UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH

FINANCIAL REPORT

and

AUDITED FINANCIAL STATEMENTS

for the year ended 31 December 1983

and

REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS: THIRTY-NINTH SESSION SUPPLEMENT No. 5D (A/39/5/Add.4)



UNITED NATIONS

GENERAL ASSEMBLY

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UNITED NATIONS

New York, 1984

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.

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[Original: English]

[19 July 1983]

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4 June 1984

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 1983, 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.

(<u>Signed</u>) Michel DOO KINGUE Executive Director of the United Nations Institute for Training and Pesearch

The Chairman of the Board of Auditors United Nations New York

18 June 1984

Sir,

I have the honour to transmit to you the financial statements of the United Nations Institute for Training and Research as at 31 December 1983, 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 financial period ended 31 December 1983.

Accept, Sir, the assurances of my highest consideration.

(<u>Signed</u>) A. K. Azizul HUQ 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.

Introduction

1. The Executive Director has the honour to submit herewith the financial report, together with the accounts for the year ended 31 December 1983, 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

Statement I gives the status of appropriations for the year ended 2. 31 December 1983. The original appropriation was \$2,178,000, while the revised appropriations raised the amount to \$2,720,100. The increase in the amount of the original appropriations by \$542,100 was authorized during the meaning of the UNITAR Board of Trustees in April 1983. Total expenditures amounted to \$3,016,108. The over-expenditure of (a) the Office of the Executive Director by \$58,234 is due to necessary reorganization of the secretariat, which required the temporary appointment of a special adviser (D-2) on relations with potential donor countries, and a secretary, and (b) the Division of Research by \$54,529 comprises the costs for a meeting of the Advisory Panel on Research and some additional costs in relation with the closing of completed projects. The Finance and Administration Section's over-expenditure of \$88,045 is due to the non-realization of the re-transfer of United Nations permanent staff to the Secretariat in 1983. Project support costs exceeded appropriations by \$47,708. This is due to compensation for the disablement of a staff member. General expenses exceeded appropriations by \$168,581. This is due to building repairs and renovation that had to be done in order to prevent a more serious deterioration of the premises and to eliminate hazardous working conditions. 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 \$1,819,668 shown in statement II was pledged by Governments as contributions to the General Fund for 1983 (schedule 3.1). In addition, an amount of \$231,469 was received as other income bringing total income for the year to \$2,051,137. The expenditures for the year amounted to \$3,016,108 (statement I), resulting in a net excess of expenditure of \$964,971 over income. The shortfall in the Government contributions for the current year by \$668,963 and the total over-expenditure of \$296,008 in statement I made up the net excess of expenditure over income by \$964,971.

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 1983. The assets, totalling \$2,329,929, consisted of cash of \$41,945, pledged contributions unpaid in the amount of \$2,015,755, accounts receivable of \$264,217 and deferred charges of \$8,012. The liabilities of the General Fund amounted to \$3,024,047. Of this, \$90,637 was for accounts payable, \$295,801 for unliquidated obligations (statement I), \$935,988 was due to the United Nations General Fund, and \$1,701,621 was recorded as deferred income for future years' pledges.

5. The fund balance as at 31 December 1983 for the UNITAR General Fund shows a deficit of \$694,118. This balance is made up of the net surplus as at 1 January 1983 of \$270,853, less the net excess of expenditures over income (statement II) of \$964,971. In its revised appropriations for the biennium 1982-1983, the General Assembly, at its thirty-eighth session, approved an advance of \$886,000 to cover the deficit in UNITAR's budget for 1983 (see Assembly resolution 38/226).

Statement IV

UNITAR Capital Assets Fund: statement of assets and fund balance

6. The leasehold and building shown at \$465,000 in statement IV represents the amount paid for the leasehold located at 805 First Avenue, United Nations Plaza, N.Y., 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: statment of income and expenditure

7. Statement V shows the income and expenditure of the Special Purpose Grants Fund. A total amount of \$572,828 was received during 1983 as grants. After adding interest income of \$83,809, refund of prior year's expenditure of \$16,540, savings in liquidation of prior year's obligations of \$245,700 and miscellaneous income of \$1,270, the total income in this Fund was \$920,147. The total expenditure of \$2,071,486 (schedule 5.1) represents disbursements of \$1,817,839 plus unliquidated obligations of \$253,647. The net excess of expenditure over income amounted to \$1,151,339.

