

ALBANIA MISSION - Final Accounts

30 September 1948

14 October 1948

MEMORANDUM

TO: Deloitte, Plender, Griffiths & Co.
FROM: Controller
SUBJECT: Albania Mission - Final Accounts

We submit herewith in duplicate the statements of the final accounts of the Albania Mission supported by trial balances in Albanian Francs and Italian Lire showing the changes from 30 June 1947 terminal statement to 30 September 1948 final accounts.

Also submitted in duplicate is a currency analysis of the Albanian Mission trial balance as included in the Mission Ledger control trial balance as of 30 September 1948.

The pencil work papers are attached as per your request. We would appreciate your returning the pencil work papers to us after they have served their purpose.

Attachments.

FINAL ACCOUNTS

MISSION TO ALBANIA

from 1 April 1945 to 30 September 1948

Period of operation

1 August 1945 to 30 June 1947

Activities of mission

The mission's chief function was the observation of the distribution of commodities and the operation of relief and rehabilitation services. There were no substantial programs of health or social welfare conducted nor was there any displaced persons operation. There were no port operation costs within the country as all commodities were off-loaded in Brindisi.

Special remarks

The mission was formed during April 1945 but was controlled by the Balkan Regional Office; it was not until August 1945 that operations actually commenced in Albania. This report, however, covers the period from inception to 30 September 1948.

Schedule 1

SUMMARY OF EXPENSES from 1 April 1945 to 30 September 1948 expressed in U.S. dollar equivalents

Recorded on books of:	Personal services	Travel and subsistence	Supplies, materials and general equipment	All other	Total
Headquarters	\$ 91,386.18	\$ 11,967.39	\$ 5,799.22	\$ 1,890.12	\$ 111,042.91
E.R.O.	290,059.95	76,054.23	92,425.31	3,498.21	462,037.70
M.E.O.	7,482.62	347.32	5.80	75.93	7,911.67
S.W.P.A.	18,625.27	527.71			19,152.98
Caserta Suruk			509.39		509.39
Mission expenses:					
Local currency	100,714.48	52,617.98	12,099.25	73,526.44	238,958.15
Other currencies (Ital. lire expd)	28,499.12	544.49	2,666.71	9,317.26	21,304.08
Total	\$ 536,767.62	\$ 140,970.14	\$ 113,505.68	\$ 69,673.44	\$ 860,916.88

Headquarters:

Less: Transfer of supplies
& equipment to Government

53,916.23

\$ 807,000.65

Note (See Italian Mission report)

Lira expenditure expressed in U.S. dollar equivalents

Mission expenses: \$ 31,317.45 \$ 16,280.41 \$ 3,175.15 \$ 2,162.86 \$ 52,935.87

ACCOUNTING FOR LOCAL CURRENCY RECEIVED FROM ALBANIA GOVERNMENT
From 1 April 1945 to 30 September 1948
expressed in Albanian francs and U.S. dollar equivalents

	Local currency	U.S. dollar equivalents
RECEIPTS:		
Local currency from proceeds of sale	1,802,000.00	\$ 242,068.66
Less: Returned to government	108,071.10	
Due to government	<u>4,482.32</u>	<u>112,553.42</u>
	Fcs 1,689,446.58	\$ 226,948.99
Local currency from other sources:		
Non-reimbursable allied currency supplied by military authorities	17,660.20	2,372.36
Bank interest	1,859.81	249.83
FX and clothing stores	<u>69,878.21</u>	<u>9,386.97</u>
Total receipts	Fcs 1,778,844.80	\$ 238,958.15
	=====	=====
EXPENDITURES:		
For mission expenses:		
Personal services	Fcs 749,735.48	\$ 100,714.48 (1)
Travel and subsistence	391,697.15	52,617.98
Supplies, materials and equipment	90,068.87	12,099.25
All other	478,092.36	64,223.74 (2)
Advances made in local currency settled elsewhere	Fcs 107,264.13	
Less: Settlement of advances made elsewhere	<u>38,013.19</u>	<u>69,230.94</u>
	<u>69,250.94</u>	<u>9,302.70</u>
Total expenditures	Fcs 1,778,844.80	\$ 238,958.15
	=====	=====

(1) The amount of Class II salaries included in this figure is Fcs 589,616.48, the U.S. dollar equivalent of which is \$79,205.15

(2) Losses included under this heading amount to Fcs 1,599.40, the U.S. dollar equivalent of which is \$215.66

Schedule 3

SERVICES AND FACILITIES PROVIDED BY THE ALBANIAN GOVERNMENT
from 1 April 1945 to 30 September 1948

No information available.

