

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)



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UNITED NATIONS

New York, 1984

NOTE

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[19 July 1983]

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LETTERS OF TRANSMITTAL

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.

(Signed) Michel DOO KINGUE
Executive Director of the
United Nations Institute for
Training and Research

The Chairman of the Board of Auditors
United Nations
New York

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.

(Signed) 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

2. Statement I gives the status of appropriations for the year ended 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 meeting 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: statement 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

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.

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 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 Administration 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.

Revenue-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. 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.

(Signed) A. K. Azizul HUQ
Comptroller and Auditor General
of Bangladesh

(Signed) R. T. NELSON
Auditor General of Ghana

(Signed) A. DEFOY
Senior President of the Court of
Accounts of Belgium

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 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.

(Signed) A. K. Azizul HUQ
Comptroller and Auditor General
of Bangladesh

(Signed) R. T. NELSON
Auditor General of Ghana

(Signed) A. DEFOY
Senior President of the Court of
Accounts of Belgium

IV. CERTIFICATION OF THE FINANCIAL STATEMENTS

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.

(Signed) J. Richard FORAN
Controller

V. ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1983

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>1983</u>	<u>1982</u>
<u>Income</u>		
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	13 455	15 403
Royalty	16 082	19 764
Savings in liquidation of prior year's obligations	21 640	52 605
Total income	<u>2 051 137</u>	<u>2 523 750</u>
<u>Expenditure</u>		
Salaries	1 183 363	1 068 787
Ancillary allowances	459 447	230 832
Travel	314 255	131 231
Communications	109 992	103 040
Premises	401 946	281 544
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)	<u>3 016 108</u>	<u>2 283 528</u>
<u>Excess of income over expenditure (statement III)</u>	<u>(964 971)</u>	<u>240 222</u>

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

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

b/ 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.

UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH GENERAL FUND

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

	Unpaid pledges as at 1 January 1983	Pledges for 1983	Collections and adjustments during 1983	Pledges for future years	Unpaid pledges as at 31 December 1983
Afghanistan				1 000	1 000
Algeria	10 000	5 000	5 000	5 000	15 000
Argentina	4 600	15 000	19 600	-	-
Australia	-	40 566	40 566	-	-
Austria	-	28 249	28 249	27 322	27 322
Bahamas	-	500	500	-	-
Barbados	-	500	250	-	250
Belgium	-	154 352 a/	83 468 a/	-	70 884
Burundi	-	-	-	2 233	2 233
Cameroon	-	7 702	-	-	7 702
Canada	-	71 847	71 847	73 171	73 171
Chile	-	-	-	3 000	3 000
China	-	-	-	20 000	20 000
Congo	-	-	-	10 000	10 000
Democratic Yemen	1 150	-	-	1 265	2 415
Denmark	-	39 106	39 106	84 881	84 881
Egypt	-	12 600 b/	12 600 a/	5 000	5 000
Finland	-	36 364	36 364	35 398	35 398
France	-	34 965	34 965	37 736	37 736
Germany, Federal Republic of	-	177 165	177 165	384 616	384 616
Ghana	-	14 590	8 204	-	6 386
Greece	-	5 000	5 000	5 000	5 000
Guyana	-	667	667	-	-
Hungary	-	-	-	4 538	4 538
India	-	20 000	-	25 000	45 000
Indonesia	-	4 000	-	4 000	8 000
Iraq	-	15 000	-	-	15 000
Ireland	-	10 755	10 755	-	-
Israel	-	3 000	-	3 000	6 000
Italy	-	34 602	-	62 893	97 495
Ivory Coast	2 258 c/	50 552 c/	32 810	-	20 000
Japan	-	60 000	60 000	-	-
Kenya	-	-	-	1 185	1 185
Kuwait	-	20 000	20 000	20 000	20 000
Libyan Arab Jamahiriya	60 000	-	8 750	-	51 250
Luxembourg	-	2 115	2 115	1 878	1 878
Malawi	-	1 298	1 298	-	-
Malta	-	600	600	-	-
New Zealand	-	4 588	4 588	-	-
Norway	-	69 444	69 444	136 054	136 054
Oman	-	10 000	10 000	10 000	10 000
Pakistan	-	10 000	-	10 000	20 000
Philippines	-	10 000	-	10 000	20 000
Qatar	-	10 000	10 000	-	-
Saudi Arabia	-	20 000	20 000	-	-
Spain	-	25 000	25 000	100 000	100 000
Sweden	-	101 351	101 351	96 154	96 154
Switzerland	-	73 636	73 636	76 056	76 056
Syrian Arab Republic	10 470	-	10 470	-	-
Trinidad and Tobago	-	4 167	-	4 167	8 334
Tunisia	-	2 167	2 700	2 174	1 641
Uganda	-	22 838 d/	22 838 d/	-	-
Union of Soviet Socialist Republics	-	40 000	40 000	-	-
United Republic of Tanzania	-	12 552	6 276	4 930	11 206
United States of America	105 500	422 000	527 500	422 000	422 000
Venezuela	30 000	30 000	60 000	-	-
Yugoslavia	-	10 000	5 000	-	5 000
Zaire	-	40 000	-	1 000	41 000
Zambia	-	-	-	5 970	5 970
Total	223 978	1 783 838	1 688 682	1 696 621	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>	<u>1982</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 1983	<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 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 RESEARCH
SPECIAL PURPOSE GRANTS FUND