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 1983 are shown in statement V. The total assets of \$1,990,209 consist of cash of \$186,478, cash in non-convertible currencies of \$689,175, accounts

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receivable of \$489,696, the amount due from United Nations General Fund of \$520,403 and deferred charges of \$104,457. The liabilities amounted to \$447,644, including \$7,082, as accounts payable and \$253,647 as unliquidated obligations (schedule 5.1).

9. The balance of the Special Purpose Grants Fund was \$1,542,565 as at 31 December 1983. This represents a decrease of \$1,151,339 in the fund balance for the year ended 31 December 1983, which is the net excess of expenditure over income shown in statement V.

Summary of significant accounting policies

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

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 1982

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 1982. 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 as 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.

Introduction

1. As required by article VIII, paragaph 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 1983.

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. The following are the most significant matters from our 1983 audit and are intended to assist the Administration in considering and introducing further improvements in the financial management and control system of UNITAR. We have discussed these matters with the Administration whose reactions have been incorporated where appropriate.

Summary of findings

4. Our review of the budgetary control mechanisms indicated the need for due compliance with the financial rules for incurring expenditures. Furthermore, regular reviews of allotment reports are also necessary for expenditure control.

5. Our examination indicated that the Adminstration has made efforts during the year to utilize non-convertible currencies but that there is room for further reduction of the balance.

6. We noted from our review that the chances of recovery of rent arrears owed by a former tenant are slim and action is required to be taken in line with existing regulations.

7. We noted from our audit that an appreciable effort has been made by the Administration during 1983 to implement recommendations made in the previous report of the Board. However, matters which require further action have been mentioned in this report.

Budgetary control

8. We observed during our review that amounts in excess of \$1,000 were not obligated in several instances prior to the incurring of expenditures contrary to financial rule 110.5(a) and that, contrary to financial rule 110.1(b), obligations have been incurred without corresponding allotments. Furthermore, we noted that monthly allotment reports are not regularly received from the Accounts Division of the Office of Financial Services and, as a result, they are not adequately reviewed to ensure an effective budgetary control.

9. In order to improve and strengthen the budgetary control mechanisms, we recommended that steps should be taken to comply with the financial rules quoted

above and that more appropriate reviews of the status of allotments reports should be made. The Administration has agreed to take necessary measures.

Utilization of non-convertible currencies

10. We noted from our review of utilization of non-convertible currencies that the Administration has made appreciable effort to reduce the accumulation of such currencies through training programme activities. As a result, during 1983 UNITAR spent about \$609,000 out of the available non-convertible currencies amounting to some \$1,426,000, leaving an unspent balance of \$817,000 at 31 December 1983 which we considered could further be reduced.

11. We noted with appreciation that the Administration plans to increase its efforts for the utilization of such currencies.

Pevenue-producing activities

12. We observed from our review that rent arrears of \$64,905 due by a former tenant could not be recovered and the Administration informed us that it has initiated legal action, but that recovery of the outstanding amount will most likely not be possible since the tenants have left the United States suddenly and with unknown destination.

13. In the circumstances, we recommended that the Administration should consider initiating a writing-off action in line with regulation 10.4.

Comments on matters dealt with in the 1982 report

14. The Administration has taken action on most matters dealt with in the 1982 report. $\underline{1}$ / We noted, however, that our recommendation for the arrangements for audit coverage of royalties due from a publishing firm has not been implemented. We again urged the Administration to take prompt action.

Acknowledgement

15. 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.

> (<u>Signed</u>) A. K. Azizul HUQ Comptroller and Auditor General of Bangladesh

(<u>Signed</u>) R. T. NELSON Auditor General of Ghana

(<u>Signed</u>) A. DEFOY Senior President of the Court of Accounts of Belgium

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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 financial period ended 31 December 1983. 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 present fairly the financial position as at the end of the period and the results of its operations for the period then ended. The financial statements were prepared in accordance with the stated accounting principles which were applied on a basis consistent with that of the preceding financial period and the transactions were in accordance with the Financial Regulations and legislative authority.

- (<u>Signed</u>) A. K. Azizul HUO Comptroller and Auditor General of Bangladesh
- (<u>Signed</u>) R. T. NELSON Auditor General of Ghana
- (<u>Signed</u>) A. DEFOY Senior President of the Court of Accounts of Belgium

31 March 1984

I certify that the appended financial statements of the United Nations Institute for Training and Research, numbered I to V, are correct.

