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June 2019

# WEST BANK AND GAZA

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

Accessible Version

# GAO HIGHLIGHTS

Highlights of [GAO-19-448](#), a report to the Chairman of the Committee on Foreign Relations, U.S. Senate

View [GAO-19-448](#). For more information, contact Thomas Melito at (202) 512-9601 or [melitot@gao.gov](mailto:melitot@gao.gov).

## Why GAO Did This Study

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

GAO made four recommendations in our April 2018 report that State improve its reports to Congress, including 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 implemented all of GAO's recommendations.

June 2019

## WEST BANK AND GAZA

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

## What GAO Found

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.

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.

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 two of four 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. This is a public version of a classified report that GAO issued in April 2018. Information that State deemed classified has been omitted from this report.

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Abbreviations	
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
State	U.S. Department of State

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UNRWA

United Nations Relief and Works Agency for  
Palestine Refugees in the Near East

USAID  
WBG

U.S. Agency for International Development  
West Bank and Gaza

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June 4, 2019

The Honorable James E. Risch  
Chairman  
Committee on Foreign Relations  
United States Senate

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.<sup>1</sup> The USAID West Bank Gaza Mission supports Palestinian Authority-run schools for Palestinians not classified as refugees.

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 Gaza<sup>2</sup> 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 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

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<sup>1</sup>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.

<sup>2</sup>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).

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.<sup>3</sup> This report is a public version of a classified report that we issued in April 2018.<sup>4</sup> The Department of State deemed some of the information in our April 2018 report to be classified, which must be protected from loss, compromise, or inadvertent disclosure. Therefore, this report omits classified information about neutrality/bias, gender issues, and other textbook content identified in English language textbooks by UNRWA as not aligned with UN values. Although the information provided in this report is more limited, the report addresses the same objectives as the classified report and uses the same methodology.

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.<sup>5</sup> To examine how UNRWA and State have identified and addressed potentially problematic content in educational materials used by schools in the West Bank and

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<sup>3</sup>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 militaristic 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.

<sup>4</sup>GAO, *West Bank and Gaza: State Monitors Textbook Content but Should Improve Its Reporting to Congress*, [GAO-18-227C](#) (Washington, D.C.: April 2018).

<sup>5</sup>The U.S. fiscal year runs from October 1 through September 30.

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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 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.<sup>6</sup> 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.<sup>7</sup> 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.

The performance audit upon which this report is based was conducted 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 that the evidence obtained provides a reasonable

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<sup>6</sup>Other textbooks are written in Arabic.

<sup>7</sup>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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basis for our findings and conclusions based on our audit objectives. We subsequently worked with State from February 2019 to June 2019 to prepare this unclassified version of the original classified report for public release. This public version was also prepared in accordance with these standards.

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## Background

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### State, USAID, and UNRWA Fund Education Assistance in the West Bank and Gaza.

#### State

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.<sup>8</sup> This relationship is guided by the U.S.-UNRWA Framework for Cooperation, annually negotiated between State/PRM and UNRWA. The framework includes UNRWA’s 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

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<sup>8</sup>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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condition.<sup>9</sup> 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."

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 2016<sup>10</sup> 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.<sup>11</sup> This report is to cover seven topics.<sup>12</sup> One of

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<sup>9</sup>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.

<sup>10</sup>Pub. L. No. 113-235, Div. J, § 7048(d), Dec. 16, 2014; Pub. L. No. 114-113, Div. K, § 7048(d), Dec. 18, 2015.

<sup>11</sup>Pub. L. No. 115-31, Div. J, § 7048(d), May 5, 2017.

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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.

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.

### USAID

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

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<sup>12</sup>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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West Bank and Gaza. USAID officials told us that they defer discussion of any potentially problematic content in textbooks to State as a bilateral policy issue.

### UNRWA

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.

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.<sup>13</sup> 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.

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<sup>13</sup>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.

**Figure 1. United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) Girls' School, Shufat Refugee Camp**



Source: GAO. | GAO-19-448

## Recent History of Textbooks in the West Bank and Gaza

Prior to the release of the first set of Palestinian Authority textbooks developed by the Palestinian Authority in 2000, schools in Gaza used Egyptian textbooks, and schools in the West Bank used Jordanian textbooks. The Palestinian Authority developed its first curriculum in the mid-1990s in cooperation with the United Nations Educational, Scientific and Cultural Organization. Since then, the Palestinian Authority has developed multi-year strategies to improve its educational system, including by modernizing its curriculum and improving its textbooks. The Palestinian Authority worked to implement its early strategies but could not fully do so because responding to other events took priority, according to Palestinian Authority documents. These events included the second Palestinian Intifada (uprising) that began in 2000, the government of Israel's subsequent tightening of security, the rise of Hamas to power in the Palestinian government in 2006, and the resulting delays in donor funding. After donors resumed their support, the Palestinian Authority developed an education strategy for 2008 through 2012.<sup>14</sup> This strategy's stated goals include improving the quality of education by reviewing the curriculum and revising textbooks, among other things. Beginning in 2013 the Palestinian Authority undertook a multi-year effort to revise its

<sup>14</sup>This was the second education strategy developed by the Palestinian Authority. The first was from 2001 to 2005; the second was from 2008 to 2012; and the third and current strategy is from 2014 to 2019.

curriculum and issue new textbooks to provide students with skills such as problem solving and analysis. As a result, the Palestinian Authority Ministry of Education and Higher Education issued new pilot textbooks for grades 1 through 4 in 2016 and 2017. The Palestinian Authority issued textbooks for the first semester of these grades in summer 2016 and textbooks for the second semester later in the year with the start of that semester. The Palestinian Authority issued the final textbooks for grades 1 through 4 and new pilot textbooks for grades 5 through 10 in 2017. As of August 2017, Palestinian Authority public schools and UNRWA schools in the West Bank and Gaza use these textbooks, according to State and UNRWA officials. Figure 2 shows examples of the pilot textbooks for grades 1 through 3.

**Figure 2: Pilot Textbooks Issued by the Palestinian Authority for Grades 1 through 3**



Source: GAO. | GAO-19-448

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## The U.S. Government Funded an Estimated \$243 Million for Education Assistance in the West Bank and Gaza for Fiscal Years 2015 through 2017, and UNRWA Purchased English Language Textbooks with Contributions from Donor Countries, including the United States

The U.S. government provided an estimated \$243 million for education assistance in the West Bank and Gaza—State provided an estimated \$193 million, and USAID provided about \$50 million—for fiscal years 2015 through 2017, according to State and USAID data and UNRWA-provided information. Of State’s estimated \$193 million contributions to education assistance in the West Bank and Gaza, UNRWA estimated that about \$187 million went to its education assistance. State provided the remaining approximately \$6 million to non-UNRWA education programs. UNRWA reported expending about \$877 million for education in the West Bank and Gaza for fiscal years 2015 through 2017, including contributions from the United States and other donors. According to UNRWA officials, UNRWA used some of these funds to purchase English language textbooks that were used in UNRWA schools in the West Bank and Gaza. State, UNRWA, and USAID funds were not used to purchase or produce other textbooks used in the West Bank or Gaza, according to officials from these agencies.

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## State Funded an Estimated \$193 Million for Education Assistance in the West Bank and Gaza for UNRWA and Non-UNRWA Projects for Fiscal Years 2015 through 2017

Of the estimated \$243 million that the United States provided for education assistance in the West Bank and Gaza for fiscal years 2015 through 2017, State funded an estimated \$193 million for UNRWA and non-UNRWA projects, according to State and UNRWA information.<sup>15</sup> For UNRWA, State contributed an estimated \$187 million for education in the West Bank and Gaza for fiscal years 2015 through 2017,<sup>16</sup> out of a total contribution to UNRWA of about \$1 billion for that timeframe. U.S. contributions support UNRWA's core programs of education, health, relief and social services, microfinance, and infrastructure and camp improvement across its five fields of operation. State does not earmark the majority of its contributions to UNRWA's program budget by either program area or field of operation. Rather, State contributes funds to UNRWA's program budget, which UNRWA pools with contributions from other donors to provide general support to UNRWA's core programs, according to State and UNRWA officials.<sup>17</sup>

State earmarks a small portion of its contributions to the program budget to support special projects of mutual priority to State and UNRWA, according to State officials. For each fiscal year from 2015 through 2017,

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<sup>15</sup>As of the end of 2017, the United States was the largest single donor to UNRWA's program budget. State's contributions to UNRWA's program budget are comingled with contributions from other UNRWA donors; therefore, it is not possible to precisely determine how much of the U.S. program budget contribution to UNRWA was specifically expended on education. As such, for the purposes of this report, UNRWA estimated its education expenditures from the U.S. contribution by pro-rating program budget education expenditures relative to the U.S. contribution to the total program budget. State's contributions to UNRWA are authorized and funded through the Migration and Refugee Assistance Act of 1962 and annual appropriations for the Migration and Refugee Assistance account. According to State officials, funding is also provided to some special projects such as the Safe from the Start Initiative, a program to combat gender-based violence.

<sup>16</sup>The U.S. government's fiscal year runs from October 1 through September 30. UNRWA's fiscal year runs from January 1 through December 31. For the purposes of this report, we use the U.S. fiscal year appropriation for all State contributions data, the year in which obligations were made for USAID data, and UNRWA's fiscal year for all UNRWA expenditure data.

<sup>17</sup>State also supported emergency needs arising from acute or protracted conflict and crises through its emergency appeals contributions.



State earmarked funds for the Human Rights, Conflict Resolution, and Tolerance project, an agency-wide, education-related project implemented in all five of UNRWA's fields of operations, including in the West Bank and Gaza. UNRWA officials stated that UNRWA aims to support teachers in integrating human rights, conflict resolution, and tolerance into the regular curriculum. As part of its education reform, UNRWA developed a Human Rights, Conflict Resolution, and Tolerance Policy and Teacher Toolkit to further strengthen human rights education in UNRWA. According to UNRWA officials, UNRWA has built on international best practices to better integrate human rights education in all UNRWA schools. The United States exclusively funds the Human Rights, Conflict Resolution, and Tolerance project activities, according to State officials. UNRWA estimated expending about \$0.3 million on the Human Rights, Conflict Resolution, and Tolerance project in the West Bank and Gaza for fiscal years 2015 through 2017.<sup>18</sup>

In addition to State's funding for UNRWA, State's U.S. Consulate General in Jerusalem (ConGen) officials said that State/ConGen provided about \$6 million in funding<sup>19</sup> for three non-UNRWA education programs focused on youth in grades 1 through 10 in the West Bank and Gaza for fiscal years 2015 through 2017.<sup>20</sup> These three education programs include (1) a program that provides secondary school students in the West Bank and Gaza an opportunity to study at American high schools and live with American host families; (2) an afterschool English language program that targets academically gifted and economically disadvantaged high school students; and (3) a 2-week summer camp program for at-risk Palestinian youth ages 8 through 14 residing in refugee camps and other marginalized areas throughout the West Bank, Gaza, and Jerusalem.

