

**UNITED NATIONS
INSTITUTE FOR TRAINING AND RESEARCH**

**FINANCIAL REPORT
and
AUDITED FINANCIAL STATEMENTS
for the year ended 31 December 1980
and
REPORT OF THE BOARD OF AUDITORS**

GENERAL ASSEMBLY
OFFICIAL RECORDS: THIRTY-SIXTH SESSION
SUPPLEMENT No. 5D (A/36/5/Add.4)



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UNITED NATIONS

New York, 1981

NOTE

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LETTERS OF TRANSMITTAL

9 March 1981

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 1980, 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

The Chairman of the Board of Auditors
New York

15 June 1981

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 1980, 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 1980.

Accept, Sir, the assurances of my highest consideration.

(Signed) Osman Ghani KHAN
Comptroller and Auditor General
of Bangladesh 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 1980

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 1980, 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 1980. The original appropriation was \$2,198,160 while the revised appropriations amounted to \$2,627,510. Total expenditures amounted to \$2,619,871.

3. An amount of \$1,938,828 was pledged by Governments as contributions to the General Fund for 1980 (schedule 3.1). In addition, an amount of \$191,799 was received as other income bringing the total income for the year to \$2,130,627 as shown in statement II. The expenditures for the year amounted to \$2,619,871. After taking into account the adjustment of \$15,238 for the prior period, there was a net excess of expenditure over income of \$504,482 (statement II).

4. Statement III reflects the assets and liabilities of the General Fund as at 31 December 1980. The assets, totalling \$775,952 consisted of pledged contributions unpaid in the amount of \$445,024, accounts receivable of \$137,244, deferred charges of \$138,880, and due from the United Nations General Fund \$54,804.

5. The liabilities of the General Fund amounted to \$1,122,194. Of this, \$153,290 was for accounts payable, \$126,399 for unliquidated obligations (statement I), \$628,687 was due to the Special Purpose Grants Fund (statement V), and \$213,818 was recorded as deferred income.

6. The fund balance as at 31 December 1980 for the UNITAR General Fund shows a net deficit of \$346,242. The Board of Trustees of the Institute had anticipated a deficit of \$305,700. The difference between the actual and estimated deficits at year-end is essentially due to the write-off of three uncollected contributions for 1978 in the total amount of \$43,165. In its resolution 35/53 B of 5 December 1980, the General Assembly noted that the income of UNITAR from voluntary contributions had not been sufficient to meet the minimum requirements of the Institute to carry out its mandate effectively and decided that a grant-in-aid should be provided, on an exceptional basis, from the budget of the United Nations to meet the current deficits as reflected in the budget estimates approved by the Board of Trustees. Under the terms of General Assembly resolution 35/226 A of 17 December 1980, a provision of \$305,700 was made in the revised appropriation for the programme budget for 1980-1981.

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.

8. Statement V shows the income and expenditure of the Special Purpose Grants Fund. A total amount of \$2,311,295 was received during 1980 as grants. After adding interest income of \$211,323, the total income in this Fund was \$2,522,618. The expenditures during the year amounted to \$2,511,034. The net excess of income over expenditure amounted to \$68,537, which is comprised of the excess of income over expenditure for the current period of \$11,584 and the adjustments for the prior period of \$56,953.

9. Statement V also reflects the assets and liabilities of the Special Purpose Grants Fund as at 31 December 1980. The total assets of \$3,775,955 consist of cash (including investments) of \$1,456,336, cash in non-convertible currencies of \$716,938, accounts receivable of \$331,115, an amount of \$628,687 due from the General Fund (statement III) and deferred charges in the amount of \$642,879. The liabilities amounted to \$1,129,806 including \$156,108 as accounts payable, \$947,698 as unliquidated obligations, and \$26,000 as deferred charges.

10. The balance of the Special Purpose Grants Fund was \$2,646,149 as at 31 December 1980. This represents an increase of \$68,537 in the fund balance for the year ended 31 December 1980.

