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Report to the Chairman, Subcommittee
on Near East, South Asia, Central Asia,
and Counterterrorism, Committee on
Foreign Relations, U.S. Senate

April 2018

(U) WEST BANK AND GAZA

~~(SBU)~~ State Has Taken Actions to Address Potentially Problematic Textbook Content but Should Improve Its Reporting to Congress

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GAO Highlights

Highlights of GAO-18-227C, a report to the Chairman, Subcommittee on Near East, South Asia, Central Asia, and Counterterrorism, Committee on Foreign Relations, U.S. Senate.

Why GAO Did This Study

(SBU) The U.S. government has funded education assistance to Palestinians. The State Department oversees U.S. contributions to UNRWA, and USAID provides assistance to Palestinian Authority schools. UNRWA generally administers schools for Palestine refugees. The Palestinian Authority generally administers schools for non-refugee Palestinians who live in the WBG. During the 2016-2017 school year, it issued new pilot textbooks for grades 1 through 4 for use in both its and UNRWA's schools. GAO was asked to review issues related to U.S. education assistance to the WBG. This report examines: (1) the funding the U.S. government provided for education assistance to the WBG for fiscal years 2015 through 2017; (2) how UNRWA and State have identified and addressed potentially problematic content in textbooks; and (3) whether State has submitted required annual reports to Congress including information on educational materials used in UNRWA schools. To address these objectives, GAO reviewed documents and interviewed U.S. government, UNRWA, and Palestinian Authority officials. For this report, GAO refers to potentially problematic content as that which State defined as inappropriate and that UNRWA defined as not aligned with UN values.

What GAO Recommends

(SBU) GAO recommends that State improve its reports to Congress to ensure the information presented is accurate and to provide additional information on the textbook content UNRWA identified as not aligned with UN values. State concurred with these recommendations and noted that it will take steps to address them.

(U) For more information, contact Thomas Melito at (202) 512-9601 or melito@gao.gov.

(U) WEST BANK AND GAZA

(SBU) State Has Taken Actions to Address Potentially Problematic Textbook Content but Should Improve Its Reporting to Congress

What GAO Found

(U) The U.S. government funded an estimated \$243 million for education assistance in the West Bank and Gaza (WBG) for fiscal years 2015 through 2017, including an estimated \$193 million from the Department of State (State) and about \$50 million from the U.S. Agency for International Development (USAID). Of State's contribution of approximately \$193 million, the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) estimated that about \$187 million was provided for its education assistance. State provided the remaining approximately \$6 million for non-UNRWA education projects. UNRWA purchased English language textbooks used in UNRWA schools with funds that consist of contributions from donor countries, including the United States. The U.S. government and UNRWA did not fund textbooks published by the Palestinian Authority because the Palestinian Authority provided these textbooks free of charge, according to agency officials.

(SBU-~~NP~~) UNRWA and State have taken steps to identify and address potentially problematic content of textbooks used in UNRWA schools, such as maps that exclude Israel. UNRWA reviewed textbooks, including English language textbooks, and took actions to address content it deemed as not aligned with UN values. For example, UNRWA created complementary teaching materials, such as alternate photos, examples, and guidance for teachers to use with the textbooks in UNRWA schools. However, due to financial shortfalls and other constraints, UNRWA officials told GAO that UNRWA did not train teachers or distribute the complementary teaching materials to classrooms. As a result, these materials were not used in UNRWA classrooms. To address textbook content deemed problematic, State examined nongovernmental organizations' studies, encouraged Palestinian Authority officials to address the issue, and monitored UNRWA's efforts.

(SBU) The annual appropriations acts for fiscal years 2015 through 2017 require State to report to Congress on several topics, including steps UNRWA has taken to ensure that the content of all educational materials taught in UNRWA schools is consistent with the values of human rights, dignity, and tolerance, and do not induce incitement. Although State submitted its required reports to Congress on time, State included inaccurate information in the 2017 report and omitted potentially useful information in all three reports. In its 2017 report, State noted incorrectly that UNRWA had completed training teachers and distributed complementary teaching materials to address textbook content that UNRWA deemed as not complying with UN values. In all three of the reports, State omitted information concerning whether UNRWA found that any educational materials used in its schools do not comply with 2 of 4 elements, dignity and not inducing incitement. *Standards for Internal Control in the Federal Government* states that management should use quality information to achieve the entity's objectives and communicate it in a way that is useful to users. Without a fuller explanation, Congress may not have the information it needs to oversee efforts to identify and address potentially problematic textbook content.