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<sup>18</sup>According to UNRWA officials, UNRWA expended about \$1.3 million on the Human Rights, Conflict Resolution, and Tolerance project during this timeframe for all five fields of operation.

<sup>19</sup>We provided funding information for State's Kennedy-Lugar Youth Exchange and Study Program based on an estimate from State rather than on program documentation. According to State officials, there are no U.S. government awards specifically and separately for the West Bank and Gaza due to the grant and program structure.

<sup>20</sup>The timeframe for one of these programs—fiscal year 2014 through fiscal year 2020—exceeds the timeframe of this review—fiscal year 2015 through fiscal year 2017. Therefore, the total amount State reported for this program exceeds the total amount that applies during the timeframe of this review. Also, since we present State contributions data for these programs, we are referencing the U.S. fiscal year.

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## USAID Obligated about \$50 Million for Education Projects Active in the West Bank and Gaza for Fiscal Years 2015 through 2017, and Did Not Fund Textbooks

Of the estimated \$243 million that the United States provided for education assistance in the West Bank and Gaza for fiscal years 2015 through 2017, USAID obligated about \$50 million for active non-construction education projects<sup>21</sup> for this timeframe,<sup>22</sup> and it did not fund textbooks, according to USAID officials. USAID funds supported six education projects, of which four were scholarship projects. Two projects—the School Support Program and the Leadership and Teacher Development program—provided support directly to Palestinian Authority public schools in the West Bank. The School Support Program offers assistance to 50 schools, including infrastructure rehabilitation of schools, in-kind assistance (e.g., science lab equipment and school supplies), extracurricular activities (sports, arts and music, career counseling, and psychosocial support), and leadership and teacher development for the school administration. The Leadership and Teacher Development program supports teacher, principal, and supervisor training to make teaching and learning practices more learner-centered, in addition to the introduction of information technology in education (e.g., internet connectivity, equipment, teaching of coding), classroom assessment and testing methods, and administrative reform at the school, district, and central levels.

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<sup>21</sup>USAID did not provide education assistance to projects in Gaza during this timeframe with one exception. According to USAID officials, USAID's Leadership and Teacher Development program worked with a university in Gaza during part of fiscal year 2015. This program provided training for the dean and faculty to prepare a 5-year strategic plan, provided training for faculty to train new teachers on teaching methods, and supported English language teaching certificate training. In addition, students from Gaza were eligible to participate in select USAID programs.

<sup>22</sup>The timeframe for these education projects exceeds the timeframe of this review. Therefore, the nearly \$50 million is an all-years obligation for ongoing, active education programs in the West Bank and Gaza during fiscal year 2015 through fiscal year 2017. USAID's contributions for fiscal year 2015 through fiscal year 2017 are funded through the Economic Support Fund appropriation, and its contributions for fiscal year 2016 are funded through the Economic Support Fund—Overseas Contingency Operations appropriation, according to USAID officials.

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## UNRWA Reported Expending about \$877 Million for Education in the West Bank and Gaza for Fiscal Years 2015 through 2017 and Purchased English Textbooks with Funds That Consist of Contributions from Donor Countries, including the United States

According to UNRWA-provided information, UNRWA expended about \$877 million on education for fiscal years 2015 through 2017 in the West Bank and Gaza with funds from the United States and other donors.<sup>23</sup> These funds were expended for UNRWA's education program, including the purchase of English language textbooks and other educational materials.<sup>24</sup>

### Education Program

Of the approximately \$877 million UNRWA reported expending on education, it expended about \$671 million for education in Gaza and \$206 million for education in the West Bank. UNRWA's expenditures for Gaza are significantly higher because, as of June 30, 2017, UNRWA operated 275 schools in Gaza serving approximately 270,000 students compared to 95 schools in the West Bank serving approximately 48,000 students. UNRWA's largest reported expenditure within the education sector in fiscal years 2015 and 2016 was personnel-related expenditures,<sup>25</sup> which represented about 85 percent of all education expenditures, according to UNRWA.

### English Language Textbooks and Other Educational Materials

Between fiscal years 2015 and 2017, including estimated expenditures in 2017, UNRWA reported that it expended about \$2 million on educational materials—including about \$1 million on English language textbooks for

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<sup>23</sup>UNRWA expenditure data for 2017 are estimated based on UNRWA's budget for 2017. UNRWA's actual expenditures will not be available until 2018.

<sup>24</sup>According to UNRWA officials, the financial information they provided pertains to educational materials including textbooks, summer learning materials based on the textbooks, and costs related to an interactive learning portal in Gaza.

<sup>25</sup>These personnel-related expenditures are wages, salaries, and employee benefits for UNRWA teachers, principals, education specialists, and other staff administering the UNRWA education system, according to UNRWA data.

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fiscal years 2015 through 2017 for UNRWA schools in the West Bank and Gaza. Of the approximately \$1 million expended on

English language textbooks, UNRWA estimates that the U.S. contributions totaled about \$587,369, with about \$28,763 for the West Bank and about \$558,606 for Gaza.<sup>26</sup>

Educational materials made up less than one percent of UNRWA's reported education expenditures in the West Bank and Gaza in part because UNRWA does not purchase or fund textbooks for use in its schools in the West Bank and Gaza, with the exception of English language textbooks. The Palestinian Authority provides UNRWA with textbooks for all but one academic subject (English) as an in-kind contribution, according to UNRWA officials. As such, U.S. funds do not contribute to the textbooks that are published by the Palestinian Authority, according to UNRWA information. However, to purchase English language textbooks used in Gaza, UNRWA sent payment from its program budget, which includes commingled donor funds, directly to the Palestinian Authority Ministry of Education and Higher Education, for which they subsequently paid a private publisher.<sup>27</sup> According to information provided by UNRWA, doing so lowered the per unit cost through bulk ordering.

According to UNRWA, UNRWA staff work on complementary teaching materials—educational materials that UNRWA develops to use alongside host government textbooks, as part of their regular course of work. They also work on student summer learning materials based on the textbooks. Therefore, the expenditures for these materials cannot be disaggregated from staff wages and salaries and are not included in UNRWA's expenditures for educational materials.

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<sup>26</sup>UNRWA has completed payment for the English language textbooks used in Gaza for the 2015-2016 and 2016-2017 school years, but has not yet completed payments for the English language textbooks used in the West Bank.

<sup>27</sup>An advisory committee consisting of the Palestinian Authority Ministry of Education and Higher Education and Palestinian universities produced the content of the English language textbooks; the publishing company designed and illustrated the books, according to UNRWA officials.

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## UNRWA and State Have Taken Actions to Identify and Address Potentially Problematic Textbook Content

UNRWA has reviewed Palestinian Authority textbooks for the first semester of grades 1 through 10 to identify content it deemed not aligned with UN values and has developed complementary teaching materials to address this content when considered necessary. However, UNRWA did not train teachers on the materials or distribute materials to classrooms; as a result, these materials were not used in UNRWA classrooms. Since at least 2015, State has used several means to identify and address Palestinian Authority textbook content it deemed problematic, including examining nongovernmental organizations' allegations about problematic Palestinian Authority textbook content, engaging with Palestinian Authority officials, and monitoring UNRWA's efforts.

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### UNRWA Reported Taking Steps to Identify Textbook Content Not Aligned with UN Values and Efforts to Address Such Content Are Ongoing

UNRWA reported that it had reviewed 111 textbooks used in its West Bank and Gaza schools during three sessions since 2016 to identify content it deemed not aligned with UN values. UNRWA reported that it had developed specific complementary teaching materials for any page identified to address this content following each of the reviews. In addition, UNRWA reported that it had trained some field-level education staff but had not trained teachers on the materials or distributed materials to classrooms for several reasons including staff refusal to attend training and workshops.

### Actions UNRWA Reported Taking to Identify Content Not Aligned with UN Values in Textbooks

UNRWA reported that it reviewed the Palestinian Authority and English language textbooks in part based on the values contained in its Framework for the Analysis and Quality Implementation of the Curriculum (Curriculum Framework), through which UNRWA aims to ensure that the

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curricula taught in its schools reflect UN values, such as neutrality,<sup>28</sup> tolerance, equality, and nondiscrimination, and human rights with regard to race, gender, language, and religion.<sup>29</sup> However, UNRWA explained that, given the urgency of reviewing any newly issued textbooks, it developed a “rapid review” process.<sup>30</sup> Appendix II provides an overview of the Curriculum Framework and rapid review processes.

UNRWA reported conducting three rapid reviews of all newly released Palestinian Authority textbooks since 2016, in each case using the rapid review criteria as a guide:

- beginning in October 2016, for textbooks for the first semester of grades 1 through 4;
- beginning in January 2017, for textbooks for the second semester of grades 1 through 4; and
- beginning in August 2017, for all textbooks used in UNRWA schools for the first semester of grades 1 through 10.

UNRWA slightly revised the criteria used over the course of its three rapid reviews. UNRWA officials noted that for the first rapid review, they reviewed textbooks to determine if the textbooks were aligned with UN

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<sup>28</sup>UNRWA aims to apply the concept of neutrality by (1) serving and protecting Palestine refugees without taking sides during hostilities; and (2) serving and protecting Palestine refugees without engaging in controversies of a political, racial, religious, or ideological nature. During a May 2017 training of UNRWA education staff, UNRWA noted that facilitators emphasized the importance of ensuring neutrality in the host country curriculum taught in UNRWA schools and reminded participants that while UNRWA can enrich host country textbooks and other teaching material, UNRWA does not change the curriculum in any country. According to UNRWA officials, while the principles of operational independence and impartiality are separate from the principle of neutrality, these principles may also be relevant in ensuring compliance with the UNRWA’s neutrality commitments and in addressing neutrality concerns.

<sup>29</sup>The Curriculum Framework provides the overarching structure for the review and enrichment of educational materials used in UNRWA schools. UNRWA has had a process since 2014 to review textbooks and other learning materials based on its Curriculum Framework under which it has reviewed a number of textbooks previously used in UNRWA classrooms in the West Bank and Gaza, as described in its annual operational reports, according to UNRWA officials.

<sup>30</sup>In fall 2017, UNRWA also reviewed third-party allegations about the Palestinian Authority textbooks used in UNRWA schools in the West Bank and Gaza and issued a press release countering these allegations.

values and the UN commitment to neutrality.<sup>31</sup> For the second rapid review, UNRWA developed three criteria: (1) neutrality/bias, (2) gender, and (3) aggressiveness. For the third rapid review, UNRWA renamed the criterion of aggressiveness to age-appropriateness to better reflect the types of issues it was intended to capture. The criteria for the third rapid review are

1. neutrality/bias: taking sides or engaging in controversies of a political, racial, religious, or ideological nature
2. gender: gender stereotypes
3. age-appropriateness (formerly aggressiveness): content that is violent, frightening, or inappropriate for the student's age.

