



**UNITED NATIONS INSTITUTE FOR TRAINING
AND RESEARCH**

**FINANCIAL REPORT AND ACCOUNTS
for the year ended 31 December 1971
and
REPORT OF THE BOARD OF AUDITORS**

GENERAL ASSEMBLY

OFFICIAL RECORDS: TWENTY-SEVENTH SESSION

SUPPLEMENT No. 7D (A/8707/Add.4)

UNITED NATIONS

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UNITED NATIONS

New York, 1972

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LETTER OF TRANSMITTAL

19 June 1972

Sir,

..... I have the honour to transmit to you the financial statements of the United Nations Institute for Training and Research for the year ended 31 December 1971 which were submitted by the Executive Director of the United Nations Institute for Training and Research. These statements have been examined and certified by the Board of Auditors.

..... In addition to the above, I have the honour to present the report of the Board with respect to the accounts of the United Nations Institute for Training and Research for the year ended 31 December 1971.

Accept, Sir, the assurances of my highest consideration.

(Signed) A. M. HENDERSON
Chairman
Board of Auditors

The President of the General Assembly
of the United Nations
New York

I. FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1971

1. I have the honour, Mr. Secretary-General, to submit herewith the financial report of the United Nations Institute for Training and Research for the year ended 31 December 1971, together with the audited accounts for the year ended 31 December 1971 and the report of the Board of Auditors. The accounts comprise one statement certified by the Board of Auditors and supported by three schedules. The report is presented in accordance with subparagraph 3 (i) of article IV of the statute of the Institute, enacted in November 1965 and amended in March 1967.

2. The total income available during 1971 amounted to \$2,105,873, of which \$941,402 was carried forward from 1970 and \$1,164,471 relates to 1971. The \$1,164,471 for 1971 is made up of governmental pledges, as adjusted, totalling \$1,027,959 and miscellaneous income of \$136,512, mostly realized from rental of part of the Institute's premises (\$30,272), interest income (\$55,688), savings in liquidation of prior year's obligations (\$14,198), refunds of prior year's expenditures (\$20,006) and other miscellaneous income (\$16,348).

3. During 1971, 31 Governments paid their current and prior year's pledges in the amount of \$1,045,336, leaving an unpaid balance of \$214,714. Ten Governments have pledged \$635,042 for 1972 and subsequent years; this sum has been recorded as deferred income at 31 December 1971, thus bringing the total amount of pledges receivable at year-end to \$849,756. It should also be noted that several Governments have provided services or facilities in kind.

4. As shown in schedule 2, obligations were incurred in 1971 in the amount of \$1,267,878; these compared with \$1,252,163 in the preceding year. A summary by major objects of expenditure follows:

	1971		1970	
	Amount \$	Per cent	Amount \$	Per cent
<u>Management</u>				
Board of Trustees	24,172	2	12,098	1
Executive and administrative staff	184,974	15	166,772	13
Geneva Office	67,197	5	44,185	4
<u>Programme activities</u>				
Training	304,696	24	286,182	23
Research programmes	299,945	24	340,795	27
<u>General expenses</u>				
Maintenance, operation of premises	106,795	8	153,965	12
Other general expenses	280,099	22	248,166	20
	<u>1,267,878</u>	<u>100</u>	<u>1,252,163</u>	<u>100</u>

5. Included in the amount of \$280,099 in respect of other general expenses are the following items: travel of staff \$16,999, of which \$7,561 is in respect of travel by staff of the Research and Training Departments; library \$1,643; publishing costs and the cost of distributing UNITAR publications \$42,698; income tax reimbursement \$70,000, of which approximately \$50,000 is in respect of the Research and Training Departments; home leave, appointment and repatriation travel \$13,341, of which \$6,147 is in respect of the Research and Training Departments; and education grant \$7,688, of which \$3,616 is in respect of the Research and Training Departments. There are also other items of expenditure, a considerable part of which is directly attributable to programme activities, for example, the item for executive and administrative management includes provision for staff engaged in project administration and the item for communications includes a substantial amount for telegrams sent in connexion with programme activities.

