

UNITED NATIONS  
INSTITUTE FOR TRAINING AND RESEARCH

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**FINANCIAL REPORT**

and

**AUDITED FINANCIAL STATEMENTS**

**for the year ended 31 December 1979**

and

**REPORT OF THE BOARD OF AUDITORS**

**GENERAL ASSEMBLY**

OFFICIAL RECORDS: THIRTY-FIFTH SESSION

SUPPLEMENT No. 5D (A/35/5/Add.4)



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**UNITED NATIONS**

New York, 1980

## NOTE

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LETTERS OF TRANSMITTAL

8 April 1980

Sir,

Pursuant to financial regulation 11.4, I have the honour to submit the annual accounts of the United Nations Institute for Training and Research as at 31 December 1979, which I hereby approve.

Copies of these financial statements are also being transmitted to the Advisory Committee on Administrative and Budgetary Questions.

Accept, Sir, the assurance of my highest consideration.

(Signed) Davidson NICOL  
Executive Director of the United Nations  
Institute for Training and Research  
Under-Secretary-General

The Chairman of the Board of Auditors  
New York

12 June 1980

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 1979, which were submitted by the Executive Director. These statements have been examined and include the audit opinion of 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 1979.

Accept, Sir, the assurances of my highest consideration.

(Signed) J. J. MACDONELL  
Auditor General of Canada  
and  
Chairman of the United Nations  
Board of Auditors

The President of the General Assembly  
of the United Nations  
New York, N.Y.

# I. FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1979

## Introduction

1. The Executive Director has the honour to submit herewith the financial report, together with the audited accounts for the year ended 31 December 1979, of the United Nations Institute for Training and Research (UNITAR). This report is presented in accordance with subparagraph 3 (i) of article IV of the statute of the Institute.

## Highlights of significant items

2. Statement I gives the status of appropriations for the year ended 31 December 1979. The original appropriation was \$1,835,149 while the revised appropriations amounted to \$2,272,760. Total expenditures amounted to \$2,159,022.

3. An amount of \$1,895,985 was pledged by Governments as contributions to the General Fund for 1979 (schedule 3.1). In addition an amount of \$66,419 was received as other income bringing the total income for the year to \$1,962,404 (statement II). The expenditures for the year amounted to \$2,159,022. After taking into account the adjustment of \$9,814 for the prior period there was a net excess of expenditure over income of \$186,804 (statement II).

4. Statement III reflects the assets and liabilities of the General Fund as at 31 December 1979. The assets, totalling \$676,810, consisted of pledged contributions unpaid in the amount of \$570,636, accounts receivable of \$103,019, and deferred charges of \$3,155.

5. The liabilities of the General Fund amounted to \$518,570. Of this, \$46,061 was for accounts payable, \$110,947 for unliquidated obligations (statement I), \$109,459 was due to the Special Purpose Grants Fund (statement V), \$60,442 was due to the United Nations General Fund and \$191,661 was recorded as deferred income.

6. The General Fund balance on 31 December 1979 was \$158,240.

7. The leasehold and building shown in statement IV at \$465,000 represent the amount paid for the leasehold located at 805 First Avenue, United Nations Plaza, at the time of its assignment to the United Nations. Of this, \$450,000 was donated to the United Nations by a foundation for use by the Institute. The leasehold will expire in the year 2035. The leasehold collateral of \$55,000, deposited with a bank, was released on 31 October 1979 and has been credited to the General Fund (statement III).

8. Statement V shows the income and expenditure of the Special Purpose Grants Fund. A total amount of \$2,436,624 was received during 1979 as grants. After adding interest income of \$45,388 and gain on exchange of \$8,949, the total income in this Fund was \$2,490,961. The expenditures during the year amounted to \$1,469,808.