Appendixes II and III provide more detail on UNRWA's textbook reviews.

In fall 2017, UNRWA reported to donors that, based on its rapid review criteria, its August 2017 review identified issues on 3.1 percent of the pages in the 75 textbooks for the first semester of grades 1 through 10 used during the school year 2017-2018. In particular, UNRWA identified 203 issues covering a total of 229 pages (out of a total of 7,498 pages reviewed), the majority of which they identified as related to neutrality/bias.<sup>32</sup> According to UNRWA-provided information, UNRWA found no cases of incitement to violence in the Palestinian Authority grades 1 through 10 textbooks during the August 2017 rapid review. More than half of the neutrality/bias issues it found were related to one of the

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<sup>31</sup>UNRWA uses UN General Assembly resolutions to guide it in assessing the content of educational materials against UN values, such as General Assembly resolutions concerning (1) the status of Palestine in the United Nations; and (2) Holocaust Remembrance, which condemns manifestations of religious intolerance, incitement, harassment or violence against persons or communities based on ethnic origin or religious belief, which captures, among other things, anti-Semitism, according to UNRWA officials.

<sup>32</sup>UNRWA reported identifying an additional 5 issues in the religious education textbooks for the first semester of grades 1 through 9 it reviewed in November 2017. UNRWA officials told us that they conducted this review after reviewing the other textbooks because at the time of the summer 2017 review, these textbooks were not available.

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following three categories—maps, Jerusalem, and cities<sup>33</sup>—for example, regional maps that exclude Israel and refer to Israeli cities as Palestinian. Additional details about the issues UNRWA identified and the complementary teaching materials it developed have been omitted from this report because the information is classified.

In addition to issues UNRWA identified using the three rapid review criteria, it identified positive attributes in the textbooks newly issued by the Palestinian Authority, such as promoting active learning, life skills, gender equality, higher-order thinking, and problem-solving skills, according to UNRWA officials.

Actions UNRWA Reported Taking to Address Content It Deems Not Aligned with UN Values in Textbooks but Did Not Complete

For the content that UNRWA identified as not aligned with UN values during all three rapid reviews, UNRWA officials reported that they developed specific complementary teaching materials for any page with issues identified, such as alternate photos, examples, and guidance for teachers, as needed, to use with the textbooks in UNRWA schools. UNRWA also developed training guides and presentations to support training on the complementary teaching materials for each of the reviews. According to UNRWA, it developed these materials to ensure that the lessons taught in UNRWA schools adhere to UN core values, such as neutrality. In addition, UNRWA officials reported that they trained some field-level education officials but were not able to train teachers or distribute materials to classrooms. UNRWA officials told us that UNRWA did not change the content of Palestinian Authority textbooks and that they do not have the authority or mandate to do so.

UNRWA developed complementary teaching materials to address the following issues it identified, among others, during its rapid review

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<sup>33</sup>According to UNRWA, historical maps of Palestine used in a nonhistorical context do not meet UNRWA's neutrality/bias criteria when used in a contemporary context because they do not recognize the existence of a Member State of the UN. According to UNRWA, references to Jerusalem as the capital of Palestine or located in Palestine do not meet UNRWA's neutrality/bias criteria because UN General Assembly resolutions, including Resolution 67/19, which addresses the status of Palestine in the United Nations as of December 4, 2012, emphasize the need for negotiations to resolve the status of Jerusalem. According to UNRWA, references to cities in a nonhistorical context do not meet UNRWA's neutrality/bias criteria because they do not recognize the existence of a Member State of the UN or are not aligned with UN General Assembly resolutions, including General Assembly Resolution 67/19.



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process of pilot textbooks for the second semester of grades 1 through 4 textbooks. Details about these complementary teaching materials were omitted because the information is classified.

For details about the issues UNRWA addressed, see appendix IV.

UNRWA officials told us that as of April 2018 they have reviewed all textbooks for the second semester of grades 1 through 10.

UNRWA did not train teachers or complete distributing complementary teaching materials after its first rapid review for several reasons. In a January 2017 briefing note to the United States and other donors, UNRWA reported that it had completed training for professional support staff<sup>34</sup> on the complementary teaching materials for the pilot textbooks for the first semester of grades 1 through 4. However, UNRWA officials told us that UNRWA was not able to deliver the training for school staff, including principals or teachers, or disseminate these materials to classrooms before the end of the first semester of the 2016-2017 school year. They noted that this was due to collective employment actions between August 2016 and January 2017, including staff walkouts and a refusal to attend training and workshops, that were unrelated to the curriculum reform and having to complete the school exam period immediately following the resolution of these collective employment actions.

For similar reasons, UNRWA was unable to distribute materials or train teachers after the second rapid review of pilot textbooks for the second semester of the 2016-2017 school year. UNRWA reported to the United States and other donors in March 2017 that it anticipated completing training on the complementary teaching materials for all professional support staff and teachers by the end of that month in the West Bank and by the end of the following month in Gaza, according to State/PRM officials.<sup>35</sup> However, UNRWA officials told us that UNRWA halted the training following a Palestinian Authority announcement of suspension of ties with UNRWA in response to UNRWA's use of complementary

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<sup>34</sup>Professional support staff includes field-level strategic support unit staff, education specialists, and Chiefs of the Field Education Programs.

<sup>35</sup>UNRWA officials noted that they communicated they anticipated completing training and implementing complementary teaching materials in the classrooms throughout the West Bank and Gaza by the end of May 2017 but that the timeline could shift depending on factors on the ground.

teaching materials, and the UNRWA staff union reactions. UNRWA then determined that these materials would be outdated because the Palestinian Authority planned to issue revised textbooks in August 2017, before the start of the new school year.

UNRWA's efforts to train teachers and issue complementary teaching materials as a result of the third rapid review were ongoing as of December 2017. As of that date, UNRWA officials told us that UNRWA had finalized the complementary teaching materials for the final textbooks for the first semester of grades 1 through 4 and pilot textbooks for grades 5 through 10, as well as the English Language textbooks for the first semester of grades 1 through 10, all of which are being used during the 2017-2018 school year. UNRWA officials told us that UNRWA has developed training materials for the final textbooks for first semester grades 1 through 4 and pilot textbooks for grades 5 through 10 and planned to begin training of all relevant professional support staff, who will, in turn, train teachers using a cascaded training model.<sup>36</sup> In addition, UNRWA officials reported sharing the complementary teaching materials in PDF format with field education staff in the West Bank and Gaza for distribution to all teachers. However, in commenting on a draft report, UNRWA officials told us in April 2018 that they did not disseminate the training or the complementary teaching materials for the third rapid review for various reasons. For example, some UNRWA staff opposed the use of these materials in classrooms while other staff boycotted the training. In addition, UNRWA faced deteriorating operational and political environments during that time period, such as financial shortfalls,<sup>37</sup> as well as an increased number of violent confrontations between Palestinians and Israeli Security forces in the West Bank and Gaza. According to UNRWA, these factors heightened sensitivities and risks associated with the training and curriculum enrichment materials. As a result, these materials were not used in UNRWA classrooms.

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<sup>36</sup>The cascaded training model involves training groups of individuals who in turn train other individuals. UNRWA has established strategic support units in the fields that train education specialists who then train school principals and teachers using a cascaded model, according to UNRWA officials.

<sup>37</sup>In January 2018, State announced that it was providing \$60 million in funding to UNRWA's program budget and holding a future \$65 million for future consideration. UNRWA announced that an increased projected shortfall would threaten the services it provides in the West Bank and Gaza and other fields of operation. According to State and UNRWA officials, UNRWA had started the year with a large projected shortfall to the program budget.

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## State Reported Taking Steps to Identify and Address Content Deemed Problematic

To promote appropriate content in Palestinian Authority textbooks, State/ConGen officials have examined nongovernmental organizations' studies and allegations about potentially problematic Palestinian Authority textbook content and confirmed instances of problematic material since fiscal year 2015.<sup>38</sup> State/ConGen officials told us that the studies they reviewed raised concerns with a range of content, and they will continue their reviews of these studies in the future. In examining Palestinian Authority textbooks, State/ConGen has found material that ignores Israeli narratives, includes militaristic and adversarial imagery, and preaches the values of resistance, according to State officials. Although according to State officials there has been a general agreement in these studies on the absence of anti-Semitic content or explicit incitement to violence in Palestinian Authority textbooks, State/ConGen nonetheless has confirmed instances of inappropriate language, content, and imagery based on the grade level of certain textbooks. State/ConGen also noted that the textbooks do not mention Israel or Judaism, and they continue to include regional maps that exclude Israel.

In response to allegations that two textbooks in particular—the National and Social Education (civics) textbooks for grades 3 and 4—contained problematic content, State/ConGen officials reported that they translated them into English and then analyzed two new pilot civics textbooks for grade 4 for the first and second semesters as well as previous versions of the same books and contracted for an external review of the textbooks. State/ConGen officials selected these textbooks for translation and analysis to examine a smaller subset of material reviewed in one independent study. State/ConGen officials told us in September 2017 that they had received the results of the external review and that these results informed their advocacy efforts and provided external perspective on additional material.

To address incitement to violence, such as the inclusion of problematic content in textbooks, State/ConGen officials have engaged the highest

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<sup>38</sup>State does not have the mandate, capacity, or expertise to rigorously analyze textbooks on a regular basis, according to State officials. Accordingly, State does not systematically review textbooks. Although State will review reports, it does not quantify or track the specific studies it reviews, according to State officials. Some studies cite the same examples.

levels of the Palestinian Authority officials, according to State officials. State/ConGen officials reported that, since 2015, they have encouraged Palestinian officials during these meetings to address incitement to violence in textbooks, and Palestinian officials have done so. Officials also noted that the Palestinian Authority President has publicly condemned incitement to violence and vowed to combat it. A case study of a particularly problematic lesson illustrates State/ConGen's role and approach. State/ConGen officials reported that a specific math problem using the number of Palestinian casualties in the First and Second Intifadas (uprisings) was clearly objectionable even if it did not demonstrate a call for violence against Israel. The Consulate and Consul General subsequently raised this concern with Palestinian officials, including the Minister of Education.

To discuss the Palestinian Authority's ongoing textbook reform and address potential concerns, State/ConGen officials reported that they also convened a meeting in April 2017 of international donor groups and members of the international community that participate in the Palestinian-led Education Sector Working Group. A State official said that the group conducted a wide-ranging discussion about incitement to violence and agreed to discuss incitement bilaterally with the Palestinian Authority as appropriate. State/ConGen continued to raise the issue with the Palestinian Authority following the meeting.

