

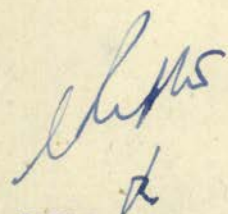
37

To Director of Shipping

From Commodity Record.

see item 31

Please see Deloitte's
minutes of 11th March, with
the proviso therein.



C.W. LAYCOCK

Mr. Delwood has seen.

31
MINUTE SHEET.

Reference..... CON 14x

11th March, 1947.

To: Deputy Controller.

From: Deloitte & Co.

Subject: Freight Charges

(should read 25th)

We thank you for your minute of the 17th ultimo together with the comments of the Director of Shipping of the 20th of that month.

We quite agree that, provided the bills are readily available, no rearrangement of the files in the Shipping Division need be undertaken.

DELOITTE & CO.

W. J.

12 MAR 1947

MINUTE SHEET.

Reference.....CR. 83.....

To: Director of Accounts
From: C.W. Laycock

Further to my minute of yesterday, I have now been informed that Mr. Carl Bergithon will not be available for the Ethiopian assignment. Further, the D.C.O.S. wishes to discuss with me the suitability of Col. Curry, the late Deputy Director of Procurement Div. I. However, I consider that Mr. Stensby, of this Branch, should be considered. He has had considerable experience of field work with the Red Cross and may be of use on the Ethiopian assignment. His name was suggested by Mr. Fischel, Director of Procurement Div. II.

Chapman

30

see him 27

Mr Campbell.
Do you agree that Mr Stensby should be sent if he is agreeable? - and I understand that he is.
LATER. Mr Laycock phoned later to say that Brig. MacDonald (Grade 13) is also suggested if he is willing to go.
Drake

CWL/DJC

27th February 1947.

Depo of Supply

Bordy 12



*on 20629
76
81*

[OVER

18/1 28^a
95 February 1947

TO: Deloitte & Co.
(Mr. W.D. Turner)

FROM: Deputy Controller

SUBJECT: Freight Charges

1. Further to my minute of 27 January and yours of 30 January, I have made further inquiries as to the present method of filing freight bills within the Shipping Division.
2. I am informed that the various covering documents on a freight bill are filed within the individual carrier's file in the respective department.
3. It is my understanding that the 1945 bills in connection with shipments by the Ministry of Transport have been coordinated with the Ministry and are now in auditable form.
4. The Shipping Division advises me that they are able to furnish you on fairly short notice with any bills you may request for audit, bearing in mind that if a 100% audit is to be accomplished this time element will naturally increase.
5. The Shipping Division has also advised me that they have apparently been able to meet your requirements on 1946 items without any criticism on the part of your people.
6. I am very much of the opinion that any over-all rearrangement of the files in the Shipping Division at this time would be a very costly operation both in time and manpower of which we are very short, and I question if the need for this could be justified at this time.
- see item 8a*

H. M. Burnett
Deputy Controller

27
MINUTE SHEET.

Reference.....GR 69.....

CONFIDENTIAL

FEB 25 1947

To: Director of Accounts
From: C.W. Laycock *CW Laycock*
Subject: Mission to Ethiopia - Supplies and Equipment.

see Doc 62a
As requested in your minute of 22nd February, I have taken up the matter of supply documentation in Ethiopia at the Supply Department meeting and have been advised that Mr. Carl Bergithon, Deputy Chief of Mission to Prague, Grade 14, will be available on March 15th, and has been suggested by Mr. Schaaf as the person to investigate the losses and the situation generally in Ethiopia.

The Ethiopian programme is comparatively small and I fail to see the need for sending a Grade 14 officer to carry out this assignment. In any event, it is presumed Mr. Bergithon will only be available for a period of approximately 2 weeks. It might be advisable to attach a general Supply Records Officer to the Mission to maintain the necessary warehouse records and to clear the shipping documentation on past shipments, as well as to establish whether or not any losses have occurred and if they have, to endeavour to place a claim on the local Railway Company.

X
Mr. Stuart was recruited some time ago as a Grade 7 Supply Officer for Minsk, but due to visa difficulties and the imminent closing of that Mission, he has been terminated. He has spent a considerable time whilst awaiting visas working in Portland Court obtaining background information on supply transactions, establishing documentation, etc. If he is still available, he may fill this position satisfactorily.

Drake 28

See X above. Please check into this and speak

CWL/DJC

25th February 1947. *[Signature]*

COPY

MINUTE SHEET

CON 17X

33

17th June, 1947

To: Field Accounts Clearance Branch
From: Deloitte & Co.
Subject: Accounts of the Port of Trieste Committee - Charges for rations to Dr. Nederbragt and Mr. De Meester.

Thank you for your minute sheet ref: AA/FACB/1927 from which we note that the query raised in our memorandum of 15th January 1947 has now been settled.

We return your papers on this subject.

DELOITTE & CO.

Original with
FACB (Lauria file)

MINUTE SHEET.

Reference.....

Com 174

D.M.A

34

27th June, 1947.

To: Assistant Controller.

From: Deloitte & Co.

We have been advised by our Washington Office that the Administration has agreed to settle the unpaid balance of our fees for the six months ended 31st March 1947

We enclose statement of account and shall be pleased to receive a cheque in settlement of the balance outstanding shown thereon.

DELOITTE & CO
JUL 1947



Deloitte's
Washington letter
11/6/47
L240

126

OUTGOING CABLE

CON 17/X

Originated by: Controller's Office
Col. H. M. Burnett,
Deputy Controller

LONDON.....TO.....ATHENS

No. 588
En clair

Dated: 30th June 1947
D. 2020 hours

115

Re your 894. Paras 1 and 2.

1. Deloitte Auditor Penn arriving Athens week commencing 30th June estimate time required to complete audit about four weeks.
2. Do not, repeat not, evacuate accounting personnel or financial documents 1946 and 1947 until cleared with Penn.

Co-ordinated with: D. O. M.

DISTRIBUTION: D. C. (3)

A. C.
Deloitte
D. O. M.
D. P.

LLR/MCJ



COPY

OUTGOING CABLE

125

CON 64

copy con 17x ✓

WASHINGTON

17992

SDDG from PRDG

Reur 24252

1. Howell now expected London 4 July and as he has had opportunity discuss Joint Accounting Procedure with men at several points in field who will operate it believe any formal statement should await his return.

2. Ourview in ERO and that of External Auditors remains unchanged.

Coordinated: D.C.
Deloitte
P.R.D.G.'S Office

DISTRIBUTION: P.R.D.G.(I)
D.C.
Deloitte

P.R.D.G.
28th June, 1947

P.R.D.G.
28/6

124c

CARDIFF.	PARIS.	NEW YORK.	BUENOS AIRES.	RIO DE JANEIRO.	LIMA.	JOHANNESBURG.
SWANSEA.	BRUSSELS.	CHICAGO.	ROSARIO.	SAN PAULO.	SANTIAGO.	CAPE TOWN.
TRURO.	MILAN.	BOSTON.	MONTE VIDEO.	PERNAMBUCO.	VALPARAISO.	PORT ELIZABETH.
		MONTREAL.		SANTOS.		EAST LONDON.
		TORONTO.				DURBAN.
		HAVANA.				PIETERMARITZBURG.
		MEXICO CITY.				BULAWAYO.
						SALISBURY.
						NDOLA.

DELOITTE, PLENDER, GRIFFITHS & CO

5, London Wall Buildings,
Finsbury Circus,
London, E.C.2.

~~DELOITTE, PLENDER, GRIFFITHS & CO.~~
RUSSELL KETTLE.
SIR ALAN RAE SMITH.
~~HAROLD READ.~~
JAMES KILPATRICK.
HAROLD HOCKLEY.
CHARLES R. GOULDER.
FRANK A. LORD.
JOHN GODFREY.
W. GUY DENSEM.
LAURENCE J. CULSHAW

TELEGRAMS:- DELOITTE (AVE) LONDON. TELEPHONE:- LONDON WALL 3232 (8 LINES).
CABLEGRAMS (ALL OFFICES) DELOITTE.

27th June, 1947.

UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATION

To
Deloitte, Plender, Griffiths & Co.

Fees outstanding in respect of the audit of the Accounts of the Administration in the European Region for the six months ended 31st March 1947.

1947

Feb. 17	Fees and Expenses less Advances for October/November 1946	5,158	17	1 ✓
May 21	Fees and Expenses less Advances for December 1946 and January to March 1947	10,125	14	4 ✓
		15,284	11	5 ✓

Less - Received on account:

1947

February 24	£ 4,112	9	6 ✓
June 4	8,059	13	4 ✓

BALANCE OUTSTANDING

£ 3,112 8 7 ✓

P.R.D.G.

With reference to the External Auditors' minute of 24 June the original of which you handed to me and a copy of which has been supplied by the External Auditors to the Deputy Controller.

1. Until the D/C has studied this document and ascertained its repercussions upon his work and has estimated the date by which he can meet the External Auditors' full requirements, it seems idle to comment upon it.
2. I do not know the exact position of the various technical processes. At first glance, however, it would seem that, unless our accounts are in excellent shape, the Controller's deadline for despatch of all supporting documents to Washington, namely, 20 August, will be subject to revision.
3. In connection with this date of the 20th August, I have been told verbally that it is no longer a firm date but that the policy of the Administration, agreed with the External Auditors in Washington, is that completeness and accuracy are to take precedence over speed. If this is indeed our policy, it should be clearly stated in writing and may well necessitate revision of the 30 September date which is the date for the presentation of accounts to the Committee on Financial Control from which the 20 August date derives.

R.G. Lewis.
Deputy Director General & Chief of
Finance and Administration

26 June, 1947.

cc. D/C. /

27 JUN 1947

From: Lt.-General Sir Humphrey Gale, KBE, CB, CVO, MC,

2

124A

(2)

COV 29/4

17x

OFFICE OF THE DIRECTOR GENERAL

26 June, 1947.

122A doc 1

Dear Sirs,

I acknowledge receipt of your memorandum dated 24th June, 1947, on the subject of the Administration's Accounts 30th June 1947. This document is now under consideration.

Yours faithfully,

K2

Personal Representative
of the Director General.

Messrs. Deloitte & Co.,

INCOMING CABLE

124

CON 64

copy CON 174 ✓

ACTION: C.F.A.

WASHINGTON.....TO.....LONDON

No. 24252

D. 25th June 1947

R. 17.04 hrs. 25th June 1947

n Clair)

PRDG FROM SDDG

1. During last conversation you mentioned external auditors regarded joint accounting procedure between UNRRA and IRO "auditable" but that they did not think it was a good procedure. On the other hand external auditors acknowledged it was probably the best scheme which could be developed under practical conditions with which we are now faced.
2. It occurs to me that a formal statement on these lines might be submitted to the audit sub-committee here so that the position of UNRRA will be safeguarded as far as it is practicable.
3. Could you telegraph me such a statement please after consultation with external auditors, Howell and Burnett, D.G. agrees that our record on this matter should be clear as possible.

DISTRIBUTION: P.R.D.G. I
D/C
Deloitte.

JS/PM

COPY.