6. Taking into account the expenditures of \$1,267,878, the balance of income remaining at 31 December 1971 for carry-over to 1972 was \$837,995, represented by available net liquid assets of \$580,656 and other assets totalling \$257,339. These comprised \$214,714 relating to government contributions and \$42,625 representing a United States Treasury bond purchased as collateral to guarantee the leasehold on the building occupied by the Institute. There is no indication when, if at all, the arrears of government contributions will be received.

7. The statement shows total assets at 31 December 1971 of \$2,589,212 consisting of (a) the year-end 1971 carry-over balance of \$837,995, as explained in paragraph 6 above; (b) available net assets to liquidate current accounts payable and unliquidated obligations of \$121,149; (c) available assets in respect of special-purpose grants totalling \$530,026; (d) pledged contributions receivable for 1972 and subsequent years of \$635,042; (e) capital assets representing the cost of acquiring the building in New York City occupied by the Institute and the leasehold to secure the land on which the building is erected, \$465,000.

8. Against the above assets are liabilities totalling \$1,751,217; these include a contra amount of \$465,000 to offset the capital assets referred to above, deferred income of \$635,042 representing government pledges payable in 1972 and subsequent years, and accounts payable and an unencumbered balance of \$471,409 for programmes under the special-purpose grants (schedule 3).

9. As shown in schedule 3, an amount of \$652,292 became available in 1971 in respect of the programmes financed under special-purpose grants, against which obligations were incurred in the amount of \$180,883, thus leaving an unused balance of \$471,409 at year-end.

10. One ex gratia payment in the amount of \$83 was made in 1971; the Board of Auditors has been provided with details of this payment.

(Signed) Oscar SCHACHTER
Acting Executive Director

9 May 1972

II. REPORT OF THE BOARD OF AUDITORS TO THE GENERAL ASSEMBLY ON THE
ACCOUNTS OF THE UNITED NATIONS INSTITUTE FOR TRAINING AND
RESEARCH FOR THE YEAR ENDED 31 DECEMBER 1971

1. The Board of Auditors, established under General Assembly resolution 74 (I), is required, by virtue of article VIII, paragraph 6, of the statute of the United Nations Institute for Training and Research to audit the accounts in accordance with article XII of the United Nations Financial Regulations and the annex to these Regulations.
2. The Executive Director of the Institute submitted to the Board of Auditors for audit and certification the statement of status of funds and related schedules for the year ended 31 December 1971.

Scope of the audit

3. The responsibilities of the Board of Auditors are governed by the principles set out in the annex to the Financial Regulations of the United Nations, referred to in article XII, paragraph 1, of which reads as follows:

"The Board of Auditors shall perform jointly and severally such audit of the accounts of the United Nations, including all trust funds and special accounts, as it deems necessary in order to satisfy itself;

"(a) That the financial statements are in accord with the books and records of the Organization;

"(b) That the financial transactions reflected in the statements have been in accordance with the Rules and Regulations, the budgetary provisions and other applicable directives;

"(c) That the securities and moneys on deposit and on hand have been verified by certificate received direct from the Organization's depositaries or by actual count;

"(d) That the internal controls, including the internal audit, are adequate in the light of the extent of reliance placed thereupon;

"(e) That procedures satisfactory to the Board of Auditors have been applied to the recording of all assets, liabilities, surpluses and deficits."

4. In addition to the above, the Board of Auditors may also make such observations as may be deemed necessary with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls, and, in general, the administration and management of the Organization.

5. The examination of the accounts and financial statements has included a review of the accounting procedures and systems of internal control, tests of the transactions and accuracy of the accounting records and other supporting evidence to the extent considered necessary in the circumstances.

6. Following its examination, the Board of Auditors transmitted a detailed report containing its findings and recommendations to the Secretary-General, the Executive Director of UNITAR and the Chairman and members of the Advisory Committee on Administrative and Budgetary Questions. In submitting this detailed report to the Executive Director, the Board of Auditors proposed, and he agreed, that distribution of this report should be solely at his direction and copies are accordingly made available by the Secretary of the Board only upon receipt of that direction.