9. Statement V also reflects the assets and liabilities of the Special Purpose Grants Fund as of 31 December 1978. The total assets of \$2,036,275 consist of cash (including investments) of \$1,645,959, cash in non-convertible currencies of \$1,130,519, accounts receivable of \$22,214, an amount of \$199,452 due from the General Fund (statement III) and deferred charges in the amount of \$27,421. The liabilities of \$458,668 are for unliquidated obligations.

10. The balance in this Fund was \$2,577,618 as of 31 December 1978.

#### Summary of significant accounting policies

11. The significant accounting policies of UNITAR are outlined in the annex as notes to the financial statements.

#### Action taken on observations and recommendations made by the Board of Auditors in its report to the General Assembly on the UNITAR accounts for the year ended 31 December 1978

12. Follow-up action has been taken on the recommendations made by the Board of Auditors in its report on the accounts of UNITAR for the year ended 31 December 1978. 1/ The recognition of contribution income is now in line with generally accepted accounting practices. The recommendations of the Board with regard to cash management have been followed. Investment accounts along with interest income on such investments have been reflected in the statements of the Special Purpose Grants Fund. The utilization of non-convertible currencies has improved considerably and programmes for further utilization are already in operation. The contributions in the amount of \$20,000 which had remained unpaid for several years have been adjusted in the accounts for 1979.

#### Acknowledgement

13. The Executive Director would like to express to the Board of Auditors and its staff the appreciation of the Institute for the thorough examination of the UNITAR accounts and the constructive comments and recommendations made thereon.

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1/ Official Records of the General Assembly, Thirty-fourth Session, Supplement No. 5D (A/34/5/Add.4), sect. IV.



## II. REPORT OF THE BOARD OF AUDITORS

### Introduction

1. As required by article VIII, paragraph 6, of the statute of the United Nations Institute for Training and Research (UNITAR), the Board of Auditors has audited the accounts of UNITAR for the year ended 31 December 1979.

2. The examination was made in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the Specialized Agencies and the International Atomic Energy Agency. The examination was conducted at the Institute's headquarters in New York.

### Over all observation

3. Our examination indicated that internal controls and accounting procedures are generally satisfactory. However, we noted areas in the accounting for contributions and experts and consultants where policies needed to be clarified and controls and procedures strengthened. These matters were drawn to the attention of the Administration which was in agreement with our observations and has taken action to implement our recommendations.

### Matters affecting financial statements

4. The Board's opinion on the financial statements is subject to the ultimate utilization or realization of the following assets:

#### (a) Non-convertible currencies

The value of non-convertible currencies, \$1,130,519 at 31 December 1979 as compared to \$1,165,277 in 1978, depends upon their ultimate utilization. The Board notes, however, that successful efforts were made by the Administration during 1979 to provide for the expenditure of these funds and to reverse previous unfavourable trends of increasing the accumulation of non-convertible currencies.

#### (b) Pledged contributions unpaid

Included in the financial statements at 31 December 1979 are pledged contributions from prior years of \$68,165 representing amounts due from donor countries that were not supported by firm pledges.

### Comments on matters dealt with in the 1978 report

5. The Administration has taken appropriate action on all matters raised in the 1978 report with the exception of the establishment of a separate bank account

for special purpose grants. Consequently, these contributions continue to be used to finance General Fund activities on a temporary basis. We have again recommended that action be taken to correct this situation.

Acknowledgement

6. The Board of Auditors wishes to express its appreciation for the co-operation and assistance extended by the Executive Director, his officers and members of their staff.

(Signed) J. J. MACDONELL  
Auditor General of Canada

(Signed) Ahenkora OSEI  
Auditor General of Ghana

(Signed) Osman Ghani KHAN  
Comptroller and Auditor General  
of Bangladesh

### III. AUDIT OPINION

We have examined the following appended financial statements numbered I to V, properly identified, and relevant schedules of the United Nations Institute for Training and Research for the year ended 31 December 1979. 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 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 1979, subject to the observations contained in paragraph 4 of our audit report.

