Staff movement was also restricted pursuant to the security advisories of UNRWA, the Department of Safety and Security and the United Nations Interim Force in Lebanon because of hostilities around the southern border with Israel following 7 October.

76. The security situation in the Syrian Arab Republic remained unstable and volatile, necessitating movement restrictions by the United Nations for security reasons. Air strikes on Aleppo and Damascus International Airports, which occurred numerous times throughout the reporting period, resulted in air traffic interruptions and sustained United Nations restrictions on staff movement between and access to Aleppo and Damascus Governorates as well as to areas beyond. Overall, while no recorded security or conflict-related incidents directly affected United Nations staff

³⁶ Some missions were partially accepted by Israeli authorities and others were carried out with only a partial level of success due to operational impediments on the ground.

during the reporting period, the risk of collateral harm remained elevated, in particular in Dera'a Governorate.

77. In 2023, 153 visa applications (residency and visit) for international personnel were submitted to the Ministry of Foreign Affairs and Expatriates in the Syrian Arab Republic, of which 150 were approved and three rejected.

78. As at the end of 2023, 15 Agency staff were missing, detained, kidnapped or presumed detained. Five were believed to be missing, detained or kidnapped in the Syrian Arab Republic, either by the Syrian authorities or by other parties,³⁷ and 10 staff were detained by the Israeli authorities, including 5 staff detained in Gaza. No staff were detained by Jordan, Lebanon, the State of Palestine or Hamas, the de facto authorities in Gaza, at the end of 2023. Despite requests made in accordance with General Assembly resolution 36/232, the Syrian authorities did not provide access but did provide information about certain staff. The Israeli authorities provided minimal to no information regarding the reasons for the detention of staff members and did not provide access.

B. Agency services and premises

79. The Israeli authorities continued to impose heavy restrictions on UNRWA shipments entering Gaza. Prior to 7 October 2023, Agency imports through Egypt were not allowed and Israel restricted the entry of UNRWA personnel and vehicles to the Erez crossing in the north of Gaza. For all other items entering Gaza, such as food, construction materials and medical devices, the Agency was required to use the Kerem Shalom crossing near the Egyptian border, entailing increased transportation costs. Karni crossing (in the middle of Gaza) remained closed. As previously reported, UNRWA continued to pay transit charges on shipments entering Gaza, obliging UNRWA to pay an estimated \$0.76 million up to the beginning of October 2023, which the Agency considers 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 Israel, the charges are a fee for service, from which there is no exemption. Containerized imports have been forbidden since 2006, meaning that palletization and cross-loading have been mandatory, at the Agency's expense. The continuing closure of the Karni and Erez crossings to materials, the levying of the "transit fee" and the prohibition of containerized imports, contributed significantly to increased Agency expenditure related to storage, palletization, sterilization and additional mileage and staff, amounting to an estimated \$7.8 million in costs up to the beginning of October 2023.

80. Until 7 October 2023, in order to import materials required for its construction projects in Gaza, the Agency continued to meet laborious and time-consuming approval, monitoring and coordination requirements introduced by the Israeli authorities due to the blockade imposed on Gaza. Cumbersome clearance procedures and frequent processing delays related to import requests for construction materials and equipment, some of which Israel classifies as dual-use items,³⁸ continued to negatively affect UNRWA operations prior to 7 October 2023.

81. Following 7 October, severe restrictions were imposed on goods entering Gaza, with commercial goods completely prohibited. At the end of the reporting period,

³⁷ In addition, as at the end of 2023, three non-staff personnel in the Syrian Arab Republic were believed to be missing, detained or kidnapped, either by the Syrian authorities or by other parties.

