

**UNITED NATIONS  
INSTITUTE FOR TRAINING AND RESEARCH**

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**FINANCIAL REPORT  
and  
AUDITED FINANCIAL STATEMENTS  
for the year ended 31 December 1981  
and  
REPORT OF THE BOARD OF AUDITORS**

**GENERAL ASSEMBLY**

OFFICIAL RECORDS: THIRTY-SEVENTH SESSION

SUPPLEMENT No. 5D (A/37/5/Add.4)



**UNITED NATIONS**

New York, 1982

#### **NOTE**

**Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.**

[27 July 1982]

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LETTERS OF TRANSMITTAL

31 March 1982

Sir,

Pursuant to financial regulation 11.4, I have the honour to submit the accounts of the United Nations Institute for Training and Research as at 31 December 1981, 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 assurances 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  
United Nations  
New York

16 June 1982

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 1981, 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 1981.

Accept, Sir, the assurances of my highest consideration.

(Signed) H. VREBOS  
Senior President of the Court of  
Accounts of Belgium  
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 1981

## Introduction

1. The Executive Director has the honour to submit herewith the financial report, together with the accounts for the year ended 31 December 1981, 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.

## Statement I

### UNITAR General Fund: status of appropriations

2. Statement I gives the status of appropriations for the year ended 31 December 1981. The original appropriation was \$2,757,960 while the revised appropriations reduced the amount to \$2,548,980. Total expenditures amounted to \$2,435,233. The UNITAR appropriations represent the amounts authorized by its Board of Trustees for specified purposes for a financial period against which obligations may be incurred for those purposes up to the amounts so authorized. The UNITAR concept of appropriations is that of a budget estimate in the sense that the unobligated balance at the end of the financial period merely shows the difference between the actual expenditures and the estimated requirements.

## Statement II

### UNITAR General Fund: statement of income and expenditure

3. The amount of \$2,055,850 shown in statement II was pledged by Governments as contributions to the General Fund for 1981 (schedule 3.1). In addition, an amount of \$97,956 was received as other income bringing the total income for the year to \$2,153,806. The expenditures for the year amounted to \$2,435,233 (statement I), resulting in a net excess of expenditure over income of \$261,427. The Board of Trustees of the Institute had anticipated a deficit of \$312,050. 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, for a second and last time, 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 Assembly resolution 36/234 A of 18 December 1981, a provision of \$352,600 was made in the revised appropriation for the programme budget for 1981-1982.

## Statement III

### UNITAR General Fund: statement of assets and liabilities

4. Statement III reflects the assets and liabilities of the General Fund as at 31 December 1981. The assets, totalling \$751,227, consisted of cash of \$11,548, pledged contributions unpaid in the amount of \$500,974, accounts receivable of \$219,124 and deferred charges of \$19,581. The liabilities of the General Fund

amounted to \$1,073,196. Of this, \$65,415 was for accounts payable, \$84,860 for unliquidated obligations (statement I), \$788,202 was due to the United Nations General Fund and \$134,719 was recorded as deferred income for future year's pledges.

5. The fund balance as at 31 December 1981 for the UNITAR General Fund shows a net deficit of \$321,969. This net deficit is made up of the net deficit as at 1 January 1981 of \$346,242, less a grant-in-aid of \$305,700 authorized by the General Assembly in its resolution 35/226 A of 17 December 1980, plus the net excess of expenditure over income (statement II) of \$281,427.

#### Statement IV

##### UNITAR Capital Assets Fund: statement of assets and fund balance

6. 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.

#### Statement V

##### UNITAR Special Purpose Grants Fund: statement of income and expenditure

7. Statement V shows the income and expenditure of the Special Purpose Grants Fund. A total amount of \$2,182,686 was received during 1981 as grants. After adding interest income of \$405,412, refund of prior years' expenditure of \$895 and savings in liquidation of prior year's obligations of \$564,916, the total income in this Fund was \$3,153,909. The total expenditure of \$2,192,631 (schedule 5.1) represents disbursements of \$1,656,553 plus unliquidated obligations of \$536,078. The net excess of income over expenditure amounted to \$961,278.