CON 64.
copy CON 17 X

123A

1- CAIRO 425

To Waddington
For Ted Smith from Burnett Reur 480

1. Deloittes Auditors arriving Cairo early August require all accounts and financial records 1946/1947 including Turkey and Camps to remain through 15 September approximately
2. Administrative Property Disposal Records should also be available.
3. Auditors will require to consult Ted Smith and Graham-Eagle throughout period mentioned Para.1.

Co-ordinated with: Deloittes
C.F.A.
A.C.

Distribution: D.C. 3.
A.C.
C.F.A.
Deloittes
Robsen
D.O.M.

Controllers Office

H.M. Burnett
25th June 1947

25.6.47

123

FOR INFORMATION ONLY.

INCOMING CABLE.

AB CON 1/28

Copy CON 17x ✓

Attention: Dept. of the Controller
A. B. Division,
Mr. Munkman.

CENTRO TRIESTE.....TO.....BELGRADE

No. 75
En Clair
Repeated London No. 195

Dated: 25th June, 1947
Rec'd: 26th June, 1947
1522 hours.

Revised per 1000 1000 1000

Attention Director of Accounts, Campbell. Re your B24x
impossible taking over known difference Lire 964-555 in our
expense account failing confirmation from London which will
take action in light of report external auditor Penn. As
soon as we receive instructions will cable you accordingly.

* Not received London.

Distribution.

F. A. C. D.
D. D. M. A.
D. O. L.

g/EMK



MINUTE SHEET.

Reference.....

1
Con 2014 7x

122A (7)

To: P.R.D.G.

24th June, 1947.

From: Deloitte & Co.

Subject: Administration's Accounts 30th June 1947

We have been asked by our Washington Office to communicate to you the minimum requirements which, in our opinion, are necessary for the preparation of satisfactory accounts, and the audit thereof, as at 30th June 1947.

1. FORM OF ACCOUNTS

We understand that the Administration's accounts for the period 9th November 1943 to 30th June 1947 will follow the same form and contain information similar to that embodied in the Seventh Financial Report dealing with the Accounts as at 31st December 1945 which has recently been issued. We assume that the consolidated accounts of the European Region as at 30th June 1947 will be drafted in such a form as to facilitate consolidation in Washington without the necessity for supplementary analyses or adjustment.

The consolidated accounts of the European Region as at 30th June 1947 presented to us for audit should agree with the balances shown in the books of account maintained at E.R.O.

2. INTERNAL AUDIT

On 28th February 1947 and 6th March 1947 the Internal Audit Branch submitted details of the work to be carried out by them in the Missions and at E.R.O. on the accounts and records for the period from 1st January 1946 to 30th June 1947. We expect to receive periodic audit reports on the accounts of each office which has been visited as well as on the various phases of the work in E.R.O. The internal audit on the consolidated financial statements as at 30th June 1947 should be completed prior to the submission of the final accounts. It will, of course, be necessary for us to see that the internal audit work has been conducted in a manner satisfactory to us.

3. CONTRIBUTIONS RECEIVED FROM MEMBER GOVERNMENTS

For purposes of verification we have to write to certain member governments asking them to confirm direct to us the status of their contributions to UNRRA up to 30th June 1947 and we will arrange for all such communications to be cleared by you before despatch.

It will be necessary for the Administration to prepare reconciliation statements between the amounts of the contributions reported by the member governments and the amounts recorded in the Administration's books. While the Administration may use estimated figures in respect of transactions undertaken by member governments that are not officially documented, all such estimated figures should be supported by evidence of an acceptable nature and duly certified by the appropriate officers of the Administration as being the best possible estimate from the records and information available to the Administration.

MINUTE SHEET.

Reference.....

To: P.R.D.G.

24th June, 1947.

- 2 -

4. LOCAL CURRENCY AND SERVICES RECEIVED FROM RECIPIENT COUNTRIES AND ALLIED MILITARY AUTHORITIES.

As in the case of contributions received from member governments we will have to write for confirmations to the Recipient Countries and Allied Military Authorities regarding

- (a) the amounts of local currency transferred by them to the Administration up to 30th June 1947, and
- (b) the values of services rendered to the Administration.

It will be necessary for the Administration to reconcile the amounts confirmed to us with the amounts recorded in its own records.

5. CONTRIBUTIONS RECEIVED FROM OTHER SOURCES

The Administration has undertaken to publish in its final accounts a complete list of all donors. It would appear unlikely that donations will be received subsequent to 30th June 1947 from individuals and organisations and we shall be glad to know whether it is the intention of the Administration to submit a list of all donors with the Eighth Financial Report.

6. MISCELLANEOUS INCOME

Details of miscellaneous income as at 31st December 1945 were incorporated on the same schedule as Operating Revenue from non-governmental sources. It would appear to us that the miscellaneous income will eventually amount to considerable proportions and would justify a separate schedule setting out in greater detail the particulars of the items which are included therein. As regards the sale of commodities and supplies we shall require to be advised of the account to which the cost of such commodities and supplies has been charged.

7. COMMODITIES DISTRIBUTED AND IN TRANSIT

It is appreciated that account for the Bulk Settlement with the U.K. Government in regard to supplies received from the Ministry of Supply will take a considerable time to complete. We should like, therefore, to be kept advised of the progress being made so that our examination of the records may be carried out without unnecessary delay.

It is essential that all governmental invoices (excluding those included in the Bulk Settlement) and invoices from commercial suppliers should be related to the relevant internal invoices. This work is at present far in arrears and it is highly desirable that the Administration should make every endeavour to complete it as soon as possible after the 30th June 1947.

MINUTE SHEET.

Reference.....

To: P.R.D.G.

24th June, 1947.

- 3 -

Existing instructions require official receipts and outturn reports to be submitted to E.R.O. in support of all shipments whether by sea, air or land originating within the area under the control of European Regional Office. It will be necessary for the Administration to agree all such receipts with the respective shipping documents and obtain all missing receipts.

It will also be necessary for a list of all commodities in transit at 30th June 1947 to be prepared. It would assist the Administration and our audit if the weekly shipping lists subsequent to 30th June 1947 differentiate between shipments made before and after 30th June 1947.

8. TRANSPORTATION, WAREHOUSING AND FREIGHT

To enable us to substantiate that all shipments are included in the accounts and that all freight charges have been paid or reserved for, we shall require a complete list of shipments by sea, air and land, originating within the Eastern Hemisphere, duly certified by a responsible official. This list should be retrospective to the inception of operations.

9. UNDISTRIBUTED PROCUREMENT EXPENSES

We shall require evidence in support of the items detailed under this heading as was the case in the 1945 accounts.

10. LOSSES

Survey reports should be prepared for all losses incurred by the Administration whether they have been shown in the accounts as losses or whether they remain charged as commodities distributed or expenses. We should like to receive a list of all survey reports indicating in whose possession the original may be examined by us.

11. COMMODITIES AND SUPPLIES ON HAND

We would appreciate advice as to whether or not it is the intention of the Administration to make physical inventories of its commodities and supplies on hand as at 30th June 1947, if so, could we please be supplied with a copy of any special instructions other than E.R.O. Orders or orders of a routine nature issued in this regard.

If there are commodities and supplies held in warehouses on behalf of the Administration by third parties, we assume that certified lists of the commodities and supplies on hand at 30th June 1947 will be obtained from the warehousing firms concerned. Would you be good enough to arrange for a copy of each such inventory list to be sent direct to us by the warehousing firm responsible.

12. CASH IN BANKS

We will write direct to the Administration's bankers to obtain the necessary certificates for the bank balances outstanding at 30th June 1947. We have already requested a schedule of the bankers involved as well as a schedule of bank accounts closed during the eighteen months ended 30th June 1947.

MINUTE SHEET.

Reference.....

To: P.R.D.G.

24th June, 1947.

- 4 -

13. CASH ON HAND

We are arranging to count the cash on hand at E.R.O. at the close of business on 30th June 1947. As regards any other cash funds appearing at that date in the books of E.R.O. would you please arrange for a certificate of the balance to be obtained from the official in charge and countersigned by the Chief of the office concerned.

14. ACCOUNTS RECEIVABLE AND PAYABLE

(a) EMPLOYEES AND IMPRESTS

We shall require detailed schedules of individual employees' balances and imprest balances outstanding in the books of E.R.O. at 30th June 1947 agreed with the general ledger control accounts and analysed according to the date from which each account has been outstanding. All accounts of terminated employees should be specifically indicated on the schedules as should the balances due to or from employees whose home accounting offices are other than E.R.O.

Hitherto it has been impracticable to send statements to employees asking for confirmation of the amounts due to or from them. Will you please advise us whether or not the Administration still considers it impracticable to do so in respect of balances as at 30th June 1947.

(b) GOVERNMENTS AND OTHERS

In order that we may substantiate the Accounts Receivable and Payable appearing in the books of E.R.O. at 30th June 1947 we shall be obliged if you can arrange for the schedule of Accounts Receivable and Payable to be submitted to us, accompanied by statements of accounts, in duplicate, in respect of each balance outstanding at 30th June 1947, together with a stamped addressed envelope in order that we may apply direct to the individual debtors or creditors concerned for the confirmation of the balances at 30th June 1947. The schedule should also be analysed as between "Governments" and "Others" and a description of the nature of each account included in "Others" should be given.

We have communicated with the Deputy Controller regarding the form and content of the schedules of Accounts Receivable and Payable in respect of the Field Offices. We would be obliged if you could arrange for duplicate statements of accounts and stamped addressed envelopes to be handed to us with these schedules also.

(c) We feel that the use of the words "Miscellaneous", "Unidentified" etc. on the accounting schedules should be avoided, and as the accounts are cumulative we consider that all items of this nature which appeared in the schedules as at 31st December 1945 should be thoroughly investigated and identified by name and description.

MINUTE SHEET.

Reference.....

To: P.R.D.G.

24th June, 1947.

- 5 -

15. VOUCHERS PAYABLE

We shall be obliged if you will arrange for a detailed schedule of all E.R.O. vouchers payable at 30th June 1947 to be supplied to us showing the names of payees, the registered numbers of the vouchers and the date upon which payment was made. This schedule should distinguish the amounts payable to "Employees", "Governments" and "Others" and the nature of each item included in "Others" should be indicated.

16. PAYROLL DEDUCTION ACCOUNTS

We shall be glad to know if it is proposed to summarise the personal earnings cards with a view to verifying the amounts credited to Income Tax, National Insurance, Pension Rights, Field Drawings etc. If so, we would appreciate being supplied with copies of these summaries which should agree with the amounts entered in the books.

17. LIABILITY FOR EMPLOYEES PROVIDENT FUND

Would you be good enough to arrange for us to be provided with lists showing the amount standing to the credit of each individual employee as at 30th June 1947 for the 5% salary deductions and the total amount added for the 7½% contribution of the Administration. The totals of these schedules should be agreed with the balance outstanding on the control account in the general ledger at that date. A separate list should be prepared for each home station within the European Region.

18. RESERVES

Would you please arrange to have submitted to us a list of accounts receivable which are considered by the Administration uncollectible or doubtful at 30th June 1947.