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

	<u>1983</u>	<u>1982</u>
<u>Income</u>		
Grants (schedule 5.1)	572 828 a/	1 182 209
Interest income	83 809	75 276
Refund of prior year's expenditure	16 540	-
Savings in liquidation of prior year's obligations	245 700	347 259
Miscellaneous income	1 270	-
	<u>920 147</u>	<u>1 604 744</u>
<u>Expenditure</u>		
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	28 778	9 563
Honoraria, fellowships and special 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
	<u>2 071 486</u>	<u>2 362 999</u>
<u>Excess of income over expenditure</u>	<u>(1 151 339)</u>	<u>(758 255)</u>

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

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

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

	<u>1983</u>	<u>1982</u>
<u>Assets</u>		
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	<u><u>1 990 209</u></u>	<u><u>3 291 988</u></u>
<u>Liabilities</u>		
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	<u><u>447 644</u></u>	<u><u>598 084</u></u>
<u>Fund balance</u>		
Balance available as at 1 January 1983	2 693 904	3 452 159
<u>Add:</u> Excess of income over expenditure	<u>(1 151 339)</u>	<u>(758 255)</u>
Balance available as at 31 December 1983	<u><u>1 542 565</u></u>	<u><u>2 693 904</u></u>
Total liabilities and fund balance	<u><u>1 990 209</u></u>	<u><u>3 291 988</u></u>

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 1983
(United States dollars)

Projects	Fund balance 1 January 1983	Income from grants	Other income and adjust- ments	Funds available	Disbursements	Expenditure Unliquidated obligations	Total	Fund balance 31 December 1983
A. Convertible currencies								
Programme on Regional and Interregional Co-operation in the 1980s								
Arab IMP	1 613	30	37	1 680	1 399	120	1 519	161
Canada	12 979	243	295	13 517	11 255	968	12 223	1 294
Commission of European Community	301	5	7	313	261	22	283	30
Denmark	1 100	21	25	1 146	954	82	1 036	110
India	3 227	61	73	3 361	2 798	241	3 039	322
Italy	40 344	757	915	42 016	34 987	3 006	37 993	4 023
Japan	-	101 875	2 269	104 144	86 721	7 451	94 172	9 972
Kuwait	-	111 806	2 490	114 296	95 174	8 178	103 352	10 944
Netherlands	4 841	91	110	5 042	4 198	361	4 559	483
Organization of African States	807	16	18	841	700	60	760	81
Spain	16 138	25 771	934	42 843	35 675	3 066	38 741	4 102
	81 350	240 676	7 173 a/	329 199	274 122	23 555	297 677	31 522
South and South-East Asian Development Scenarios								
Algeria	1 397	212	(7)	1 602	80	2 705	2 785	(1 183)
Anonymous	1 480	224	(7)	1 697	85	2 866	2 951	(1 254)
Japan	4 655	705	(23)	5 337	268	9 015	9 283	(3 946)
Netherlands	4 655	705	(23)	5 337	268	9 015	9 283	(3 946)
Sweden	11 750	1 779	(58)	13 471	676	22 755	23 431	(9 960)
UNITAR General Fund	6 272	950	(31)	7 191	361	12 147	12 508	(5 317)
	30 209	4 575	(149) a/	34 635	1 738	58 503	60 241	(25 606)
Fund for Preparation of Conference on Small Mineral Deposits and Small-scale Mining								
Mexico	2 271	112		2 383	2 271	-	2 271	112
Strategy for the Future of Africa								
Sweden - SARAC	290 929	125 701	23 955 a/	440 585	301 997	16 157	318 154	122 431