##### UNITAR Special Purpose Grants Fund: statement of assets and liabilities

8. The assets and liabilities of the Special Purpose Grants Fund as at 31 December 1981 are shown in statement V. The total assets of \$4,174,500 consists of cash of \$2,333,147, cash in non-convertible currencies of \$639,184, accounts receivable of \$402,077, due from the United Nations General Fund of \$284,282 and deferred charges of \$515,810. The liabilities amounted to \$722,341 including \$186,263 as accounts payable and \$536,078 as unliquidated obligations (schedule 5.1).

9. The balance of the Special Purpose Grants Fund was \$3,452,159 as at 31 December 1981. This represents an increase of \$806,010 in the fund balance for the year ended 31 December 1981 which resulted from the net excess of income over expenditure shown in statement V (\$961,278) as reduced by net adjustment of \$155,268 shown in schedule 5.1.

Summary of significant accounting policies

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

Action taken on observations and recommendations by the Board of Auditors in its report to the General Assembly on the UNITAR accounts for the year ended 31 December 1980

11. 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 1980. 1/ A budget control system has been established which requires the issuance of allotments prior to incurring obligations. The recording procedures have been strengthened to ensure a regular reporting of the inventory and the missing items.

Acknowledgement

12. 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-sixth Session, Supplement No. 5D (A/36/5/Add.4), sect. II.



## 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 1981.
2. The examination was carried out 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

#### Expenditure in excess of available funds

4. The Board of Trustees has authorized the Executive Director to incur expenditure from special purpose grants to the extent to which such funds become available. We noted, however, that for a number of special purpose grants projects, expenditures had been incurred in excess of available funds or even where no funds were available.
5. We recommended that effective budgeting control mechanisms should be instituted to control expenditures in accordance with the estimates and availability of funds.
6. The Administration stated that, with effect from 1 January 1982, a new budgetary control procedure had been developed in order to monitor expenditure more effectively.

#### Programme support costs

7. Our review indicated that programme support costs on special purpose grants projects were not being charged at a uniform rate, while in some others they were not charged at all. It may be mentioned here that, during 1981, expenditure incurred by UNITAR exceeded its income by \$281,000 and this deficit had to be met by providing grants-in-aid from the United Nations budget, as approved by the General Assembly.
8. In view of the financial problems of UNITAR, we recommended that programme support costs at the standard rate of 13 per cent of programme delivery should be charged to the special purpose grants projects. A request to this effect was also made to the Executive Director by the Board of Trustees.
9. The Administration stated that programme support costs were being charged to all special purpose grants received after 31 December 1981 and that steps have been taken to charge programme support costs on projects started in the past. The

Administration also indicated that, with a view to standardizing policies on programme support costs, draft regulations in connexion with the establishment and management of special purpose grants had been prepared for submission to the Board of Trustees at its 1982 session for formal acceptance.

#### Utilization of non-convertible currencies

10. During 1981, UNITAR spent about \$226,000 out of the available non-convertible currencies amounting to \$1,222,000, leaving an unspent balance of \$996,000 as at 31 December 1981.

11. We recommended that efforts should be further intensified to utilize these currencies in the best possible manner. The Administration indicated that steps were being taken to utilize these currencies by organizing seminars, training programmes, etc., in the donor countries of these currencies.

#### Inventory control

12. Our review disclosed that the inventory records did not adequately reflect source, mode and date of acquisition of supplies and issues of non-expendable items on loan to officials. We also noted delays in the disposal of unserviceable items.

13. We recommended, therefore, appropriate recording of inventories and prompt disposal of unserviceable items in consultation with the United Nations Property Survey Board. The Administration agreed to implement our recommendations.

#### Capital assets

14. Our review disclosed that, as a result of renting out a part of the ground floor of the UNITAR building to a private commercial party at an annual rent of \$19,500, UNITAR had been paying city tax at the rate of \$74,372 per year. On the other hand, UNITAR had been paying an annual rent of \$90,000 from the Special Purpose Grants Fund for renting accommodation for the UNITAR/UNDP Information Centre for Heavy Crude and Tar Sands.

15. We recommended that the contract with the private party should be terminated and the space be used either for the UNITAR/UNDP Information Centre for Heavy Crude and Tar Sands or by other United Nations agencies in need of office accommodation. We also suggested that appropriate steps should be taken to obtain tax exemption from the city authorities. The Administration may also explore the possibility of getting city tax assessed on the portion of the building actually rented and obtaining a refund of the tax so far paid.