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 1979

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 1979. 1/ The programme for utilization of non-convertible currencies is continuing successfully. Of the total amount of \$68,165 due from donor countries in respect of years prior to 1979, \$43,165 has been written off and the balance of \$25,000 is being pursued. A separate bank account has since been opened for the Special Purpose Grants Fund.

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.

1/ Official Records of the General Assembly, Thirty-fifth Session, Supplement No. 5D (A/35/5/Add.4), sect. II.

II. REPORT OF THE BOARD OF AUDITORS

Introduction

1. In accordance with 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 1980.

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.

3. Our examination indicated that internal controls and accounting procedures were generally satisfactory. However, there are some areas, as mentioned below, where improvement needs to be made and controls strengthened.

Budgetary control

4. Our examination revealed instances where obligations had been incurred although no allotments had been issued for them.

5. We recommended that no expenditure should be incurred prior to the issuance of the allotments. The Administration assured us that in future allotments will be issued for all obligations.

Inventory control

6. Our review disclosed that annual inventory reports were not prepared regularly. We also noted from the stock cards and the 1978 and 1979 inventory reports that certain items were missing. These were, however, not reported to the Property Survey Board for appropriate action to be taken. Additionally, articles and equipment purchased in 1979 were not recorded in the stock cards.

7. Accordingly, we recommended that the reporting procedures should be strengthened to ensure that annual inventory reports are prepared regularly and missing items reported promptly. We also recommended that property items purchased should be recorded in stock cards promptly. The Administration assured us that it will take the necessary action.

Matters arising from financial statements

Research and training

8. Our examination of statement I of the accounts as at 31 December 1980 disclosed that there were savings under chapter IV (Department of Research) and

chapter V (Department of Training) which were transferred to cover excesses under other chapters. We were of the opinion that these savings indicated that there was a shortfall of activities of the Institute under these chapters.

9. As article II of the statute of the Institute stipulates that two of its main functions are training and research, we suggested that the Institute should endeavour to increase its activities in research and training.

10. The Administration explained that the savings were transferred to increase the activities of "Project on the Future" (chap. III).

Unidentified deposit and investment

11. We noted that included in the Deferred Income shown in statement III is an unidentified deposit of \$56,543. We have suggested that the unidentified deposit should be located for early clearance.

12. The Administration has informed us that it has identified an amount of \$6,543 and that efforts are being made to identify the remaining \$50,000.

Comments on matters dealt with in the 1979 report

13. The Administration has taken appropriate action on all matters dealt with in the 1979 report.

Acknowledgement

14. 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) Osman Ghani KHAN
Comptroller and Auditor General
of Bangladesh

(Signed) Hendrik VREBOS
Senior President of the Court of
Accounts of Belgium

(Signed) J. B. H. COLEMAN
Acting Auditor General of Ghana

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 1980. 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 1980.

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

(Signed) Hendrik VREBOS
Senior President of the Court of
Accounts of Belgium

(Signed) J. B. H. COLEMAN
Acting Auditor General of Ghana

June 1981



IV. ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1980

UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH GENERAL FUND

Status of appropriations for the year ended 31 December 1980
(in United States dollars)

	Appropriations			Expenditures			Unobligated balance
	Original 50 000	Supplementary	Transfers 325	Revised 50 325	Disbursements 41 199	Unliquidated Obligations 9 126	
I. Board of Trustees	220 550	13 430	(2 758)	231 222	228 878	2 344	231 222
II. Office of the Executive Director	197 670	152 690	23 533	373 893	346 279	21 075	367 354
III. Project on the Future	438 570	50 330	(85 171)	403 729	385 579	18 150	403 729
IV. Department of Research	327 190	58 870	(8 743)	377 317	354 877	22 440	377 317
V. Department of Training	453 850	134 030	8 092	595 972	582 812	13 160	595 972
VI. Project Support	197 330	-	(11 136)	186 194	183 402	1 692	185 094
VII. Geneva offices	313 000	20 000	75 858	408 858	370 445	38 413	408 858
VIII. General expenses	2 198 160	429 350	-	2 627 510	2 493 471	126 400	2 619 871
Total							