We shall also require to review the basis and calculation of any provisions and reserves brought into the accounts and particularly for the following:-

- (a) Accrued Annual Leave
- (b) Uniform Allowances
- (c) Accrued and Unpaid Salaries

19. GENERAL EQUIPMENT

Would you please indicate whether it is the intention of the Administration to make a physical count of the office furniture and equipment on hand to 30th June 1947 at E.R.O. and whether it is considered practicable to reconcile the list with a list of the items of general equipment purchased which would be shown by an analysis of the amount written off to expense in E.R.O. books. If so, we assume a survey report will be prepared to cover any shortages disclosed.

MINUTE SHEET.

Reference.....

To: P.R.D.G.

24th June, 1947.

- 6 -

20. INTER-OFFICE CONTROL ACCOUNTS

Statements of the reconciliation of all individual control accounts maintained by E.R.O. with all other offices, including Washington, should be prepared. Such reconciliations should clearly show all differences between the control accounts in E.R.O. books and those recorded in the books of the overseas offices and should indicate how such differences have been dealt with in preparing the consolidated accounts.

21. CONTRACTS AND AGREEMENTS

We would appreciate receiving from the Administration a list of all contracts and agreements affecting the European Region which it has entered into, indicating in whose possession the original may be inspected by us. Such a list need not include those contracts which are embodied in the Administration's manual "Agreements with and concerning UNRRA."

22. CLAIMS

We shall require a certified list of all claims made against or made by the Administration which are not reflected in the accounts as at 30th June 1947.

23. CERTIFICATES

We shall require to be supplied with certificates similar to those supplied in connection with the accounts as at 31st December 1945. While the final figures included in such certificates will have to await the completion of the consolidated accounts of the Administration we suggest that it may be advisable for the Administration to obtain appropriate certificates from the responsible officials in E.R.O. and in the Field Offices before they sever their connections with UNRRA. Otherwise the Administration may find difficulty in obtaining certificates from those officials who are finally responsible for the submission of the accounts.

24. FIELD OFFICES' ACCOUNTS

(a) On the 10th instant we addressed a memorandum to the Deputy Controller dealing with certain of the foregoing matters insofar as they affected Mission Accounts. The points raised in our memorandum are receiving attention.

(b) We assume that in view of the importance attached to the preparation of satisfactory accounts as at 30th June 1947 arrangements have already been made to ensure that all accounts received from Missions and Field Offices will be properly certified by the senior officials of the Missions and Field Offices responsible therefor.

(c) We have discussed with the Controller and Deputy Controller the necessity for ensuring that satisfactory evidence is produced to support the disposal of equipment and supplies handed over to Successor Organisations or otherwise disposed of, and we understand that steps will be taken to ensure that this evidence is available.

MINUTE SHEET.

Reference.....

To: P.R.D.G.

24th June, 1947.

- 7 -

(d) In the event that financial assets may be handed over and liabilities may become the responsibility of Successor Organisations or Liquidator we assume that evidence of the handing over of such assets or the acceptance for the responsibility of such liabilities in the form of signed statements will be produced to us.

(e) We understand that in certain instances the Administration will establish with Governments, Successor Organisations or Liquidators contingency reserves to liquidate any local liability remaining when UNRRA personnel are withdrawn. We shall be obliged if particulars of all such reserves can be supplied to us including particulars of the composition thereof and the final liquidation thereof.

(f) We shall be obliged if arrangements can be made to supply us with each of the following when they become available:-

- (i) The final check list received from each Mission and Field Office.
- (ii) The Chief of Mission's final report on each Mission and Field Office operations.
- (iii) The historical monographs of each Mission and Field Office's activities prepared in accordance with European Region Order No.65.

DELOITTE & CO. *W.B.*

cc: Deputy Controller.

C O P Y

Copy to Com 17 X
122^A

To: P.R.D.G.

24th June 1947.

From: Deloitte & Co.

Subject: Administration's Accounts 30th June 1947.

We have been asked by our Washington Office to communicate to you the minimum requirements which, in our opinion, are necessary for the preparation of satisfactory accounts, and the audit thereof, as at 30th June 1947.

1. FORM OF ACCOUNTS

We understand that the Administration's accounts for the period 9th November 1943 to 30th June 1947 will follow the same form and contain information similar to that embodied in the Seventh Financial Report dealing with the Accounts as at 31st December 1945 which has recently been issued. We assume that the consolidated accounts of the European Region as at 30th June 1947 will be drafted in such a form as to facilitate consolidation in Washington without the necessity for supplementary analyses or adjustment.

The consolidated accounts of the European region as at 30th June 1947 presented to us for audit should agree with the balances shown in the books of account maintained at E.R.O.

2. INTERNAL AUDIT

On 28th February 1947 and 6th March 1947 the Internal Audit Branch submitted details of the work to be carried out by them in the Missions and at E.R.O. on the accounts and records for the period from 1st January 1946 to 30th June 1947. We expect to receive periodic audit reports on the accounts of each office which has been visited as well as on the various phases of the work in E.R.O. The internal audit on the consolidated financial statements as at 30th June 1947 should be completed prior to the submission of the final accounts. It will, of course, be necessary for us to see that the internal audit work has been conducted in a manner satisfactory to us.

3. CONTRIBUTIONS RECEIVED FROM MEMBER GOVERNMENTS

For purposes of verification we have to write to certain member governments asking them to confirm direct to us the status of their contributions to UNRRA up to 30th June 1947 and we will arrange for all such communications to be cleared by you before despatch.

It will be necessary for the Administration to prepare reconciliation statements between the amounts of the contributions reported by the member governments and the amounts recorded in the Administration's books. While the Administration may use estimated figures in respect of transactions undertaken by member governments that are not officially documented, all such estimated figures should be supported by evidence of an acceptable nature and duly certified by the appropriate officers of the Administration as being the best possible estimate from the records and information available to the Administration.

24th June 1947.

4. LOCAL CURRENCY AND SERVICES RECEIVED FROM RECIPIENT COUNTRIES AND ALLIED MILITARY AUTHORITIES.

As in the case of contributions received from member governments we will have to write for confirmations to the Recipient Countries and Allied Military Authorities regarding

- (a) the amounts of local currency transferred by them to the Administration up to 30th June 1947, and
- (b) the values of services rendered to the Administration.

It will be necessary for the Administration to reconcile the amounts confirmed to us with the amounts recorded in its own records.

5. CONTRIBUTIONS RECEIVED FROM OTHER SOURCES

The Administration has undertaken to publish in its final accounts a complete list of all donors. It would appear unlikely that donations will be received subsequent to 30th June 1947 from individuals and organisations and we shall be glad to know whether it is the intention of the Administration to submit a list of all donors with the Eighth Financial Report.

6. MISCELLANEOUS INCOME

Details of miscellaneous income as at 31st December 1945 were incorporated in the same schedule as Operating Revenue from non-governmental sources. It would appear to us that the miscellaneous income will eventually amount to considerable proportions and would justify a separate schedule setting out in greater detail the particulars of the items which are included therein. As regards the sale of commodities and supplies we shall require to be advised of the account to which the cost of such commodities and supplies has been charged.

7. COMMODITIES DISTRIBUTED AND IN TRANSIT

It is appreciated that account for the Bulk Settlement with the U.K. Government in regard to supplies received from the Ministry of Supply will take a considerable time to complete. We should like, therefore, to be kept advised of the progress being made so that our examination of the records may be carried out without unnecessary delay.

It is essential that all governmental invoices (excluding those included in the Bulk Settlement) and invoices from commercial suppliers should be related to the relevant internal invoices. This work is at present far in arrears and it is highly desirable that the Administration should make every endeavour to complete it as soon as possible after the 30th June 1947.

Existing instructions require official receipts and outturn reports to be submitted to E.R.O. in support of all shipments whether by sea, air or land originating within the area under the control of European Regional Office. It will be necessary for the Administration to agree all such receipts with the respective shipping documents and obtain all missing receipts.

It will also be necessary for a list of all commodities in transit at 30th June 1947 to be prepared. It would assist the Administration and our audit if the weekly shipping lists subsequent to 30th June 1947 differentiate between shipments made before and after 30th June 1947.

8. TRANSPORTATION, WAREHOUSING AND FREIGHT

To enable us to substantiate that all shipments are included in the accounts and that all freight charges have been paid or reserved for, we shall require a complete list of shipments by sea, air and land, originating within the Eastern Hemisphere, duly certified by a responsible official. This list should be retrospective to the inception of operations.

9. UNDISTRIBUTED PROCUREMENT EXPENSES.

We shall require evidence in support of the items detailed under this heading as was the case in the 1945 accounts.

10. LOSSES

Survey reports should be prepared for all losses incurred by the Administration whether they have been shown in the accounts as losses or whether they remain charged as commodities distributed or expenses. We should like to receive a list of all survey reports indicating in whose possession the original may be examined by us.

11. COMMODITIES AND SUPPLIES ON HAND

We would appreciate advice as to whether or not it is the intention of the Administration to make physical inventories of its commodities and supplies on hand as at 30th June 1947, if so, could we please be supplied with a copy of any special instructions other than E.R.O. Orders or orders of a routine nature issued in this regard.

If there are commodities and supplies held in warehouses on behalf of the Administration by third parties, we assume that certified lists of the commodities and supplies on hand at 30th June 1947 will be obtained from the warehousing firms concerned. Would you be good enough to arrange for a copy of each such inventory list to be sent direct to us by the warehousing firm responsible.

12. CASH IN BANKS

We will write direct to the Administration's bankers to obtain the necessary certificates for the bank balances outstanding at 30th June 1947. We have already requested a schedule of the bankers involved as well as a schedule of bank accounts closed during the eighteen months ended 30th June 1947.

C O P Y

13. CASH ON HAND

We are arranging to count the cash on hand at E.R.O. at the close of business on 30th June 1947. As regards any other cash funds appearing at that date in the books of E.R.O. would you please arrange for a certificate of the balance to be obtained from the official in charge and countersigned by the Chief of the office concerned.

14. ACCOUNTS RECEIVABLE AND PAYABLE

(a) EMPLOYEES AND IMPRESTS

We shall require detailed schedules of individual employees' balances and imprest balances outstanding in the books of E.R.O. at 30th June 1947 agreed with the general ledger control accounts and analysed according to the date from which each account has been outstanding. All accounts of terminated employees should be specifically indicated on the schedules as should the balances due to or from employees whose home accounting offices are other than E.R.O.

Hitherto it has been impracticable to send statements to employees asking for confirmation of the amounts due to or from them. Will you please advise us whether or not the Administration still considers it impracticable to do so in respect of balances as at 30th June 1947.

(b) GOVERNMENTS AND OTHERS

In order that we may substantiate the Accounts Receivable and Payable appearing in the books of E.R.O. at 30th June 1947 we shall be obliged if you can arrange for the schedule of Accounts Receivable and Payable to be submitted to us, accompanied by statements of accounts, in duplicate, in respect of each balance outstanding at 30th June 1947, together with a stamped addressed envelope in order that we may apply direct to the individual debtors or creditors concerned for the confirmation of the balances at 30th June 1947. The schedule should also be analysed as between "Governments" and "Others" and a description of the nature of each account included in "Others" should be given.

