



Eighth session
Agenda item 37(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 1953

Report of the Fifth Committee

Rapporteur: Mr. H.M. AHSAN (Pakistan)

1. At its 404th meeting on 11 November 1953, 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 1953, which, together with the report of the Board of Auditors, had been submitted to the General Assembly, in accordance with the provisions of resolution 302 (IV) adopted on 8 December 1949. The Committee also had before it the comments of the Advisory Committee on Administrative and Budgetary Questions as set forth in its twelfth report to the eighth session of the General Assembly (A/2541).
2. During the discussion of the reports, appreciative references were made to the work of the Agency and the accomplishments of the Acting Director and his staff. Particular satisfaction was expressed with the progress that had been made in developing the new accounting system, introduced in July 1952, under which expenditure was broken down into a number of categories in order to ensure, through a more accurate analysis and classification, that the cost of any function was identified as far as possible with the programme for which it was incurred. Attention was drawn, in this connexion, to the hope expressed by the Advisory Committee that the further development of this process of identification - for

1/ See official records of the General Assembly, Eighth Session, Supplement No. 6B, document A/2497.

example, the proposal that in future the function of registration and investigation and the larger part of expenses for supply and transport should be charged to relief operations - would not prove detrimental to the latter programme. It was noted that, with the completion of this process, the cost of common services was expected to be reduced to a minimum and that the amount of such services to be allocated between the two programmes would approximate to the figure for general administration as shown in the 1952 - 1953 accounts, plus an amount for procurement operations. The Agency was urged, nevertheless, to continue to exert every effort to effect further reductions in administrative costs, although bearing in mind, (1) the fact that the inauguration of certain relief projects might make it necessary to add a number of technicians and engineers to the internationally recruited staff; and (2) the necessity of ensuring sound financial control of the Agency's funds.

3. While recognizing that commendable efforts had been made to reduce the number of internationally recruited staff - a decrease of 15 per cent having been reported for the year ended 30 June 1953 -, the representatives of Iraq and Syria felt that further progress in this direction was possible and was much to be desired. Some of the more responsible posts could, with advantage, be filled by Palestinian Arabs who would work with conviction and understanding and would form a happy link between the Agency and the refugees. For the purpose of presenting a clear picture of the actual composition of the staff and functions of the Agency, the representative of Syria requested that a detailed list should be circulated of its internationally recruited staff, together with their grades and salaries. The information requested was subsequently made available in document A/C.5/L.243.

4. The representative of Iraq stated that his delegation could not regard the present state of the Agency as wholly satisfactory. The fact that the Acting Director was sincerely doing his best was fully appreciated, but much remained to be done in re-organizing the methods and staff of the Agency. His Government was specially concerned over the inadequate assistance the refugees were receiving in nutrition, housing, health services and education. If the tragic plight of the refugees in these respects were not soon remedied, their situation, an important factor in the prevailing world insecurity, would deteriorate still further. The

representatives of Iraq and Syria wished to make it clear that their observations were not intended as criticism of what was being done, but simply as indicative of their deep concern at its inadequacy.

5. Following replies by the Acting Director of the Agency to specific questions put to him, the Committee decided, by 41 votes to none, with 5 abstentions, to accept the statement of accounts and the certificate of the Board of Auditors and to take note of the observations thereon of the Advisory Committee.

6. The Fifth Committee accordingly recommends to the General Assembly the adoption of the following resolution:

UNITED NATIONS RELIEF AND WORKS AGENCY FOR PALESTINE REFUGEES
IN THE NEAR EAST: ACCOUNTS FOR THE FINANCIAL YEAR ENDED
30 JUNE 1953 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 for the financial year ended 30 June 1953, and the certificate of the Board of Auditors;^{2/}
2. Takes note of the observations of the Advisory Committee on Administrative and Budgetary Questions (A/2541).

^{2/} See Official Records of the General Assembly, Eighth Session, Supplement No. 6B, document A/2497.