CERTIFIED CORRECT

(Signed) **Patricio RUEDAS**
Assistant Secretary-General
for Financial Services
27 February 1981

STATEMENT II

UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH GENERAL FUND

Statement of income and expenditure for the year ended 31 December 1980
(in United States dollars)

	<u>1980</u>	<u>1979</u>
<u>Income</u>		
Government contributions for the current year	1 938 828	1 895 985
Rental income	19 500	19 500
Miscellaneous income	138 135	22 690
Refund of prior year's expenditures	11 061	455
Sale of publications	17 220	14 663
Dividends on leasehold collateral	-	2 774
Royalty	5 883	6 337
Total income	<u>2 130 627</u>	<u>1 962 404</u>
<u>Expenditure</u>		
Salaries	1 244 571	948 822
Ancillary allowances	230 297	176 610
Travel	177 671	136 469
Communications	114 952	111 644
Premises	229 695	231 523
Printing	15 951	29 676
Miscellaneous services and supplies	52 984	31 941
Honoraria, fellowships and special services agreements	326 514	277 554
Hospitality	25 756	13 985
Education	10 307	12 460
Home leave	37 842	45 705
Income tax reimbursements	132 735	124 446
External audit	18 000	18 000
Others	2 596	187
Total expenditure (Statement I)	<u>2 619 871</u>	<u>2 159 022</u>
Excess of expenditure over income for the above period	489 244	196 618
Add: Adjustments for prior period	<u>15 238</u>	<u>(9 814)</u>
Net excess of expenditure over income (Statement III)	<u>504 482</u>	<u>186 804</u>

CERTIFIED CORRECT

(Signed) Patricio RUEDAS
Assistant Secretary-General
for Financial Services
27 February 1981

UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH GENERAL FUND

Statement of assets and liabilities as at 31 December 1980
(in United States dollars)

	<u>1980</u>	<u>1979</u>
<u>Assets</u>		
Cash	-	-
Pledged contributions unpaid (Schedule 3.1)	445 024	570 636
Accounts receivable	137 244	103 019
Due from United Nations General Fund	54 804	-
Deferred charges	<u>138 880</u>	<u>3 155</u>
Total assets	<u><u>775 952</u></u>	<u><u>676 810</u></u>
<u>Liabilities</u>		
Accounts payable	153 290	46 061
Unliquidated obligations (Statement I)	126 399	110 947
Due to Special Purpose Grants Fund (Statement V)	628 687	109 459
Due to United Nations General Fund	-	60 442
Deferred income	<u>213 818</u>	<u>191 661</u>
Total liabilities	<u><u>1 122 194</u></u>	<u><u>518 570</u></u>
<u>Fund balance</u>		
Balance available 1 January 1980	158 240	269 405
<u>Add:</u> Reallocation from Special Purpose Grants Fund (Statement V)	-	20 639
Collateral on leasehold released (Statement IV)	-	<u>55 000</u>
Subtotal	<u>158 240</u>	<u>345 044</u>
<u>Less:</u> Net excess of expenditure over income (Statement II)	<u>504 482</u>	<u>186 894</u>
Balance available 31 December 1980	<u>(346 242)a/</u>	<u>158 240</u>
Total liabilities and fund balance	<u><u>775 952</u></u>	<u><u>676 810</u></u>

a/ In its revised appropriations for the biennium 1980-1981, the General Assembly approved a grant-in-aid of \$305,700 towards the current deficit (General Assembly resolution 35/226 A of 17 December 1980).