We have communicated with the Deputy Controller regarding the form and content of the schedules of Accounts Receivable and Payable in respect of the Field Offices. We would be obliged if you could arrange for duplicate statements of accounts and stamped addressed envelopes to be handed to us with these schedules also.

(c) We feel that the use of the words "Miscellaneous", "Unidentified" etc. on the accounting schedules should be avoided, and as the accounts are cumulative we consider that all items of this nature which appeared in the schedules as at 31st December 1945 should be thoroughly investigated and identified by name and description.

C O P Y

15. VOUCHERS PAYABLE

We shall be obliged if you will arrange for a detailed schedule of all E.R.O. vouchers payable at 30th June 1947 to be supplied to us showing the names of payees, the registered numbers of the vouchers and the date upon which payment was made. This schedule should distinguish the amounts payable to "Employees", "Governments" and "Others" and the nature of each item included in "Others" should be indicated.

16. PAYROLL DEDUCTION ACCOUNT

We shall be glad to know if it is proposed to summarise the personal earnings cards with a view to verifying the amounts credited to Income Tax, National Insurance, Pension Rights, Field Drawings, etc. If so, we would appreciate being supplied with copies of these summaries which should agree with the amounts entered in the books.

17. LIABILITY FOR EMPLOYEES PROVIDENT FUND

Would you be good enough to arrange for us to be provided with lists showing the amount standing to the credit of each individual employee as at 30th June 1947 for the 5% salary deductions and the total amount added for the 7 $\frac{1}{2}$ % contribution of the Administration. The totals of these schedules should be agreed with the balance outstanding on the control account in the general ledger at that date. A separate list should be prepared for each home station within the European Region.

18. RESERVES

Would you please arrange to have submitted to us a list of accounts receivable which are considered by the Administration uncollectible or doubtful at 30th June 1947.

We shall also require to review the basis and calculation of any provisions and reserves brought into the accounts and particularly for the following:-

- (a) Accrued Annual Leave
- (b) Uniform Allowances
- (c) Accrued and Unpaid Salaries

19. GENERAL EQUIPMENT

Would you please indicate whether it is the intention of the Administration to make a physical count of the office furniture and equipment on hand to 30th June 1947 at E.R.O. and whether it is considered practicable to reconcile the list with a list of the items of general equipment purchased which would be shown by an analysis of the amount written off to expense in E.R.O. books. If so, we assume a survey report will be prepared to cover any shortages disclosed.

20. INTER-OFFICE CONTROL ACCOUNTS

Statements of the reconciliation of all individual control accounts maintained by E.R.O. with all other offices, including Washington, should be prepared. Such reconciliations should clearly show all differences between the control accounts in E.R.O. books and those recorded in the books of the overseas offices and should indicate how such differences have been dealt with in preparing the consolidated accounts.

21. CONTRACTS AND AGREEMENTS

We would appreciate receiving from the Administration a list of all contracts and agreements affecting the European Region which it has entered into, indicating in whose possession the original may be inspected by us. Such a list need not include those contracts which are embodied in the Administration's manual "Agreements with and concerning UNRRA."

22. CLAIMS

We shall require a certified list of all claims made against or made by the Administration which are not reflected in the accounts as at 30th June 1947.

23. CERTIFICATES

We shall require to be supplied with certificates similar to those supplied in connection with the accounts as at 31st December 1945. While the final figures included in such certificates will have to await the completion of the consolidated accounts of the Administration we suggest that it may be advisable for the Administration to obtain appropriate certificates from the responsible officials in E.R.O. and in the Field Offices before they sever their connections with UNRRA. Otherwise the Administration may find difficulty in obtaining certificates from those officials who are finally responsible for the submission of the accounts.

24. FIELD OFFICES' ACCOUNTS

(a) On the 10th instant we addressed a memorandum to the Deputy Controller dealing with certain of the foregoing matters insofar as they affected Mission Accounts. The points raised in our memorandum are receiving attention.

(b) We assume that in view of the importance attached to the preparation of satisfactory accounts as at 30th June 1947 arrangements have already been made to ensure that all accounts received from Missions and Field Offices will be properly certified by the senior officials of the Missions and Field Offices responsible therefor.

(c) We have discussed with the Controller and Deputy Controller the necessity for ensuring that satisfactory evidence is produced to support the disposal of equipment and supplies handed over to Successor Organisations or otherwise disposed of, and we understand that steps will be taken to ensure that this evidence is available.

(d) In the event that financial assets may be handed over and liabilities may become the responsibility of Successor Organisations or a Liquidator we assume that evidence of the handing over of such assets or the acceptance for the responsibility of such liabilities in the form of signed statements will be produced to us.

(e) We understand that in certain instances the Administration will establish with Governments, Successor Organisations or Liquidators contingency reserves to liquidate any local liability remaining when UNRRA personnel are withdrawn. We shall be obliged if particulars of all such reserves can be supplied to us including particulars of the composition thereof and the final liquidation thereof.

(f) We shall be obliged if arrangements can be made to supply us with each of the following when they become available:-

- (i) The final check list received from each Mission and Field Office.
- (ii) The Chief of Mission's final report on each Mission and Field Office operations.
- (iii) The historical monographs of each Mission and Field Office's activities prepared in accordance with European Region Order No.65.

DELOITTE & CO.

cc: Deputy Controller.

INCOMING CABLE

AB (2) *CON 64*
copy CON 17x ✓

ACTION: Dept. of Deputy Controller
Accounts Division
D/C (4)

CAIRO.....TO.....LONDON

No. 480

D. 23rd June, 1947
R. 08.35 hrs. 24th June, 1947

(En Clair)

=====

Burnett from Howell.

1. Arrangements made to carry present group 15 employees on UNRRA payroll and under UNRRA direction performing joint accounting operation.
2. Phasing out of Class 1 UNRRA employee by 31st July.
3. Carrying one class 11 for UNRRA through August.
4. Recommended IRO staff plus four extra for approximately two weeks August to implement initiation IRO accounting.
5. All accounts and financial records through 31st December, 1946, can be forwarded immediately arrange clearance and advise at once records for 1947 will accompany accountant approximately 25th July to London.
6. Advise Deloitte's wishes re retention accountants and documents beyond above schedule dates.
7. Please transmit IRO information this cable to Robson.

DISTRIBUTION: A/C
PRDG
GC
D/CFM
COS
DOM (2)
D/P
D/I
DOA
DA
DDAS
Chief Archivist
Deloitte's
Mr. de Waal
Mr. Fischel

A.G.C.
Mr. Hoskins
Mr. Smyth-Tyrrell
Mr. Wasson
Mr. Lejeune
Mr. Morhange
SAC
DRBC
Mr. Bishop
Mr. Thistlethwaite
Commodity Acctg.
Mr. Finn APC (2)
D.G. Reg.
A.U. Reg.

B/PM



Con. 14x

131

129
23 JUN 1947

To: Chief of Operations, H.Q. D.P. Ops., Paris.
Attention: Director of Accounts.

From: Deputy Director of Monetary Accounting (Payments), E.R.O.

Reference: AA/CA/4657

Messrs. Deloitte & Co. Advance Account

Reference is made to your letter dated 29th March, 1947, reference "ACTS" - JMcL/SC - NN.

The second item of B.Fcs. 300 should be debited to Code 10 since this represents a direct expense and does not constitute an advance.

The advance of B.Fcs. 2,300 made to Mr. Havard should be debited to Account No: 03.

Recovery has been made from Deloitte & Co. in their account covering the period December, 1946, to March, 1947.

Kindly address any queries "For the attention of the Deputy Director of Monetary Accounting (Payments)", quoting the above reference letters and number.

J.T. STEPHENSON.
B.D.M.A.(P).

Cc: Field Accounts Clearance Branch.

DNF/RK

23 JUN 1947

To: Senior Representative, UNRRA, Trieste.
 From: Deputy Director of Monetary Accounting (Payments), E.R.O.
 Reference: AA/CA/4664

Advances to Representatives of External Auditors

In answer to your letter dated 13th May, 1947, (sic) it is confirmed that advances totalling Lire 52,000 to Mr. Fern will be recovered from Deloitte & Co. in their next account and that it is in order to transfer this to Code 03 in your books.

FACB { We are not, however, able to confirm the advance to Mr. Please { Pester on 10th June of Lire 22,120, but in view of the keep { approaching closure, we are willing to consent that this, an eye { also, should be transferred to Code 03 and that we will open { ascertain that this advance is recovered in a later account. for this

re: ry. Kindly address any queries "For the attention of the Deputy Director of Monetary Accounting (Payments)", quoting the above reference letters and number.

J.T. STEPHENSON.
 D.D.M.A. (P).

Cc: Field Accounts Clearance Branch.

DNF/RK

COPY

Letter from R.R. Brown, Deputy Director General and Chief Executive Officer, Washington to Lt. General Sir Humphrey Gale, Personal Representative of the Director General, LONDON. - dated 19th June 1947.

Attention: H.M. Burnett

Dear Sir:

Subject: Eighth Financial Report - 30th June 1947

In accordance with paragraph 2 of Council Resolution No. 109, the Administration is required to submit for audit accounts covering the eighteen month period 1 January 1946 to 30 June 1947 not later than the 30th September 1947.

In cable No. 23943 to London of 10 June 1947, the Director General emphasised "that production of accurate accounts is of immeasurably greater importance than the closure of Missions to schedule."

The Administration has determined that the Eighth Financial Report will be substantially in the same form as that adopted for the preparation of the Seventh Financial Report as at 31 December 1945, and the Council's Auditors have been officially so advised. In order that you may be assisted in the preparation of the work required for the production of these accounts, you will also find attached a copy of the Seventh Financial Report which you should use when making preparation for production of your accounts. Certain information included in the statements will not be applicable to the accounts of your office but you are requested to use the Seventh Financial Report as a guide as to the information and statements that will be required by us for the final consolidation at headquarters.

Pages 8 to 13 of the Seventh Financial Report contain the notes to the financial statements which are an integral part of the statement of revenue and expenditure and balance sheet and are considered in connection therewith. When presenting your accounts as at 30 June 1947 will you please prepare similar notes that will constitute a guide to us at headquarters when preparing the final consolidated notes to the Eighth Financial Report.

To: Lt. General Sir Humfrey Gale
Attn: H.M. Burnett

page 2

The Council's Auditors will be contacting you in the near future and will be addressing a memorandum to the Office of the PRDG setting out the minimum requirements which are necessary for the preparation of satisfactory accounts as at 30 June 1947. You are requested to follow these requirements closely and to cooperate with the Council's Auditors to your utmost.

transport and warehousing.
A copy of the ERO accounts to 31 December 1945 with supporting statements and notes to the balance sheet has been under review at headquarters. It has been pointed out to us that the Administration is not consistent in its treatment of accessorial charges. For instance, in the ERO figures a percentage is added to the cost of commodities and charged to commodities distributed and credited to Transportation and Warehousing for all purchases from commercial supplies (see Note 6 C). This is not consistent with the treatment at headquarters where the actual cost of transporting these supplies is charged to ~~commodities distributed~~ but no accessorial reserve is set up. You are, therefore, requested to make a journal entry reversing the above figures for such accessorial reserve for all purchases from commercial supplies up to date and in future no such entries should be put through the books.

