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FINANCIAL REPORTS AND ACCOUNTS AND REPORTS
OF THE BOARD OF AUDITORS: UNITED NATIONS
REFUGEE FUND, FOR THE FINANCIAL YEAR ENDED
31 DECEMBER 1955

Report of the Fifth Committee

Rapporteur: Mr. Francisco A. FORTEZA (Uruguay)

1. At its 534th meeting held on 20 November 1956, the Fifth Committee considered the financial report and accounts of the United Nations Refugee Fund (UNREF) for the financial year ended 31 December 1955 and the report of the Board of Auditors thereon (A/3128).^{1/} For its consideration of this item, the Committee also had before it the observations contained in the sixth report of the Advisory Committee on Administrative and Budgetary Questions to the eleventh session of the General Assembly (A/3164).
2. The Fifth Committee noted that, in accordance with the provisions of General Assembly resolution 832 (IX) of 21 October 1954, the Refugee Fund had been established on 1 January 1955 and had incorporated the Refugee Emergency Fund which had been authorized in resolution 538 B (VI) of 2 February 1952. The surplus of \$238,531 transferred from the Refugee Emergency Fund, together with cash contributions and miscellaneous income of \$2,725,966 received during 1955 resulted in total receipts for UNREF during the year of \$2,964,497. Expenditures in 1955 totalled \$2,686,219, thus resulting in a cash surplus at 31 December 1955 of \$278,278. In addition to the cash surplus, the accounts of the Fund recorded contributions pledged by Governments during 1955 but not received by the end of the year in an amount of \$969,857.

1/ Official Records of the General Assembly, Eleventh Session, Supplement No. 6D.

3. In conjunction with the consideration of this item by the Fifth Committee, regret was expressed on the untimely death of the High Commissioner for Refugees, the late Mr. G.V. Van Heuven Goedhart, and the loss which the United Nations had thus sustained.

4. The Fifth Committee decided, by 58 votes to one, with 10 abstentions, to recommend to the General Assembly the adoption of the following draft resolution:

UNITED NATIONS REFUGEE FUND: FINANCIAL REPORT AND ACCOUNTS FOR
THE FINANCIAL YEAR ENDED 31 DECEMBER 1955 AND REPORT OF THE
BOARD OF AUDITORS.

The General Assembly

1. Accepts the financial report and accounts of the United Nations Refugee Fund for the financial year ended 31 December 1955 and the certificate of the Board of Auditors;^{1/}

2. Takes note of the observations of the Advisory Committee on Administrative and Budgetary Questions as set forth in its sixth report to the eleventh session of the General Assembly (A/3164).

^{1/} Official Records of the General Assembly, Eleventh Session, Supplement No. 6D (A/3128).