CERTIFIED CORRECT

Signed) Patricio RUEDAS
Assistant Secretary-General
for Financial Services
27 February 1981

UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH GENERAL FUND

Schedule of pledged contributions unpaid as at 31 December 1980
(in United States dollars)

	Unpaid pledges as at <u>1 January 1980</u>	<u>Adjustments</u>	Pledges for 1980	Pledges for future year	Collection during 1980	Unpaid pledges as at <u>31 December 1980</u>
Algeria	-	-	10 000	-	10 000	-
Argentina	-	-	15 000	-	15 000	-
Australia	-	-	38 476	-	38 476	-
Austria	33 333	2 607	30 718	-	46 658	20 000
Belgium	120 690	(5 653)	140 474	-	255 511	-
Canada	-	-	25 000	-	-	25 000
Chile	-	-	3 000	-	3 000	-
Denmark	-	-	51 378	-	51 378	-
Democratic Yemen	-	-	1 150	-	-	1 150
Finland	-	-	43 812	-	43 812	-
France	50 000	-	50 000	-	100 000	-
Germany, Federal Republic	-	-	307 693	-	307 693	-
Ghana	-	-	1 818	-	1 818	-
Greece	-	-	3 500	-	3 500	-
Guyana	-	-	392	-	784	-
India	-	12 500	20 000	-	12 500	20 000
Indonesia	-	-	3 000	-	3 000	-
Iran	10 000	(10 000)	-	-	-	-
Iraq	15 165	(15 165)	-	-	-	-
Ireland	-	-	10 425	-	10 425	-
Israel	3 000	-	-	-	3 000	-
Italy	75 448 ^{a/}	(37 724)	37 724	-	37 724	37 724
Ivory Coast	20 000	-	23 810	-	23 810	20 000
Japan	-	-	60 000	-	60 000	-
Libyan Arab Jamahiriya	60 000	-	40 000	-	40 000	60 000
Malta	-	-	600	-	600	-
Netherlands	-	-	51 566	-	51 566	-
New Zealand	-	-	6 804	-	6 804	-
Nigeria	-	-	14 000	-	14 000	-
Norway	-	-	81 120	-	81 120	-
Pakistan	-	-	4 000	-	4 000	-
Philippines	-	-	10 000	-	10 000	-

SCHEDULE 3.1 (CONCLUDED)

	Unpaid pledges as at 1 January 1980	Adjustments	Pledges for 1980	Pledges for future year	Collection during 1980	Unpaid pledges as at 31 December 1980
Saudi Arabia	10 000	-	10 000	-	20 000	-
Sierra Leone	18 000	(18 000)	-	-	-	-
Sweden	-	-	153 937	151 251	305 188	-
Switzerland	-	-	104 257	-	104 257	-
Trinidad and Tobago	-	-	3 000	-	3 000	-
United Republic of Tanzania	-	-	6 024	6 024	12 048	-
United States of America	150 000	-	500 000	-	400 000	250 000
Union of Soviet Socialist Republics	-	-	40 000	-	40 000	-
Venezuela	-	-	30 000	-	30 000	-
Yemen	-	-	1 150	-	-	1 150
Yugoslavia	5 000	-	5 000	-	-	10 000
Total	570 636	(71 043)	1 938 828	157 275	2 150 672	445 024

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

UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH CAPITAL ASSETS FUND

Statement of assets and fund balance as at 31 December 1980
(in United States dollars)

	<u>1980</u>	<u>1979</u>
<u>Assets</u>		
Capital assets		
Leasehold and building	465 000	465 000
Collateral on leasehold	<u> -</u>	<u>55 000</u>
Total capital assets	<u>465 000</u>	<u>520 000</u>
<u>Fund balance</u>		
Donated funds 1 January 1980	<u>465 000</u>	<u>520 000</u>
Total fund balance	<u>465 000</u>	<u>520 000</u>

Note: The leasehold and building shown at \$465,000 represents 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.