Summary of major findings and recommendations

7. In discharge of its responsibility to the General Assembly, the Board of Auditors submits the following summary of its major findings and recommendations resulting from the audit as contained in the separate report mentioned in paragraph 6 above.

Deposit of \$25,000 not credited to UNITAR's account by bank

8. The Board noted that an amount of \$25,000, which had been deposited in a bank on 26 March 1970, had not been credited to UNITAR's account by the bank for two years till 31 March 1972. When this was pointed out by External Audit, the Officer-in-Charge, Accounts Division, discussed the matter with the manager of the bank and the amount was credited to the UNITAR account on 13 April 1972. The occurrence of such a serious omission by the bank indicates that there is an obvious need for closer follow-up of items of this nature with depositories.

Expenditure by functional activities

9. The Board observed that, while the expenditure on programme activities, which are related to the substantive functions of UNITAR, had been decreasing since 1969, there had been a corresponding rise in its management and general expenses. Action is being taken, however, by the Executive Director now to effect economies in administrative expenditure and to recruit more staff for the Studies Department. The Board hopes that these steps would result in a reversal of the past trends in this respect.

Unusual salary increments

10. A senior officer who had been appointed at the D-1 level, step I, for a fixed-term of one year, with effect from 15 September 1966, was offered another appointment for a fixed-term of three years at the same level (D-1) at step II, with effect from 15 September 1967. Subsequently, while the second term of his appointment had still to run for one year, his contract was terminated and he was offered another fixed-term appointment for three years and one day, effective 15 September 1969. In this contract, contrary to the relevant rules and normal practice which do not contemplate that extension of appointment would be used as an occasion for additional steps, his salary was fixed at step VI instead of step IV, which he had attained on 1 September 1969 as a result of the normal salary increments admissible in accordance with the Staff Regulations of the United Nations. The total financial implication of the unusual arrangement was that up to 31 December 1971 an additional payment of \$3,864 had been made to him.

11. When it was pointed out to the management that, since the drawing of salaries of UNITAR employees was regulated by the Staff Regulations of the United Nations, all increases in salary from time to time must necessarily be covered by a specific provision in these Regulations, the management accepted that the decision taken in the case was "clearly inconsistent with the policy of the Organization". It was added, however, that as the then Under-Secretary-General "had the proper authority to make an exception the decision cannot be reversed".

12. While the inherent power of a competent authority to grant premature increments and to fix an employee's salary at a particular step is recognized, the fact remains that, in the interest of proper control and systematic administration, provision for the exercise of such powers by the competent authority should specifically be made in the relevant Staff Regulations. In the absence of such a provision, the exercise of such powers is open to question on the ground that it may be contrary to the intention of the ultimate rule-making authority, which in the case of the Staff Regulations is the General Assembly.

13. The Board, therefore, suggests that the desirability of making appropriate amendments in the Staff Regulations may be considered or effective steps taken to ensure that such readjustments of pay are never made again in any case.

Implementation of previous recommendations

Outstanding pledges receivable

14. The Board in its report to the General Assembly on the accounts of UNITAR for the year ended 31 December 1970 had recommended that the degree to which the outstanding pledges receivable from some Governments for 1969 and prior years were collectible should be clearly established and reflected in the books accordingly, but no action to implement this recommendation was taken by the management.

Allocation of costs

15. With regard to the recommendation made by the Board in paragraph 5 of its report for the year ended 31 December 1970 that all administrative and overhead expenses should be reallocated to and reflected in chapters III and IV which exhibit the expenditure incurred on training and research, the management hopes to devise a method of compiling the accounts which will differentiate more clearly between general administration and project support.

Acknowledgement

16. The Board appreciates the co-operation and assistance it received from the Executive Director and his staff and the Controller and his staff in the discharge of its duties.