(Signed) J. J. MACDONELL  
Auditor General of Canada

(Signed) Ahenkora OSEI  
Auditor General of Ghana

(Signed) Osran Ghani KHAN  
Comptroller and Auditor General  
of Bangladesh

June 1980

IV. ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1979

## UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH GENERAL FUND

STATUS OF APPROPRIATIONS FOR THE YEAR ENDED 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	Appropriations				Expenditures			Unencumbered Balance
	Original	Supplementary	Transfers	Revised	Disbursements	Unliquidated obligations	Total	
I. Board of Trustees	50 000	-	-	50 000	39 503	6 886	46 389	3 611
II. Office of the Executive Director	182 500	21 660	-	204 160	199 717	45	199 762	4 398
III. Project on the Future	175 090	78 730	23 604	277 424	259 895	17 529	277 424	-
IV. Department of Research	312 000	127 050	(59 988)	379 062	345 669	10 148	355 817	23 245
V. Department of Training	339 559	35 201	(23 604)	351 156	273 678	20 283	293 961	57 195
VI. Project support	403 000	51 210	-	454 210	424 014	6 143	430 157	24 053
VII. Geneva offices	68 000	123 760	-	191 760	187 769	2 755	190 524	1 236
VIII. General expenses	305 000	-	59 988	364 988	317 830	47 158	364 988	-
Total	1 835 149	437 611	-	2 272 760	2 048 075	110 947	2 159 022	113 738

CERTIFIED CORRECT

(Signed) **Patricio RUEDAS**  
Assistant Secretary-General  
for Financial Services  
31 March 1980

## UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH GENERAL FUND

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	<u>1979</u>	<u>1978 a/</u>
<u>Income</u>		
Government contributions for the current year	1 895 985	1 839 770
Interest income	-	43 557
Rental income	19 500	20 100
Miscellaneous income	22 690	107
Refund of prior year's expenditures	455	37 932
Sale of publications	14 663	4 238
Dividends on collateral on leasehold	2 774	3 443
Royalty	6 337	7 342
Total income	<u>1 962 404</u>	<u>1 956 489</u>
<u>Expenditure</u>		
Salaries	948 822	925 762
Ancillary allowances	176 610	183 195
Travel	136 469	109 519
Communications	111 644	68 671
Premises	231 523	203 758
Printing	29 676	23 830
Miscellaneous services and supplies	31 941	34 730
Honoraria, fellowships and special services agreements	277 554	387 956
Hospitality	13 985	9 930
Education	12 460	4 830
Home leave	45 705	136 477
Income tax refunds	124 446	152 455
External Auditor	18 000	8 900
Others	187	2 659
Total expenditure (Statement I)	<u>2 159 022</u>	<u>2 252 672</u>
Excess of expenditure over income for the above period	196 618	296 183
<u>Less:</u> Adjustments for prior period	<u>9 814</u>	<u>20 196</u>
Net excess of expenditure over income (Statement III)	<u>186 804</u>	<u>275 987</u>

a/ Comparative figures reclassified to conform to current presentation.

CERTIFIED CORRECT

(Signed) Patricio RUEDAS  
Assistant Secretary-General  
for Financial Services  
31 March 1980

## UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH GENERAL FUND

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	<u>1979</u>	<u>1978 a/</u>
<u>Assets</u>		
Cash	-	418 455
Pledged contributions unpaid (Schedule 3.1)	570 636	622 597
Accounts receivable	103 019	98 855
Deferred charges	<u>3 155</u>	<u>1 370</u>
Total assets	<u>676 810</u>	<u>1 141 277</u>
<u>Liabilities</u>		
Accounts payable	46 061	31 157
Unliquidated obligations (Statement I)	110 947	50 347
Due to Special Purpose Grants Fund (Statement V)	109 459	439 988
Due to United Nations General Fund	60 442	145 823
Deferred income	<u>191 661</u>	<u>204 557</u>
Total liabilities	<u>518 570</u>	<u>871 872</u>
<u>Fund balance</u>		
Balance available 1 January 1979	269 405	535 392
<u>Add:</u> Reallocation from Special Purpose Grants Fund (Statement V)	20 639	10 000
Collateral on leasehold released (Statement IV)	<u>55 000</u>	<u>-</u>
Subtotal	345 044	545 392
<u>Less:</u> Net excess of expenditure over income (Statement II)	<u>186 804</u>	<u>275 987</u>
Balance available 31 December 1979	<u>158 240</u>	<u>269 405</u>
Total liabilities and fund balance	<u>676 810</u>	<u>1 141 277</u>