CERTIFIED CORRECT

(Signed) Patricio RUEDAS
Assistant Secretary-General
for Financial Services
27 February 1981

UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH SPECIAL PURPOSE GRANTS FUND

I. Statement of income and expenditure for the year ended 31 December 1980
(in United States dollars)

	<u>1980</u>	<u>1979</u>
<u>Income</u>		
Grants (Schedule 5.1)	2 311 295	2 436 624
Interest income	211 323	45 388
Gain on exchange	<u>-</u>	<u>8 949</u>
Total income	<u>2 522 618</u>	<u>2 490 961</u>
<u>Expenditure</u>		
Salaries	818 404	395 290
Ancillary allowance	20 645	-
Travel	613 979	284 465
Communications	8 630	16 562
Printing	412	1 463
Hospitality	7 264	32
Miscellaneous services and supplies	197 001	116 629
Honoraria, fellowships and special services agreements	765 669	649 154
Premises	2 619	109
Home leave	71 537	5 638
Others	<u>4 874</u>	<u>466</u>
Total expenditure	<u>2 511 034</u>	<u>1 469 808</u>
Excess of income over expenditure for the above period	11 584	1 021 153
<u>Add: Adjustments for prior period</u>	<u>56 953</u>	<u>16 990</u>
Net excess of income over expenditure	<u>68 537</u>	<u>1 038 143</u>

UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH SPECIAL PURPOSE GRANTS FUND

II. Statement of assets and liabilities as at 31 December 1980
(in United States dollars)

	<u>1980</u>	<u>1979</u>
<u>Assets</u>		
Cash	1 456 336	1 645 959
Cash (non-convertible currencies)	716 938	1 130 519
Accounts receivable	331 115	122 914
Due from UNITAR General Fund (Statement III)	628 687	109 459
Deferred charges	<u>642 879</u>	<u>27 424</u>
Total assets	<u>3 775 955</u>	<u>3 036 275</u>
<u>Liabilities</u>		
Accounts payable	156 108	-
Unliquidated obligations	947 698	458 663
Deferred income	<u>26 000</u>	<u>-</u>
Total liabilities	<u>1 129 806</u>	<u>458 663</u>
<u>Fund balance</u>		
Balance available 1 January 1980	2 577 612	1 560 108
<u>Less:</u> Reallocation to UNITAR General Fund (Statement III)	<u>-</u>	<u>20 639</u>
Subtotal	<u>2 577 612</u>	<u>1 539 469</u>
<u>Add:</u> Net excess of income over expenditure	<u>68 537</u>	<u>1 038 143</u>
Balance available 31 December 1980	<u>2 646 149</u>	<u>2 577 612</u>
Total liabilities and fund balance	<u>3 775 955</u>	<u>3 036 275</u>

CERTIFIED CORRECT

(Signed) Patricio RUEDAS
Assistant Secretary-General
for Financial Services
27 February 1981

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 1980
(in United States dollars)