Schedule 4

PROCEEDS OF SALE OF UNRRA SUPPLIES
per last report from Albanian Government dated 31 December 1947

		Local currency	U.S. dollar equivalents
Total actual proceeds per E.F. 2 to 31 December 1947		Fcs 86,743,730.00	\$ 11,652,574.00
Less: Advances to mission per Schedule 2		1,689,446.58	226,948.99
Balance available for relief and rehabilitation projects		Fcs 85,054,283.42	\$ 11,425,625.01
Analysis of relief and rehabilitation pro- jects to 31 December 1947 per agreement with UNRRA:			
	<u>% to total</u>		
Agricultural rehabilitation	24.67	Fcs 20,981,931.00	\$ 2,818,573.00
Industrial "	35.37	30,082,462.00	4,041,077.00
Public utilities	12.24	10,410,391.00	1,398,455.00
Health	7.74	6,586,404.00	884,773.00
Displaced persons	10.05	8,549,362.00	1,148,464.00
Welfare	1.01	860,678.00	115,618.00
Education	3.71	3,150,000.00	423,150.00
Balance available for future expenditure supervised by United Nations	5.21	4,433,115.42	595,515.01
Total		Fcs 85,054,283.42	\$ 11,425,625.01

Extent of Internal Audit

1945

The first visit of the internal auditors was made to the Mission in October-November 1945, when an audit was carried out for the period from 1 April 1945 to 31 October 1945. A further visit was made during January 1946 when the period 1 November 1945 through 31 December 1945 was covered. These audits involved a complete detailed check of the various phases of the accounts of the Mission.

1946-1947

The internal auditors visited the Mission in May 1947 and carried out an audit for the year ending 31 December 1946 and the period to 31 March 1947. Further internal audit was carried out in London for the period 1 January 1947 to closure date 30 June 1947.

Internal Auditors' opinion on this statement

13 October 1948

ALBANIA

(expressed in Albanian Francs)

	30 June 1947 Balances Per Terminal Statement Sch. 11 E.A. #278	Firmed Journal Entries		Balances Per Books	Entries to Effect Adjustments in Order to Reconcile Expenditures of Local Currency		Per Report	Expressed in US \$ Equivalent
		Dr.	Cr.		Dr.	Cr.		
Receipts:								
Local Currency from Proceeds of Sale	1,802,000.00			1,802,000.00			1,802,000.00	242,068.66
Less:								
Returned to Government	108,071.10			108,071.10			108,071.10	14,517.55
Due to Government	4,316.10	4,482.32	4,316.10	4,482.32			4,482.32	602.12
	<u>1,689,612.80</u>	<u>4,482.32</u>	<u>4,316.10</u>	<u>1,689,446.58</u>			<u>1,689,446.58</u>	<u>226,948.99</u>
Local Currency from Other Sources:								
Non-reimbursable Allied Currency Supplied by Military Authorities	17,660.20			17,660.20			17,660.20	2,372.36
Bank Interest	1,859.81			1,859.81			1,859.81	249.83
FX and Clothing Sales	69,878.21			69,878.21			69,878.21	9,386.97
	<u>1,779,011.02</u>	<u>4,482.32</u>	<u>4,316.10</u>	<u>1,778,844.80</u>			<u>1,778,844.80</u>	<u>238,958.15</u>
Expenditures:								
For Mission Expenses-								
Personal Services	960,650.55		166.22	960,484.33	50,708.67	261,457.52	749,735.48	100,714.48 (A)
Travel and Subsistence	387,643.87			387,643.87	35,760.10	31,706.82	391,697.15	52,617.98
Supplies, Materials and General Equipment	109,920.23			109,920.23	732.00	20,583.36	90,068.87	12,099.25
All Other	477,978.01			477,978.01	114.35		478,092.36	64,223.74 (B)
Advances Made in Local Currency Settled Elsewhere					107,264.13			
Less: Settlements of Advances Made Elsewhere						38,013.19	69,250.94	9,302.70
	<u>1,936,192.66</u>		<u>166.22</u>	<u>1,936,026.44</u>	<u>194,579.25</u>	<u>351,760.89</u>	<u>1,778,844.80</u>	<u>238,958.15</u>

(A) The amount of Class II salaries included in this figure is Alb. Francs 589,616.48, the U.S. \$ equivalent of which is \$79,205.15.