> (<u>Signed</u>) J. Richard FORAN Controller

V. ACCOUNTS FOF THE YEAR ENDED 31 DECEMBER 1983

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Statement I

UNITED NATIONS INSTITUTE FOR TRAINING AND PESEARCH GENERAL FUND

Status of appropriations for the year ended 31 December 1983 (United States dollars)

			Appropriations	ions		EX	Expenditure		
		<u>Original</u>	Supplementary a/	Transfers	Revised	Disbursements	Unliguidated obligations	Total	Unobligated balance
Ι.	Board of Trustees	58 500	21 500	1	80 000	73 330	878	74 208	5 792
11.	Office of the Executive Director	263 700	162 200	246 900	672 800	684 124	46 910	731 034	(58 234)
111.	Department of Training	404 100	121 900	ı	526 000	420 359	12 618	432 977	93 023
IV.	Division of Research	432 000	i	(14 700)	357 300	385 838	25 991	411 829	(54 529)
۷.	Project on the Future	108 900	76 900	I	185 800	153 479	32 010	185 489	311
VI.	Finance and Administration Section	423 000	I	(172 200)	250 800	338 845	ı	338 845	(88 045)
. IIV	Geneva Office	31 500	53 900	I	85 400	57 712	5 725	63 437	21 963
VIII.	Project support	006 66	39 100	I	139 000	186 420	288	186 708	(47 708)
IX.	General expenses	356 400	66 600	1	423 000	420 200	171 381	591 581	(168 581)
	Total	2 178 000	542 100	•	2 720 100	2 720 307	295 801 3	3 016 108	(296 088)

 $\underline{a}/$ Adjustments made with the approval of the Board of Trustees.

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Statement II

UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH GENERAL FUND

Statement of income and expenditure for the year ended 31 December 1983 (United States dollars)

	<u>19</u>	<u>83</u>	<u>1</u>	982
Income				
Government contributions for the current year	1 819	668	1 454	385
Income from programme support costs	87	759	437	673
Interest income	2	552	501	809
Rental income	88	576	31	750
Miscellaneous income	1	405	5	371
Refund of prior year's expenditures	•		4	990
Sale of publications		455	15	403
Royalty	16	082	19	764
Savings in liquidation of prior year's obligations	21	640	52	605
Total income	2 051	137	2 523	750
Expenditure		ha linin	مان میں <u>مر</u> بع	
Salaries	1 183	363	1 068	787
Ancillary allowances		447		832
Travel		255		231
Communications	109	992		040
Premises	401	946		544
Printing	16	061	6	519
Miscellaneous services and supplies	85	832	31	251
Honoraria, fellowships and special services				
agreement	126	870	102	100
Hospitality	7	724	8	176
Education grants	48	844	14	207
Home leave travel expense	4	764	6	671
Income tax refunds	212	790	243	177
External audit	12	735		-
Loss on exchange	24	594	18	000
Other	6	891	37	993
Total expenditure (statement I)	3 016	108	2 283	528
Excess of income over expenditure (statement III)	(964	971)	240	222

UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH GENERAL FUND

Statement of assets and liabilities as at 31 December 1983 (United States dollars)

	<u>1983</u>	1982
Assets		
Cash Pledged contributions unpaid (schedule 3.1) Accounts receivable Deferred charges	41 945 2 015 755 <u>a</u> / 264 217 8 012	73 753 223 978 211 020 12 978
Total assets	2 329 929	521 729
Liabilities		
Accounts payable Unliquidated obligations (statement I) Due to United Nations General Fund Deferred income	90 637 295 801 935 988 1 701 621	2 185 32 058 214 533 2 100
Total liabilities	3 024 047	250 876
Fund balance		
Balance available as at l January 1983 Add: Grant-in-aid Excess of income over	270 853 -	(321 969) 352 600
expenditures (statement II)	(964 971)	240 222
Balance available as at 31 December 1983	(694 118) <u>b</u> /	270 853
Total liabilities and fund balance	2 329 929	521 729

a/ Includes an amount of \$1,696,621 pledged for future years.

<u>b</u>/ In its revised appropriations for the biennium 1982-1983, the General Assembly, in its resolution 38/226 approved an advance of \$886,000 to cover the deficit in UNITAR's budget for 1983.