In accordance with State/PRM's role in monitoring UNRWA's efforts to identify and address potentially problematic content in Palestinian Authority textbooks, State/PRM reports that it engages regularly with UNRWA. It does so through reviews of UNRWA reports, site visits to UNRWA schools and classrooms when and where security permits,<sup>39</sup> regular communication with UNRWA staff at UNRWA headquarters and in the field, and by attending UNRWA's briefings on the status of its

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<sup>39</sup>State/PRM officials estimated that as of November 2017, State Department officials visited UNRWA schools or classrooms on at least eight occasions in calendar year 2017, including in the West Bank and East Jerusalem (Shufat). State officials generally do not use these visits exclusively to monitor UNRWA's efforts to address problematic content in Palestinian Authority textbooks, but they may discuss such issues.

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textbook reviews.<sup>40</sup> In addition, State/PRM officials aim to ensure that UNRWA takes adequate steps to ensure neutrality in UNRWA's operations. To do so, State/PRM meets regularly with UNRWA officials to ensure that UNRWA operates in a fully neutral way in line with UN standards across all sectors of operation, including education and content of textbooks.

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<sup>40</sup>For example, State/PRM officials stated that during the first half of 2017, they held at least 82 meetings or conversations that included discussion of neutrality or issues related to section 301(c) of the Foreign Assistance Act of 1961, as amended, "which prohibits U.S. contributions to UNRWA unless UNRWA takes all possible measures to assure that no part of the U.S. contribution is used to provide assistance to refugees who receive military training from the Palestine Liberation Army or who engage in acts of terrorism." 22 U.S.C. § 2221(c). State held at least 60 such meetings or conversations in 2016, and at least 77 such meetings or conversations in calendar year 2015. These figures are inclusive of monthly calls with UNRWA's Chief of Staff but do not include written correspondence on neutrality-related issues. In addition, the conversations are not exclusively related to problematic content in Palestinian Authority textbooks.

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## State Submitted Required Reports to Congress, but One Contains Inaccurate Information and Reports Do Not Include Some Information That Could Be Useful for Congressional Oversight

State/PRM submitted annual reports to Congress in response to provisions in the annual appropriations acts for fiscal years 2015, 2016, and 2017;<sup>41</sup> however, these reports have several limitations regarding educational assistance. First, we found that State/PRM's 2017 report inaccurately described certain UNRWA actions to address textbook content not aligned with UN values. Inaccurate information about UNRWA's actions could limit the transparency of State's and UNRWA's activities and the usefulness of State's reports as tools for congressional decision making and oversight. Second, while State's reports explain generally how UNRWA is taking steps to ensure that educational materials in UNRWA schools are consistent with certain values, we found that the reports did not include some information about UNRWA's textbook review that could be useful for congressional oversight. Specifically, State's reports did not specify whether the educational materials are consistent with the value of dignity or not inducing incitement.<sup>42</sup> In addition, we found that in its 2017 report, State did not include information provided by UNRWA about the nature and extent of content that UNRWA identified in Palestinian Authority textbooks as not aligned with UN values. This information, while not required by law to be included in State's reports, could be useful to congressional decision-makers.

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<sup>41</sup>Pub. L. No. 113-235, Div. J, § 7048(d), Dec. 16, 2014; Pub. L. No. 114-113, Div. K, § 7048(d), Dec. 18, 2015; Pub. L. No. 115-31, Div. J, § 7048(d), May 5, 2017.

<sup>42</sup>In commenting on a draft report, UNRWA officials noted that UNRWA has been transparent about its review of the new Palestinian Authority textbooks and that it provided all relevant information to State within the established framework for cooperation.

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## State's Reports Generally Explain UNRWA's Actions to Address Textbook Content Not Aligned with UN Values, but Its 2017 Report to Congress Inaccurately Described Certain Actions

State submitted reports to Congress each year in a timely manner in accordance with the requirements of the appropriations acts. In the annual appropriations acts for fiscal years 2015 through 2017, Congress required State to report on seven different topics, including whether UNRWA is taking steps to ensure that the content of all educational materials taught in UNRWA schools and summer camps is consistent with the values of human rights, dignity, and tolerance, and does not induce incitement. State's reports explain that UNRWA applied its Curriculum Framework in reviewing textbook content and that the Curriculum Framework will help ensure all materials used in UNRWA classrooms reflect UN values and principles. These UN values address issues related to neutrality, human rights, tolerance, and non-discrimination. These values are aligned with the ones that are included in the laws, according to State officials.

However, we found that State's 2017 report to Congress inaccurately described some of UNRWA's actions to address content that is not aligned with UN values. State correctly reported that UNRWA completed several actions related to its second rapid review, including that UNRWA reviewed 18 new Palestinian Authority pilot textbooks, with a particular focus on the issues of neutrality and bias, gender, and aggressiveness. However, State reported that UNRWA trained teachers on the application of the complementary teaching materials they developed and disseminated the materials to classrooms, actions that UNRWA officials told us they did not complete.

State/PRM officials stated they became aware that UNRWA's classroom training and dissemination of complementary teaching materials had been delayed in June 2017, after the school year ended and after submitting the report to Congress in May 2017. State/PRM officials stated that, based on conversations they had with UNRWA during tense discussions between UNRWA and the Palestinian Authority in March and April 2017, they believed UNRWA would train teachers and disseminate complementary teaching materials after the tensions dissipated. These officials said they did not provide the congressional report to UNRWA for it to review because it is considered an internal U.S. government document. While State/PRM officials stated they verified facts related to

other aspects of the reporting requirement, they did not verify the implementation of training and dissemination of complementary teaching materials because they believed this information to be current given ongoing dialogue with UNRWA.

In addition, State/PRM officials told us that they were not aware of the inaccuracy in their report to Congress until we brought it to their attention, although they were aware that the trainings had not been implemented in June 2017. In November 2017—about 6 months after the 2016-2017 school year ended—State/PRM officials told us that their understanding remained that UNRWA had trained some education staff on the application of the complementary teaching materials, though not all teachers, and that UNRWA had disseminated the materials to some education staff and schools, though not to all classrooms. From State’s perspective, the statement in its report to Congress about UNRWA training teachers and disseminating complementary teaching material was partly accurate. However, UNRWA officials confirmed that they did not disseminate the training or the complementary teaching materials related to the second rapid review to any school staff, including principals and teachers.

In October 2017, State noted that it has taken, or plans to take, action to address the accuracy of reporting in the future. First, subsequent to learning that the training had been halted in June 2017, State/PRM officials reiterated to UNRWA the need to keep them informed in a timely manner when the situation in the field shifts with regard to textbooks and other issues. State/PRM officials also said that they would likely avoid misreporting facts in the future by taking additional actions, such as including specific dates of the actions taken in their reports and verifying key facts with UNRWA. Further, they said they plan to address the issue of inaccuracy in the fiscal year 2018 report, if needed.

*Standards for Internal Control in the Federal Government* states that management should use quality information to achieve the entity’s objectives.<sup>43</sup> Incomplete and inaccurate information about UNRWA’s actions could limit the transparency of UNRWA’s activities and usefulness of State’s reports as tools for congressional decisionmaking and oversight.

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<sup>43</sup>GAO, *Standards for Internal Control in the Federal Government*, [GAO-14-704G](#) (Washington, D.C.: Sept. 10, 2014).



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## State's Reports Do Not Include Some Information That Could Be Useful for Congressional Oversight

Our analysis also showed that State's required reports did not include some information that could be useful for congressional oversight of whether UNRWA is taking steps to ensure that all the content of all educational materials currently taught in UNRWA schools and summer camps is consistent with the values of human rights, dignity, and tolerance, and does not induce incitement. In particular, our analysis showed that while State's reports partly explain how certain educational materials are consistent with two elements included in the law (human rights and tolerance), they do not address the other two elements (dignity and not inducing incitement). In addition, State's reports do not include details about the nature and extent of content UNRWA identified in Palestinian Authority textbooks as not aligned with UN values.

State's reports for all 3 years partly explain how certain educational materials are consistent with the values of human rights and tolerance but do not specifically say whether the Palestinian Authority textbooks are consistent with these values. In particular, the reports discuss the U.S.-funded Human Rights, Conflict Resolution, and Tolerance project and accompanying teacher toolkit. The toolkit aims to ensure that teachers have the skills and resources to implement human rights education across UNRWA classrooms. The reports note that in Gaza, UNRWA students use a dedicated human rights curriculum anchored in the Universal Declaration of Human Rights. While the Human Rights, Conflict Resolution, and Tolerance project is relevant to the congressional reporting requirement, it is supplemental to the Palestinian Authority textbooks—the core educational materials used in UNRWA's schools. State's reports do not discuss whether these Palestinian Authority textbooks are consistent with the values of human rights and tolerance.<sup>44</sup>

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<sup>44</sup>State/PRM officials stated that Human Rights, Conflict Resolution, and Tolerance project instruction is relevant to the congressional reporting requirement. In addition, they noted that the concepts of human rights, conflict resolution, and tolerance are interwoven across all UNRWA classrooms and thus have a bearing on UNRWA's approach to addressing these issues in its classrooms, including the application of host government or authority curricula. Further, they stated that the law does not require the State Department's independent evaluation of host government materials, and the report does discuss UNRWA's Curriculum Framework and its application.

Moreover, none of State's reports for these 3 years explicitly state that the UN values UNRWA applied in reviewing textbooks encompass the value of dignity or not inducing incitement. State/PRM officials said that these topics are addressed implicitly, in that the value of "dignity" is encompassed by the concepts of human rights and non-discrimination, which are among the elements encapsulated by the "UN values" applied as part of the Curriculum Framework.<sup>45</sup> State/PRM officials further assert that reporting to Congress on UNRWA's application of "UN values" via the Curriculum Framework necessarily encompasses the concept of non-inducement of incitement. In State's view, materials reviewed through the lens of UN values and principles as defined by the UN imply that such review is taking into consideration whether the materials include incitement to violence. However, State did not include language about dignity or not inducing incitement explicitly in its reports to Congress.

Regarding the nature and extent of content UNRWA identified in Palestinian Authority textbooks as not aligned with UN values, State did not include details provided by UNRWA about UNRWA's reviews of Palestinian Authority textbooks in its May 2017 report to Congress that, while not required by law to be included in State's reports, could be helpful for congressional oversight.<sup>46</sup> The May 2017 report states that UNRWA reviewed pilot textbooks for the first and second semesters of grades 1 through 4 and identified a "limited amount of problematic content in the Palestinian Authority materials." However, State's report did not cite the percentage of all pages UNRWA deemed as including content not aligned with UN values, the percentage of issues UNRWA identified in relation to each of the three rapid review criteria, or examples of such content (e.g., frightening pictures that they considered inappropriate for children), which UNRWA had reported to State/PRM and other donors at least 2 months earlier.

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<sup>45</sup>State/PRM officials also noted that the preamble to the Universal Declaration of Human Rights, which forms the basis of the UN's understanding of human rights, begins with the sentence, "Whereas recognition of the inherent dignity and of the equal and inalienable rights of all members of the human family is the foundation of freedom, justice and peace in the world...." Article 1 states, "All human beings are born free and equal in dignity and rights. They are endowed with reason and conscience and should act towards one another in a spirit of brotherhood."