a/ Comparative figures reclassified to conform to current presentation.

CERTIFIED CORRECT

(Signed) Patricio RUEDAS  
Assistant Secretary-General  
for Financial Services  
31 March 1980

UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH GENERAL FUND

SCHEDULE OF PLEDGED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	Unpaid pledges as at 1 January 1979	Adjustments	Pledges for 1979	Pledges for future years	Collections during 1979	Unpaid pledges as at 31 December 1979
Argentina	-	-	15 000	-	15 000	-
Australia	-	-	38 556	-	38 556	-
Austria	7 360	-	33 333	-	7 360	33 333
Bangladesh	-	-	1 000	-	1 000	-
Belgium	116 667	-	120 690	-	116 667	120 690
Canada	67 080	-	68 376	-	135 456	-
Chile	-	-	2 000	-	2 000	-
Denmark	-	-	49 342	-	49 342	-
Dominican Republic	2 000	(2 000)	-	-	-	-
Finland	-	-	40 215	-	40 215	-
France	-	-	50 000	-	-	50 000
Germany, Federal Republic of	-	-	349 854	-	349 854	-
Greece	-	-	3 000	-	3 000	-
India	12 500	-	-	-	12 500	-
Indonesia	-	-	3 000	-	3 000	-
Iran	10 000	-	-	-	-	10 000
Iraq	15 165	-	-	-	-	15 165
Ireland	-	-	10 295	-	10 295	-
Israel	-	-	3 000	-	-	3 000
Italy	112 726 a/	(75 449)	37 725	37 724	37 278	75 448
Ivory Coast	20 000	-	-	-	-	20 000
Japan	-	-	60 000	-	60 000	-
Kuwait	15 000	-	-	-	15 000	-
Liberia	-	-	1 500	-	1 500	-
Libyan Arab Jamahiriya	20 000	-	40 000	-	-	60 000
Mali	8 000	(8 000)	-	-	-	-
Malta	600	-	600	-	1 200	-
Mauritania	5 000	(5 000)	-	-	-	-
New Zealand	-	-	7 382	-	7 382	-
Nigeria	10 000	-	10 000	-	20 000	-
Norway	-	-	78 454	-	78 454	-
Qatar	10 000	-	10 000	-	20 000	-



SCHEDULE 3.1 (CONCLUDED)

	Unpaid pledges as at 1 January 1979	Adjustments	Pledges for 1979	Pledges for future years	Collections during 1979	Unpaid pledges as at 31 December 1979
Saudi Arabia	10 000	-	10 000	-	10 000	10 000
Sierra Leone	18 000	-	-	-	-	18 000
Sudan	4 999	(4 999)	-	-	-	-
Sweden	-	-	129 108	153 937	283 045	-
Switzerland	-	-	90 361	-	90 361	-
Trinidad and Tobago	-	-	3 000	-	3 000	-
Uganda	-	20 639	-	-	20 639	-
Union of Soviet Socialist Republics	-	-	40 000	-	40 000	-
United Kingdom of Great Britain and Northern Ireland	-	-	70 194 b/	-	70 194	-
United States of America	152 500	-	500 000	-	502 500	150 000
Venezuela	-	-	20 000	-	20 000	-
Yugoslavia	5 000	-	-	-	-	5 000
Total	622 597	(74 809)	1 895 985	191 661	2 064 798	570 636

a/ Pledges for 1979-1980 included in unpaid pledges as at 1 January 1979.