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UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH GENERAL FUND

Schedule of pledged contributions unpaid as at 31 December 1983 (United States dollars)

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					1 (0((0)	······
	TOTAL				1 0 0 0 1	2 015 755

a/ Pledged and paid for 1982 in 1983 and not previously recorded.

b/ Pledged and paid for the years 1978 through 1982 in 1983 and not previously recorded.

c/ Includes \$17,742 which should have been treated in 1982 as the pledge and payment for 1982, but was erroneously treated as the payment against the unpaid pledge as at 31 December 1982.

d/ Pledged and paid for 1980 in 1983 and not previously recorded.

UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH CAPITAL ASSETS FUND

Statement of assets and fund balance as at 31 December 1983 (United States dollars)

	<u>1983</u>	1982
Assets		
Capital assets Leasehold and building	465 000	465 000
Total capital assets	465 000	465 000
Fund balance		
Donated funds as at 1 January 1983 Total fund balance	465 000	465 000
Torar Tuna Datance	465 000	465 000

Note: The leasehold and building shown at \$465,000 represents the amount paid for the leasehold, located at 805 First Avenue, United Nations Plaza, N. Y., 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.

UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCE SPECIAL PURPOSE GRANTS FUND

I. Statement of income and expenditure for the year ended 31 December 1983 (United States dollars)

	<u>1983</u>	1982
Income		
Grants (schedule 5.1)	572 828 <u>a</u> /	1 182 209
Interest income	83 809	75 276
Refund of prior year's expenditure Savings in liquidation of prior	16 540	-
year's obligations	245 700	347 259
Miscellaneous income	1 270	-
Total income	920 147	1 604 744
Expenditure		
Salaries	670 753	493 408
Ancillary allowances	140 866	97 237
Travel	557 750	385 540
Communications	38 286	24 015
Premises	17 429	5 957
Printing	135 228	70 702
Miscellaneous services and supplies Honoraria, fellowships and special	28 778	9 563
service agreements	245 553	740 541
Hospitality	1 588	1 298
Education grants	1 991	_
Home leave travel expense	8 009	30 805
Income tax refunds	49 178	57 272
Programme support costs	103 146	437 673 b/
Loss on exchange	28 395	-
Other	44 536	8 988
Total expenditure	2 071 486	2 362 999
Excess of income over expenditure	(1 151 339)	(758 255)

 $[\]underline{a}$ / Includes net of \$400,000 refund of 1984 grant advance to the Libyan Arab Jamahiriya.

<u>b</u>/ This represents charges to the Special Purpose Grant Fund for retroactive programme support costs.

II. Statement of assets and liability	ومجمعه مستعمل فالمكافئة فالمتالية المتاريخ ويرجون ويتعاودون والمتعاد والمت	er 1983
(United States do)	llars)	
	<u>1983</u>	<u>1982</u>
Assets		
Cash	186 478	2 236 809
Cash (non-convertible currencies)	689 175	-
Accounts receivable	489 696	887 210
Due from United Nations General Fund	520 403	
Deferred charges	104 457	167 969
Total assets	1 990 209	3 291 988
Liabilities		
Accounts payable	7 082	30 229
Unliquidated obligations	253 647	380 593
Due to United Nations General Fund	-	183 046
Deferred income	186 915	4 216
Total liabilities	447 644	598 084
Fund balance		
Balance available as at 1 January 1983	2 693 904	3 452 159
Add: Excess of income over expenditure	(1 151 339)	(758 255)
Balance available as at 31 December 1983	1 542 565	2 693 904
Total liabilities and fund balance	1 990 209	3 291 988