<sup>46</sup>Fiscal year 2017 is the first year for which UNRWA could likely provide this type of information.

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We have previously reported that agencies should consider the differing information needs of various users to ensure that performance information will be useful in decision making.<sup>47</sup> Standards for Internal Control in the Federal Government states that information should be communicated in a way that is useful to internal and external users.<sup>48</sup> Less thorough information in State's annual reporting could limit its usefulness as a tool for congressional oversight. In addition, the lack of certain relevant information may limit Congress' ability to fully assess the nature and extent of material that may not be aligned with UN values in Palestinian Authority textbooks.

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## Conclusions

The United States has funded education for Palestinian children for decades, including an estimated \$243 million for fiscal years 2015 through 2017. State funds 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, according to the Consulate General's Education Statement of Purpose. Congress remains interested in the role UNRWA plays in educating children under its purview, requiring State to report on steps UNRWA is taking 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 that those materials do not induce incitement. State's 2017 report inaccurately describes certain UNRWA actions to address content not aligned with UN values. In addition, State's reports to Congress did not specify whether the educational materials used in UNRWA schools are consistent with the value of dignity or not inducing incitement. Although State's reports generally discuss whether UNRWA is taking certain steps, the lack of certain relevant information in State's reports could limit their usefulness as a tool for congressional decision making and oversight. Accurate and complete information would help Congress more fully understand and assess the nature and extent of content in textbooks that is not aligned with UN values, as well as UNRWA's actions to address this content.

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<sup>47</sup>GAO, *Managing for Results: Enhancing Agency Use of Performance Information for Management Decision Making*, [GAO-05-927](#) (Washington, D.C.: Sept. 9, 2005).

<sup>48</sup>[GAO-14-704G](#).

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## Recommendations for Executive Action

We are making the following four recommendations that could further enhance State's annual reports to Congress:

The Secretary of State should direct the Assistant Secretary for Population, Refugees, and Migration to establish a process to ensure that State's reporting to Congress on the actions UNRWA has taken is accurate. (Recommendation 1)

The Secretary of State should direct the Assistant Secretary for Population, Refugees, and Migration to provide information in its reports to Congress that could be useful for congressional oversight, including information that:

- discusses whether Palestinian Authority textbooks used in UNRWA schools are found to be consistent by UNRWA with the values of human rights and tolerance. (Recommendation 2)
- explicitly states whether the UN values UNRWA applied as part of the Curriculum Framework encompass dignity and do not induce incitement. (Recommendation 3)
- describes the nature and extent of textbook content that UNRWA identified as not aligned with UN values, including in the English language textbooks purchased by UNRWA. (Recommendation 4)

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## Agency Comments and Our Evaluation

We provided a draft of our April 2018 classified report to State and USAID for comment. We also provided UNRWA with relevant information for comment. In response, State and UNRWA provided written comments on the classified report. We have reprinted State's updated written comments in appendix V and UNRWA's original written comments in appendix VI. All three also provided technical comments, which we incorporated as appropriate throughout our report.

In its written comments on this report, State noted that it has implemented all four of our recommendations contained in the classified report we issued in April 2018. To ensure the accuracy of information in its reports, State has developed standard operating procedures for drafting and verifying the information contained in its annual report to Congress on UNRWA, including clearly sourcing all information contained in the report and seeking written verification from UNRWA on any information previously obtained via oral communication. State implemented our recommendation that it discuss whether Palestinian Authority textbooks used in UNRWA schools are found to be consistent by UNRWA with the values of human rights and tolerance. State included additional qualitative details from UNRWA on its evaluation of the Palestinian Authority materials, and the degree to which UNRWA assesses that these materials are consistent with human rights and tolerance. State implemented the recommendation to explicitly state in its reports to Congress whether the UN values UNRWA applied as part of the Curriculum Framework encompass dignity and do not induce incitement. In addition, State implemented the recommendation to describe the nature and extent of textbook content that UNRWA identified as not aligned with UN values, including in the English language textbooks purchased by UNRWA. State provided additional qualitative and quantitative details from UNRWA's evaluation of Palestinian Authority textbooks in its fiscal year 2018 report based on information provided by UNRWA.

In its written comments, UNRWA said, among other things, that while using the curricula and textbooks of host nations, UNRWA's education program strives to realize the potential of all its Palestine refugee students, to help them develop into confident, innovative, questioning, thoughtful, tolerant and open-minded critical thinkers, who uphold human values and tolerance, and contribute positively to the development of their society and the global community. In addition, UNRWA noted that it

appreciates our understanding of the role of the Curriculum Framework and how UNRWA takes specific measures to rapidly review newly issued textbooks, including the large number of new textbooks released by the Palestinian Authority Ministry of Education and Higher Education throughout 2016 and 2017. UNRWA also commented that while it does not have authority to determine or alter national curricula, UNRWA is committed to taking all measures within its control to ensure that the delivery of its educational services is fully aligned with the values of the United Nations. UNRWA did not comment on our recommendations, since they were not directed to UNRWA.

We are sending copies of this product to the appropriate congressional committees, as well as the Secretary of State, the Administrator of USAID, the Commissioner-General of UNRWA, and other interested parties. In addition, the report is available at no charge on the GAO website at <http://www.gao.gov>.

If you or your staff have any questions about this report, please contact me at (202) 512-9601 or [melitot@gao.gov](mailto:melitot@gao.gov). Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made key contributions to this report are listed in appendix VII.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Thomas M", followed by a long horizontal flourish.

Thomas Melito  
Managing Director,  
International Affairs and Trade

# Appendix I: Objectives, Scope, and Methodology

This report examines (1) the amount of funding Department of State (State) and U.S. Agency for International Development (USAID) provided for education assistance to the West Bank and Gaza for fiscal years 2015 through 2017 and how it was used; (2) how the United Nations Relief and Works Agency for Palestine Refugees in the Near East (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.

To determine which U.S. government agencies provide education assistance for the West Bank and Gaza, we reviewed documents and conducted interviews with State, USAID, and the Overseas Private Investment Corporation (OPIC). We initially conducted an interview with OPIC because it was included in a previous report we issued on a similar topic.<sup>1</sup> We excluded OPIC from the scope of this engagement because they did not provide relevant education assistance to the West Bank or Gaza between fiscal years 2015 and 2017. We focused our review on State and USAID because these agencies provided education assistance to the West Bank and Gaza during this timeframe. For this review, we refer to State and USAID when we refer to the U.S. government.

To examine the amounts 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 took the following steps. We examined actual funding where it was available and estimated funding where it was not. We obtained and analyzed financial data from State and USAID and expenditure data from UNRWA for education assistance to the West Bank and Gaza in fiscal years 2015 through 2017. We used

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<sup>1</sup>GAO, *Foreign Assistance: U.S. Assistance for Elementary and Preparatory Schools in the West Bank and Gaza Strip*, [NSIAD-99-48R](#) (Washington, D.C.: December 1998).

these data to describe how much and for what types of activities State contributed funds to UNRWA. We also obtained and analyzed expenditure and contributions data from State and obligations data from USAID to describe non-UNRWA education programs that they administered in the West Bank and Gaza. We reported the amount of funds UNRWA expended in general on education in the West Bank and Gaza, including the amounts that UNRWA expended on educational materials and specifically on textbooks. We define educational materials to primarily include curriculum, textbooks, select videos and web-based tools, and any complementary teaching materials, including those developed by UNRWA that aim to supplement, replace, or mitigate materials that UNRWA deems not aligned with UN values. We exclude posters, library books, educational technology, education administration materials, extracurricular materials, handouts and worksheets, and teacher training materials, with limited exceptions, from materials produced by UNRWA and used to mitigate material that UNRWA deemed not aligned with UN values or to supplement the curriculum.<sup>2</sup> According to UNRWA officials, the financial information they provided pertains to educational materials, including textbooks, complementary teaching materials, and costs related to an interactive learning portal in Gaza and UNRWA TV. Finally, we reported the amount of funds USAID obligated for education programs in the West Bank and Gaza during this timeframe.

To analyze these data, we reviewed State-UNRWA contribution agreements, State reports on UNRWA emergency appeals expenditures, and USAID award documents. We examined the two types of funding that State contributed to UNRWA—program budget funding and emergency appeals. We also examined the three ways in which UNRWA expends that funding—through program budget expenditures, emergency appeals expenditures, and special project expenditures. We supplemented these data by interviewing State, UNRWA, and USAID officials about funding. While the majority of UNRWA data are actual expenditures, some UNRWA data are estimates. According to UNRWA officials, they estimated all UNRWA expenditure data for fiscal year 2017 because, as of December 2017, when we finished collecting data, UNRWA's 2017 fiscal year was ongoing. In addition, UNRWA estimated its education expenditures provided by the United States because U.S. contributions to UNRWA are generally not earmarked. Rather, UNRWA's core budget, its

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<sup>2</sup>UNRWA officials noted that UNRWA understands education materials to include all materials used by students during the school day or regularly for homework, including printed, web-based, and audio and video materials.



program budget, pools funding from all UNRWA donors. For this reason, we reported all UNRWA expenditure data on education assistance based on information UNRWA officials provided us. To make these estimates, UNRWA officials informed us that they calculated U.S. funding as a proportion of all UNRWA funding, and applied that proportion to their educational expenditures. Data on State's contributions to UNRWA and USAID's funding to education programs in the West Bank and Gaza active between fiscal years 2015 and 2017 are obligations; according to State, all funds disbursed to UNRWA were through contributions. Data on State's funding for non-UNRWA education programs are expenditures.

For the purposes of this report, we use the U.S. fiscal year (October 1 through September 30) for all State and USAID contributions data, while we use UNRWA's fiscal year (January 1 through December 31) for all UNRWA expenditure data. In addition, State and USAID awarded several grants for additional years not included in our scope. For example, the USAID's first obligation to the Leadership and Teacher Development program occurred in fiscal year 2011 and the latest obligation to that program occurred in fiscal year 2017. As a result, the data presented in this report may include additional contributions of funds beyond what State and USAID obligated for fiscal years 2015 through 2017.