It is noted that included with the ERO accounts in Appendix C of the reconciliation between commodities acquired and distributed. Such a statement was not included with the Seventh Financial Report but for obvious reasons you are requested to continue to prepare this statement for the Eighth Financial Report.

Yours very truly,

R.R. Brown.



C O P Y

12th June 1947

TO: Deloitte, Plender, Griffith & Co.

FROM: Richard R. Brown
Deputy Director General and
Chief Executive Officer.

I understand that now the Seventh Financial Report is completed the Administration is in process of planning the preparation of the Eighth Financial Report as at 30th June 1947. In order that you may be able to make full preparation for your audit, it will be necessary for you to know in advance the format that will be adopted for the Eighth Financial Report.

This will serve to confirm that the Administration will be adopting the same format that has been used for the Seventh Financial Report in the preparation of the balance sheet, statement of revenue and expenditure, and supporting statements for the period through 30th June 1947.

In the Seventh Financial Report the Administration omitted details of donors of contributions from other sources but the notes to the financial statements contained a reference to a complete list of all donors being published with the final accounts of the Administration. Such a complete list of donors cannot yet be submitted in view of the circumstances obtaining in ERO; namely, the difficulty of relating supplies donated and stored in warehouses and afterwards shipped in bulk thereby losing their individual identity. This matter is receiving attention and it is hoped in the future that a list of donors will be rendered. Every effort will be made to complete the work necessary in London, but the Administration cannot commit itself that such can be accomplished in time to be included in the Eighth Financial Report. We do plan to include a list of donors complete except for those from whom contributions were received in the United Kingdom.



Copy CON 11-11
" CON 17X ✓

119

A 268

WASHINGTON

No. 17781

Rooks from Howell

1. In conference called by Gale, fully attended, satisfactory arrangements were reached regarding the transfer of all documents.
2. The final word on transfer of financial accounting records from the Missions to ERO rests with Deloitte who will be kept fully apprised of closure plans. Records will finally be transferred to Washington after completion and audit in ERO

Coordinated with: PRDG
EASR
DC

Distribution: PRDG
Deloitte
CFA
DC(5)
AC

Dept. of Deputy Controller

H.E. Howell
17th June 1947

H.M. Burnett
17th June 1947

P
128

Con 172

INCOMING CABLE.

AB.

ACTION: Dept. Deputy Controller,
Accounts Div.
Paymaster Branch.
Mr. Green.

PARIS.....TO.....LONDON.

No. 589.
En Clair.

Dated: 12th June 1947.
Rec'd: 12th June 1947.
14.49 Hours.

+
Re your 966 Please forward full details actual
payment plus acknowledgement for production
to external auditors. Please treat as urgent .

+ Mr. de. Waal SH 24.

DISTRIBUTION.

Supply Dist.
Mr. de. Waal.
Mr. Deel.
D/C
Deloittes.

B/EIS.



CONFIDENTIAL

117

AA/GA/4634

20th June, 1947

To: Director, Division of Accounts, D.P.H.Q. Paris.
From: Deputy Director Monetary Accounting (P), London,
Subject: Advance to Representatives of External Auditors
Mission to France.

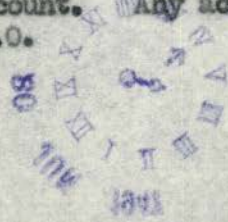
Reference is made to your letter dated 9th June 1947 (ref. "Acts" AJP/1f/2157).

Thank you for your confirmation of the transfer of Frs. 4,800 and Cz.Kr. 400 to Code 03 in your books.

It is noted that the advances

July 1946	-	Frs. 2,400
December "	-	" 4,800

have been charged by the French Mission to the E.R.O. Inter Office Account. Any action necessary will be taken in E.R.O.



J.T. STEPHENSON,
Deputy Director Monetary Accounting (P)



UNITED NATIONS
RELIEF AND REHABILITATION ADMINISTRATION

1344 CONNECTICUT AVENUE
WASHINGTON 25, D. C.

VIA AIR MAIL

Col. H. M. Burnett
Deputy Controller
European Regional Office
UNRRA
11 Portland Place
London W 1 England

Subject: Accounts-30 June 1947

Dear Col. Burnett:

Included amongst a list of requirements made up by the Council's Auditors for the preparation of the headquarters consolidated accounts appears the following items:

"Contributions Received from Other Sources - The Administration has undertaken to publish in its final accounts a complete list of all donors and in our opinion it would be appropriate to submit this list of all donors with the Eighth Financial Report as at 30 June 1947." In the letter from the Chief Executive Officer to the PRDG of 19 June 1947 there is an attachment of a letter from the Chief Executive Officer to the Council's Auditors agreeing to the adoption of the same format for the Eighth Financial Report as that used for the preparation of the Seventh Financial Report.

You will note in this letter also a reference to the preparation of contributions received from other sources and in particular they have referred to the inability of ERO to prepare this list owing to certain circumstances relating to the condition of these accounts in ERO's books. You may recall I discussed this matter with your office on my trip the beginning of this year and was informed that owing to the difficulty of matching the "ins" and "outs" from the warehouses it was not possible to submit such a list for 31 December 1945. I was told, however, that work was being undertaken in this connection but that it might take considerable time for the actual donations to be sorted out -- hence the reference to their being no list of donors in the Eighth Financial Report as far as ERO is concerned.

Commander Jackson has pointed out to me that in the event of a postponement of the dateline 30 September it would give ERO more time to sort these donations out and it may be possible therefore for such a list to be included with the Eighth Financial Report.

I would appreciate your views on this matter as I expect Mr. Turner will be shortly contacting you with a similar request.

25 JUN 1947

Yours sincerely,

L. J. Lismer
L. J. Lismer
Deputy Controller



19 JUN 1947

X. 1334

A - 12927

S/Controller
CON17X

116

INCOMING CABLE

A 268/11

ACTION: Organisation & Management Div.
D.O.M.

copy con 17 x ✓

ATHENS.....TO.....LONDON

No. 894.

Dated: 17th June 1947.

En Clair

Rec'd: 18th June 1947.

Repeated Washington 4068

08.53 Hours.

Re your circular 86.

1. Washburb Darling Wildbore and Astras will close accounts approximately July 20th and proceed directly to London with completed documents.
2. This dependent upon external auditors approval as you know.
3. Discussing commodity accountability with Howell and if necessary to retain one person will advise you soonest.
4. I hope to complete most outstanding government problems by the time Howell returns from Cairo.

DISTRIBUTION

P.R.D.G.	D.O.A.	Col. Smyth Tyrell.	Commodity
C.F.A.	D.A.	Mr. Wasson	Accountant.
G.C.	D.D.A.S.	Mr. Lejeune	Mr. Fimm
D/C	Chief Archivist	Mons. Morhange	A.P.C. (2)
D/C.F.A.	Deloitte.	S.A.C.	
C.O.S.	Mr. De Waal.	A/C	
D.O.M. (2)	Mr. Fischel	D.R.B.C.	
D.P.	A.G.C.	Mr. Bishop.	
D.I.	Mr. Hoskins	Mr. Thistlethwaite.	

-/EIS

3713

115

CON 17x

AA/CA/4605

17 June 1947

To : Chief of UNRRA Mission to Italy, Rome.
 From : Deputy Director of Monetary Accounting,
 E. R. O. London.
 Subject: Advances to Representatives of the External Auditors

Reference is made to your letter dated 4th June 1947, (ref. AGG/T/2123) requesting authority to transfer the amounts quoted to Code 03 in your books.

It is apparent that this letter crossed in the post ours dated 30th May 1947 (ref. AA/CA/4456) which authorised this course in respect of the following amounts :-

December	1946	-	Lit.	123,687
January	1947	-	"	232,831
February	1947	-	"	179,000
			"	535,518

As, during the same period you only show debits of Lit. 490,518 it would appear that you have an overlap which should be easily identifiable, of Lit. 45,000 at the end of February 1947

In view of the approaching closure, it is agreed that you may debit the outstanding advances to Code 03 in your books, but it is pointed out that this only applies to definite advances and does not apply to specific expenditure incurred on behalf of Deloitte's employees in the course of their duties. Such payments should, of course, be debited direct to expense.

In order to assist this office with identification, please prepare a schedule showing all Deloitte's advances transferred to Code 03, as from the date of this letter.

Kindly address your reply "For the attention of the Division of Monetary Accounting, Deputy Director's Office", quoting the above reference number and letters.

J. T. STEPHENSON
 Deputy Director of Monetary Accounting.

DNE/PH

c.c. Field Accounts Clearance Branch

(No AA recd in Regy)

114

ACTION COPY

RECEIVED TELETYPE SECTION
TIME 0900 HRS.
DATE 14/6

INCOMING CABLE.

AD.
con 19x

ACTION: Dept. Deputy Controller,
Accounts Div.
Paymaster Branch.
Mr. Green.

PARIS.....TO.....LONDON.

No. 589.
En Clair.

Dated: 12th June 1947.
Rec'd: 12th June 1947.
14.49 Hours.

+
Re your 966 Please forward full details actual
payment plus acknowledgement for production
to external auditors. Please treat as urgent.

+ Mr. de. Waal SH 24.

DISTRIBUTION.

Supply Dist.
Mr. de. Waal.
Mr. Deal.
D/C
Deloitte.

B/EIS.



COPY

orig con 11-11
copy con 14x ✓

113

Note of a meeting held in D.D.G. & C.F.A.'s Room E.R.O.
17.30 hours, 5th June 1947

Subject: Accounting in the field subsequent to closure date - 30 June 1947.

PRESENT: P.R.D.G.
D.D.G. & C.F.A.
D/C
E.A.S.R. (Mr Turner)

P.R.D.G. outlined the Administration's closure policy as already set, pointing out its advantages. He stated that, as far as accounting activities in the field were concerned, he would like to be assured by E.A.S.R. that the arrangements were those the External Auditors would approve.

E.A.S.R. said that ideally speaking and if all other relevant matters made it possible, field accountants should come to London with their records there to close them under supervision. However at the rate at which the closure was being carried out in relation to continued operations he felt that there were certain matters which could only be satisfactorily cleared in the field after the 30th June. This was particularly so since two objects had to be achieved -

- a. Closure.
- b. The production of good accounts as of 30 June.

But the work in the field after 30th June should not involve the retention of more than a very few accountants. The work to be done was largely concerned with -

- a. Collection of sundry debts.
 - b. Discharge of sundry liabilities,
- both, for the most part, in local currency.

DISCUSSION

After full discussion as to the best way of establishing the numbers of accountants to be retained and period for which they should be retained in the field, a draft telegram was prepared in agreement with E.A.S.R. (copy attached to P.R.D.G.'s, D/C's and C.F.A.'s copy of this note) and arrangements were made for Mr Howell the Controller to telephone to the P.R.D.G. from Rome early on the morning of the 6th June.

E.A.S.R. agreed that, if the missions concerned really carried out their instructions for the Phase II period of their lives, (1-30 June) the amount of work remaining, bearing in mind that receipters would in any case be in the field, should not necessitate the retention of persons for any considerable time.