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	UNITED NATIONS	INSTITUTE POR	TRAIRING AND	RESEARCH SPEC	UNITED NATIONS INSTITUTE FOR TRAIFING AND RESEARCH SPECIAL PURPOSE GRAMTS FUND	UND FUND		
13	Statement of income and expenditure and fund balance for the year ended 31 December (United States dollars)	and expenditur (r <u>e and fund balance fo</u> (United States dollars)	<u>lance for the</u> dollars)	year ended 31	December 1983		
<u>Projects</u>	Pund balance 1 January 1983	Income from grants	Other income and adjust- ments	Funds available	Disburgements	Expenditure Unliquidated obligations	<u>Total</u>	Pund balance 31 December 1983
A. Convertible currencies								
Programme on Regional and Interregional Co-operation in the 1980s								
Årab IMF	1 613	30	37		1 399	120	1 519	
Canada Commission of Buronean	12 979	243	295	13 517	11 255	968	12 223	1 294
Commission of Bully Community	301	5	7	313	261	22	283	30
Denmark	1 100	21	25			82		110
India	3 227	61	73	3 361				
I taly Jadan	40 344 -	101 875	2 269 2 269	47 UIG 104 144	34 98/ 86 721	3 UU6 7 451	5/ 993 94 172	4 UZ3 9 972
Ruwait	ł	111 806	2 490					
We ther Lands	4 841	16	110	5 042		361	4 559	483
Organization of African States Spain	807	16 25 771	18 034	841 A7 843	700 75 675	60 3 nee	760 38 741	81 A 102
urpdo	0CT 0T		6 00					
	81 350	240 676	7 173 a/	329 199	274 122	23 555	297 677	31 522
South and South-East Asian Development Scenarios								
Ål ner i a	1 397	212	(2)	1 602	80	2 705	2 785	1 1831
Anonymous		224	6		85	2 866	2 951	
Japan		705	(23)		268	9 015		
We ther lands			(23)		268			
Sweden UNITAR General Fund	LL 750 6 272	179 950	(28)	13 471 7 191	361	22 755 12 147	23 431 12 508	(9 960) (5 317)
					1			
	30 209	4 575	(149) a/	34 635	1 738	58 503	60 241	(25 606)
Pund for Preparation of Conference on Small Mineral Deposits and Small-scale Mining								
Mexico	2 271	112		2 383	2 271	ı	2 271	112
Strategy for the Future of Africa								
Sweden - SARAC	290 929	125 701	23 955 <u>a</u> /	440 585	301 997	16 157	318 154	122 431

Schedule 5.1

(continued)
5.1
chedule

			Other Income and			<u>Expenditure</u>		
Projects	Fund balance <u>1 January 1983</u>	Income from grants	adjust- ments	Funds <u>available</u>	Dísbursements	Unliguidated obligations	Total	Fund balance 31 December 1983
International Project on Small Bhergy Resources								
State of California	6 783	101 183		107 966	68 8	4	968 9	101 072
Establishment of Centre for Simultaneous Interpretation								
Libyan Arab Jamahiriya	2 800	276		3 076				3 076
Project on the Puture								
Ne ther Lands	840	45		885	840		840	45
Establishment of a Diplomatic Institute in Saudi Arabia								
Saudi Arabia	(55 041)	261 573	10 194 <u>a</u> /	216 726	56 166	1 035	57 201	159 525
Long-term Energy Planning								
Canada Mexico Veneriola	5 517 12 12 753	215 - 407	671 1 1 551	6 403 13 14 901	6 093 14 005	18	6 111 13 14 127	292 - 574
51057905	18 282	712		21 217	20 191	99	20 251	996
The Evolution of the Liability of States for Damages Caused through Scientific and Technological Innovations	es and							
Pederal Republic of Germany - Volkswagen Poundation	12 819	1 265	ı	14 084	ı	ı	ı	14 084
Assistance to the Diplomatic Institute in Tripoli								
Libyan Arab Jamahirya	775 495	(364 435) <u>b</u> /	· 49 024 a/	460 084	217 571	3 664	221 235	238 849
Fast Growing Tree Species for Fuelwood Production in Asian Countries	_							
Japan	347	52 255	I	52 602	ı	3 032	3 032	49 570
United Nations Multilateral Conventions	8							
United Kingdom of Great Britain and Northern Ireland	3 29 405	1 976	ı	31 381	20 479	ŧ	20 479	10 902

