

POLAND MISSION - Final Accounts

22 October 1948

MEMORANDUM

To: Deloitte, Plender, Griffiths & Co.
From: Controller
Subject: Poland Mission - Final accounts

We submit herewith in duplicate the statements of the final accounts of the Poland mission supported by a trial balance in Polish zlotys 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 Polish Mission trial balance as included in the Mission ledger control trial balance as of 30 September 1948.

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

Attachments

cc: C.V. Mayne
(with copy of final accounts)

FINAL ACCOUNTS

MISSION TO POLAND

from 29 July 1945 to 30 September 1948

Period of operation

Delegation - 29 July 1945 to 31 October 1945

Mission - 1 November 1945 to 30 June 1947

Activities of mission

The first UNRRA supplies were sent to Poland, through Constanza, Rumania, in the spring of 1945. On 14 September 1945, an agreement was concluded between the Provisional Government of the Polish Republic and UNRRA, providing for a program of relief and rehabilitation supplies and services.

The mission observed distribution of commodities, carried out health and social service programs and gave technical assistance to the government. There was no displaced persons operation.

Special remarks

Under agreement dated 27 September 1948, the Government assumed all contingent liabilities.

Schedule 1

SUMMARY OF EXPENSES from 29 July 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	\$ 394,686.97	\$ 22,690.79	\$ 24,881.86	\$ 14.38	\$ 442,274.00
E.R.O.	367,937.05	110,657.32	146,801.20	2,999.97	628,395.54
S.W.P.A.	3,260.69				3,260.69
D.P. Brussels	5,573.19	33.43			5,606.62
D.P.H.Q. Paris	8,211.73	1,113.71		19.31	9,344.75
M.E.O.	1,909.85				1,909.85
Danish Mission		179.15			179.15
French Mission	578.04	678.67		61.42	1,318.13
Netherlands Mission	18.50				18.50
Belgian Procurement			1,520.55		1,520.55
Mission expenses:					
Local currency	279,147.18	337,050.92	91,465.71	166,648.96	874,312.77
Other currencies	9,829.03	3,223.84	58.43	5,750.49	17,861.39
Totals	\$ 1,051,457.17	\$ 475,627.83	\$ 264,727.75	\$ 175,494.53	\$ 1,967,307.28

Headquarters:

Less: Transfers of supplies and
equipment to government

111,471.05

Total

\$ 1,855,836.23

ACCOUNTING FOR LOCAL CURRENCY RECEIVED FROM POLISH GOVERNMENT
from 29 July 1945 to 30 September 1948
expressed in Polish zlotys and U.S. dollar equivalents

	Local currency	U.S. dollar equivalents
RECEIPTS:		
Local currency from proceeds of sale	Zl. 266,276,999.00	\$ 825,458.70
Local currency from other sources:		
P.X. sales	12,530,017.84	38,843.06
Settlement in local currency of advances made elsewhere Zl. 1,342,170.10		
Less: Advances made in local currency settled else- where	<u>806,162.36</u>	<u>536,007.74.</u>
		1,661.62
Funds transferred from elsewhere	2,693,351.60	8,349.39
	<u> </u>	<u> </u>
Total receipts	<u><u>Zl. 282,036,376.18</u></u>	<u><u>\$ 874,312.77</u></u>
EXPENDITURES:		
For mission expenses:		
Personal services	Zl. 90,047,479.12	\$ 279,147.18 (1)
Travel and subsistence	108,726,104.34	337,050.92
Supplies, materials and general equipment	29,505,066.30	91,465.71
All other	53,038,470.42	164,419.26 (2)
For other UNRRA purposes:		
D.P. Operations, Germany	26,940.00	83.51
Middle East Office	81,210.00	251.75
Mission to Czechoslovakia	14,284.00	44.28
" " Italy	54,686.00	169.53
" " Austria	125,334.00	388.54
" " Byelorussia	29,664.00	91.96
Paris Office	259,058.00	803.08
Undistributed procurement expenses	128,080.00	397.05
	<u> </u>	<u> </u>
Total expenditures	<u><u>Zl. 282,036,376.18</u></u>	<u><u>\$ 874,312.77</u></u>

Note (1) The amount of Class II salaries included in this figure is
Zl. 70,880,169.57, the U.S. dollar equivalent of which is \$ 219,728.53.

(2) Losses included under this heading amount to Zl. 165,262 or \$ 512.31
Also payments on behalf of successor agencies are included in the
amount of Zl. 298,111.00 or \$ 924.14

Schedule 3

SERVICES AND FACILITIES PROVIDED BY THE POLISH GOVERNMENT
from 29 July 1945 to 30 September 1948
expressed in Polish zlotys and U.S. dollar equivalents
per the Government proceeds of sale report dated 31 March 1948

Analysis	Local currency	U.S. dollar equivalents
Repatriation of displaced persons	Zl. 6,782,920	\$ 21,027.05
Services charged to Mission - unclassified*	9,000,000	27,900.00
	<u>Zl. 15,782,920</u>	<u>\$ 48,927.05</u>

* The Government provided no analysis of the services and facilities they provided without charge to UNRRA.