(Signed) A. M. HENDERSON
Auditor-General of Canada

J. E. ESCALLON O.
Controller-General of Colombia

A. I. OSMANY
Auditor-General of Pakistan

19 June 1972

III. AUDIT OPINION

We have examined the following appended statement of status of funds, properly identified, and relevant schedules of the United Nations Institute for Training and Research for the year ended 31 December 1971. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances. As a result of our examination, we are of the opinion that subject to the observations in our various reports on the accounts, the financial statements properly reflect the recorded financial transactions for the year, which transactions were in accordance with the Financial Regulations and legislative authority, and present fairly the financial position as at 31 December 1971.

(Signed) A. M. HENDERSON
Auditor-General of Canada

J. E. ESCALLON O.
Controller-General of Colombia

A. I. OSMANY
Auditor-General of Pakistan

19 June 1972

IV. ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1971

Status of funds as at 31 December 1971 (In US dollars)

STATEMENT

	\$	\$
Balance as at 1 January 1971		941,402
<u>Add:</u>		
Governmental contributions pledged for 1971 (schedule 1):		
In current year	859,271	
In prior years	<u>171,361</u>	<u>1,030,632</u>
		1,972,034
<u>Less:</u>		
Adjustments due to the revaluation of pledges		<u>2,673</u>
		<u>1,969,361</u>
<u>Add:</u>		
Other income:		
Rental income	30,272	
Interest income	55,688	
Savings in liquidation of prior years' obligations	14,198	
Refunds of prior years' expenditures	20,006	
Exchange difference	(111)	
Miscellaneous income	<u>16,459</u>	<u>136,512</u>
Net amount available for 1971		2,105,873
<u>Deduct:</u>		
Obligations incurred during 1971 (schedule 2):		
Liquidated by disbursements	1,172,815	
Unliquidated	<u>95,063</u>	<u>1,267,878</u>
Balance as at 31 December 1971		<u>837,995</u>
Represented by:		
Assets:		
Cash at bank and on hand - convertible currency		79,812
Interest-bearing bank account		555,427
Pledged contributions receivable from Governments:		
For 1970 and prior years	166,364	
For 1971	<u>48,350</u>	<u>214,714</u>
For 1972 and subsequent years (schedule 1)		635,042
Accrued interest on investments		15,006
Accounts receivable and sundry debits		<u>43,471</u>
		1,543,472
Leasehold guarantee deposits:		
Collateral investment-United States Treasury Bond	42,625	
Special trust deposit-savings account	<u>8,089</u>	<u>50,714</u>
Capital assets-leasehold and building		<u>465,000</u>
		2,059,186

STATEMENT (concluded)

Held-in-trust for special-purpose grants:

Cash at bank - in convertible currency

212,117

Interest-bearing bank account

260,778

Accounts receivable and sundry debits

57,131530,026

Total assets and held-in-trust for special-purpose grants

2,589,212Less:

Liabilities:

Accounts payable and sundry credits

11,829

Reserve for unliquidated obligations:

For 1969

3,250

For 1970

11,006

For 1971

95,064

109,320

Deferred income (schedule 1)

635,042

Investments in capital assets

465,000

Credits relating to held-in-trust for special purpose grants:

Unencumbered balance at 31 December 1971
(schedule 3)