16. The Administration stated that legal procedures for the eviction of the tenant had been completed and that the tenant had now vacated the premises. The Administration also indicated that action for suitable use of the premises had been completed and legal possibilities were being evaluated to obtain tax exemption.

Comments on matters dealt with in the 1980 report

17. The Administration has taken appropriate action on all matters dealt with in the 1980 report. 2/

Acknowledgement

18. 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) H. VREBOS  
Senior President of the Court of  
Accounts of Belgium

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

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

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2/ Ibid.

### III. AUDIT OPINION

We have examined the following appended financial statements, numbered I to VI, properly identified, and relevant schedules of the United Nations Institute for Training and Research for the year ended 31 December 1981. 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 1981.

(Signed) H. VREBOS  
Senior President of the Court of  
Accounts of Belgium

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

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

June 1982



**IV. ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1981**

## STATEMENT I

## UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH GENERAL FUND

STATUS OF APPROPRIATIONS FOR THE YEAR AS AT 31 DECEMBER 1981  
(UNITED STATES DOLLARS)

	Appropriations			Revised	Disbursements	Expenditure Unliquidated obligations	Total	Unobligated balance
	Original	Supplementary	Transfers					
I. Board of Trustees	55 000	-	(8 000)	47 000	45 827	250	46 077	923
II. Office of the Executive Director	225 650	33 450	(15 250)	243 850	230 340	11 756	242 096	1 754
III. Department of Training	424 760	(22 325)	(107 548)	294 887	290 543	4 344	294 887	-
IV. Department of Research	528 840	(88 240)	(8 300)	432 300	408 348	11 263	419 611	12 689
V. Project on the Future	241 920	(38 920)	(7 920)	195 080	146 822	7 358	154 180	40 900
VI. Project on Regionalism and the New International Economic Order	59 090	(5 070)	(5 333)	48 687	46 269	2 418	48 687	-
VII. Geneva offices	200 680	(116 730)	119 490	203 440	190 396	2 183	192 579	10 861
VIII. Project support	689 020	(25 565)	(14 919)	648 536	594 439	13 136	607 575	40 961
IX. General expenses	333 000	54 420	47 780	435 200	397 389	32 152	429 541	5 659
Total	<u>2 757 960</u>	<u>(208 980)</u>	<u>-</u>	<u>2 548 980</u>	<u>2 350 373</u>	<u>84 860</u>	<u>2 435 233</u>	<u>113 747</u>

CERTIFIED CORRECT

(Signed) Patricio RUEDAS  
Assistant Secretary-General for  
Financial Services  
31 March 1982

## UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH GENERAL FUND

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 1981  
(UNITED STATES DOLLARS)

	<u>1981</u>	<u>1980</u>
<u>Income</u>		
Government contributions for the current year	2 055 850	1 938 828
Rental income	4 875	19 500
Miscellaneous income	2 675	138 135
Refund of prior year's expenditures	877	11 061
Sale of publications	11 426	17 220
Royalty	21 256	5 883
Savings in liquidation of prior year's obligations	<u>56 847</u>	<u>-</u>
Total income	<u>2 153 806</u>	<u>2 130 627</u>
<u>Expenditure</u>		
Salaries	1 122 011	1 244 571
Ancillary allowances	211 366	230 297
Travel	171 842	177 671
Communications	98 909	114 952
Premises	255 440	229 695
Printing	33 162	15 951
Miscellaneous services and supplies	42 963	52 984
Honoraria, fellowships and special service agreements	233 687	326 514
Hospitality	5 701	25 756
Education	12 454	10 307
Home leave	59 127	37 842
Income tax reimbursements	155 034	132 735
External audit	12 000	18 000
Others	<u>21 567</u>	<u>2 596</u>
Total expenditure (Statement I)	<u>2 435 233</u>	<u>2 619 871</u>
Excess of income over expenditure	(281 427)	(489 244)
Add: Adjustments for prior period	<u>-</u>	<u>(15 238)</u>
<u>Net excess of income over expenditure</u>	<u>(281 427)</u>	<u>(504 482)</u>

CERTIFIED CORRECT

(Signed) Patricio RUEDAS  
Assistant Secretary-General for  
Financial Services  
31 March 1982



## UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH GENERAL FUND

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1981  
(UNITED STATES DOLLARS)

	<u>1981</u>	<u>1980</u>
<u>Assets</u>		
Cash	11 548	-
Pledged contributions unpaid (Schedule 3.1)	500 974	445 024
Accounts receivable	219 124	137 244
Due from United Nations General Fund	-	54 804
Deferred charges	<u>19 581</u>	<u>138 880</u>
<b>Total assets</b>	<u><u>751 227</u></u>	<u><u>775 952</u></u>
<u>Liabilities</u>		
Accounts payable	65 415	153 290
Unliquidated obligations (Statement I)	84 860	126 399
Due to Special Purpose Grants Fund (Statement V)	-	628 687
Due to United Nations General Fund	788 202	-
Deferred income	<u>134 719</u>	<u>213 818</u>
<b>Total liabilities</b>	<u><u>1 073 196</u></u>	<u><u>1 122 194</u></u>
<u>Fund balance</u>		
Balance available as at 1 January 1981	(346 242)	158 240
Add: Grant-in-aid	305 700 a/	-
Net excess of income over expenditures (Statement II)	<u>(281 427)</u>	<u>(504 482)</u>
Balance available as at 31 December 1981	<u>(321 969) b/</u>	<u>(346 242)</u>
<b>Total liabilities and fund balance</b>	<u><u>751 227</u></u>	<u><u>775 952</u></u>

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

b/ In its resolution 36/234 A of 18 December 1981, respectively, the General Assembly approved a further grant-in-aid of up to \$352,600 towards the 1981 deficit.

CERTIFIED CORRECT

(Signed) Patricio RUEDAS  
Assistant Secretary-General for  
Financial Services  
31 March 1982

## UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH GENERAL FUND

SCHEDULE OF PLEDGED CONTRIBUTIONS UNPAID AS AT 31 DECEMBER 1981  
(UNITED STATES DOLLARS)

	Unpaid pledges as at <u>1 January 1981</u>	Pledges for <u>1981</u>	Pledges for <u>future years</u>	Collections and adjustments <u>during 1981</u>	Unpaid pledges as at <u>31 December 1981</u>
Algeria	-	10 000	-	10 000	-
Argentina	-	13 628	-	13 628	-
Australia	-	39 535	-	39 535	-
Austria	20 000	10 000	-	30 000	-
Bahamas	-	500	-	500	-
Belgium	-	103 093	-	-	103 093
Canada	-	114 407	-	139 407	-
Chile	25 060	5 000	-	5 000	-
China	-	46 666	-	23 545 a/	23 121
Democratic Yemen	1 150	-	-	-	1 150
Denmark	-	50 000	-	50 000	-
Finland	-	39 171	-	39 171	-
France	-	46 703	-	9 093 a/	37 610
Germany, Federal Republic of	-	153 005	-	153 005	-
Ghana	-	1 818	-	1 818	-
Greece	-	4 000	-	4 000	-
Guyana	-	333	-	333	-
Hungary	-	3 385	-	3 385	-
India	20 000	20 000	-	20 000	20 000
Indonesia	-	4 000	-	4 000	-
Ireland	-	17 402	-	17 402	-
Israel	-	3 000	-	3 000	-
Italy	37 724	42 200	-	79 924	-
Ivory Coast	20 000	17 452	-	17 452	20 000
Japan	-	60 000	-	60 000	-
Kuwait	-	30 000 b/	-	30 000	-
Libyan Arab Jamahiriya	60 000	40 000	-	40 000	60 000
Mali	-	1 561	-	1 561	-
Malta	-	600	-	600	-
Netherlands	-	43 103	-	43 103	-
New Zealand	-	5 992	-	5 992	-
Norway	-	92 593	-	92 593	-
Oman	-	10 000	-	-	10 000
Philippines	-	10 000	-	-	10 000
Qatar	-	10 000	-	10 000	-
Saudi Arabia	-	10 000	-	-	10 000
Spain	-	50 000	-	50 000	-
Sweden	-	151 251	127 446	278 697	-
Switzerland	-	86 957	-	86 957	-
Trinidad and Tobago	-	103 000	-	103 000	-
Tunisia	-	2 875	-	2 875	-
Uganda	-	22 746	-	22 746	-
Union of Soviet Socialist Republics	-	40 000	-	40 000	-
United Republic of Tanzania	-	6 024	7 273	13 297	-
United States of America	250 000	500 000	-	544 000	206 000
Venezuela	-	30 000	-	30 000	-
Yugoslavia	10 000	5 000	-	15 000	-
Subtotal	443 874	2 057 000	134 719	2 134 619	500 974
Add: Adjustment for prior period	1 150	(1 150)	-	-	-
Total	445 024	2 055 850	134 719	2 134 619	500 974

a/ Includes loss on revaluation of unpaid pledges as at 31 December 1981.

b/ Includes \$15,000 for 1980 unrecorded pledge.