DISTRIBUTION: PRDG
DDG & CFA
D/C
EASR
DP
DOM
Registry for file

R.G.L.
6th June, 1947

112
AA/GAB/2/7018

5 June 1947

To: Chief Accountant, U.N.R.R.A. Headquarters,
Washington.

From: Division of Monetary Accounting, General
Accounts Branch, E.R.O.

Subject: Excess Luggage Charges - Recoverable from
Deloitte, Plender, Griffiths & Co.

We have received a letter from the Greece Mission dated the 14th May 1947, reference FA/AC/ERO/TWA/3798, advising us of certain excess luggage charges against Aubrey W. Prester and Leslie Charles Bonning, both of whom are employees of the above named firm.

We shall be glad if you will pass a Debit Advice to us when payment has been made by you to the Transworld Air Lines in respect of these charges to enable us to charge Deloitte, Plender, Griffith & Co.'s account.

Kindly address any reply "For the attention of the Division of Monetary Accounting, General Accounts Branch", quoting the above reference letters and number.

P. KETTLE
Chief, General Accounts
Branch

PK/SJD/IHC

L 3550

111

ROME

ACC/T/ 2/23.

4th June 1947

TO: ACCOUNTS DIVISION,
Chief Accountants Office,
London, E.R.O.

FROM: DIRECTOR,
DIVISION OF ACCOUNTS & CLOSURE CONTROL,
H.Q. UNRRA Italian Mission, Rome.

SUBJECT: Advances to Representatives of the
External Auditors.


You are advised that the amount of Lire 1.183.568 is shown as outstanding on the ledgers of this Mission in respect of advances to representatives of Messrs Deloitte, Plender Griffiths & Co. during the period 1 December 1946 - 25 May 1947.

This sum is computed as follows:-

Dec. 1946	Lit.	106.000
Jan. 1947	"	207.831
Feb. "	"	176.687
Mar. "	"	135.480
Apr. "	"	145.000
May "	"	412.570

		1.183.568 Lire

As it is desired to close off all outstanding ledger accounts as soon as possible, may authority please be given for the above sum to be transferred to Code 03 in the books of this Mission.


J. J. H. HALSALL,
DIRECTOR,

LITRAVERS/ep

DIVISION OF ACCOUNTS & CLOSURE CONTROL.

Q 804

Con 17X

all rep

XXXXXXXXXXXXXXXXXXXX

WARSAW

546

110

XX

XXXXXXX

XXXXXXXX

FOR BUZZEL DELOTTES

PROCEED VIENNA AFTER COMPLETION WARSAW ADVISE HART AT VIENNA

APPROXIMATE DATE ARRIVAL ~~XXXX~~

Dist: DC.
Deloitte

Auditors to the Council
Deloitte Plender Griffiths & Co.

Mr. Turner
4th June 1947

H.M. Burnett

4th June 47



XXXXXXXXXXXX

VIENNA

CGN 17X

627

an
Rg 109

XX

XXXXXX

XXXXXX

FOR HAVARD DELOITTES

HART DUE VIENNA AN EIGHTEVENTH

ARRANGE ACCOMMODATION ~~STOP TURNER~~

Dist: Dc
Deloitte

AUDITORS TO THE COUNCIL

Deloitte, Flender, Griffiths & Co.

Mr. Turner.

4th June 1947.

H.M. Burnett

4th June 1947



CON-17*-
AA/CA/4450.

108
-2 JUN 1947

To: Headquarters, UNRRA, Washington D.C.
(For the attention of the Chief of Bureau of Finance & Ac/c)
From: Deputy Director of Monetary Accounting (P), E.R.O.
Subject: Deloitte, Flender, Griffiths and Co.


We have to-day paid to Messrs. Deloitte, Flender, Griffiths & Co. the sum of £8,059.13.4. on account of their Fees and Expenses for the months of December, 1946 to March 1947 inclusive. This is made up as follows :-

Partner's time	£ 57 7 6	
Salaries cost	£ 6,848 11 6	
Add 50% thereof	<u>3,424 5 9</u>	10,272 17 3
	<u>10,330 4 9</u>	
80% thereof		£ 8,264 3 9
Expenses for Travel,		
Subsistence etc.		1,466 10 0
Insurance Premiums		<u>288 7 6</u>
		£ 10,019 1 3
<u>Less</u> Advances at Field Offices		
(See list	1,886 12 5	
Payment made by D.P.H.Q.		
Frs. 34,932 @ Frs. 480 per		
£1. sterling.	<u>72 15 6</u>	1,959 7 11
		<hr/>
		£ : 8,059 13 4

As previously, Salaries Cost has been reported to Headquarters Washington in order that they may be examined at Headquarters.

Confirmation of the advances will be received from Field Offices in due course. In accordance with your instruction a list of advances is attached.

Kindly address your reply "For the attention of the Division of Monetary Accounting, Deputy Director's Office" quoting the above reference number and letters.


B.T. STEPHENSON
Deputy Director of Monetary
Accounting.

DNE/PH.

104

Com-17

AM/CA/4448

30 MAY 1947

TO: D.P., H.Q. Paris.

FROM: Deputy Director Monetary Accounting (P) E.R.O.

SUBJECT: Advances to Representatives of the External Auditors
Mission to France

We have been informed by Messrs. Deloitte, Plender, Griffiths & Co., that advances have been drawn from the French Mission by their representatives as follows:-

July	1946	F.Fcs.	2,400
December	"	"	4,800
March	1947	"	4,800
			<u>12,000</u>
March	1947	Cz.Kr.	400

If this is confirmed by the French Mission books, please transfer the amounts to Code 03.

The External Auditors have also requested that we should arrange for a sum of F.Fcs. 34,932 to be paid to their Paris Office at Boulevard Haussman, No.93, Paris, 8 me.

It would be appreciated if you would arrange for this payment to be made, and advise us when completed. The sum of F.Fcs. 34,932 should then be debited to Code 03 in your books.

/Kindly

- 1 -

TACI YAM Kindly address any reply "for the attention of the Deputy Director of Monetary Accounting, Division of Monetary Accounting", quoting the above reference and date.

JTS/DMF/HA

J. A. STEPHENSON
Deputy Director of Monetary Accounting



Cor 174

AA/CA/4460

30 May 1947

To:- Chief Accountant, UNRRA Mission to Czechoslovakia,
Prague.

From:- Deputy Director, Monetary Accounting, E.R.O London.


Subject:- Advances to Representatives of the External Auditors.

We have been advised by Messrs. Deloitte, Plender, Griffiths & Co., that their Representatives drew the sums below as advances in the periods stated. If the amounts agree with your records, there is no need to confirm to ERO., but they should be transferred to Account No.03 in your books.

March 1947	Cz. - Kr.	14,000
April "	" "	<u>9,600</u>
	Cz. - Kr.	<u>23,600</u>

Kindly address any reply, "For the attention of the Deputy Director, Monetary Accounting", quoting the above reference letters and number.

DNF/BMW.


J.T. STEPHENSON.
Deputy Director, Monetary Accounting.

AA/CA/4451.

To: ~~XXXXXXXXXX~~

105
30 MAY 1947

D.P. Headquarters, Paris.

From: Deputy Director, Division of Monetary
Accounting (P). E.R.O. London

Subject: Advances to Representatives of the External
Auditors.

Your letter dated 12th May, 1947, (Ref. IH/cn "AOCTS"
(NN) is under reference.

The Hague : It is confirmed that advances were received by
representatives of Messrs. Deloitte, Flender Griffiths & Co.
in March, 1947, to an amount of Guilders 298.60. These
amounts should be charged to Expense Code 03.

Brussels : As intimated by telephone we are unable to
trace an advance of B.Fcs. 2,300 to Mr. F.D. Havard and we
would appreciate fuller detail to assist us.

Kindly address your reply "For the attention of the
Division of Monetary Accounting, Deputy Director", quoting the
above reference number and letters.


J.T. STEPHENSON

Deputy Director Monetary Accounting

DNE/FH.

Can 17+

104

AA/CA/4454.

30 MAY 1947

To: Senior Representative, UNRRA Trieste Office,
Trieste.

From: Deputy Director, Division of Monetary Accounting,
E.R.O. London

Subject: Advances to Representatives of External
Auditors

We are informed that a member of the Firm of Messrs. Deloitte, Plender & Griffiths & Co., during December 1946, was advanced a total of Lit. 20,000 by your office.

If this is confirmed by your records, there is no need to inform this office, but the amount should be transferred to Account No. 03, in your books.

Kindly address your reply "For the attention of the Deputy Director of Monetary Accounting", quoting the above reference number and letters.

J. L. STEPHENSON
Deputy Director of Monetary Ac/s.

DNF/PH.

103

Com 17*

AA/CA/4457.

30 May 1947.

To: Chief Accountant, UNRRA Mission to Greece, Athens.

From: Deputy Director, Division of Monetary Accounting, (P),
H.M.O., London.

Subject: Advances to representatives of the External Auditors.

We have been advised by Messrs. Deloitte, Plender, Griffiths & Co. that advances were drawn by their representatives as shown below.

If this is substantiated by your records, please transfer the amounts to Account No. 03 in your books. There is no need to confirm to S.E.C.

December 1946	Drach.	4,117,600
January 1947	"	700,000
February 1947	"	2,545,200
March 1947	"	300,000

Drachmar. 7,663,800

Kindly address any reply, "For attention of Deputy Director, Division of Monetary Accounting, (P)," quoting the above reference letters and numbers.

S
J. E. STEPHENSON.
Deputy Director.

JTH/dm/co.

1947



20 1947

Com 17X
AA/CA/4453.

102
30 MAY 1947

To: Chief of UNRRA Mission to Austria, Vienna
From: Deputy Director : Division of Monetary
Accounting, E.R.O.
Subject: Advances to Representatives of the External
Auditors

We are informed that a member of the firm of Messrs. Deloitte, Plender, Griffiths & Co., during the month of January 1947, was advanced £10. 0. 0. in B.A.F.S.V's by your Office.

If your records are in agreement, there is no need to confirm to this office, but the amount should be transferred to Code 03 in your books.

Kindly address your reply "For the attention of the Division of Monetary Accounting, Deputy Director's Office", quoting the above reference number and letters.

J.T. STEPHENSON
Deputy Director of Monetary
Accounting.

INF/PH.



RECEIVED
OFFICE OF THE SECRETARY OF THE ARMY
WASHINGTON, D. C.

RECEIVED
OFFICE OF THE SECRETARY OF THE ARMY
WASHINGTON, D. C.

RECEIVED
OFFICE OF THE SECRETARY OF THE ARMY
WASHINGTON, D. C.

RECEIVED
OFFICE OF THE SECRETARY OF THE ARMY
WASHINGTON, D. C.

RECEIVED
OFFICE OF THE SECRETARY OF THE ARMY
WASHINGTON, D. C.

RECEIVED
OFFICE OF THE SECRETARY OF THE ARMY
WASHINGTON, D. C.

RECEIVED
OFFICE OF THE SECRETARY OF THE ARMY
WASHINGTON, D. C.