471,409

Reserve for 1970 unliquidated obligations

40,115

Reserve for 1971 unliquidated obligations

18,502530,026

Total liabilities

1,751,217

Balance as at 31 December 1971

837,995

CERTIFIED CORRECT

(Signed) B. R. TURNER
Controller

APPROVED

(Signed) Oscar SCHACHTER
Acting Executive Director

SCHEDULE I

Status of contributions pledged as at 31 December 1971

	Pledged for current year and prior years				Pledged for subsequent years			
	Unpaid balance 1 January 1971	Pledged in 1971		Received in 1971	Balance due 31 December 1971	Unpaid balance 1 January 1971		Payment expected after 1972
	\$	\$	\$	\$	\$	\$	\$	\$
Abu Dhabi	-	10 000	-	10 000	10 000	-	-	-
Algeria	5 000	-	5 000	-	10 000	10 000	5 000	20 000
Argentina	-	12 000	-	12 000	-	-	-	-
Austria	-	3 725	-	3 725	-	-	-	-
Barbados	-	-	250	250	250	250	250	500
Belgium	-	51 610	-	51 610	-	-	-	-
Brazil	20 000	-	-	20 000	20 000	-	-	20 000
Canada	-	60 030	-	60 030	-	-	-	-
Ceylon	-	1 000	-	1 000	-	-	-	-
Denmark	-	-	25 000	25 000	-	75 000	25 000	75 000
Dominican Republic	2 000	-	-	2 000	2 000	-	-	2 000
Ecuador	23 153	-	-	23 153	20 202	-	-	20 202
Egypt	15 400	-	-	15 400	10 800	-	-	10 800
Federal Republic of Germany	-	100 000	-	100 000	-	-	-	-
Finland	20 000	20 000	-	40 000	-	-	-	-
Greece	-	7 500	-	7 500	-	-	-	-
Guinea	15 000	-	-	15 000	15 000	-	-	15 000
Guyana	-	-	500	500	-	-	-	-
Indonesia	500	-	500	1 000	1 000	1 500	500	2 500
Iran	-	6 000	-	6 000	-	-	-	-
Iraq	10 000	10 000	-	20 000	-	-	-	-
Ivory Coast	-	17 986	-	17 986	-	-	-	-
Japan	-	40 000	-	40 000	-	-	-	-
Jordan	2 000	-	-	2 000	2 000	-	-	2 000
Kenya	-	2 000	-	2 000	-	-	-	-
Liberia	3 000	-	-	3 000	-	-	-	-
Libyan Arab Republic	20 000	-	-	20 000	-	-	-	-
Luxembourg	2 000	-	2 000	4 000	-	-	-	-
Mali	6 000	-	2 000	8 000	8 000	-	-	8 000
Malta	-	-	600	600	600	1 800	600	2 400
Mauritania	5 000	-	-	5 000	5 000	-	-	5 000
Mauritius	-	-	-	-	-	-	187	187
Nepal	1 000	-	-	1 000	1 000	-	-	1 000
Norway	-	21 000	-	21 000	-	-	-	-
Senegal	11 862	-	-	11 862	11 862	-	-	11 862
Singapore	500	-	-	500	-	-	-	-
Sudan	15 000	-	-	15 000	15 000	-	-	15 000
Sweden	-	38 718	-	38 718	-	120 000	60 000	120 000
Switzerland	3	-	34 719	34 722	-	9 758	37 975	113 924
Thailand	-	4 100	-	4 100	-	-	-	-
Trinidad and Tobago	-	3 000	-	3 000	-	-	-	-
Tunisia	-	5 000	-	5 000	-	-	-	-
Uganda	20 000	-	-	20 000	20 000	-	-	20 000

SCHEDULE I (concluded)

	Pledged for current year and prior years				Pledged for subsequent years					
	Unpaid balance 1 January 1971	Pledged in		Received in 1971	Balance due 31 December 1971	Unpaid balance 1 January 1971	Pledged in current year and exchange of adjustment	Unpaid balance 31 December 1971	Percent expected After	
		1971	Prior years						In 1972	1972
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Union of Soviet Socialist Republics	-	40 000	-	-	40 000	-	-	-	-	40 000
United Kingdom of Great Britain and Northern Ireland	-	-	100 792	100 792	-	302 376	9 505	311 881	103 960	207 921
United Republic of Tanzania	-	5 602	-	5 602	-	-	-	-	-	-
United States of America	-	400 000	-	400 000	-	-	-	-	-	-
Upper Volta	12 000	-	-	-	12 000	-	-	-	-	12 000
Uruguay	-	-	-	-	-	-	500	500	500	500
Venezuela	20 000	-	-	-	20 000	-	-	-	-	20 000
GRAND TOTAL	229 418	859 271	171 361	1 260 050	1 045 336	495 092	139 950	635 042	233 972	401 070
					214 714					849 756