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

STATEMENT OF ASSETS AND FUND BALANCE AS AT 31 DECEMBER 1981  
(UNITED STATES DOLLARS)

	<u>1981</u>	<u>1980</u>
<u>Assets</u>		
Capital assets		
Leasehold and building	<u>465 000</u>	<u>465 000</u>
Total capital assets	<u><u>465 000</u></u>	<u><u>465 000</u></u>
<u>Fund balance</u>		
Donated funds as at 1 January 1981	<u>465 000</u>	<u>465 000</u>
Total fund balance	<u><u>465 000</u></u>	<u><u>465 000</u></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.

CERTIFIED CORRECT

(Signed) Patricio RUEDAS  
Assistant Secretary-General for  
Financial Services  
31 March 1982

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

I. STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 1981  
(UNITED STATES DOLLARS)

	<u>1981</u>	<u>1980</u>
<u>Income</u>		
Grants (Schedule 5.1)	2 182 686	2 311 295
Interest income	405 412	211 323
Refund of prior years' expenditure	895	-
Savings in liquidation of prior year's obligations	<u>564 916</u>	<u>-</u>
Total income	<u>3 153 909</u>	<u>2 522 618</u>
<u>Expenditure</u>		
Salaries	701 978	818 404
Ancillary allowances	50 128	20 645
Travel	359 976	613 979
Communications	37 308	8 630
Printing	3 526	412
Hospitality	7 630	7 264
Miscellaneous services and supplies	122 412	197 001
Honoraria, fellowships and special service agreements	744 207	765 669
Premises	46 989	2 619
Home leave	62 875	71 537
Income tax reimbursement	8 000	-
Others	<u>47 602</u>	<u>4 874</u>
Total expenditure	<u>2 192 631</u>	<u>2 511 034</u>
Excess of income over expenditure	961 278	11 584
Add: Adjustments for prior period	<u>-</u>	<u>56 953</u>
<u>Net excess of income over expenditure</u>	<u>961 278</u>	<u>68 537</u>

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

II. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1981  
 (UNITED STATES DOLLARS)

	<u>1981</u>	<u>1980</u>
<u>Assets</u>		
Cash	2 333 147	1 456 336
Cash (non-convertible currencies)	639 184	716 938
Accounts receivable	402 077	331 115
Due from UNITAR General Fund	-	628 687
Due from United Nations General Fund	284 282	-
Deferred charges	<u>515 810</u>	<u>642 879</u>
Total assets	<u>4 174 500</u>	<u>3 775 955</u>
<u>Liabilities</u>		
Accounts payable	186 263	156 108
Unliquidated obligations	536 078	947 698
Deferred income	-	<u>26 000</u>
Total liabilities	<u>722 341</u>	<u>1 129 806</u>
<u>Fund balance</u>		
Balance available as at 1 January 1981	2 646 149	2 577 612
Less: Adjustments	155 268	-
Subtotal	<u>2 490 881</u>	<u>2 577 612</u>
Add: Net excess of income over expenditure	<u>961 278</u>	<u>68 537</u>
Balance available as at 31 December 1981	<u>3 452 159</u>	<u>2 646 149</u>
Total liabilities and fund balance	<u>4 174 500</u>	<u>3 775 955</u>

CERTIFIED CORRECT

(Signed) Patricio RUEDAS  
 Assistant Secretary-General for  
 Financial Services  
 31 March 1982

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 1981  
(UNITED STATES DOLLARS)