United States Government Accountability Office

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(U) Abbreviations

C	Confidential
ConGen	U.S. Consulate General in Jerusalem
Curriculum Framework	Framework for the Analysis and Quality Implementation of the Curriculum
OPIC	Overseas Private Investment Corporation
PRM	Bureau of Population, Refugees, and Migration
SBU	Sensitive but Unclassified
NF	Not Releasable to Foreign Officials
State	U.S. Department of State
U	Unclassified
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
USAID	U.S. Agency for International Development
WBG	West Bank and Gaza

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U.S. GOVERNMENT ACCOUNTABILITY OFFICE

441 G St. N.W.
Washington, DC 20548

April 26, 2018

The Honorable James E. Risch
Chairman
Subcommittee on Near East, South Asia, Central Asia, and
Counterterrorism
Committee on Foreign Relations
United States Senate

(U) Since 1948, Palestinians in the West Bank and Gaza have received U.S.-funded education, economic revitalization, health services, and infrastructure assistance. The U.S. government has funded education assistance to Palestinians through the Department of State (State), including contributions to the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), as well as through the U.S. Agency for International Development (USAID). State oversees U.S. contributions to UNRWA, which administers schools for Palestine refugees.¹ The USAID West Bank Gaza Mission supports Palestinian Authority-run schools for Palestinians not classified as refugees.

(U) During the 2016-2017 school year, the Palestinian Ministry of Education and Higher Education issued new pilot textbooks for grades 1 through 4 for use both in Palestinian Authority-run and UNRWA schools. You asked us to update GAO's 1998 report on assistance for elementary and preparatory schools in the West Bank and Gaza² and review whether any U.S. government or UNRWA assistance is supporting educational material in the region that promotes anti-Semitism or terrorism. This report examines (1) the amount of funding State and USAID provided for

¹(U) The UN defines Palestine refugees as "persons whose normal place of residence was Palestine during the period June 1, 1946, to May 15, 1948, and who lost both home and means of livelihood as a result of the 1948 conflict." UNRWA services are available to all those living in its area of operations who meet this definition, who are registered with the agency, and who need assistance. The descendants of Palestine refugee males, including adopted children, are also eligible for registration. UNRWA's Consolidated Eligibility Registration Instructions describes eligibility for registration and receipt of services.

²(U) GAO, *Foreign Assistance: U.S. Assistance for Elementary and Preparatory Schools in the West Bank and Gaza Strip*, GAO/NSIAD-99-48R (Washington, D.C.: December 1998). (U)

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(U) education assistance to the West Bank and Gaza for fiscal years 2015 through 2017 and how it was used; (2) how UNRWA and State have identified and addressed potentially problematic content in educational materials used by schools in the West Bank and Gaza; and (3) whether State has submitted required annual reports to Congress including information on whether UNRWA is taking steps to ensure that the content of all educational materials currently taught in UNRWA-administered schools is consistent with the values of human rights, dignity, and tolerance, and do not induce incitement.³

~~(SBU)~~ To examine the amount of funding State and USAID provided for education assistance to the West Bank and Gaza and how it was used for fiscal years 2015 through 2017, we reviewed State-UNRWA agreements and USAID award documents and interviewed State, UNRWA, and USAID officials. We described how this funding is distributed within the education sector to resources, projects, and activities, including textbooks and other educational materials. We identified the types of educational materials, if any, funded by State through UNRWA and by USAID. We reported all UNRWA expenditure data on education assistance based on estimates that UNRWA officials provided to us, using UNRWA's fiscal year, which runs from January 1 through December 31.⁴ To examine how UNRWA and State have identified and addressed potentially problematic content in educational materials used by schools in the West Bank and Gaza, we identified UNRWA's and State's policies and procedures. We focused on actions they took in response to (1) the pilot textbooks for grades 1 through 4 that the Palestinian Authority issued in 2016 and used during the 2016-2017 school year, (2) the final textbooks for grades 1

³(U) Federal laws require the Secretary of State to submit a report in writing to the Committees on Appropriations, on whether UNRWA is taking steps to ensure that the content of all educational materials currently taught in UNRWA-administered schools and summer camps is consistent with the values of human rights, dignity, and tolerance, and does not induce incitement, among other things (Pub. L. No. 113-235, Div. J, § 7048(d), Dec. 16, 2014; Pub. L. No. 114-113, Div. K, § 7048(d), Dec. 18, 2015). However, these laws do not define "induce incitement." We refer to potentially problematic content as content that State defined as inappropriate language, content, and imagery, such as that which includes militanistic imagery; and content that UNRWA defined as not aligned with UN values, which includes content that is violent or takes sides in political or religious controversies. According to State officials, these UN values encompass the concept of non-inducement of incitement. Where officials use the term, "incitement to violence," we have included it.

⁴(U) The U.S. fiscal year runs from October 1 through September 30.