b/ Out of a total contribution of \$145,194 from the Government of the United Kingdom, \$75,000 has been accounted for in the Special Purpose Grants Fund, schedule 5.1

## UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH CAPITAL ASSETS FUND

STATEMENT OF ASSETS AND FUND BALANCE AS AT 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	<u>1979</u>	<u>1978</u>
<u>Assets</u>		
Capital assets		
Leasehold and building	465 000	465 000
Collateral on leasehold	-	55 000
Total capital assets	<u>465 000</u>	<u>520 000</u>
<u>Fund balance</u>		
Donated funds 1 January 1979	520 000	520 000
<u>Less:</u> Collateral on leasehold released	<u>55 000</u>	<u>-</u>
Total fund balance	<u>465 000</u>	<u>520 000</u>

Note: The leasehold and building shown at \$465,000 represent the amount paid for the leasehold, located at 805 First Avenue, United Nations Plaza, at the time of its assignment to the United Nations. Of this, \$450,000 was donated by a foundation to the United Nations for use by the United Nations Institute for Training and Research. This leasehold will expire in the year 2035. In accordance with the terms of the leasehold agreement, the collateral of \$55,000 was released by the bank on 22 January 1980 and transferred to the General Fund (see statement III).

CERTIFIED CORRECT

(Signed) Patricio RUEDAS  
Assistant Secretary-General  
for Financial Services  
31 March 1980

## UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH SPECIAL PURPOSE GRANTS FUND

I. STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 1979  
 (EXPRESSED IN UNITED STATES DOLLARS)

	<u>1979</u>	<u>1978 a/</u>
<u>Income</u>		
Grants (Schedule 5.1)	2 436 624	851 502
Interest income	45 388	-
Gain on exchange	<u>8 949</u>	<u>86 604</u>
Total income	<u>2 490 961</u>	<u>938 106</u>
<u>Expenditure</u>		
Salaries	395 290	55 486
Ancillary allowances	-	908
Travel	284 465	62 804
Communications	16 562	23
Printing	1 463	-
Hospitality	32	-
Miscellaneous services and supplies	116 629	52 029
Honoraria, fellowships and special service agreements	649 154	13 929
Premises	109	-
Home leave	5 638	3 002
Others	<u>466</u>	<u>-</u>
Total expenditure	<u>1 469 808</u>	<u>488 181</u>
Excess of income over expenditure for the above period	1 021 153	449 925
<u>Add:</u> Adjustments for prior period	<u>16 990</u>	<u>11 298</u>
Net excess of income over expenditure	<u>1 038 143</u>	<u>461 223</u>

## UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH SPECIAL PURPOSE GRANTS FUND

II. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1979  
 (EXPRESSED IN UNITED STATES DOLLARS)

	<u>1979</u>	<u>1978</u> a/
<u>Assets</u>		
Cash	1 645 959	-
Cash (non-convertible currencies)	1 130 519	1 165 277
Accounts receivable	122 914	144 080
Due from UNITAR General Fund (Statement III)	109 459	439 988
Deferred charges	<u>27 424</u>	<u>-</u>
Total assets	<u><u>3 036 275</u></u>	<u><u>1 749 345</u></u>
<u>Liabilities</u>		
Unliquidated obligations	458 663	45 157
Deferred income	<u>-</u>	<u>144 080</u>
Total liabilities	<u><u>458 663</u></u>	<u><u>189 237</u></u>
<u>Fund balance</u>		
Balance available 1 January 1979	1 560 108	1 108 885
<u>Less:</u> Reallocation to UNITAR General Fund (Statement III)	<u>20 639</u>	<u>10 000</u>
Subtotal	1 539 469	1 098 885
<u>Add:</u> Net excess of income over expenditure	<u>1 038 143</u>	<u>461 223</u>
Balance available 31 December 1979	<u><u>2 577 612</u></u>	<u><u>1 560 108</u></u>
Total liabilities and fund balance	<u><u>3 036 275</u></u>	<u><u>1 749 345</u></u>

a/ Comparative figures reclassified to conform to current presentation.