Projects	Fund balance 1 January 1981	Income from grants	Other income & adjust- ments	Funds available 31 December 1981	Expenditure		Fund balance 31 December 1981
					Disbursements	Unliquidated obligations	
					Total		
A. Convertible currencies:							
AUSTRIA - Analysis of the preparatory work of United Nations multilateral treaties	1 000	158	-	1 158	-	-	1 158
FRANCE - Institute for Disarmament Studies	137 188	-	(137 188) a/	-	-	-	-
FUNDPAP (United Nations Fund for Development Planning and Projections) - Technology Choices, Domestic Distribution and North-South Relations	3 422	117 558	31 275 b/	152 255	72 052	74 009	6 194
FUNDPAP - Anonymous contributions							
FUNDPAP - UNITAR General Fund	3 376	569	-	3 945	6 842	-	(2 897)
GERMANY, FEDERAL REPUBLIC OF - German Peace Research Society	(5 245)	-	5 000 b/	(245)	-	-	(245)
GERMANY, FEDERAL REPUBLIC OF - Symposium on International Documentation	8 340	27 300	629 b/	36 269	9 527	5 363	21 379
GERMANY, FEDERAL REPUBLIC OF - Some Problems of International Co-operation in the Field of Science and Technology	5 200	13 494	5 742 b/ (3 080) a/	21 356	7 437	362	13 557
GERMANY, FEDERAL REPUBLIC OF - Volkswagen, the Evolution of the Liability of States for Damages Caused Through Scientific and Technological Innovations	-	44 000	-	44 000	7 930	2 776	33 294
GERMANY, FEDERAL REPUBLIC OF - Cost of Junior Professional Officer, Ms. Petra Mergenthaler	2 100	1 097	-	3 197	485	1 085	1 627
GERMANY, FEDERAL REPUBLIC OF - Country Orientation for Experts							
CANADA - Country Orientation for Experts							
ITALY - Programme on Regional and Inter-regional Co-operation in the 1980s	-	120 000	-	120 000	123 918	14 833	22 916
CANADA - Programme on Regional and Inter-regional Co-operation in the 1980s	-	41 667	-	161 667			
JAPAN - Research in Regional Co-operation in Asia and in New and Renewable Energy Resources	-	100 000	-	100 000	54 478	5 179	40 343
JAPAN - International Conference on Small Energy Resources	-	100 000	-	100 000	60 293	10 807	28 900
LIBYAN ARAB JAMAHIRIYA - Assistance to the Diplomatic Institute in Tripoli	758 746	118 933	7 756 b/	885 435	223 384	31 558	630 493
LIBYAN ARAB JAMAHIRIYA - Establishment of Centre for Simultaneous Interpretation	1 664	822	111 b/	2 597	-	-	2 597
LIBYAN ARAB JAMAHIRIYA - Symposium on Material Remnants of World War II	-	250 000	-	250 000	169 177	17 407	63 416
MEXICO - International Conference on Small Energy Resources	-	96 367	-	96 367	56 744	11 468	28 155
MEXICO - Centre for Economic and Social Studies of the Third World (CESSTM) - Survey of International Public Opinion on the New International Economic Order	5 185	650	256 b/	6 091	4 642	-	1 449
UNDP							
MEXICO - Fund for Preparation of Conference on Small Mineral Deposits and Small-scale Mining	1 489	593	-	2 082	-	-	2 082