To determine the reliability of the obligations and expenditure data, we requested information from State, UNRWA, and USAID officials regarding the processes they used to collect and verify data, and we checked the data for reasonableness and completeness. When we found discrepancies or missing data fields, we worked with relevant agency officials to correct the discrepancies and missing fields. We compared State's contribution data with UNRWA's expenditure data to ensure consistency. We discussed UNRWA's financial data for educational expenditures with knowledgeable officials, reviewed audited financial statements for confirmation, and reviewed vouchers they provided. However, we did not independently audit their financial data.<sup>3</sup> To ensure completeness of the data, we reviewed initial grant documents or contribution agreements and all associated amendments

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<sup>3</sup>In commenting on a draft report, UNRWA noted that in accordance with UNRWA Financial Regulation 12.2, the accounts of UNRWA are audited exclusively by the United Nations Board of Auditors. The Board was established by the UN General Assembly (UN General Assembly Resolution 74(I)), and is an independent body with the exclusive responsibility to carry out external audits of UN organizations (see UN Financial Regulation 7.6 and UN General Assembly Resolution 59/272—referred to as the “single-audit principle”).

for the (1) six education projects USAID funded in the West Bank and Gaza, and (2) annual UNRWA contributions State made between fiscal years 2015 and 2017. We discussed UNRWA's procedures for estimating the proportion of U.S. funds that went to educational expenditures with knowledgeable officials. Based on our initial assessments of the data, we determined that the State and USAID funding data we collected were sufficiently reliable for the purposes of this report. In addition, we determined that the actual expenditure data we collected from UNRWA were sufficiently reliable for our purposes, and that the estimated expenditures it provided were reasonable for the purposes of this review.

(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 reviewed the policies and procedures that UNRWA and State have established and implemented. We focused on actions agencies took in response to the (1) pilot textbooks for grades 1 through 4 that the Palestinian Authority issued in 2016 and that UNRWA used during the 2016-2017 school year; (2) final textbooks for grades 1 through 4, and pilot textbooks for grades 5 through 10 the Palestinian Authority issued in 2017 and used during the first semester of the 2017-2018 school year; and (3) English language textbooks that UNRWA and the Palestinian Authority purchased for grades 1 through 10 published in 2011 through 2014 and used during the 2017-2018 school year. 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 the textbooks used in UNRWA and Palestinian Authority schools for grades 1 through 10.<sup>4</sup> We 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. We only interviewed official government entities and public international organizations and did not meet with non-governmental interest groups. We followed up with

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<sup>4</sup>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 2017 and the end of 2017, and the English textbooks for the first and second semesters.

relevant officials on multiple occasions to assess the progress of textbook review and the status of implementation of other policies and procedures.

We interviewed UNRWA officials about the methods they used to conduct the rapid reviews of textbook content and reviewed documents they provided that outline their procedures. While the methods and procedures described seemed generally reasonable, we did not independently review UNRWA's underlying documents to fully assess the reliability of the rapid review results it reported because UNRWA is an international organization. Moreover, it was beyond the scope of our review to examine the underlying documents and textbooks themselves, most of which are written in Arabic. There can be a number of challenges to analyzing and coding content as UNRWA did in its rapid reviews, such as the need for those performing the review to exercise judgment, and while the overall process officials outlined generally appeared reasonable, we cannot comment on the extent to which it successfully overcame all of the potential challenges. We are presenting the results of the textbook reviews, attributed to UNRWA, to help support our finding that the agency has developed procedures to review textbooks, and that it found some concerns in its recent reviews. In addition, we are providing details about these reviews for context because the State Department summarized the results of the first two reviews in its May 2017 report to Congress, which we discuss in the third section of this report. This report is a public version of a classified report that we issued in April 2018.<sup>5</sup> The Department of State deemed some of the information in our April 2018 report to be classified, which must be protected from loss, compromise, or inadvertent disclosure. Therefore, this report omits classified information about neutrality/bias, gender issues, and other textbook content identified in English language textbooks by UNRWA as not aligned with UN values. Although the information provided in this report is more limited, the report addresses the same objectives as the classified report and uses the same methodology.

To examine whether State has submitted required annual reports to congressional committees, including information on whether UNRWA is taking steps to ensure that the content of all educational materials currently taught is consistent with the UN values of human rights, dignity, and tolerance, and do not induce incitement, we took the following steps.

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<sup>5</sup>GAO, *West Bank and Gaza: State Monitors Textbook Content but Should Improve Its Reporting to Congress*, [GAO-18-227C](#) (Washington, D.C.: April 2018).

We reviewed the legal requirements for State to report on the steps UNRWA is taking to ensure that the content of all educational materials currently taught is consistent with the UN values. These requirements are found in the annual appropriations acts; for fiscal year 2017, the requirement is located in Section 7048(d)(5) of the Consolidated Appropriations Act, 2017. We reviewed State's reports to Congress in 2015, 2016, and 2017, and compared data State reported regarding education assistance with data we gathered through meetings with State and UNRWA officials in Washington, D.C., and overseas. We also reviewed UNRWA documents.

The performance audit upon which this report is based was conducted 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 that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. We subsequently worked with State from February 2019 to June 2019 to prepare this unclassified version of the original classified report for public release. This public version was also prepared in accordance with these standards.

## Appendix II: Overview of UN Relief and Works Agency for Palestine Refugees in the Near East's (UNRWA) Curriculum Framework Review and Rapid Review Processes

UNRWA's Framework for Analysis and Quality Implementation of the Curriculum (Curriculum Framework) provides the overarching structure for the review and enrichment of educational materials used in UNRWA schools in all of its fields of operation, including the West Bank and Gaza. The Curriculum Framework, developed as part of UNRWA's education reform process, aims to ensure that the curricula taught in its schools support the development of skills and competencies that are considered important for individual development in the 21st century. In addition, the Curriculum Framework aims to ensure that the delivery of the host country's curriculum reflects UN values, such as neutrality<sup>1</sup>, tolerance, equality, and nondiscrimination, and human rights with regard to race, gender, language, and religion as well as the development of respect for a child's own cultural identity, language, and values in line with UN values. According to UNRWA officials, neutrality is one of the four "humanitarian principles" formally adopted by the UN General Assembly

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<sup>1</sup>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. UNRWA aims to apply the concept of neutrality by (1) serving and protecting Palestine refugees without taking sides during hostilities, and (2) serving and protecting Palestine refugees without engaging in controversies of a political, racial, religious, or ideological nature. During a May 2017 training of UNRWA education staff, UNRWA noted that facilitators emphasized the importance of neutrality in UNRWA's curriculum and reminded participants that while UNRWA can enrich host country textbooks and other teaching material, UNRWA does not change the curriculum in any country. According to UNRWA officials, while the principles of operational independence and impartiality are separate from the principle of neutrality, these principles may also be relevant in ensuring compliance with the UNRWA's neutrality commitments and in addressing neutrality concerns.

and endorsed by UNRWA and is a core obligation and value of UN staff as spelled out in the UN's regulatory framework. According to UN humanitarian principles, the concept of neutrality means that, irrespective of their personal beliefs and opinions, "[h]umanitarian actors must not take sides in hostilities or engage in controversies of a political, racial, religious or ideological nature." The Curriculum Framework includes 10 Curriculum Framework principles and five student competencies against which UNRWA reviews educational materials used in its schools:

**Curriculum Framework Principles:**

- Principle 1—Focuses on understanding and application and not just memorization
- Principle 2—Is active, practical, and encourages independent thinking and creativity
- Principle 3—Is relevant to students' lives and situation, particularly as Palestinians
- Principle 4—Provides a variety of teaching and learning approaches
- Principle 5—Integrates learning and emphasizes connections to other subjects
- Principle 6—Is inclusive and provides learning opportunities for students of all abilities
- Principle 7—Provides for students' personal development and well-being
- Principle 8—Is free of biases (such as gender, disabilities, and ethnicity)
- Principle 9—Enables students to value their Palestinian culture, heritage, and identity
- Principle 10—Reflects UN values

**Curriculum Framework Student Competencies:**

1. Critical and creative thinking
2. Constructive learning
3. Communication and literacy
4. Cooperation
5. Citizenship

UNRWA's Curriculum Framework includes tools to guide the analysis and review of host country textbooks and other learning material at the school and field levels, and remains the overarching framework for the review and enrichment of educational materials used in UNRWA schools agency-wide. However, given the urgency of reviewing any newly issued textbooks for use during the 2016-2017 school year, UNRWA developed a rapid review process. The rapid review process does not replace the Curriculum Framework process, as the Palestinian Authority textbooks reviewed through the rapid review process are also subject to the regular Curriculum Framework review process at the field and school levels, as follows<sup>2</sup>:

- At the field level, field education staff are to use the Field-Level Analysis Tool of the Curriculum Framework to review textbooks against all five student competencies and 10 principles of the Curriculum Framework.<sup>3</sup>
- At the school level, all UNRWA teachers and school principals in the West Bank and Gaza and UNRWA's other fields of operations are to use the School-Level Analysis Tool of the Curriculum Framework to review their own teaching programs and lessons, including curriculum materials they use, while considering their context and diversity of needs. The School-Level Analysis Tool focuses on the five Student Competencies and select Curriculum Framework Principles: (1) Principle 4—provides a variety of teaching and learning approaches; (2) Principle 6—is inclusive and provides learning opportunities for students of all abilities; (3) Principle 8—is free of biases (such as gender, disabilities, and ethnicity); (4) Principle 9—enables students

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<sup>2</sup>UNRWA officials stated that once the rollout of the new Palestinian Authority textbooks is complete and all such textbooks have gone through the rapid review process, field-level education staff will continue using the Field-Level Analysis Tool of the Curriculum Framework to review textbooks as they did previously. School staff in all fields, including the West Bank and Gaza, use the School-Level Analysis Tool on an ongoing basis.

<sup>3</sup>UNRWA used a cascaded training methodology to train relevant education staff on the Curriculum Framework—Strategic Support Unit Coordinators, education specialists, school principals, deputy school principals, and teachers. UNRWA views the Curriculum Framework as a living document, and officials stated that they regularly convene forums and workshops to generate ideas for improvement and on using the framework tools. UNRWA officials noted that, while they have made every effort to train all UNRWA field education staff on the Curriculum Framework, including regular trainings and workshops related to the Curriculum Framework, UNRWA cannot confirm that all field education staff have been trained at any given time due to staff turnover and the use of daily-paid teachers.