Schedule 4

PROCEEDS OF SALE OF UNRRA SUPPLIES
Per last report from the Polish Government dated 31 March 1948

	Local currency	U.S. dollar equivalents
Total actual proceeds per E.F.2 to 31 March 1948	<u>Zl. 27,762,561,298</u>	<u>\$ 86,063,940.06</u>
Less:		
Advances to Mission per Schedule 2	266,276,999	825,458.70 (1)
Services and facilities provided by the Government per Schedule 3	15,782,920	48,927.05
Services and facilities furnished to other areas	327,603	1,015.58
Distribution costs	<u>2,825,169,689</u>	<u>8,758,026.04</u>
	<u>Zl. 3,107,557,216</u>	<u>\$ 9,633,427.37</u>
Balance available for relief and rehabilitation projects	<u>Zl. 24,655,004,082</u>	<u>\$ 76,430,512.69</u>
Analysis of relief and rehabilitation projects to 31 March 1948 per agreement with UNRRA:		
	<u>1 to total</u>	
Education	14.83	Zl. 3,657,540,000
Health	6.70	1,651,752,000
Labor and Social Welfare	2.51	618,700,000
Navigation - ports	1.91	470,000,000
Food Fund	2.23	550,000,000
Post-UNRRA services	0.49	121,502,654
Balance available for future expenditure supervised by United Nations (2)	<u>71.33</u>	<u>17,585,509,428</u>
		<u>\$ 54,515,079.26</u>
Total	<u>Zl. 24,655,004,082</u>	<u>\$ 76,430,512.69</u>

Note (1) See attached reconciliation between Ledger and E.F.2

(2) This balance includes Zl. 5,061,701 or US\$ 15,691.27 due from sundry debtors

Note (1) Reconciliation of amount "Advanced to Mission" on E.F.2 of 31 March 1948 with amount "Received from Government" in Ledger.

E.F.2 for 31 March 1948 shows Zl. 268,139,975

Since that date, the Administration has returned the following amounts:

Via Bank account controlled in ERO	Zl. 1,680,481	
Via imprestholder in Odanski:		
Per cheque	129,126	
Per cash	13,394	1,823,001
		Zl. 266,316,974

Included in above E.F.2 figure are payments made during the first quarter of 1948 Zl. 1,039,975

Administration's records show only 1,000,000

The difference amounts to: 39,975

It is, when allowing for the Zl 0.50 "difference", identical with the amount of J.V. 8/91, which entry is adjusting the amount, payable to the Government, to the actual excess of assets over liabilities.

Amount as per H.O. ledger	Zl. 266,276,999
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Extent of Internal Audit

Polish Mission expenses recorded on the books of:

Headquarters	-	fully	audited
E.R.O.	-	"	"
S.W.P.A.	-	"	"
D.P. Brussels	-	"	"
D.P.H.Q. Paris	-	"	"
M.E.O.	-	"	"
Danish Mission	-	"	"
French Mission	-	"	"
Netherlands Mission	-	"	"
Belgian Procurement Mission	-	"	"
	-	Internal Auditors visited the Mission and an audit was carried out for the period 1 January 1946 to 31 March 1947. Audit was undertaken in London for the month of June 1947.	

Internal Auditors' opinion on this final statement

FINAL ACCOUNTS OF MISSION TO POLAND
Expressed in Polish Zlotys and U.S. Dollar equivalents