				•				
			Other İncome and			Expenditure		
Projects	Fund balance <u>1 January 1983</u>	Income from grants	adjust- ments	Funds available	Disbursements	Unliquidated <u>obligations</u>	Total	Fund balance <u>31 December 1983</u>
United Nations Covenant on Economic, Social and Cultural Rights								
Ford Foundation	25 224	1 659	I	26 883	13 818	1 868	15 686	11 197
Rights of the Child								
United States of America	25 738	611	4 278 <u>a</u> /	30 627	31 931	3 300	35 231	(4 604)
Second Conference on Heavy Crudes and Tar Sands								
Venezuela	91 886	895	10 928 <u>a</u> /	103 709	131 784	162	131 946	(28 237)
Symposium on Material Remnants of World War II								
Libyan Arab Jamahiriya	36 808	1 200	ı	38 008	49 245	ŧ	49 245	(11 237)
Cost of Junior Professional Officer, Ms. Petra Worgenthaier								
Pederal Republic of Germany	41 239	82 573	1	123 812	35 313	323	35 636	88 176
Training Programme for Government Officers of Cape Verde								
United Nations Development Programme	ı Đ	19 596		19 596	19 874	592	20 466	(870)
Special Account for Interest Income	1 713	(85 522) <u>c</u> /	c/ 101 619	17 810	ı	ı	ł	17 810
Special Account for Completed Projects	s 145 692	(48 128)	2 501 <u>a</u> /	100 065	145 794	20 642	166 436	(66 371)
Conference on Shallow (Small) Oil and Gas	Gas -	2 000	1	2 000	I	ı	ı	2 000
Study Tour on United Nations Political Sources	1	11 000	1	11 000	I	ı	r	11 000
Total convertible currencies	1 564 789	411 798	211 746	2 188 333	1 330 024	132 897	1 462 921	725 412

Schedule 5.1 (continued)

Projects	Fund balance <u>1 January 1983</u>	Income from grants	Other income and adjust- ments	Funds <u>available</u>	Disbursements	Expenditure Unliquidated obligations	<u>Total</u>	Fund balance 31 December 1983
B. Non-convertible currencies								
Fund for Training and Research								
china	23 121	20 202	ł	43 323	ı	ı	ı	43 323
Bungary	12 221	4 216	ı	16 437	3 097	ı	3 097	13 340
Union of Soviet Socialist Republics	Ч	136 612	135 573 a/	1 363 458	484 160	120 750	604 910	758 548
Fund for Scholarship			•					
Romania	2 500	1	1	2 500	558	1	558	1 942
Total non-convertible currencies	1 129 115	161 030	135 573	1 425 718	487 815	120 750	608 565	817 153
Total convertible and non-convertible currencies	2 693 904	572 828	347 319	3 614 051	1 817 839	253 647	2 071 486	1 542 565

Comprises \$245,700 of 1983 savings in liguidations of prior year's obligations. ले

b/ Net of \$400,000 refund of 1984 grant advance to the Libyan Arab Jamahiriya.

c/ Interest income distributed to participating funds.

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Schedule 5.1 (concluded)

1/ Official Records of the General Assembly, Thirty-eighth Session, Supplement No. 5D (A/38/5/Add.4 and Corr.1), sect. II.

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ANNEX

Notes to the financial statements

Summary of significant accounting policies

The following are the significant accounting policies of UNITAR:

(a) As provided in article VII of its statutes, 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 and Management or the Controller and in conformity with generally accepted government accounting 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:

- 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 guantified.
 - (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 Controller. In respect of such currencies, the financial statements prepared at such intervals as may be prescribed by the Controller under delegation of authority from the Under-Secretary-General for Administration 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 proded as income on the basis of a written commitment by a prospective donor to 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 of 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 United Nations staff rules 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 the 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) Notwithstanding the provision of financial regulation 9.3, which requires the crediting of income derived from investments to the trust fund or special account concerned, effective 1 January 1981, with the approval of the donors, interest income accruing from the investment of the Special Purpose Grant Fund uncommitted funds is transferred to the UNITAR General Fund.
- (vii) Special accounts for programme support costs:
 - (i) Reimbursement for programme support costs is provided for in respect of extrabudgetary technical co-operation, administrative and substantive activities. The reimbursement is calculated as a percentage of the programme resources expended;
 - (ii) Unliquidated obligations in respect of special accounts for programme support costs are accounted for on the same basis as for the programme budget.
- (viii) As UNITAR is specifically excluded from the provisions of ST/SGB/188, programme support income and expenditure have been incorporated in the Statement of Income and Expenditure of the UNITAR General Fund.

(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. كيفية العصول على منشورات الامم المتحدة يمكن العمول على منشورات الام المتحدة من المكتبات ودور التوزيع في جميع انعاء العالم · امتعلم عنها من المكتبة التي تتعامل معها أو اكتب الى : الام المتحدة ،قسم البيع في نيويورك او في جنيف ·

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