Projects	Fund balance 1 January 1983	Income from grants	Other income and adjust- ments	Funds available	Expenditure		Fund balance 31 December 1983
					Disbursements	Unliquidated obligations	
International Project on Small Energy Resources							
State of California	6 783	101 183		107 966	6 890	4	101 072
Establishment of Centre for Simultaneous Interpretation							
Libyan Arab Jamahiriya	2 800	276		3 076			3 076
Project on the Future							
Netherlands	840	45		885	840		45
Establishment of a Diplomatic Institute in Saudi Arabia							
Saudi Arabia	(55 041)	261 573	10 194 a/	216 726	56 166	1 035	159 525
Long-term Energy Planning							
Canada	5 517	215	671	6 403	6 093	18	292
Mexico	12	-	1	13	13	-	-
Venezuela	12 753	497	1 551	14 801	14 085	42	674
	18 282	712	2 223 a/	21 217	20 191	60	966
The Evolution of the Liability of States for Damages Caused through Scientific and Technological Innovations							
Federal Republic of Germany - Volkswagen Foundation	12 819	1 265	-	14 084	-	-	14 084
Assistance to the Diplomatic Institute in Tripoli							
Libyan Arab Jamahiriya	775 495	(364 435) b/	49 024 a/	460 084	217 571	3 664	238 849
Fast Growing Tree Species for Fuelwood Production in Asian Countries							
Japan	347	52 255	-	52 602	-	3 032	49 570
United Nations Multilateral Conventions							
United Kingdom of Great Britain and Northern Ireland	29 405	1 976	-	31 381	20 479	-	10 902

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

Projects	Fund balance 1 January 1983	Income from grants	Other income and adjust- ments	Funds available	Expenditure		Fund balance 31 December 1983
					Disbursements	Unliquidated obligations	
B. Non-convertible currencies							
Fund for Training and Research							
China	23 121	20 202	-	43 323	-	-	43 323
Hungary	12 221	4 216	-	16 437	3 097	3 097	13 340
Union of Soviet Socialist Republics	1 091 273	136 612	135 573 a/	1 363 458	484 160	120 750	758 548
Fund for Scholarship							
Romania	2 500	-	-	2 500	558	-	1 942
Total non-convertible currencies	1 129 115	161 030	135 573	1 425 718	487 815	120 750	817 153
Total convertible and non-convertible currencies	2 693 904	572 828	347 319	3 614 051	1 817 839	253 647	1 542 565

a/ Comprises \$245,700 of 1983 savings in liquidations of prior year's obligations.

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

c/ Interest income distributed to participating funds.

Notes

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

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:

- (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 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 recorded 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.
- (l) The trust fund statements reflect the "clean surplus theory" by processing adjustments through the current income and expenditure accounts. Material adjustments for prior periods are, however, shown in the financial statements below the results of the current period so as not to distort them.
- (m) Income tax refund policy. UNITAR salaries are charged to the budget on a net basis during the year in which the services have been rendered. Income tax refunds are charged to the year in which they are made to the staff member.
- (n) The obligations incurred for the Special Purpose Grants Fund are accounted for on a project basis; therefore, commitments are recorded for the life of each project.

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