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Eleventh session  
FIFTH COMMITTEE  
Agenda item 41 (c)

FINANCIAL REPORTS AND ACCOUNTS AND REPORTS OF THE BOARD  
OF AUDITORS: UNITED NATIONS RELIEF AND WORKS AGENCY FOR  
PALESTINE REFUGEES IN THE NEAR EAST, FOR THE FINANCIAL  
YEAR ENDED 30 JUNE 1956

Draft Report of the Fifth Committee

Rapporteur: Mr. Francisco A. Forteza (Uruguay)

1. At its 547th meeting, held on 10 December 1956, the Fifth Committee considered the accounts of the United Nations Relief and Works Agency for Palestine Refugees in the Near East for the financial year ended 30 June 1956, and the report of the Board of Auditors thereon (A/3211)<sup>1/</sup>. For its consideration of this item, the Committee also had before it the twenty-sixth report of the Advisory Committee on Administrative and Budgetary Questions to the eleventh session of the General Assembly (A/3431).
2. The Fifth Committee heard that the expenditures of the UNRWA for the year ended 30 June 1956 totalled \$32,198,550, of which \$23,419,648 related to the relief programme and \$8,778,902 to rehabilitation. The expenditures had exceeded the income for the year by \$7,980,409 and this excess had been met from the balance of resources available at 30 June 1955; as at 30 June 1956 the financial resources available to the Agency amounted to \$27,227,514.
3. In its report, the Advisory Committee noted that the internal audit carried out by the Agency, which had been virtually abandoned in 1954-1955, had been resumed at all field offices. The Advisory Committee also commented on two matters which the Board of Auditors had raised in a separate memorandum to that Committee.

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

4. The first of these concerned the Agency's practice, in respect of travel on home leave and on repatriation, of making cash payments equivalent to standard transportation costs (and related allowances) on production of satisfactory evidence that the staff member had spent at least two weeks in the country of entitlement or had reached the point of repatriation. The Advisory Committee reported that it had been informed that the Agency would in future require notification from staff members that travel money paid to them was used for that purpose, and suggested that, in addition, the notification should be accompanied by supporting receipts or vouchers.

5. The second point related to the fact that ex gratia payments made by the Agency were not included in the financial statements. The Advisory Committee suggested that such payments should so be recorded, separately from other obligations and expenditures, and that the financial rules of the Agency might be amended to include a provision similar to article 10.3 of the Financial Regulations of the United Nations which deals with ex gratia payments.

6. The Fifth Committee decided, unanimously, to recommend to the General Assembly the adoption of the following draft resolution:

UNITED NATIONS RELIEF AND WORKS AGENCY FOR PALESTINE REFUGEES  
IN THE NEAR EAST: ACCOUNTS FOR THE FINANCIAL YEAR ENDED 30 JUNE  
1956 AND REPORT OF THE BOARD OF AUDITORS

The General Assembly

1. Accepts the accounts of the United Nations Relief and Works Agency for Palestine Refugees in the Near East and the certificate of the Board of Auditors;<sup>1/</sup>

2. Takes note of the observations of the Advisory Committee on Administrative and Budgetary Questions as set forth in its twenty-sixth report to the eleventh session of the General Assembly (A/3431).

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<sup>1/</sup> Official Records of the General Assembly, Eleventh Session, Supplement No. 6B (A/3211).