30 MAY 1947

101

Com 17+

AA/GA/4456

30 May 1947.

To: Chief Accountant, UNRRA Mission to Rome, Italy.
From: Deputy Director, Monetary Accounting (P), ERO, London.
Subject: Advances to Representatives of External Auditors.

We have been informed by Messrs. Deloitte, Plender, Griffiths & Co. that advances were drawn by their Representatives as shown below.

If this is in agreement with your records, there is no need to confirm to this office, but the amounts should be transferred to Account No. 03 in your Books.

December 1946	-	Lit. 123,687
January 1947	-	" 232,931
February "	-	" 179,000

Lit. 535,518

Kindly address any reply, "For attention of the Deputy Director, Monetary Accounting (P)", quoting the above reference letters and numbers.


J. F. STEPHENSON.
Deputy Director.

UNF/GP.

100
Con 17+

AA/CN/4455

30 May 1947.

To: Chief Accountant, UNRRA Mission to Yugoslavia, Belgrade.
From: Deputy Director, Monetary Accounting, (P), ERO, London.
Subject: Advances to Representatives of External Auditors.

We are informed that an amount of Dinars 22,130 was advanced in December 1946 to Representatives of Messrs. Deloitte, Plender, Griffiths & Co.

If your records are in agreement, do not confirm to this office, but transfer the amount to Account No. 03.

Kindly address any reply, "For attention of the Deputy Director, Monetary Accounting, (P)", quoting the above reference letters and numbers.


J. P. STEPHENSON.
Deputy Director.

DNF/GP.

1947
I II III IV V
VI VII VIII IX X
XI XII

1947
I II III IV V
VI VII VIII IX X
XI XII

THE UNITED STATES OF AMERICA
DO hereby certify that
[Name] is a citizen of the United States
and is entitled to the rights and
privileges of citizenship.

WITNESSETH my hand and the seal of the
Department of State this [Date] day of [Month], 1947.

30 1947

99

Con 17x

30 MAY 1947

AA/GA/4459

To:- Chief Accountant, UNRRA Mission to Ethiopia,
Addis Ababa.

From:- Deputy Director, Monetary Accounting, E.R.O London.

Subject:- Advances to Representatives of the External Auditors.

We have been advised by Messrs. Deloitte, Plender, Griffiths & Co., that advances were drawn by their representatives as follows:-

January 1947	£ 400
February "	<u>650</u>
	<u>£ 1,050</u>

If this agrees with your records there is no need to confirm to ERO., but the amounts should be transferred to Account No.03 in your books.

Kindly address any reply, "For the attention of the Deputy Director, Monetary Accounting", quoting the above reference letters and number.

INF/BMW.

J.T. STEPHENSON.
Deputy Director, Monetary Accounting

MAY 1957
I II III
IV V VI
VII VIII
IX X XI
XII

20 MAY 1957

AA/CA/452

30 May 1947

To: Chief Accountant, U.N.R.R.A. Middle East Office,
Cairo.

From: Division of Monetary Accounting, E.R.O., London.

Subject: Advances to Representatives of the External Auditors

Reference is made to your letter dated 8th May 1947
(ref: FA 327/21/GAS) accompanying Account Receivable for
Messrs. Deloitte, Plener, Griffiths & Co.

Cash Advances

We are able to confirm that the Firm agree that Advances
have been made by you to their representatives as follows:-

January 1947	£E	150	
February 1947		160	
March 1947		150	£E 460

which we are recovering from them in their current account.

In addition they agree that in April a further amount of
£E 110 was received which will be recovered in their next
account. This agrees with your total of £E 570 which should
be transferred to your Account No. 03.


Air Passages and Rail Fares

The Air Passages amounting to £E 263.006 and Rail Fares
amounting to £E 1.487 should be debited directly to Expense,
as these charges are not reflected in Messrs. Deloitte's Accounts.

Medical Fees.

This charge of ££ 4.0.0. should be transferred to E.R.O. by debit note as a charge against Messrs. Deloitte's as Mr. Llwellyn-Lewis has now left the Auditors to the Council, and they will be responsible for recovery.

Kindly address any reply "For the attention of the Deputy Director Monetary Accounting, Division of Monetary Accounting", quoting the above reference letters and number.


J. T. STEPHENSON
Deputy Director Monetary
Accounting (P)

DNF/IHC

cc. F.A.C.B.
G.A.B.

20 17 1933



C.Y.B.
CC. E.Y.C.B.

THE BOARD OF DIRECTORS OF THE
AMERICAN RED CROSS
HAS THE HONOR TO ADVISE YOU
THAT THE BOARD HAS ADOPTED
THE FOLLOWING RESOLUTION
AND RECOMMENDS IT TO THE
MEMBERS OF THE BOARD
FOR THEIR CONSIDERATION
AND ACTION
RESOLVED, THAT THE BOARD
DOES HEREBY RECOMMEND
THE FOLLOWING RESOLUTION
TO THE MEMBERS OF THE BOARD
FOR THEIR CONSIDERATION
AND ACTION
RESOLVED, THAT THE BOARD
DOES HEREBY RECOMMEND
THE FOLLOWING RESOLUTION
TO THE MEMBERS OF THE BOARD
FOR THEIR CONSIDERATION
AND ACTION

COPY

CON 17X

only con/

INCOMING CABLE

94

Action:- D/C.

WASHINGTON.....TO.....LONDON

No. 23646

Dated:- 24th May 1947

(EN CLAIR)

Rec'd: 24th May 1947
1955 Hours

LEWIS FROM BROWN.

1. Council's auditors inform me that signed balance sheet certificates bear qualification "Subject to any observations or recommendations by the Council's auditors upon completion of their examination of the Accounts".
2. Such qualifications unsatisfactory to all concerned.
3. Lismer assures me that ERO Accounts represent best compilation of European Region financial position from records and information available to the Accountants. This is utmost Administration can expect and is recognized by all concerned there will be no change to figures prepared by your Accountants and handed to Lismer.

With this assurance am prepared to request you ask all concerned to delete such qualification.

5. Please reply immediately to avoid embarrassment at Audit Sub)Committee Meeting Tuesday.

JG/OG.

DISTRIBUTION: P.R.D.G.
C.F.A.
D.C.F.A.

AB. 96
UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATION
OFFICE OF SENIOR REPRESENTATIVE, TRIESTE

TEL.: MAIN LINES: 5341, 5541, 29641
SENIOR REPRESENTATIVE: EXTENS. 231
SECRETARY : " 275
FINANCE & ADMIN. : " 206
SHIPPING & RAIL MOV. : " 296
PROTECTIVE DIVISION : " 287
CABLE ADDRESS: UNRRACENTRO


TRIESTE, 21st May 1947

Piazza dell'Unità Palazzo Lloyd (Navy House)

To : U.N.R.R.A.
11, Portland Place
London, W. 1
From : Senior Representative
UNRRA TRIESTE OFFICE
Subject: Charge for rations to
Dr.J.A.Nederbragt & Mr. de Meester

2728/H su da 89
With reference to your letter dated the 30th ulto from A.F.D. Campbell; Director of Accounts refering to a confidential minute from Deloitte & Co. concerning ration charges for the above employees:

Enclosed Credit Advice for Living and Quarter Allowance and confirm that the rations was cleared by our Debit Advice B 3/Ned I in the amount of 61,650.=


AU E.444

A.V.M. R.E. SAUL
Senior Representative
UNRRA TRIESTE

Encl.
Air Mail
FLB/fz


JUN 17 1947

con 1

copy con 17x

95

XXXXXXXXXXXX

WASHINGTON

17362

Au Reg

XXXXX

XXXXXXX

Immediate for Lissner re 1945 Accounts STOP Please supply Deloitte's urgently
in reply their today's cable to London Wall following transcript Headquarters

Current Account:-

Balance per Second Provisional Accounts
"A" Voucher No. 71
do 72

Debit

Credit

D/A C.L. 551
" " 567
" " 568
" " 565
" " 566
" " 561
" " 562
" " 563
" " 564
" " 533
" " 554
" " 555
" " 556
" " 557
" " 558
" " 559
" " 560
" " 552
" " 476
" " 569
" " 571
" " 570
" E.C. 607
" " 608
" C.L. 575
" " 540
" " 541
" " 573
" " 574
" " 538

1,259,480 4 11
11,375,832 14 10
125,501 13 2
12,760,814 12 11
11,370 17 10
4,514 17 10
1,513 12 8
5,732 8 6
707 17 11
29,081 4 -
27,712 1 1
11,034 18 8
2,443 19 2
5,457 9 4
27,739 14 11
34,039 7 2
4,281 8 5
10,300 2 8
15,723 10 5
19,457 19 3
5,903 4 9
1,343 5 1
2,040,843 5 6
1,159 6 1
197,702 16 9
61,470 9 10
4,007 1 8
788 11 1
180 8 5
65,343 18 5
11,874 7 10
3,626 17 5
1,438 12 10
26,360 10 11

Monetary Accounting
Director's Office
B. THISTLETHWAITE
21st May 1947



XXXXXXXXXXXXX
WASHINGTON

(CONT'D)

	<u>Debit</u>	<u>Credit</u>
D/A E.C. 606		44,904 5 -
" " 609		109,539 5 6
" C.L. 572		184,005 8 2
" " 576		10,103 6 6
G/A " 235	18,261 3 11	
" " 14	5,629 1 9	
" " 15	2,138 19 3	
D/A L. 379		25 - -
G/A GR. 100/W.40		97 11 7
E.R.O. D/A 5338		1,672 16 4
M.E.O. 553/W.100		18 12 2
S.R. 485/W.174A		62 - 8
G/A L.39	24 16 3	
" L.449	79 10 3	
D/A 5408	44 13 3	
" E.R.O. 5595	4,256 19 10	
" Brussels 3171	20 - -	
" E.C. 639		6,354 3 6
" " 637		15,123 2 6
G/A " 618	788 11 1	
D/A P.X. 1		2,449 - 1
" " 2		919 14 6
" " 3		1,487 6 7
" " 4		23,460 1 11
" " 5		679 13 11
" " 6		6,658 5 4
" " 7		9,030 11 7
Reversal Albania G/A 21	44 10 7	
" " G/A 5/W.2,		
8/W.3, 19/W.5	1,849 7 6	
Adjust E.R.O. D/A 970	18 12 6	
Part D/A 139/L.2 re Philippeville	121 7 -	
Reversal E.R.O. G/A 402	230 5 5	
" " " 403	63 6 5	
" " " 404	25 - 1	
" " " 405	4 17 9	
" " " 406	3 8 3	

Monetary Accounting
Director's Office
B. THISTLETHWAITE
21st May 1947



XXXXXXXXXXXXXX

WASHINGTON

(CONT'D)