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~~(SBU)~~ through 4, and pilot textbooks for grades 5 through 10 that the Palestinian Authority issued in 2017 and used during the first semester of the 2017-2018 school year; and (3) English language textbooks for grades 1 through 10 that a private company published in 2011 through 2014 and used during the 2016-2017 and 2017-2018 school years.⁵ According to UNRWA officials, these textbooks do not include the second semester Palestinian Authority textbooks for the 2017-2018 school year (released in late 2017) and the second semester English language textbooks, and therefore do not cover all textbooks used in UNRWA and Palestinian Authority schools for grades 1 through 10.⁶ We then examined how UNRWA and State have implemented their policies and procedures. We reviewed State's cables and agencies' policy documents and reports and met with officials from State, UNRWA, and USAID in Washington, D.C., and overseas. In addition, we interviewed international donors overseas and officials from the government of Israel, the Palestinian Authority, and Jerusalem municipality. To examine whether State has submitted annual reports to Congress—including information on whether UNRWA is taking steps to ensure that the content of all educational materials currently taught in UNRWA-administered schools is consistent with the values of human rights, dignity, and tolerance, and do not induce incitement—we examined the three reports State submitted to Congress for fiscal years 2015 through 2017 and UNRWA documents. We also met with officials from State and UNRWA in Washington, D.C., and overseas. Appendix I provides a detailed discussion of our objectives, scope, and methodology.

(U) We conducted this performance audit from January 2017 to April 2018 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe

⁵(U) Other textbooks are written in Arabic.

⁶(U) UNRWA officials noted that the pilot textbooks for grades 1 through 4 are no longer in use as of April 2018. The totality of textbooks used in UNRWA schools are those Palestinian Authority textbooks released for the first and second semesters of the 2017-2018 school year, all of which were released between August and December 2017, and the English textbooks for the first and second semesters.

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(U) that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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(U) Background

(U) State, USAID, and UNRWA Fund Education Assistance in the West Bank and Gaza.

(U) State

(U) Two State entities play key roles in education assistance in the West Bank and Gaza—State's Bureau of Population, Refugees, and Migration (State/PRM) and State's U.S. Consulate General in Jerusalem (State/ConGen). State/PRM has an important role in funding and overseeing education assistance provided by UNRWA in the West Bank and Gaza. State contributes funds to and manages the institutional relationship with UNRWA on behalf of the U.S. government, while recognizing UNRWA's independence and commitment to upholding humanitarian principles, including neutrality.⁷ This relationship is guided by the U.S.-UNRWA Framework for Cooperation, annually negotiated between State/PRM and UNRWA. The framework includes UNRWA's

⁷(U) UNRWA issued the UNRWA Neutrality Framework in February 2017. This framework aims to reflect UNRWA's commitment to neutrality and other humanitarian principles and to ensure a consistent approach agency-wide to neutrality of UNRWA operations, including those related to UNRWA staff and personnel and UNRWA installations, including schools.

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(U) commitment to meet the condition on U.S. contributions to UNRWA that U.S. funds do not support terrorism, pursuant to section 301(c) of the Foreign Assistance Act of 1961, as amended. The framework also sets forth the activities used to evaluate UNRWA's conformance with this condition.⁸ According to State/PRM officials, some educational materials fit into the framework's section involving broader U.S. priorities for UNRWA's education sector. For example, continuing support for mutually identified special projects such as UNRWA's Human Rights, Conflict Resolution, and Tolerance education program in all of UNRWA's five fields of operation fit into the latter category. UNRWA's five fields of operations are the West Bank (including East Jerusalem), Gaza, Jordan, Lebanon, and Syria. The framework also defines U.S. priorities for UNRWA's education sector. The frameworks for fiscal years 2016 and 2017 state, "The United States is particularly interested in [the] ongoing curriculum review process, which enables UNRWA's educators to use consistent criteria in analyzing and enriching local textbooks, in order to promote UN values and principles in UNRWA classrooms."

(U) The Secretary of State is required under Section 7048(d) of the Department of State, Foreign Operations, and Related Programs Appropriations Acts for fiscal years 2015 and 2016⁹ to submit a report in writing to the Committees on Appropriations not less than, and for fiscal year 2016 no later than, 45 days after enactment. Section 7048(d) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2017 states that this report must be submitted prior to initial obligation of funds.¹⁰ This report is to cover seven topics.¹¹ One of

⁸(U) The Foreign Assistance Act of 1961, as amended, states, "No contributions by the United States shall be made to (UNRWA) for Palestine refugees in the Near East except on the condition that (UNRWA) take all possible measures to assure that no part of the United States contribution shall be used to furnish assistance to any refugee who is receiving military training as a member of the so-called Palestine Liberation Army or any other guerilla-type organization or who has engaged in any act of terrorism." 22 U.S.C. § 2221(c). The U.S.-UNRWA Framework is not a legally binding agreement. However, the framework sets forth that, "UNRWA is expected to provide information to the Department of State every six months regarding actions taken by the organization to ensure conformance with conditions on U.S. contributions to UNRWA, pursuant to section 301(c), and other related issues." According to UNRWA and State officials, UNRWA provided these reports as required.