	1947 Balances per terminal statement (Sch. 21 E.A. 326)	Firmed journal entries		Balance per books	Entries to effect adjustments in order to reconcile expenditure in local currency		Per report	Equivalent in U.S. dollars
		Dr.	Cr.		Dr.	Cr.		
B. RECEIPTS								
Local currency from proceeds of sale	265,073,980.-		2,883,500.-	267,957,480.-		267,957,480.-		830,668.19
Less - Refunded to Government	-.-	1,680,481.-		1,680,481.-		1,680,481.0		5,209.49
	265,073,980.-			266,276,999.-			266,276,999.-	825,458.70
Local currency from other sources								
P.X. Sales	12,596,714.84			12,596,714.84	66,697.-		12,530,017.84	38,843.06
Settlement of advances made elsewhere	-.-			-.-		1,342,170.10	1,342,170.10	4,160.72
Less - Advances made in local currency, settled elsewhere	-.-			-.-	806,162.36		806,162.36	2,499.10
	-.-			-.-			536,007.74	1,661.62
Funds transferred from elsewhere	-.-			-.-		2,693,351.60	2,693,351.60	8,349.39
TOTAL RECEIPTS	277,670,694.84	1,680,481.-	2,883,500.-	278,873,713.84	872,859.36	4,035,521.70	282,036,376.18	874,312.77
EXPENDITURES								
For Mission Expenses								
Personal services	86,769,802.32	107,025.-		86,876,827.32	3,568,027.80	397,376.-	90,047,479.12	279,147.18
Travel and subsistence	109,070,949.34	693,361.-		109,764,310.34	190,675.-	1,228,881.-	108,726,104.34	337,050.92
Supplies, Mat'ls, & Gen. Equip.	29,523,896.30			29,523,896.30		18,830.-	29,505,066.30	91,465.71
All other	51,382,489.-	348,891.50		51,731,380.50	1,804,932.92	497,843.-	53,038,470.42	164,419.26
	276,747,136.96			277,896,414.46			281,317,120.18	
For Other UNRRA Purposes								
D.P. Operations	26,940.-			26,940.-			26,940.-	83.51
Czechoslovakia	14,284.-			14,284.-			14,284.-	44.28
Paris Mission	259,058.-			259,058.-			259,058.-	803.08
Italy	54,686.-			54,686.-			54,686.-	169.53
Austria	125,334.-			125,334.-			125,334.-	388.54
Byelorussia	29,664.-			29,664.-			29,664.-	91.96
M.E.O.	81,210.-			81,210.-			81,210.-	251.75
	591,176.-			591,176.-			591,176.-	
Undistributed Procurement Expenses	128,080.-			128,080.-			128,080.-	397.05
TOTAL EXPENDITURES	277,466,392.96	1,149,277.50	-.-	278,615,670.46	5,563,635.72	2,142,930.-	282,036,376.18	874,312.77

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

Symbol	Detail	Consolidated U.S. dollar expense	Currency analysis			
			Zlotych	£ sterling	£ Australian	U.S. dollars
III D	Local currency received from proceeds of sale	\$ 825,460.48	266,276,999.00	£	£A	\$
III D	Difference in exchange	.01				.01
III I	Undistributed procurement expense	397.07	128,080.00			
III J	Losses	512.32	165,262.00			
III K	Operating expenses of mission	1,785,296.61	((A) 12,026,396.46 (278,026,396.46	155,929.8.3	1,018.19.4	((B) 111,471.05 (442,274.00
III M	Expenses on behalf of successor agencies	917.39	295,932.00			
	General Ledger Control A/c	\$ 961,662.92	258,043.38	£ 155,929.8.3	£A 1,018.19.4	\$ 330,802.96
	Conversion Rates		Converted @ \$1.00 = 322.580645	Converted @ 4.03	3.20	Par
		\$ 961,662.92	\$ 796.27	\$ 628,395.54	\$ 3,260.69	\$ 330,802.96

(A) Represents revenue from sale of PX supplies
which was credited to expense.

(B) Transfer of supplies, material and equipment
to Government of Poland.

*See Revised
Statement
attached*

3 November 1948

TO: Deloitte, Plender, Griffiths & Co.

FROM: Controller

SUBJECT: Final Accounts - Poland

We are attaching a second revised trial balance for the Polish mission to replace that furnished you with our memorandum of 27 October 1948.

Encl.

CC: C. V. Mayne

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

Symbol	Detail	Consolidated U.S. dollar expense	Currency analysis			
			Zlotych	£ Sterling	£ Australian	U.S. dollars
III B	Local currency received from proceeds of sale	825,460.48	266,276,999.00			
III D	Difference in exchange	.01				.01
III I	Undistributed procurement expense	397.07	128,080.00			
III J	Losses	512.32	165,262.00			
III K	Operating expenses of mission	1,785,329.55	((A) 12,596,714.84 (278,026,396.46	155,929.8.3	1,018.19.4	((B) 111,471.05 (442,274.00 (C) 32.94
III M	Expenses on behalf of successor agencies	917.39	295,932.00			
	General Ledger Control A/C	\$ 961,695.86	258,043.38	£ 155,929.8.3	£ 1,018.19.4	\$ 330,835.90
	Conversion rates		Converted @ \$1.00 = 322.580645	Converted @ \$4.03	Converted @ \$3.20	Par
		\$ 961,695.86	\$ 796.27	\$ 628,395.54	\$ 3,260.69	\$ 330,835.90

(A) Represents revenue from sale of PX supplies which was credited to expense.

(B) Transfer of supplies, material and equipment to Government of Poland.

(C) Represents a transfer of voluntary agency expenses for which the Zlotych equivalent is not known.