



United Nations

GENERAL

A/1057

1 November 1949

GENERAL ASSEMBLY

ORIGINAL: ENGLISH

Fourth session

Item 13 (c) of the agenda

ASSISTANCE TO PALESTINE REFUGEES

Financial statements of the United Nations Relief for Palestine Refugees for the period 1 December 1948 to 30 June 1949, and Report of the Board of Auditors

Fourteenth report of 1949 of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has examined the interim report on the financial statements of the United Nations Relief for Palestine Refugees for the period 1 December 1948 to 30 June 1949, which the Board of Auditors has submitted to the General Assembly in accordance with paragraph 29 of the provisional regulations for the administration and supervision of the Palestine Refugee Fund.
2. The agreements with the operational agencies which have assumed responsibility for the implementation of relief programmes in the field and for the distribution of supplies donated under United Nations auspices provide that such agencies shall submit ".....financial reports of distribution costs incurred by them in fulfilment of their agreement certified by accredited auditors and in such detail as the Director [of UNRPP] may require." The Board of Auditors has relied on audited reports on the accounts of the operational agencies, in accordance with the agreements between the Secretary-General of the United Nations and the agencies.
3. The Advisory Committee, having carefully considered the comments of the Board of Auditors, together with the oral testimony of its Chairman, has taken note of the report, which discloses no points on which the Committee desires to offer observations.

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