⁹(U) Pub. L. No. 113-235, Div. J, § 7048(d), Dec. 16, 2014; Pub. L. No. 114-113, Div. K, § 7048(d), Dec. 18, 2015.

¹⁰(U) Pub. L. No. 115-31, Div. J, § 7048(d), May 5, 2017.

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(U) the required topics in the report is whether UNRWA is taking steps to ensure that the content of all educational materials currently taught in UNRWA-administered schools and summer camps is consistent with the values of human rights, dignity, and tolerance, and does not induce incitement.

~~(SBU)~~ State/ConGen also has a key role in funding and overseeing U.S. educational assistance. State/ConGen is responsible for the U.S. bilateral relationship with the Palestinian Authority, including efforts to combat incitement to violence and address problematic content in textbooks. In addition, according to the Consulate General's Education Statement of Purpose, State/ConGen funds and implements education projects to improve the quality of education to equip Palestinians with the skills to grow their economy and build a democratic, secular, politically moderate, and outward-focused Palestinian civil society as a driver for peace.

(U) USAID

(U) USAID funds education projects that support Palestinian Authority-administered schools, teacher and administrator training in the West Bank, and scholarships. USAID did not identify or address potentially problematic content in Palestinian Authority textbooks between fiscal years 2015 and 2017 because, according to USAID and State officials, reviewing textbooks is outside the scope of the work of USAID's partners, including nongovernmental organizations, that implement projects in the West Bank and Gaza. USAID officials told us that they defer discussion of

¹¹(U) Id. The Secretary of State shall submit a report in writing to the Committee on Appropriations on whether UNRWA is: (1) utilizing Operations Support Officers in the West Bank, Gaza, and other fields of operation to inspect UNRWA installations and reporting any inappropriate use; (2) acting promptly to address any staff or beneficiary violation of its own policies (including the policies on neutrality and impartiality of employees) and the legal requirements under section 301(c) of the Foreign Assistance Act of 1961; (3) implementing procedures to maintain the neutrality of its facilities, including implementing a no-weapons policy, and conducting regular inspections of its installations, to ensure they are only used for humanitarian or other appropriate purposes; (4) taking necessary and appropriate measures to ensure it is operating in compliance with the conditions of section 301(c) of the Foreign Assistance Act of 1961 and continuing regular reporting to the Department of State on actions it has taken to ensure conformance with such conditions; (5) taking steps to ensure the content of all educational materials currently taught in UNRWA-administered schools and summer camps is consistent with the values of human rights, dignity, and tolerance and does not induce incitement; (6) not engaging in operations with financial institutions or related entities in violation of relevant United States law, and is taking steps to improve the financial transparency of the organization; and (7) in compliance with the United Nations Board of Auditors' biennial audit requirements and is implementing in a timely fashion the Board's recommendations.

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(U) any potentially problematic content in textbooks to State as a bilateral policy issue.

(U) UNRWA

(U) UNRWA is to provide humanitarian assistance to Palestine refugees in accordance with its mandate provided by the UN General Assembly. UNRWA provides education, health care, social services, microfinance, and emergency assistance to Palestine refugees; infrastructure and camp improvement within Palestine refugee camps; and protection. When UNRWA began operations in 1950, it was responding to the needs of about 860,000 Palestine refugees. UNRWA reports that over 5 million Palestine refugees are registered with UNRWA in the West Bank, Gaza, Jordan, Lebanon, and Syria and are currently eligible for its services.

(U) UNRWA administers its education system of more than 700 schools across its five fields of operation, educating approximately 526,000 children, according to UNRWA officials. This includes 370 schools in the West Bank and Gaza for grades 1 through 9 (and grade 10 in two East Jerusalem schools) serving over 300,000 children. UNRWA uses the curricula and textbooks of host governments. In keeping with this practice, UNRWA schools in the West Bank and Gaza use the Palestinian Authority curriculum and textbooks.¹² This practice helps to ensure that UNRWA students can continue their education at government secondary schools and universities and can take national exams. According to UNRWA officials, using the host country curricula is also in line with good practice—affirmed by other UN agencies, such as United Nations High Commissioner for Refugees. The Palestinian Authority provides all textbooks used in UNRWA and Palestinian Authority schools in the West Bank and Gaza except for English language textbooks. Figure 1 shows an UNRWA girls' school in Shufat refugee camp, located in East Jerusalem.

¹²(U) UNRWA does not use Hamas textbooks or Hamas supplementary materials, according to UNRWA officials, and UNRWA officials said they do not allow them in their schools. Hamas is the *de facto* government in Gaza; the United State classifies it as a terrorist group.

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