(B) Losses included under this heading amount to Alb. Francs 1,599.40, or U.S. \$ 215.66.

ALBANIA
(expressed in Italian Lire)

	Balances per books and terminal statement (Sch. 11 EA 278)	Entries to effect adjustments in order to reconcile expenditures		Per Reports	Expressed in U.S. \$ equivalent
		Dr.	Cr.		
<u>Receipts:</u>					
Lire received from Italian Mission and Brindisi Port Detachment			8,354,973.00	8,354,973.00	62,807.08
Less: Difference due to devaluation of currency					<u>10,034.95</u> 52,772.13
Lire received from other sources:					
Sale of clothing	2,958.00			2,958.00	15.43
Cash surpluses	1,050.00			1,050.00	10.30
Settlement of advances made elsewhere			135,756.20		
Less: Advances made in Lire settled elsewhere		53,246.00		82,510.20	138.01
Total Receipts	<u>4,008.00</u>	<u>53,246.00</u>	<u>8,490,729.20</u>	<u>8,441,491.20</u>	<u>52,935.87</u>
<u>Expenditures:</u>					
For Mission Expenses:					
Personal services	2,776,228.00	1,447,499.97	113,131.00	4,110,596.97	31,317.45 (A)
Travel and Subsistence	2,509,223.00		46,969.00	2,462,254.00	16,280.41
Supplies, Materials and General Equipment	159,881.00	1,405,584.00	132,103.91	1,433,361.09	3,175.15
All Other	435,284.09	1.26	6.21	435,279.14	2,162.86 (B)
Total Expenditures	<u>5,880,616.09</u>	<u>2,853,085.23</u>	<u>292,210.12</u>	<u>8,441,491.20</u>	<u>52,935.87</u>

(A) The amount of Class II salaries included in this figure is Lire 916,270, the U.S. \$ equivalent of which is \$6,257.52.

(B) Losses included under this heading amount to Lire 5,000 or U.S. \$ 9.10.

U.N.R.R.A.
CURRENCY ANALYSIS AND CONSOLIDATED U. S. DOLLAR
TRIAL BALANCE FOR THE ALBANIAN MISSION
for period ending 30 September 1948

Symbol	Detail for	Consolidated U.S. Dollar Expense	Adjustment W/S Entry	Currency Analysis		Sterling	Australian Pounds	U.S. Dollars
				Albanian France	Italian Lire			
111-B	Allied Currency supplied by Military Authorities	2,372.36		17,660.20				
111-B	Local currency from Proceeds of Sale	226,941.41	7.58	1,689,446.58				
111-D	Miscellaneous Receipts	260.93	.80	6.00) 1,865.81)	1,050.00			
111-D	Differences in Exchange	10,034.95						
111-J	Losses	224.76	.80	6.00) 1,605.40)	5,000.00			
111-K	Operating Expenses of Missions	827,717.41	7.60	(b) 69,878.21) 1,934,427.04)	(b) 2,958.00) 5,875,616.09)	114,649.11. 1	5,985. 6. 1	53,916.23)(a) 111,042.91)
11-K	Currency Contra Control			22,410.41	1,587,802.97			
11-K	General Ledger Control A/C 200	608,402.42		134,771.23	7,464,411.06	114,649.11. 1	5,985. 6. 1	57,126.68
	Control Rates W/S Adjustment	.02		0.1343333334 8 per franc	Various	@ \$4.03	@ \$3.20	Par
		\$ 608,402.44		\$ 18,104.26	\$ 51,980.82	\$ 462,037.70	\$ 19,152.98	\$ 57,126.68

(a) Represents transfer of Materials, Supplies and Equipment to Albanian Government.

(b) Represents receipts for sale of FX supplies transferred to expense.