CERTIFIED CORRECT

(Signed) Patricio RUEDAS  
 Assistant Secretary-General  
 for Financial Services  
 31 March 1980

UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH SPECIAL PURPOSE GRANTS FUND

STATEMENT OF INCOME AND EXPENDITURE AND FUND BALANCE  
FOR THE YEAR ENDED 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	Fund balance 1 January 1979	Adjustments	Income	Funds available 31 December 1979	Expenditure		Fund balance 31 December 1979
					Disbursements	Unliquidated obligations	
<u>Convertible currencies:</u>							
AUSTRIA - Analysis of the preparatory work of United Nations multilateral treaties Beulah Edge Trust	-	-	1 000	1 000	-	-	1 000
FRANCE - Institute for Disarmament Studies FUNDPAP (United Nations Fund for Development Planning and Projections) - Technology Choices, Domestic Distribution and North-South Relations	37	-	-	37	37	-	-
FUNDPAP - Anonymous contributions	-	-	100 000	100 000	-	-	100 000
FUNDPAP - Technology Choices, Domestic Distribution and North-South Relations (Geraldo Laguzzi)	47 275	10 000	271 550	341 825	221 709	116 393	3 723
GERMANY, FEDERAL REPUBLIC OF - German Peace Research Society	-	-	8 450	8 450	8 450	-	-
GERMANY, FEDERAL REPUBLIC OF - Some Problems of International Co-operation in the Field of Science and Technology	6 713	-	263	6 976	2 250	-	4 726
GERMANY, FEDERAL REPUBLIC OF - Symposium on International Documentation	24 706	-	37 880	62 586	49 887	4 929	7 770
GERMANY, FEDERAL REPUBLIC OF - Volkswagen - the Evolution of the Liability of States for Damages Caused through Scientific and Technological Innovations	-	-	100	100	-	-	100
LIBYAN ARAB JAMAHIRIYA - Assistance to the Diplomatic Institute in Tripoli	-	-	10 019	10 019	-	2 850	7 169
LIBYAN ARAB JAMAHIRIYA - Establishment of Centre for Simultaneous Interpretation	-	-	730 000	730 000	-	2 926	727 074
MEXICO - Centre for Economic and Social Studies of the Third World (CESSTW) - Obstacles to the New International Economic Order	29 136	-	-	29 136	9 953	-	19 183
MEXICO - Centre for Economic and Social Studies of the Third World (CESSTW) - Survey of International Public Opinion on the New International Economic Order	-	-	50 374	50 374	18 497	-	31 877
MEXICO - Fund for Preparation of Conference on Small Mineral Deposits and Small-scale Mining	1 499	-	12 000	13 499	11 500	1 999	-
NETHERLANDS - Project on the Future	4 563	-	11 956	16 519	3 787	-	12 732
NORWAY - Women's Role in Technological Development in Developing Countries	52 696	-	-	52 696	52 696	-	-
SAUDI ARABIA - Establishment of a Diplomatic Institute in Saudi Arabia	19 551	-	-	19 551	17 245	-	2 306
	-	-	100 000	100 000	66 506	18 190	15 304

## UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH SPECIAL PURPOSE GRANTS FUND

STATEMENT OF INCOME AND EXPENDITURE AND FUND BALANCE  
FOR THE YEAR ENDED 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	Fund balance 1 January 1979	Adjustments	Income	Funds available 31 December 1979	Expenditure		Fund balance 31 December 1979	
					Disbursements	Unliquidated obligations		
						Total		
SWEDEN - Swedish Agency for Research and Co-operation with Developing Countries (SAREC) - Africa and the Problematique of the future	95 242	-	113 864	209 106	72 001	15 000	87 001	122 105
SWEDEN - Swedish International Development Authority (SIDA) - Grant for preparing and holding a symposium at Dakar on Africa and the Problematique of the Future	24 653	-	-	24 653	-	-	-	24 653
SWEDEN - Regional Seminars in International Procurement	27 571	-	-	27 571	-	-	-	27 571
SWEDEN - Swedish Agency for Research and Co-operation with Developing Countries (SAREC) - South and South-East Asian Development Scenario	-	-	126 190	126 190	23 832	15 458	39 290	86 900
SWEDEN - Swedish International Development Authority (SIDA) - United Nations Conference on Science and Technology for Development	21 115	-	15 820	36 935	35 892	-	35 892	1 043
SWITZERLAND - Training of Senior Government Officials from the Eastern Caribbean UNDP - Fund for the Programme on the United Nations Water Conference at Sacramento, California	29 687	-	-	29 687	-	-	-	29 687
UNITED KINGDOM - United Nations Multilateral Conventions	-	-	75 000	75 000	16 555	-	16 555	58 445
UNITED STATES OF AMERICA - Edward Lamb Foundation - Seminar on Women in Political Participation within the Framework of the World Conference of the United Nations Decade for Women 1980	-	-	2 000	2 000	1 623	-	1 623	377
UNITED STATES OF AMERICA - Ford Foundation - Institutional Framework for a New International Economic Order	1 652	-	38 000	39 652	22 317	3 000	25 317	14 335
UNITED STATES OF AMERICA - Conference on the Future of Heavy Crudes and Tar Sands	-	-	80 000	80 000	50 375	2 200	52 575	27 425
VENEZUELA - Long-term Energy Planning	-	-	100 000	100 000	27 733	43 841	71 574	28 426
CANADA - Long-term Energy Planning	-	-	171 120	171 120	128 511	42 609	171 120	-
MEXICO - Long-term Energy Planning	-	-	100 000	100 000	24 128	20 401	44 529	55 471
Total convertible currencies	386 096	10 000	2 279 481	2 675 577	866 087	372 156	1 238 243	1 437 334

## UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH SPECIAL PURPOSE GRANTS FUND

STATEMENT OF INCOME AND EXPENDITURE AND FUND BALANCE  
FOR THE YEAR ENDED 31 DECEMBER 1979  
(EXPRESSED IN UNITED STATES DOLLARS)

	Fund balance 1 January 1979	Adjustments	Income	Funds available 31 December 1979	Expenditure		Fund balance 31 December 1979
					Disbursements	Unliquidated obligations	
<u>Non-convertible currencies:</u>							
HUNGARY - Fund for Training and Research	18 255	-	5 628	23 883	5 408	14 487	20 895
ROMANIA - Fund for Training and Research	2 500	-	-	2 500	-	-	2 500
UGANDA - Fund for Training and Research	20 639	(20 639)	-	-	-	-	-
UNION OF SOVIET SOCIALIST REPUBLICS - Fund for Training and Research	1 132 618	4 586 a/	151 515	1 288 719	134 150	71 520	1 078 049
Total non-convertible currencies	1 174 012	(16 053)	157 143	1 315 102	145 058	86 507	1 083 537
Total convertible and non-convertible currencies	1 560 108	(6 053)	2 436 624	3 990 679	1 011 145	458 663	2 520 871

a/ Adjustments for prior period comprising \$90 gain on exchange and \$4,496 for credit for disbursements required to be transferred from Special Purpose Grants Fund to General Fund.

