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UNITED NATIONS RELIEF AND WORKS AGENCY FOR  
PALESTINE REFUGEES IN THE NEAR EAST: ACCOUNTS  
FOR THE FINANCIAL YEAR ENDED 30 JUNE 1954 AND  
REPORT OF THE BOARD OF AUDITORS

Twentieth report of the Advisory Committee on Administrative  
and Budgetary Questions to the ninth session of the General Assembly

1. The Advisory Committee on Administrative and Budgetary Questions has examined the report of the Board of Auditors on the accounts of the United Nations Relief and Works Agency for Palestine Refugees in the Near East for the financial year ended 30 June 1954.<sup>1/</sup>
2. The following position is disclosed in the statement of income and expenditure for the financial year under review (A/2760, statement II):

	Dollars (US)
<u>Income</u>	
Cash contributions.....	22,669,598
Contributions in kind.....	475,249
TOTAL CONTRIBUTIONS	23,144,847
Miscellaneous income.....	518,892
	23,663,739
Less exchange adjustments.....	104,816
TOTAL INCOME	23,558,923
<u>Expenditure</u>	
Relief programme.....	23,857,147
Rehabilitation programme....	5,334,865
TOTAL EXPENDITURE	29,192,012
EXCESS OF EXPENDITURE OVER INCOME	5,633,089

<sup>1/</sup> See Official Records of the General Assembly, Ninth Session, Supplement No. 6B, document A/2760.

3. The balance on hand at 30 June 1953 amounted to \$45,339,441, which figure was subsequently reduced, by an adjustment (\$157,264) applicable to previous financial years, to \$45,182,177. After deduction of the excess of expenditure over income during the year 1953-1954, there remained an amount of \$39,549,088 available for activities after 30 June 1954. It should be added that the statement of income and expenditure is exclusive of contributions made direct to the refugees by Governments and other donors (see A/2760, statements III and IV). The Agency treats as income only such contributions as come wholly within its control and are suited to its programme.

4. Two principal changes in the presentation of the accounts as compared with the financial year 1952-1953 may be noted: (a) education expenditure, which was previously included as an item of the relief programme, is now entered under the rehabilitation programme; and (b) costs relating to the registration of refugees and the greater part of those relating to supply and transport are charged to the relief programme; these items were previously listed as common services costs. In addition, the costs under the last-named heading, which were previously allocated to the relief and rehabilitation programmes in respective proportions of 60 per cent and 40 per cent, are now distributed equally between the two programmes. Common services costs are limited to general administration and to the procurement function.

5. The Advisory Committee considers that these and other changes in expenditure classifications which were introduced during the year under review represent a sound attempt at identifying, to the maximum practicable extent, the various categories of costs with the programmes under which they arise. Administrative expenditure during the same period (\$2,180,381) amounted to 7.47 per cent of total expenditure, a proportion which is, in the Committee's view, satisfactory, and particularly if account be taken of the exceptional difficulties under which the Agency has to operate. To these difficulties the Director draws attention in annex G of his report.<sup>2/</sup>

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<sup>2/</sup> See Official Records of the General Assembly, Ninth Session, Supplement No. 17, document A/2717.

6. The audit report discloses no other points on which the Advisory Committee desires to submit observations. Attention is, however, called to the comment in paragraphs 4 and 5 of the Committee's corresponding report on the accounts of the United Nations Korean Reconstruction Agency (A/2801) concerning differences in the administrative practices of the various agencies.

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