	Fund balance		Adjustments	Income	Funds available		Expenditure		Fund balance 31 December 1980
	1 January 1980	31 December 1980			Disbursements	Unliquidated obligations	Total		
Convertible currencies:									
AUSTRIA - Analysis of the preparatory work of United Nations multilateral treaties	1 000	1 000	-	-					1 000
FRANCE - Institute for Disarmament Studies	100 000	200 000	-	100 000		43 028	19 784	62 812	137 188
FUNDPAP - Technology Choices, Domestic Distribution and North-South Relations	3 723	(80 324)	27 319 a/	180 300					
FUNDPAP - Anonymous contributions	-	215 268	-	13 000		180 070	31 776	211 846	3 422
FUNDPAP - UNITAR General Fund	-	4 726	-	71 250		1 350	-	1 350	3 376
GERMANY, FEDERAL REPUBLIC OF - German Peace Research Society	4 726	-	-	-		390	5 000	5 390	(5 245)
GERMANY, FEDERAL REPUBLIC OF - Symposium on International Documentation	100	-	-	45					
GERMANY, FEDERAL REPUBLIC OF - Some Problems of International Co-operation in the Field of Science and Technology	7 770	2 084 a/ 415 b/	29 000	29 000		27 727	3 202	30 929	8 340
GERMANY, FEDERAL REPUBLIC OF - Volkswagen, the Revolution of the Liability of States for Damages Caused Through Scientific and Technological Innovations	7 169	-	-	26 078		21 833	6 214	28 047	5 200
GERMANY, FEDERAL REPUBLIC OF - Country Orientation for Experts	-	-	-	3 500		5 438	-	5 438	2 100
CANADA - Country Orientation for Experts	-	-	-	4 038					
LIBYAN ARAB JAMAHIRIYA - Assistance to the Diplomatic Institute in Tripoli	727 074	700 a/	336 900	336 900		279 716	26 212	305 928	758 746
LIBYAN ARAB JAMAHIRIYA - Establishment of Centre for Simultaneous Interpretation	19 183	-	-	-		17 408	111	17 519	1 664
MEXICO - Centre for Economic and Social Studies of the Third World (CESSTW)	31 877	-	-	50 432		82 309	-	82 309	-
- Obstacles to the New International Economic Order									
MEXICO - Centre for Economic and Social Studies of the Third World (CESSTW)									
- Survey of International Public Opinion on the New International Economic Order	- UNDP	1 999 a/	40 300	40 300		4 951	32 163	37 114	5 185
MEXICO - Fund for preparation of conference on Small Mineral Deposits and Small-Scale Mining	12 732	1 489 b/	-	-		12 732	-	12 732	1 489
MEXICO - Symposium on a New Inter-Regional Economic Order	-	-	-	23 141		23 141	-	23 141	-
NETHERLANDS - Project on the Future	-	-	500 b/	500		-	-	-	500
NORWAY - Studies of Disarmament Control	-	-	-	5 000		3 743	1 257	5 000	-
NORWAY - Women's Role in Technological Development in Developing Countries	2 306	-	-	-		2 306	-	2 306	-
SAUDI ARABIA - Establishment of a Diplomatic Institute in Saudi Arabia	15 304	11 738 a/	441 600	441 600		210 129	87 416	297 545	171 097

SCHEDULE 5.1 (CONTINUED)

	Fund balance		Adjustments	Income	Funds available		Expenditure		Fund balance
	1 January 1980	31 December 1980			31 December 1980	Disbursements	Obligations	Total	
SWEDEN - Regional Seminars in International Procurement	27 571	27 571	-	-	-	-	-	-	27 571
SWEDEN - Swedish Agency for Research and Co-operation with Developing Countries (SAREC) Strategy for the Future of Africa	122 105	381 605	4 144 a/	255 356	138 340	138 292	276 632	104 973	104 973
SWEDEN - Swedish International Development Authority (SIDA) - Africa and the Problematique of the Future	24 653	24 653	-	-	250	-	250	24 403	24 403
SWEDEN - Swedish Agency for Research and Co-operation with Developing Countries (SAREC) - South and South-East Asian Development Scenario	86 900	-	-	-	-	-	-	-	-
ALGERIA - South and South-East Asian Development Scenario	-	-	-	15 000	-	-	-	-	-
ANONYMOUS - South and South-East Asian Development Scenario	-	-	-	15 893	-	-	-	-	-
JAPAN - South and South-East Asian Development Scenario	-	-	-	50 000	-	-	-	-	-
NETHERLANDS - South and South-East Asian Development Scenario	-	-	-	50 000	-	-	-	-	-
UNITAR GENERAL FUND - South and South-East Asian Development Scenario	-	-	-	50 000	-	-	-	-	-
SWEDEN - Swedish International Development Authority (SIDA) - UN Conference on Science and Technology for Development	1 043	1 043	-	-	-	-	-	1 043	1 043
SWEDEN - Swedish International Development Authority (SIDA) - Seminar on Creative Women in Changing Societies	-	-	1 131 b/	27 262	-	-	-	-	-
NORWAY - Seminar on Creative Women in Changing Societies	-	50 939	-	22 546	44 642	6 297	50 939	-	-
SWITZERLAND - Training of Senior Government Officials from the Eastern Caribbean	27 932	486	2 036 80 324 (110 292) a/	486	5 014	-	5 014	(4 528)	(4 528)
UNDP - Fund for the Programme on United Nations Water Conference in Sacramento, California	29 687	29 687	-	-	-	-	-	29 687	29 687
UNITED KINGDOM - UN Multilateral Conventions USA - Ford Foundation - Institutional Framework for a New International Economic Order	58 445	58 445	-	-	17 000	2 000	19 000	39 445	39 445
USA - Conference on the Future of Heavy Crudes and Tar Sands	14 335	5 871	536 a/ (9 000) b/	-	5 871	-	5 871	-	-
USA - Edward Lamb Foundation - Seminar on Women in Political Participation within the Framework of the World Conference of the UN Decade for Women 1980	27 425	47 317	1 493 a/	18 399	44 297	3 000	47 297	20	20
USA - United Nations Conventions on Status of Refugees and on Statelessness	377	377	-	-	-	-	-	377	377
USA - International Center on Heavy Crude and Tar Sands	-	25 000	-	25 000	21 039	-	21 039	3 961	3 961
USA - Rights of the Child	-	15 000	-	15 000	36	-	36	14 964	14 964
	-	150 000	-	150 000	24 246	44 024	68 270	81 730	81 730