	<u>Debit</u>	<u>Credit</u>
Transfer re Philippeville	25 8 3	
D/A C.I. 577		18,325 10 8
" " 578		15,123 2 7
" " 579		6,354 3 6
" " 580		9,505 1 -
" " 581		16,200 16 10
" " 582		3,074 3 2
" " 583		450 17 4
" " 584		5 - -
" " 585		32 11 7
C/A E.R.O. 20	15,123 2 7	
" " 21	6,354 3 6	
Reversal D/A YUG 18/W.4		176 4 9
" " BRO 316		492 - 4
" MEO D/A 24.7 W.54		278 15 9
" " Sydney 1		105 9 4
" L.39		24 16 3
" E.R.O. D/A 5610		37 4 6
" " " 5611		1 - -
" " " 5595		4,256 19 10
Part E.C. 609	63,953 3 6	
Debit	2,040,843 5 6	
Credit re Hides		15,008 6 7
E.R.O. D/A 565/W.101	19 7 2	
Reversal H.O. D/A L.341	12 8 2	
E.R.O. D/A 311/W.147	1 2 -	
" " 511/W.242	18 12 6	
" " 282/W.131	284 6 11	
Brussels D/A's 3216, 3217, 3218	139 16 8	
E.R.O. D/A 1373/W.734	687 6 3	
Third Session Expenses	7,695 9 -	
E.R.O. 742/W.383		39 4 9
" 64/W.290		16,272 3 1
France D/A 2029		230 - -
" " 2166		6 10 -
Refund Advances Menshikov		49 12 6
& Weisel		761 3 7
Deloitte & Co. Fees & Expenses unpaid		
Monetary Accounting		
Director's Office		
B. WHISTLETHWAITE		
21st May 1947		



(CONTD)

	Debit	Credit
Deloitte & Co. Expenses	158 9 9	
U.S. Army for Supplies Giesser		3,963 17 4
" " " " Granville		85,844 7 2
" " " " "		5,879 3 4
Cost Spanish Refugees Philippeville		4,821 6 10
Reduction Commodities Shipped	16,200 16 10	
Reversal H.O. D/A C.L. 541	11,874 7 10	
" " " " 540	65,343 18 5	
	<hr/> 2,262,339 15 11	16,017,928 17 9
Balance including "A" Vouchers carried down	<hr/> 13,755,589 1 10	
	<hr/> £16,017,928 17 9	16,017,928 17 9
		<hr/>
Balance brought down		13,755,569 1 10
"B" Vouchers 5 - 1	861 1 4	
" 2 5 - 2	30 13 5	
" 4 - 1		10 4 -
"C" Voucher 7		15,215 18 11
" 16		740 11 2
" 17		
	<hr/> 2,667 3 1	
	<hr/> 3,558 17 10	13,771,525 15 11
Balance including A, B & C Vouchers	<hr/> 13,767,966 18 1	
	<hr/> £13,771,525 15 11	13,771,525 15 11

/you
We supplied on 7th March 1947 with fully detailed transcript linking balance of Cavanagh's reconciliation namely £14,750,719. 7. 5. with £13,755,589. 1. 10 shown by your typed balance sheet STOP See last para my letter to you of 14th March

Monetary Accounting
Director's Office
B. THISTLETHWAITE
21st May 1947

Dist
D/c D/A c/a
Deloitte



94

OUTGOING CABLE

CON 17X

Originated by: Dept of Deputy Controller
Mr. T. Drake

LONDON..... TO.....PARIS

No. 494
In Clair

D. 20th May 1947
DES: 1108 hrs

GR
100-93

Re your 610 and 626. Buzzell and Woolner, Deloitte
Auditors, leaving London Friday 23 May by air. Visas being
obtained London.

COORDINATED WITH DELOITTE

DISTRIBUTION: D.C. (3)
D.A.
Mr. Drake
Deloitte

ES/IF



RECAPTURING FROM CABLE SECTION
TIME 9PM HRS.
DATE 21/5/47
CON 17X

ACTION COPY 93

INCOMING CABLE

ACTION: Dept. of Controller
A.B. Division

AA-D/C

WARSAW.....TO.....LONDON

No. 626

D. 19th May, 1947

R. 13.48 hrs. 19th May, 1947

(En Clair)

=====

- see 91

Reference your 473. Request passport particulars
Deloitte's auditors. Desire expedite vizas this end if
necessary.

NO DISTRIBUTION:

G/PM



Com 17+

92^a

HASLACH

Misc 451

FOR DELOITTE ATTENTION HART YOUR VISIT POLAND
CANCELLED STOP HAVE RECALLED BUZZEL LONDON TODAY
FOR PROCESSING PROCEED POLAND IMMEDIATELY WITH
WOOLMER STOP YOU RETURN LONDON ALONE AS ALREADY
ARRANGED STOP TURNER DELOITTE.

Auditors to the Council
Deloitte, Plender, Griffiths & Company
W.D. Turner (NOT FOR CIRCULATION)
15 May 1947

Col. Burnett
15 May 1947.

ACTION COPY

DESPATCHED FROM CABLE STATION	
TIME 2:30	HRS.
DATE 15/5/47	

92

INCOMING CABLE

A.B.

ACTION:- Dept. of Controller.
Accounts Div.
D/G.

CON 17x

WARSAW.....TO.....LONDON.

NO. 610
En Clair.

Dated 13th May, 1947.
Rec'd 13th May, 1947.
20.24 hours.

+ *see 91*
Re your 473.

1. Extremely anxious that Deloitte's auditors arrive Warsaw immediately since proposed tight schedule for closing Mission calls for shipment files in standard properly marked boxes to London early June accompanied by Junior Accountant. It would be most difficult for Mission to provide proper facilities for auditors during latter part June or into July in view our June 30th closure.
2. We wish make it clear to auditors that we very anxious that they review current situation of books and therefore arrive by May 19th if possible, in order to assure that adequate facilities can be provided.
3. Request immediate, repeat immediate Advisee as June closure plan vitally affected.

+ Orig. D/C. CON17/X

DISTRIBUTION

D/C (2)
Messrs. Deloitte's.
D/A
C/A
D.O.I.

VB/EM.

CON 17X

XXXXXXXXXXXX

WARSAW

Au Reg
91
673

see 90
XXXX

XXXXX

Reur 596. Deloitte advise two auditors arrive Warsaw early June for approximately two to three weeks' stay.

Coordinated with: MR. Turner

Distribution: D.C.
D.A.
C.A.
Deloitte

Dept. of Deputy Controller

H. M. Burnett
12 May 1947

H.M. Burnett
12 May 1947



LONDON.
CARDIFF.
SWANSEA.
JRO.

BRUSSELS.
MILAN.

NEW YORK.
CHICAGO.
BOSTON.
MONTREAL.
TORONTO.
HAVANA.
MEXICO CITY.

BUENOS AIRES.
ROSARIO.
MONTE VIDEO.

3
RIO DE JANEIRO.
SAN PAULO.
PERNAMBUCO.
SANTOS.

LIMA.
SANTIAGO.
VALPARAISO.

CON 17X
JOHANNESBURG.
CAPE TOWN.
PORT ELIZABETH.
EAST LONDON.
DURBAN.
PIETERMARITZBURG.
BULAWAYO.
SALISBURY.
NDOLA.

DELOITTE, PLENDER, GRIFFITHS & CO
CHARTERED ACCOUNTANTS

PARTNERS IN PARIS
HARRY R. GILBERT
NOEL T. SUMMERSCALE

93, Boulevard Haussmann
Paris (VIII^e)

TELEGRAMS: "DELOITTE PARIS 8" - TELEPHONE: ANJOU 9443 71-70
CABLEGRAMS (ALL OFFICES) DELOITTE

10th May, 1947.

A.F.D. Campbell Esq.,
Director of Accounts at E.R.O.,
c/o U.N.R.R.A., C.H.Q.,
Hôtel Majestic,
PARIS.

Dear Sir,

Paris Mission.

Personal Action Forms V.G. 1.

Referring to the conversation which you had with Mr. Gilbert on Thursday last, 8th May, regarding the application made by this Office in August last, through E.R.O., for the authentication by Mr. C.H. Cramer, Chief Personnel Officer, of certain lists of retrospective regradings and salary increases to D.P. Personnel in the field, supported by V.G. 1 Forms on file with the Paris Mission not signed by Mr. Cramer, but bearing signatures of other persons on whom we have seen no documentary evidence if they have been so authorised or delegated so to act, you have informed us that Mr. Cramer is now engaged on other urgent work, and he no longer has the time or opportunity to attend to this matter.

You have suggested in the circumstances in view of the assurances given by Mr. Cramer to the Administration, and the putting into effect of the new routine as from 10th July, 1946, which we agree is satisfactory, that a reasonable solution would be to obtain an Administrative ruling covering the matter.

You have been good enough to communicate to us copies of correspondence exchanged between the Chief Personnel Officer and E.R.O. and the Chief of the Paris Mission respectively in which Mr. Cramer implies that our request is now without object, and would serve no useful purpose. We do not agree, and we must confess that we are at a loss to understand the circumstances of the long



23168^a

delay of some eight months in which he has had ample opportunity to consider and give effect to our request.

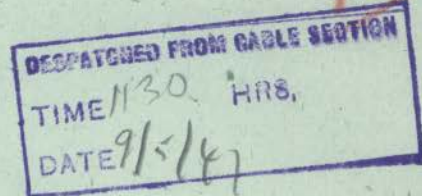
You will, we think, agree that an Administrative ruling does not afford us a completely satisfactory solution. We are only too willing to meet the Administration so far as will afford us reasonable assurances on transactions under review, but if we are not satisfied we are left with no other alternative but to report thereon and the measures taken by the Administration with regard thereto.

We are,

Yours faithfully,

Detailer: G

ACTION COPY



INCOMING CABLE.

AB. CON 17x.

ACTION: DEPT. CONTROLLER.
ACCOUNTS DIVISION.
D/C.

WARSAW.....TO....LONDON.

No. 596.
En clair.

Dated: 7 May, 1947.
Rec'd: 7 May, 1947.
22.02 hrs.

- - - - -

Attention Burnett. In preparation closure plans should we
expect Deloitte's. If so, when and for how long.

DIST: D/A.
C/A.
MESSRS. DELOITTE'S.

B/IW



89

30th April, 1947.

To: A.V.M. Saul, Senior UNRRA Representative,
Trieste.

From: Director of Accounts, E.R.O.

see Doc 59

On 18th January we sent you under confidential cover, copy of a minute received from Messrs. Deloitte, Plender, Griffiths & Co., concerning Ration Charges at Trieste, to which no reply has yet been received.

We attach hereto, further copy of the minute from Messrs. Deloitte, and would be glad to receive your comments as soon as possible.

A.F.D. CAMPBELL
Director of Accounts





22nd April 1947.

To : Chief, Personnel Division.

From : Chief, Accounts Branch.

Subject : Retroactive increases of salary made
on Personnel Action Forms issued in
the field.

The attached eighteen lists of retroactive increases of salary made on Personnel Action Forms issued in the field have been passed to me by the Director, Division of Accounts, E.R.O.

They have been the subject of discussion between the Controller in Washington and the Administration's external auditors and I am instructed to request that you approve and countersign these increases as correct, or alternatively state why you are unable to do so.

The Controller and the external auditors will raise this question again with me in Paris on Monday next.

M. Rowe

Chief,
Accounts Branch,
Division of Finance & Accounts.

Enclosures: 18 lists.

F.6.

AR/jm.