Projects	Fund balance 1 January 1981	Income from grants	Other income & adjust- ments	Funds available 31 December 1981	Expenditure		Fund balance 31 December 1981	
					Disbursements	Unliquidated obligations		
					Total			
NETHERLANDS - Project on the Future	500	30 500	-	31 000	726	1 428	2 154	28 846
SAUDI ARABIA - Establishment of a Diplomatic Institute in Saudi Arabia	171 097	22 065	19 579 b/	212 741	176 521	66 696	243 217	(30 476)
SURINAME - Foreign Service Training Programme for Junior Diplomats	-	11 000	-	11 000	8 083	-	8 083	2 917
SWEDEN - Support for Immediate Follow-up of New Delhi Conference on Asia and the Future	-	46 500	-	46 500	43 109	2 592	45 701	799
SWEDEN - Regional Seminars in International Procurement	27 571	4 361	-	31 932	-	-	-	31 932
SWEDEN - Swedish Agency for Research and Cooperation with Developing Countries ) (SAREC) Strategy for the Future of Africa)	129 376	289 533	94 373 b/	513 282	187 392	21 308	208 700	304 582
SWEDEN - Swedish International Development Authority (SIDA) - Africa and the Problematic of the Future ) SWEDEN - Swedish Agency for Research and Co-operation with Developing Countries ) (SAREC) - South and South-East Asian Development Scenario ) ALGERIA - South and South-East Asian Development Scenario ) ANONYMOUS - South and South-East Asian Development Scenario ) JAPAN - South and South-East Asian Development Scenario ) NETHERLANDS - South and South-East Asian Development Scenario ) UNITAR GENERAL FUND - South and South-East Asian Development Scenario ) SWEDEN - Swedish International Development Authority (SIDA) - United Nations Conference on Science and Technology for Development SWEDEN - Swedish International Development Authority (SIDA) - Seminar on Creative ) Women in Changing Societies ) NORWAY - Seminar on Creative Women in Changing Societies ) SWITZERLAND - Training of Senior Government Officials from the Eastern Caribbean UNDP - Fund for the Programme on United Nations Water Conference in Sacramento, California UNITED KINGDOM - United Nations Multilateral Conventions UNITED STATES - International Conference on Small Energy Resources UNITED STATES - Conference on the Future of Heavy Crudes and Tar Sands UNITED STATES - Edward Lamb Foundation - Seminar on Women in Political Participation within the Framework of the World Conference of the United Nations Decade for Women 1980	59 633	10 296	32 262 b/ (15 000) a/	87 191	17 903	-	17 903	69 288
	1 043	158	-	1 201	-	-	-	1 201
	-	72	4 706 b/	4 778	13 370	-	13 370	(8 592)
	(4 528)	890	-	(3 638)	1 616	-	1 616	(5 254)
	29 687	4 702	-	34 389	22 915	6 882	29 797	4 592
	39 445	6 834	2 000 b/	48 279	-	-	-	48 279
	-	23 750	-	23 750	12 529	-	12 529	11 221
	20	100 876	3 000 b/	103 896	16 004	824	16 828	87 068
	377	56	(377) b/	56	-	-	-	56

SCHEDULE 5.1 (CONCLUDED)

Projects	Fund balance 1 January 1981	Income from grants	Other income & adjust- ments	Funds available 31 December 1981	Expenditure		Fund balance 31 December 1981
					Disbursements	Unliquidated obligations	
UNITED STATES - United Nations Conventions on Status of Refugees and on Statelessness	3 961	514	-	4 475	-	-	4 475
UNITED STATES - Rights of the Child	81 730	55 315	18 078 b/	155 123	56 659	18 100	74 759
UNITED STATES - UNITAR/UNDP Information Centre for Heavy Crude and Tar Sands	14 964	258 137	-	273 101	105 105	3 785	108 890
CALIFORNIA - State of - International Conference on Small Energy Resources	-	44 775	-	44 775	29 306	8 534	37 840
UNITED STATES - Population Movements within the Caribbean: Implications for Development Planning	-	11 000	-	11 000	9 000	-	2 000
CANADA - Information Centre for Heavy Crude and Tar Sands	-	-	-	-	-	-	-
JAPAN - Information Centre for Heavy Crude and Tar Sands	90 000	90 000	-	90 000	-	2 400	2 400
TRINIDAD AND TOBAGO - Information Centre for Heavy Crude and Tar Sands	-	-	-	-	-	-	-
VENEZUELA - Information Centre for Heavy Crude and Tar Sands	-	-	-	-	-	-	-
VENEZUELA - Second Conference on Heavy Crudes and Tar Sands	92 692	211 699	-	304 391	36 863	8 483	45 346
VENEZUELA - Long-term Energy Planning	34 610	5 017	1 096 b/	41 618	12 266	31 100	43 366
CANADA - Long-term Energy Planning	23 130	4 936	895 c/	28 533	11 255	7 900	19 155
MEXICO - Long-term Energy Planning	24 282	3 031	467 b/	27 313	27 285	170	27 455
UNEP - Programme on Small Energy Resources	-	25 000	-	25 000	19 154	7 579	26 733
SPECIAL ACCOUNT - for interest income	247 739	(255 043) d/	405 412 e/	398 108	529	-	397 579
SPECIAL ACCOUNT - for completed projects	-	4 951	1 257 b/	6 208	(347)	-	6 555
Total convertible currencies	1 899 794	2 044 133	478 249	4 422 176	1 604 152	362 628	1 966 780
B. Non-convertible currencies:							
Hungary - Fund for Training and Research	10 492	4 325	-	14 817	5 745	-	9 072
Romania - Fund for Training and Research	2 500	-	-	2 500	-	-	2 500
USSR - Fund for Training and Research	733 363	134 228	337 706 b/	1 205 297	46 656	173 450	985 191
Total non-convertible currencies	746 355	138 553	337 706	1 222 614	52 401	173 450	996 763
Total convertible and non-convertible currencies	2 646 149	2 182 686	815 955	5 644 790	1 656 553	536 078	3 452 159