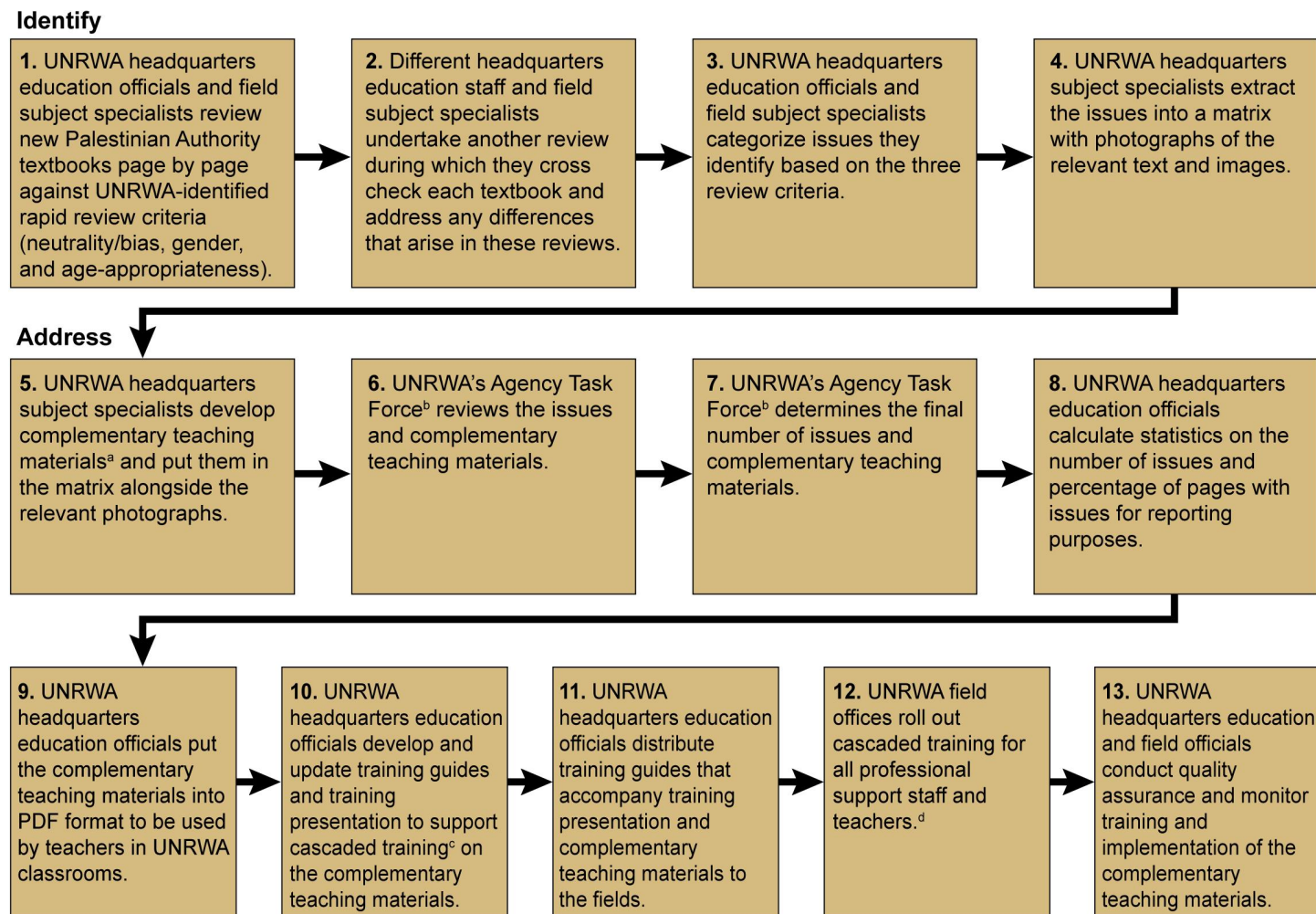
to value their Palestinian culture, heritage, and identity; and (5) Principle 10—reflects UN values.

The Curriculum Framework is a more comprehensive pedagogical review—one that relates more directly to the theory and practice of education—than the rapid review process, which focuses specifically on three rapid review criteria linked to the UN values in the Curriculum Framework.

According to UNRWA documents, UNRWA employed a multi-stage rapid review process to identify textbook content not aligned with UN values, and its efforts to address this content were ongoing as of November 2017. Figure 3 summarizes UNRWA's process.



**Figure 3. United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA)'s Planned Actions to Identify and Address Palestinian Authority Textbook Content It Deemed Not Aligned with UN Values through Its Rapid Reviews**



Source: United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) and GAO analysis of UNRWA data. | GAO-19-448

<sup>a</sup>Complementary teaching materials are educational materials that UNRWA developed to use alongside host government textbooks to ensure that the lessons taught in UNRWA schools adhere to UN core values, such as neutrality, according to UNRWA officials.

<sup>b</sup>UNRWA's Agency Task Force is composed of the Chief of Staff and headquarters officials from the departments of Education and Legal Affairs, according to UNRWA officials.

<sup>c</sup>The cascade training model involves training groups of individuals who in turn train other individuals. UNRWA has established strategic support units in the fields that train educational specialists who then train school principals and teachers using a cascade model, according to UNRWA officials.

<sup>d</sup>Professional support staff include field-level strategic support unit staff, education specialists, and Chiefs of the Field Education Programs, according to UNRWA officials.

## Appendix III: 2016-2017 Rapid Review, as Reported by the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA)

UNRWA reported that it has reviewed newly issued Palestinian Authority textbooks during three rapid review sessions since 2016 to identify content it deems not aligned with UN values and that it has developed complementary teaching materials to specifically address this content for any page with issues identified.

- Throughout the 2016-2017 school year, UNRWA reported reviewing pilot textbooks newly issued by the Palestinian Authority for grades 1 through 4 in two separate reviews.
- In August 2017, UNRWA reported reviewing the final textbooks for grades 1 through 4 for the first semester, pilot textbooks for grades 5 through 10 for the first semester, and English language textbooks funded with contributions from donor countries, including the United States, for grades 1 through 10 for the first semester.

For the August 2017 review, UNRWA reported reviewing 75 textbooks (7,498 pages) in aggregate.<sup>1</sup> Table 1 provides details on the number of textbooks and number of pages UNRWA reported reviewing between 2016 and 2017 for the textbooks used in its schools in the West Bank and Gaza.

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<sup>1</sup>As of November 2017, UNRWA reported reviewing 85 textbooks for the first semester of grades 1 through 10 for the 2017-2018 school year. This number increased from the initially reported number of textbooks reviewed because UNRWA reviewed 10 additional textbooks that were not available to UNRWA at the time of the August 2017 review.

Appendix III: 2016-2017 Rapid Review, as  
Reported by the United Nations Relief and  
Works Agency for Palestine Refugees in the  
Near East (UNRWA)

**Table 1. Select Details That the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) Reported about Its Rapid Reviews of Palestinian Authority and English Language Textbooks, 2016-2017**

School Semester	Grade levels	Number of textbooks reviewed <sup>a</sup>	Number of pages reviewed	Number of academic subjects reviewed
First semester 2017-2018 school year	1-4	22	2,266	7 <sup>b</sup>
	5-10	53	5,232	9 <sup>b</sup>
<b>Subtotals</b>	—	75	7,498	—
First semester 2016-2017 school year	1-4	18	2,301	6
Second semester 2016-2017 school year	1-4	18	1,962	6
<b>Subtotals</b>	—	36	4,263	—
<b>Total</b>	—	<b>111</b>	<b>11,761</b>	—

Source: GAO analysis of UNRWA information | GAO-19-448

Note: The Palestinian Authority considers textbooks to be “pilot” versions during the first year they are used and then, after the Palestinian Authority makes revisions, it considers the textbooks to be “final” versions, according to UNRWA officials.

<sup>a</sup>As of November 2017, UNRWA reported reviewing 85 textbooks for the first semester of the 2017-2018 school year for grades 1 through 10. This number increased from the initially reported number of textbooks reviewed because UNRWA reviewed an additional 10 textbooks for grades 1 through 9 that were not available to UNRWA at the time of its August 2017 review.

<sup>b</sup>The subject of social studies comprises several subjects. As of November 2017, UNRWA reviewed textbooks for 10 academic subjects.

Table 2 provides detail on the academic subjects for which UNRWA reported reviewing Palestinian Authority textbooks in 2016 and 2017.

**Appendix III: 2016-2017 Rapid Review, as  
Reported by the United Nations Relief and  
Works Agency for Palestine Refugees in the  
Near East (UNRWA)**

**Table 2. Select Academic Subjects for Which the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) Reported Reviewing Content of Palestinian Authority and English Language Textbooks, 2016-2017**

Grade level	Arabic language	English language <sup>a</sup>	Mathematics	Islamic religion/ education	Recitation (i.e., Quranic recitation)	National and life education <sup>b</sup>	National and social education <sup>b</sup>	Social studies <sup>b</sup>	Science <sup>c</sup>
1-2	reviewed	reviewed	reviewed	reviewed	N/A	reviewed	N/A	N/A	N/A
3-4	reviewed	reviewed	reviewed	reviewed	N/A	N/A	reviewed	N/A	reviewed
5-6	reviewed	reviewed	reviewed	reviewed	reviewed	N/A	N/A	reviewed	reviewed
7-8	reviewed	reviewed	reviewed	reviewed	reviewed	N/A	N/A	reviewed	reviewed
9-10	reviewed	reviewed	reviewed	reviewed	reviewed	N/A	N/A	reviewed	reviewed

**Legend:**

✓=UNRWA reviewed textbook for this subject.

N/A= Not applicable because Palestinian Authority and UNRWA schools do not use these textbooks for the grades listed.

Source: GAO analysis of UNRWA information | GAO-19-448

Note: UNRWA reported that it reviewed all first semester textbooks for grades 1 through 10 used in UNRWA schools in the West Bank and Gaza. In addition to the academic subjects listed in the table, UNRWA reviewed technology, vocational education, and “Christian Education” textbooks for the first semester of grades 1 through 9. However, UNRWA conducted the review of “Christian Education” textbooks after reviewing the other textbooks because these textbooks were not available at the time of the summer 2017 review. The officials noted that Christian education is taught in only one UNRWA School in the West Bank for grades 1 through 9.

<sup>a</sup>UNRWA reviewed English language textbooks for the first semester of grades 1 through 10 (not classified as pilot or final) during its summer 2017 review of the final textbooks for the first semester of grades 1 through 4 and pilot textbooks for the first semester of grades 5 through 10. However, it did not review these textbooks throughout the 2016-2017 school year when it reviewed pilot textbooks for the first and second semesters for grades 1 through 4. UNRWA officials told us that the reason for this was because they focused on newly issued Palestinian Authority textbooks during the 2016-2017 reviews; the English language textbooks were not part of the new Palestinian Authority curriculum.

<sup>b</sup>The subject of “social studies” comprises several subjects, including “National and Life Education,” “National and Social Education,” and “Social Studies.”

<sup>c</sup>UNRWA reviewed “Science and Life” textbooks for grades 3 through 9, and “Academic Chemistry,” “Life Sciences,” and “Physics” textbooks for grade 10.

<sup>d</sup>UNRWA reviewed the recitation textbook for grade 9 in November 2017 because it was not available to UNRWA for review at the time of its August 2017 review.

# Appendix IV: Textbook Content Issues Identified by the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA)

During its August 2017 review of textbooks for grades 1 through 10 for the first semester, UNRWA identified 203 issues covering a total of 229 pages (out of a total of 7,498 pages reviewed), the majority of which it identified as related to neutrality/bias.<sup>1</sup> Specific details about the percentage of pages with issues UNRWA identified in relation to each of the three rapid review criteria subjects, as well as the types and percentages of neutrality/bias issues UNRWA reported finding were omitted because the information is classified.