SCHEDULE 5.1 (CONCLUDED)

	Fund balance 1 January 1980	Adjustments	Income	Funds available 31 December 1980	Expenditure		Fund balance 31 December 1980
					Disbursements	Unliquidated Obligations - total	
VENEZUELA - Second Conference on Heavy Crudes and Tar Sands	-	-	100 000	100 000	7 308	-	92 692
VENEZUELA - Long-term Energy Planning	28 426	16 510 a/ 23 130 a/ 185 a/	-	44 936	11 319	1 096	32 521
CANADA - Long-term Energy Planning	-	-	-	23 130	-	-	23 130
MEXICO - Long-term Energy Planning	55 471	-	-	55 656	25 374	6 000	24 282
UNDP - Long-term Energy Planning	-	-	25 219	25 219	21 087	2 043	2 089
SPECIAL ACCOUNT - for interest income from investment 1979	-	45 388 b/)	-	255 043	7 304	-	247 739
from investment 1980	-	209 655 a/)	-	3 830 598	1 474 989	455 815	1 899 794
Total convertible currencies	<u>1 437 334</u>	<u>231 160</u>	<u>2 162 104</u>	<u>3 830 598</u>	<u>1 474 989</u>	<u>1 930 804</u>	<u>1 899 794</u>
Non-convertible currencies:							
Hungary - Fund for Training and Research	2 988	15 425 a/ (2 987) b/ (2 036)	3 102	16 492	2 921	3 079	10 492
Romania - Fund for Training and Research	2 500	-	-	2 500	-	-	2 500
Union of Soviet Socialist Republics - Fund for Training and Research	1 078 049	71 519 a/ 11 936 b/	146 089	1 307 593	85 425	488 805	733 363
Total non-convertible currencies	<u>1 083 537</u>	<u>93 857</u>	<u>149 191</u>	<u>1 326 585</u>	<u>88 346</u>	<u>491 884</u>	<u>746 355</u>
Total convertible and non-convertible currencies	<u>2 520 871</u>	<u>325 017</u>	<u>2 311 295</u>	<u>5 157 183</u>	<u>1 563 335</u>	<u>947 699</u>	<u>2 646 149</u>

a/ Comprises \$176,246 of 1980 savings in liquidations of prior years obligations, \$211,322 of interest income from investment and \$110,292 of expenditures recorded in the United Nations Office at Geneva.

b/ Comprises \$2,404 of 1979 savings in liquidation of prior year's obligations, \$8,949 of difference on exchange, \$45,388 of interest income from investment and \$9,000 of contributions from Ford Foundation.

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 as

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 the 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 miscellaneous income of the respective funds.

(vi) Interest accruing from investment of uncommitted funds is held in a special account of the Special Purpose Grants Fund in accordance with the provisions of financial rule 109.4 pending subsequent disposition.

(1) 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 reimbursement 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 purposes grants fund are accounted for on a project basis; therefore, commitments are recorded for the life of each project.

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