a/ Adjustment of \$155,268 which includes transfer of \$137,188 to statement VI, \$3,080 refund to donor and \$15,000 transfer to Project Support for Immediate Follow-up of New Delhi Conference on Asia and the Future.

b/ Comprises \$564,916 of 1981 savings in liquidations of prior year obligations.

c/ Represents refund received from the United Nations Joint Staff Pension Fund.

d/ Interest income distributed to participating funds.

e/ Interest income for 1981 undistributed.



## UNITED NATIONS INSTITUTE FOR DISARMAMENT RESEARCH FUND

I. STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 1981  
(UNITED STATES DOLLARS)

	<u>1981</u>	<u>1980</u>
<u>Income</u>		
Grants	236 444	100 000
Interest income	22 694	-
Savings in liquidation of prior year's obligations	<u>14 577</u>	<u>-</u>
Total income	<u>273 713</u>	<u>100 000</u>
<u>Expenditure</u>		
Salaries	178 524	19 491
Ancillary allowances	52 663	2 959
Travel	84 124	40 299
Honoraria, fellowships and special service agreements	45 525	-
Communications	4 065	-
Hospitality	167	-
Home leave travel	2 086	-
Miscellaneous services and supplies	<u>1 219</u>	<u>63</u>
Total expenditure	<u>368 373</u>	<u>62 812</u>
<u>Net excess of income over expenditure</u>	<u>(94 660)</u>	<u>37 188</u>

II. STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1981  
(UNITED STATES DOLLARS)

	<u>1981</u>	<u>1980</u>
<u>Assets</u>		
Cash	138 629	-
Due from UNITAR Special Purpose Grants Fund	<u>-</u>	<u>156 972</u>
Total assets	<u>138 629</u>	<u>156 972</u>
<u>Liabilities</u>		
Unliquidated obligations	46 956	19 784
Due to United Nations General Fund	<u>49 145</u>	<u>-</u>
Total liabilities	<u>96 101</u>	<u>19 784</u>
<u>Fund balance</u>		
Balance available as at 1 January 1981	137 188	100 000
Add: Net excess of income over expenditure	<u>(94 660)</u>	<u>37 188</u>
Balance available as at 31 December 1981	<u>42 528</u>	<u>137 188</u>
Total liabilities and fund balance	<u>138 629</u>	<u>156 972</u>

CERTIFIED CORRECT

(Signed) Patricio RUEDAS  
Assistant Secretary-General  
for Financial Services  
31 March 1982

Summary of significant accounting policies

The following are the significant accounting policies of UNITAR:

(a) As provided in article VII 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. The United Nations follows the International Accounting Standard 1 on the disclosure of accounting policies as modified and adopted by the Consultative Committee on Administrative Questions at its fifty-fourth session, as shown below:

- (i) Going concern, consistency, and accrual are fundamental accounting assumptions. Where fundamental accounting assumptions are followed in financial statements, disclosure of such assumptions is not required. If a fundamental accounting assumption is not followed, that fact should be disclosed together with the reasons.
  - (ii) Prudence, substance over form, and materiality should govern the selection and application of accounting policies.
  - (iii) Financial statements should include clear and concise disclosure of all significant accounting policies which have been used.
  - (iv) The disclosure of the significant accounting policies used should be an integral part of the financial statements. The policies should normally be disclosed in one place.
  - (v) Financial statements should show corresponding figures for the preceding period.
  - (vi) A change in an accounting policy that has a material effect in the current period or may have a material effect in subsequent periods should be disclosed together with the reasons. The effect of the change should, if material, be disclosed and quantified.
- (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 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 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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