³⁸ Dual-use items are materials, products or technologies normally used for civilian purposes that, according to the Israeli authorities, may have military applications. These materials are only permitted to enter Gaza for approved projects implemented by international organizations and, since mid-October 2014, under the Gaza Reconstruction Mechanism.

goods entering Gaza through Rafah crossing (since 21 October 2023) and Kerem Shalom crossing (since 17 December 2023) were subject to complex screening processes, adding to the working time of Agency personnel and preventing the timely delivery of aid at scale. Egypt has been the logistics lifeline for Gaza since October 21, 2023. The vast bulk of the life-sustaining aid has come through Bur Sa'id to Arish and eventually into Gaza. This complex and difficult endeavour was successful thanks to a positive partnership between the United Nations, the Government of Egypt and the Egyptian Red Crescent. Severe limitations, without clear definition, placed by the Israeli authorities on the entry of items into Gaza, including on communications equipment, satellite vehicle tracking systems, very high frequency devices, cables and armoured vehicles, further affected the coordination and distribution of assistance and impeded the Agency's ability to deliver on its mandate in Gaza.

82. Arrears of \$87.6 million that had accrued since a system was established to process the reimbursement of 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 State of Palestine, remained outstanding. During 2023, the Agency further accrued an additional \$0.09 million in VAT. In 2023, UNRWA did not receive reimbursement of VAT paid for services and goods. The cumulative total owed to the Agency for the reimbursement of VAT paid for services and goods procured for the West Bank and Gaza since 2013 amounted to \$11.59 million as at 31 December 2023. UNRWA makes periodic claims to the relevant authorities for the outstanding amounts.

83. In 2023, the Agency reached an agreement with the Israeli authorities to settle the Agency's claim for outstanding VAT reimbursements from 2014 to 2017. The Israeli authorities paid \$3,994,463 in VAT reimbursements owed to the Agency for the period 2014 to 2017 and for part of 2022. UNRWA was not reimbursed for any VAT claims submitted in 2023, and some \$1,652,950 remained outstanding in VAT reimbursements as at 31 December 2023, including the Agency's claim for the period 2018 to 2020, which is still under review by the Israeli authorities after UNRWA was exceptionally allowed to resubmit documentation.

84. In Lebanon, UNRWA received accrued VAT, which was due up to May 2023, in the amount of 9.71 billion Lebanese pounds. The unaudited cumulative total owed to the Agency for the reimbursement of VAT paid for services and goods procured by the Lebanon Field Office as at 31 December 2023 amounted to 54.78 billion Lebanese pounds.

85. UNRWA 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 2023, fees and charges totalling \$157,745 were paid under protest.

86. The Convention on the Privileges and Immunities of the United Nations provides that the premises of the United Nations shall be inviolable. During the hostilities in Gaza from 9 to 13 May, eight Agency installations were struck by shrapnel and/or blast waves, causing damage to various degrees. No injuries were reported. One school was damaged by a rocket fired from inside Gaza that landed on the playground. The de facto authorities in Gaza entered the school without authorization and collected most of the munition fragments. One school was collateral damage as the result of a nearby Israeli air strike.

87. Between 7 October and 31 December 2023, UNRWA received reports of 215 incidents affecting 136 UNRWA installations in Gaza and the internally displaced persons sheltering inside (some with multiple incidents affecting the same location), including at least 23 incidents of military use of and/or interference at Agency premises by the parties to the

conflict.³⁹ There were 330 reported fatalities of internally displaced persons, including Agency staff, in the shelters in Gaza, and 1,127 reported cases of injuries. In addition, the Agency is aware of at least four installations that the Israeli security forces destroyed in Gaza during this period through controlled explosions.⁴⁰

88. The Agency continued to implement the recommendations of the United Nations Headquarters Board of Inquiry into certain incidents that occurred in the Gaza Strip between 8 July and 26 August 2014, referred to in previous reports, including by working with the Office for the Coordination of Humanitarian Affairs since 7 October to ensure the establishment of a joint United Nations emergency response structure. In 2018, the United Nations submitted a claim to Israel for the reimbursement of losses sustained at UNRWA premises during the 2014 hostilities in Gaza and losses sustained by the dependants of an UNRWA staff member who was killed while on duty during the hostilities. UNRWA continues to emphasize 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 in which UNRWA personnel and civilians sheltering in them were killed as a result thereof.

