

Closing down UNRRA is a large and complicated process. The practical operating problems in so large and widespread an organization are not easily resolved and the need for retaining an experienced staff large enough to do the job should be obvious. While liquidation must be as rapid as possible, it would be foolish to reduce personnel so fast as to cause a far greater waste in the use of UNRRA resources. The proposed budget for 1947 provides sufficient funds for an orderly liquidation under present forecasts of operations. Any actions delaying the completion of UNRRA programs will inevitably make necessary additional administrative funds. Conversely, to the extent that member nations take such actions as lie within their power to speed up the completion of UNRRA programs, 1947 expenditures can be reduced.

ANNEX II.—RESOLUTION ON POLICY ADOPTED BY THE COUNCIL AT ITS SIXTH SESSION, HELD AT WASHINGTON, D.C., ON 10TH–13TH DECEMBER, 1946

RESOLUTION No. 108

*A Resolution relating to the Membership of the Committee of the Council for the Far East*

RESOLVED

That Resolution No. 19 (A Resolution Fixing the Composition of the Committee of the Council for the Far East) be further amended to make the second paragraph of that Resolution to read as follows:—

“ 2. That the Committee of the Council for the Far East shall consist of the members of the Council or their alternates, representing Australia, Canada, China, France, India, the Netherlands, New Zealand, the Republic of the Philippines, the United Kingdom, the Union of Soviet Socialist Republics, and the United States of America.”

RESOLUTION No. 109

*A Resolution relating to Audited Accounts*

RESOLVED

1. That the Administration, not later than 31st March, 1947, submit for audit accounts covering the calendar year ending 31st December, 1945. It is recognised that the preparation of these accounts has been delayed because in some cases transactions undertaken by member Governments have not been officially documented. In order therefore to complete the accounts for the calendar year 1945, it is agreed that estimated figures may be used for these transactions. The accounts for 1945, when audited, are to be submitted by the Administration to the Council at the earliest practicable date.

2. That the Administration, not later than 30th September, 1947, submit for audit accounts covering the 18 months' period, 1st January, 1946, to 30th June, 1947, in lieu of an annual account for the twelve months to 31st December, 1946. The Administration may use estimated figures in respect of such transactions undertaken by member Governments that are not officially documented. The audited accounts are to be submitted by the Administration to the Council at the earliest practicable date.

3. That the Administration, for the period subsequent to 30th June, 1947, shall prepare and submit for audit accounts to such terminal date as shall be determined by the Council at an appropriate time.

4. That the Administration continue its efforts to secure complete official documentation for all transactions that may appear as estimated figures in the accounts specified above in order that finally the accounts of the Administration shall be completely documented.

5. That the Council's Auditors report within a reasonable period on the accounts to be submitted to them by the Administration in accordance with this resolution.

6. That the Council wish to stress the importance they attach to the Auditors' functions and take this opportunity of expressing their appreciation of the high professional standard of the audit carried out by the Council's Auditors, Messrs. Deloitte,