Of the 203 issues UNRWA identified in the textbooks for the first semester of grades 1 through 10 for the 2017-2018 school year, UNRWA officials reported that they identified the largest number of issues in social studies textbooks (105 issues), followed by Arabic grammar (30 issues), Islamic education (20 issues), mathematics (18 issues), science and life (15 issues), English language (14 issues), and vocational education (1 issue).<sup>2</sup>

The 14 issues that UNRWA identified in the English language textbooks purchased by UNRWA for the first semester of grades 1 through 10 cover a total of 22 pages out of 664 textbook pages (3.3 percent), according to UNRWA officials. Of the 14 issues, UNRWA officials identified 10 of the

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<sup>1</sup>UNRWA reported identifying an additional 5 issues in the Christian Education textbooks for the first semester of grades 1 through 9 they reviewed in November 2017. UNRWA officials told us that they conducted this review after reviewing the other textbooks because at the time of the August 2017 review, these textbooks were not available.

<sup>2</sup>UNRWA did not find any issues in the Palestinian Authority's technology textbooks, according to a briefing to State and other donors.

14 as neutrality/bias issues and 4 as gender issues. The neutrality/bias issues that UNRWA identified include issues related to maps, Jerusalem, and the Islamic religion. Details about the neutrality/bias and gender issues that UNRWA identified and the complementary teaching materials it developed were omitted because the information is classified.

UNRWA officials identified four examples in the English language textbooks for the first semester of grades 1 through 10 that show a lack of gender balance in sports, hobbies, and professions. In response, they developed complementary classroom discussion questions to discuss gender bias with UNRWA students. Details about the gender issues that UNRWA identified and the complementary teaching materials UNRWA developed were omitted from this report because they included classified information.

## Appendix V: Comments from the State Department



United States Department of State  
*Comptroller*  
Washington, DC 20520

MAY - 6 2019

Thomas Melito  
Managing Director  
International Affairs and Trade  
Government Accountability Office  
441 G Street, N.W.  
Washington, D.C. 20548-0001

Dear Mr. Melito:

We appreciate the opportunity to review your draft report,  
“WEST BANK AND GAZA: State Has Taken Actions to Address  
Potentially Problematic Textbook Content but Should Improve Its Reporting  
to Congress” GAO Job Code 103368.

The enclosed Department of State comments are provided for  
incorporation with this letter as an appendix to the final report.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeffrey C. Mounts".

Jeffrey C. Mounts (Acting)

Enclosure:  
As stated

cc: PRM – Carol T. O’Connell (Acting)  
OIG - Norman Brown

Department of State Comments on GAO Draft Report

**West Bank and Gaza: State Has Taken Actions to Address Potentially Problematic Textbook Content but Should Improve Its Reporting to Congress**

**(GAO-19-448, GAO Job Code 103368)**

Thank you for allowing the Department of State the opportunity to provide updated comments on the draft report, “*West Bank and Gaza: State Has Taken Actions to Address Potentially Problematic Textbook Content but Should Improve Its Reporting to Congress*.” In our original comment letter dated March 22, 2018, we agreed with GAO’s recommendations that the Department should take additional steps to ensure that its reporting to Congress is accurate, and includes information to support effective Congressional oversight. The text of the Department of State’s March 22, 2018 comment letter is included below. Since then, we have successfully implemented all four recommendations. Accordingly, GAO notified the Department of State on February 4, 2019 that it had closed out all four recommendations.

**Recommendations for Executive Action:**

The GAO recommends that the Secretary of State should direct the Assistant Secretary for Population, Refugees, and Migration to establish a process to ensure that State’s reporting to Congress on the actions UNRWA has taken is accurate. The GAO also recommends that the Secretary of State should direct the Assistant Secretary for Population, Refugees, and Migration to provide information in its reports to Congress that could be useful for congressional oversight, including information that discusses whether Palestinian Authority (PA) textbooks used in UNRWA schools are consistent with the values of human rights and tolerance; explicitly states whether the UN values UNRWA applied as part of the Curriculum Framework encompass dignity and do not induce incitement; and describes the nature and extent of textbook content that UNRWA identified as not aligned with UN values, including in the English language textbooks purchased by UNRWA.

**Establish a process to ensure that State’s reporting to Congress on the actions UNRWA has taken is accurate (Recommendation 1)**

The Department concurs with this recommendation to ensure accuracy of information in its report. As noted in the report, there was an incorrect statement in State’s five-page report to Congress, based on information received orally from UNRWA that State/PRM believed to be accurate at the time of writing. State/PRM agreed in oral conversation with the GAO in October 2017 that it recognized the need to take additional steps to ensure that information contained in the report to Congress is accurate as of the date submitted and that referenced information is clearly sourced and dated, given the constantly changing context on the ground. Since then, State/PRM has developed standard operating procedures for drafting and verifying the information contained in its annual report to Congress on UNRWA, including clearly sourcing all information contained in the report, including date of the data source, and seeking written verification from UNRWA on any information previously obtained via oral communication.



**Provide information in State's reporting to Congress on whether PA textbooks used in UNRWA schools are found to be consistent by UNRWA with human rights and tolerance (Recommendation 2)**

The Department concurs with this recommendation. In line with this recommendation, the State Department will include additional qualitative details from UNRWA on its evaluation of the PA materials, and to what degree UNRWA assesses these materials are consistent with human rights and tolerance. As the GAO noted in its report, the State Department has reported on UNRWA's efforts to assess whether PA textbooks conform with UN values, including human rights and tolerance, and to develop complementary material for use in UNRWA classrooms, and the State Department will continue to report on UNRWA's efforts. State has also reported on the PRM-funded human rights, conflict resolution, and tolerance curricula interwoven across all UNRWA classrooms, which have a bearing on UNRWA's approach to addressing these issues in UNRWA classrooms.

**Provide information in State's reporting to Congress that explicitly states whether UN values UNRWA applied as part of its Curriculum Framework encompass dignity and do not induce incitement (Recommendation 3)**

In response to this recommendation, the State Department will include language in the report to Congress explicitly noting that dignity and non-inducement of incitement are included within the UN values and principles contained in UNRWA's Curriculum Framework and rapid review process.

**Provide information in State's reporting to Congress that describes the nature and extent of textbook content that UNRWA identified as not aligned with UN values, including in the English language textbooks purchased by UNRWA (Recommendation 4)**

In response to this recommendation, the State Department will provide additional qualitative and quantitative details from UNRWA's evaluation of PA textbooks in future reports, to the extent possible based on information provided by UNRWA.



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## Text of Appendix V: Comments from the State Department

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### Page 1

Thomas Melito Managing Director

International Affairs and Trade Government Accountability Office 441 G Street, N.W.  
Washington, D.C. 20548-0001

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Jeffrey C. Mounts (Acting)

Enclosure:

As stated

cc: PRM - Carol T. O'Connell (Acting)

OIG - Norman Brown

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### Page 2

Department of State Comments on GAO Draft Report

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Page 3

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# Appendix VI: Comments from the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA)



the commissioner-general  
المفوض العام

East Jerusalem, 5 April 2018

Dear Dr. Melito,

Thank you for requesting the comments of UNRWA on the draft GAO report entitled "West Bank and Gaza: State Addresses Certain Problematic Textbook Content but Should Improve Its Reporting to Congress".

UNRWA welcomes the GAO's review, report and findings with regard to UNRWA. It has cooperated fully throughout the process and would like to express its appreciation of the very collaborative and constructive approach of the GAO.

Allow me in this response to first take this opportunity to highlight some of the accomplishments of UNRWA in providing high-quality education. The Agency has been providing accredited education to Palestine refugees for close to 70 years, and today approximately 526,000 Palestine refugee children enter our 711 schools every day. The achievements of the UNRWA education system are well known and documented across the region and beyond.

UNRWA's education programme very much strives to realize the potential of all its Palestine refugee students, to help them develop into confident, innovative, questioning, thoughtful, tolerant and open minded critical thinkers, who uphold human values and tolerance, and contribute positively to the development of their society and the global community. This is within the context of using the curricula and textbooks of Host countries, a longstanding and customary practice in place since the establishment of UNRWA in the early 1950s and in agreement with UNESCO. The use of Host curricula and textbooks in UNRWA schools enables our students to take state examinations at the end of each cycle and to transition to Host country upper secondary and university education; it is also in line with international good practice for refugee education.

Dr. Thomas Melito  
Director, International Affairs and Trade  
U.S. Government Accountability Office  
Washington, DC

the united nations relief and works agency for palestine refugees in the near east  
sheikh jarrah | p.o. box 19149 | east jerusalem  
t +972 2 589 0222 | f +972 2 589 0240 | www.unrwa.org

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**Appendix VI: Comments from the United  
Nations Relief and Works Agency for Palestine  
Refugees in the Near East (UNRWA)**

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To ensure that the learning materials used in UNRWA classrooms support the overall philosophy of the education programme, the Curriculum Framework was developed by UNRWA education staff. This was a part of the overall UNRWA Education Reform, which emphasizes the skills needed for the 21st century, alongside UN values such as neutrality, human rights, tolerance, equality and non-discrimination. As the GAO report highlights, this Curriculum Framework is used to review Host country textbooks and other learning materials across the five UNRWA Fields of operations, and develop complementary teaching materials to ensure that what is taught is in line with the values and skills UNRWA students require.

We appreciate the understanding reflected in the report of the role of the Curriculum Framework, and how UNRWA takes specific measures to rapidly review newly issued textbooks, including the large number of new textbooks released by the Palestinian Ministry of Education throughout 2016 and 2017; UNRWA has now reviewed more than 19,000 pages of textbooks used in its schools in Gaza and the West Bank, with regard to three key criteria - neutrality, gender and age appropriateness - through dedicated staff time.

While UNRWA does not have authority to determine or alter national curricula, I am confident that the GAO report will help assure the US government that UNRWA is committed to taking all measures within its control to ensure that the delivery of UNRWA educational services is fully aligned with the values of the United Nations.

UNRWA looks forward to continue working with the US Department of State and keeping them abreast, within the established framework for cooperation, of UNRWA actions and processes related to curriculum review.

Yours sincerely,



Pierre Krähenbühl

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## Text of Appendix VI: Comments from the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA)

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Page 1

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## Page 2

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Pierre Krahenbuhl

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# Appendix VII: GAO Contact and Staff Acknowledgments

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## GAO Contact

Thomas Melito at (202) 512-9601 or [melitot@gao.gov](mailto:melitot@gao.gov).

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## Staff Acknowledgments

In addition to the contact named above, Cheryl Goodman (Assistant Director), Jaime Allentuck (Analyst in Charge), Ashley Alley, Martin de Alteriis, and Lynn Cothorn made key contributions to this report. Other contributors to this report include Neil Doherty, Mark Dowling, Aldo Salerno, and Mona Sehgal.

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Washington, DC 20548

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James-Christian Blockwood, Managing Director, [spel@gao.gov](mailto:spel@gao.gov), (202) 512-4707  
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Washington, DC 20548



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