SCHEDULE 2

Obligations incurred for the year ended 31 December 1971 (In US dollars)

	Approved budget \$	Obligations incurred		Total \$
		Disbursements \$	Unliquidated obligations \$	
A. <u>Management</u>				
Board of Trustees	30,000	21,488	2,684	24,172
Executive and administrative	186,300	184,974	-	184,974
Total, Part A	<u>216,300</u>	<u>206,462</u>	<u>2,684</u>	<u>209,146</u>
B. <u>Programme activities</u>				
Training	371,500	300,000	4,696	304,696
Research	416,000	289,048	10,897	299,945
Total, Part B	<u>787,500</u>	<u>589,048</u>	<u>15,593</u>	<u>604,641</u>
C. <u>Geneva Office</u>				
Total, Part C	<u>64,000</u>	<u>63,467</u>	<u>3,730</u>	<u>67,197</u>
D. <u>Common services</u>				
Total, Part D	<u>84,000</u>	<u>82,195</u>	-	<u>82,195</u>
E. <u>General expenses</u>				
Maintenance, operation and improvement to premises	110,000	105,545	1,250	106,795
Furniture, fixtures and equipment	10,000	8,595	365	8,960
Travel of staff	20,000	16,999	-	16,999
Rental of equipment	6,000	3,279	1,411	4,690
Communications	18,000	16,873	964	17,837
Miscellaneous supplies	6,000	4,372	92	4,464
Hospitality	3,000	1,137	11	1,148
Library	3,000	1,624	19	1,643
Translation	8,000	160	-	160
Publication and distribution costs	48,000	41,785	913	42,698
External audit	8,000	-	8,000	8,000
Income tax reimbursement	70,000	13,219	56,781	70,000
Home leave, appointment and repatriation travel	45,000	10,091	3,250	13,341
Education grant	11,000	7,688	-	7,688
Editorial services	4,000	276	-	276
Total, Part E	<u>370,000</u>	<u>231,643</u>	<u>73,056</u>	<u>304,699</u>
GRAND TOTAL, Parts A to E	<u>1,521,800</u>	<u>1,172,815</u>	<u>95,063</u>	<u>1,267,878</u>

SCHEDULE 3

Special-purpose grants
Status of the grants as at 31 December 1971

	Total funds available					Obligations incurred		Unencumbered balance- 31 December 71
	Unencumbered balance 31 December 1970	Grants received in 1971	Other income and adjustments	Total available for 1971	Unliquidated			
					Liquidated	Unliquidated		
	\$	\$	\$	\$	\$	\$	\$	
Argentina - Financial and legal aspects of international waterways	15 992	-	3 021	19 013	7 133	1 675	10 205	
Federal Republic of Germany - Miscellaneous	-	20 127	-	20 127	-	-	20 127	
France - "Brain drain" project	281	-	-	281	-	-	281	
Hungary - Fund for Training and Research	3 333	-	-	3 333	50	-	3 283	
Sweden - Staff college project	-	20 000	-	20 000	-	-	20 000	
Sweden - Regional seminars in procurement training	-	150 000	-	150 000	33 822	6 359	109 819	
USSR - Fund for Training and Research	120 031	111 111	18 826	249 968	42 824	6 897	200 247	
Beulah Edge and Rountree Trust - Research for peaceful settlements	51 424	40 000	1 272	92 696	27 877	1 861	62 958	
Ford Foundation - Planning future research	24 576	-	234	24 810	18 022	60	6 728	
Fund for Peace Grant - Peaceful settlement	2 994	-	-	2 994	-	50	2 944	
Institute for International Order - UNITAR Weekends	2 413	-	32	2 445	-	-	2 445	
Kettering Grant - World youth project	4 000	-	-	4 000	2 814	1 000	186	
Volkswagen Foundation - Grant for research	20 339	42 286	-	62 625	29 839	600	32 186	
	<u>245 383</u>	<u>383 524</u>	<u>23 385</u>	<u>652 292</u>	<u>162 381</u>	<u>18 502</u>	<u>471 409</u>	

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