89. On at least 50 occasions in 2023, some form of ammunition – tear gas canisters, stun grenades, plastic-coated metal bullets or live ammunition – deployed in the context of Israeli security forces operations landed on Agency premises in the West Bank, including East Jerusalem, including schools, and/or damaged UNRWA property. Of the 50 incidents recorded in 2023, disruptions to Agency services were recorded on at least 13 occasions, while damage to UNRWA premises was reported on at least 19 occasions. At least three of these incidents resulted in the evacuation of an Agency school or health centre. Most of the incidents in which live ammunition landed on UNRWA premises or struck the windows or walls of Agency buildings occurred during an exchange of fire between armed Palestinian groups and the Israeli armed forces (including several such instances that took place in Jenin camp), thus making it difficult to draw definitive conclusions regarding the source of the live ammunition.

90. In the West Bank, in 2023, there were at least 2 incidents of unauthorized entry into UNRWA premises by armed Palestinians and 11 incidents by armed Israeli security forces personnel. In addition to the disruptions to Agency services caused by ammunition landing at installations, mentioned above, UNRWA recorded another 125 occasions where disturbances disrupted the operation of Agency installations and/or the provision of services and 35 occasions where UNRWA premises were damaged. Many of these disruptions were linked to Israeli security forces operations that were conducted in close proximity to the Agency's premises and general strikes that were organized to mourn Palestinian fatalities.

91. In the Syrian Arab Republic, in 2023, two Agency installations suffered minor collateral damage as a result of nearby air strikes, and one installation suffered minor damage as a result of the use of live ammunition fired by an unknown source. Throughout 2023, the Agency's sanitation office in Khan Dunoun continued to be used by military personnel stationed at an adjacent checkpoint. In the Syrian Arab Republic, as previously reported, UNRWA has sustained conflict-related property losses to its installations and assets, valued at millions of dollars, since hostilities began in 2011.

³⁹ Due to the ongoing hostilities, together with limited access and communications, UNRWA has been unable to verify all incidents of reported damage or misuse affecting its installations in Gaza. Despite public allegations by Israel regarding the presence of tunnels underneath UNRWA installations or other interference by Hamas, information in this regard has not been provided directly to UNRWA, and the Agency has not been able to verify such reports.

⁴⁰ Due to the ongoing hostilities, together with limited access and communications, UNRWA has been unable to verify the status of many installations, in particular those located in northern Gaza.

Assessments carried out in late 2018 indicated that almost all Agency installations required major rehabilitation, with the cost of repairs estimated at almost \$26 million. Many installations remain severely damaged and in need of reconstruction, especially in Yarmouk, Ein el Tal and Dera'a. UNRWA continues to progressively rehabilitate its installations in those three camps with the support of its donors.

92. Amid clashes between Palestinian armed groups between July and September 2023 in Ein El Hilweh camp in Lebanon, the Agency was forced to close two health centres and one relief and social services office. During the clashes, Palestinian armed groups also took control of eight UNRWA schools in Ein El Hilweh camp. By the end of 2023, four of the eight schools had been vacated and were in the process of rehabilitation to facilitate the return of students. Damage, in some cases serious, was also reported at these four facilities.

93. UNRWA installations in Lebanon were closed for a total of 168 working days, in addition to 16 days of partial closure. These closures were primarily a result of demonstrations and sit-ins by Palestine refugees who were demanding various discretionary services or expressing frustration regarding the perceived inadequacy of the Agency's service provision.

C. Other matters

94. 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 UNRWA 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. The Agency 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 UNRWA will be able to recover the seized amount.

95. In relation to the internal justice system, the Agency's Dispute Tribunal received 150 applications and issued 53 judgments, disposing of 215 applications, while 11 applications were withdrawn. As at the end of 2023, 124 applications were pending (including one on remand), of which 113 were filed by area staff and 11 by international staff members. In addition, 15 appeals of UNRWA Dispute Tribunal judgments were filed with the United Nations Appeals Tribunal. The recent establishment of the Office of the Ombudsman has facilitated the early resolution of cases ranging from small interpersonal disputes to alleged misconduct or neutrality issues.

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

96. 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).