ANNEX

Notes to the financial statements

Summary of significant accounting policies

The following are some of the significant accounting policies of UNITAR:

(a) As provided in article VIII of its statute, the United Nations Institute for Training and Research accounts are maintained in accordance with the Financial Regulations of the United Nations as adopted by the General Assembly, the rules formulated by the Secretary-General as required under the regulations, administrative instructions issued by the Under-Secretary-General for Administration, Finance and Management or the Assistant Secretary-General for Financial Services, and in conformity with generally accepted government account principles.

(b) The financial period of the Institute consists of one calendar year.

(c) The income and expenditure and assets and liabilities are recognized on the accrual basis of accounting.

(d) Translation of currencies. The accounts of the Institute are presented in United States dollars. Accounts maintained in other currencies are translated into United States dollars at the time of the transaction at rates of exchange established by the Assistant Secretary-General for Financial Services. In respect of such currencies, the financial statements prepared at such intervals as may be prescribed by the Assistant Secretary-General for Financial Services under delegation of authority from the Under-Secretary-General for Administration, Finance and Management, shall reflect the cash, investments, unpaid pledges (other than pledges for future years) and current accounts receivable and payable in currencies other than United States dollars, translated at the applicable United Nations rates of exchange in effect as at the date of the statements.

(e) Pledged contributions. Pledges are recorded as income on the basis of a written commitment by a prospective donor to pay a monetary contribution at a specified time or times. Pledges received for future years are recorded as deferred income.

(f) Investments. Funds on deposit in interest-bearing bank accounts and call accounts are shown in the statements of assets and liabilities as cash.

(g) Deferred charges.

(i) Deferred charges comprise expenditure items which are not properly chargeable in the current financial period and which will be charged as expenditure in the subsequent financial period.



(ii) For balance-sheet statement purposes, only that portion of the education grant advance which is assumed to pertain to the scholastic year completed as at the date of the financial statement is shown under deferred charges. The full amount of the advance is maintained in the accounts receivable from staff members until such time as the staff member produces the required proof of entitlement to the education grant at which time the budgetary account is charged and the advance recovered.

(h) Fixed assets. Furniture, equipment, other non-expendables and leasehold improvements are not included in the assets of the Institute. Acquisitions are charged against budgetary accounts in the year of purchase.

(i) Capital assets. The assets shown in the statement of assets and liabilities of the Institute's Capital Assets Fund include the cost of a leasehold agreement. No amortization of the leasehold is provided for. Maintenance and repairs of the UNITAR building are charged against the appropriate budgetary accounts.

(j) The expenditures do not include possible costs to cover contingencies under appendix D to the Staff Rules of the United Nations, for personnel financed under resources obtained from voluntary contributions to the UNITAR General Fund and the Special Purpose Grants Fund. The term "expenditure" designates total obligations incurred whether liquidated or unliquidated.

(k) Miscellaneous income.

- (i) The net income realized from revenue-producing activities is reported as miscellaneous income.
- (ii) Refunds of expenditures charged to prior financial periods are credited to miscellaneous income.
- (iii) Moneys accepted in respect of which no purpose is specified have been treated as miscellaneous income.
- (iv) On the closing of the accounts at the end of each financial period, if the balance of the exchange accounts reflects a net loss on exchange, it is debited to the budgetary account. If there is a net gain, this is credited to miscellaneous income.
- (v) The proceeds from the sale of surplus property are credited to the miscellaneous income of the respective funds.
- (vi) Interest accruing from investment of idle cash contributions is held in the respective income accounts of the Special Purpose Grants Fund for subsequent utilization in meeting additional requirements as may be needed.

(l) The trust fund statements reflect the "clean surplus" theory by processing adjustments through the current income and expenditure accounts. Material adjustments for prior periods are, however, shown in the financial statements below the results of the current period so as not to distort them.

(m) Income tax refund policy. UNITAR salaries are charged to the budget on a net basis during the year in which the services have been rendered. Income tax refunds are charged to the year in which they are made to the staff member.

(n) The obligations incurred for the Special Purpose Grants Fund are accounted for on a project basis; therefore, commitments are recorded for the life of each project.

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