

UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH

FINANCIAL REPORT AND ACCOUNTS for the year ended 31 December 1969 and REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS: TWENTY-FIFTH SESSION SUPPLEMENT No. 7D (A/8007/Add.4)

UNITED NATIONS

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UNITED NATIONS
New York, 1970

NOTE

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LETTER OF TRANSMITTAL

2 July 1970

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 1969.

.... In addition to the above, I have the honour to present the Report of the Board with respect to the accounts of the above-mentioned Institute for the year ended 31 December 1969.

Accept, Sir, the assurances of my highest consideration.

(Signed) A.M. HENDERSON
Chairman of the
United Nations Board of Auditors

The President of the General Assembly of the United Nations
New York

I. FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1969

- 1. I have the honour, Mr. Secretary-General, to submit herewith the financial report of the Institute for Training and Research for the year ended 31 December 1969 together with the audited account for the same year and the report of the Board of Auditors. The accounts comprise one statement certified by the Board of Auditors and supported by three schedules. The report is presented in accordance with sub-paragraph 3 (i) of article IV of the Statute of the Institute, as promulgated by you in November 1965 and amended in March 1967.
- 2. The total income available during 1969 amounted to \$2,181,310, of which \$769,734 was carried forward from 1968 and \$1,411,576 relates to 1969. The \$1,411,576 for 1969 is made up of Government contributions totalling \$1,303,448 and \$108,128 for miscellaneous income, mostly from rental of part of the Institute's premises (\$30,098) and income earned on investments (\$46,277).
- 3. In accordance with the practice followed in 1968, pledges relating to 1970 and other later years, which at the year-end 1969 totalled \$583,091, were recorded as deferred income. These will later be transferred to the income account of UNITAR in the year to which the pledges relate.
- 4. As shown in schedule 2, the obligations of \$1,202,615 were incurred as charges against 1969 approved budget, which compares with a total of \$1,095,560 in the preceding year. A summary of the major objects of expenditures making up the foregoing totals follows:

	19	169	196	58
	Amount	Per cent	Amount	Per cent
	\$		\$	
Management				
Board of Trustees	12,686	1	9,997	1
Executive and		_		
administrative staff	160,703	13	238,232	22
Public relations staff Geneva Office	38,085	3	21,430	2
	,00,	J	_	
Programme activities				
Training	389,560	32	266,718	24
Research programmes	354,992	30	358,845	33
General expenses				
Maintenance, operation and				
improvements to presides	93,757	8	90,115	8
Other general expenses	152,832	<u>13</u>	110,223	10
	1,202,615	100	1,095,560	100

Consequently, the balance of income remaining at 31 December 1969 for carry-over to 1970 was \$978,695, represented by available cash assets of \$559,573 and other assets totalling \$419,122, of which \$377,210 relates to Government contributions receivable for 1969 and prior years, and \$41,912 required as a collateral investment to guarantee the leasehold on the building occupied by the Institute.

- 5. As shown in the statement, the total assets at 31 December 1969 amount to \$2,369,168 consisting of (i) the year-end 1969 carry-over balance of \$978,695 explained in paragraph 4 above; (ii) available cash assets to liquidate current accounts payable and unliquidated obligations of \$211,523; (iii) available cash assets in respect of sundry credits totalling \$65,135; (iv) inconvertible bank account with a balance equivalent to \$65,724; (v) pledged contributions receivable for 1970 and subsequent years, of \$583,091; (vi) capital assets representing the cost of acquiring the building in New York City occupied by the Institute and the leasehold to secure the land on which the building is erected, \$465,000.
- 6. Against the above assets, liabilities amounting to \$1,390,473 have been recorded; these include a contra amount of \$465,000 offsetting the capital assets referred to above, and deferred income of \$583,091 representing Government pledges payable in 1970 and subsequent years. Accounts payable, unliquidated obligations and sundry credits of \$342,382 include the unexpended balance of \$65,135 for various programmes under special purpose grants received as shown in schedule 3. The total funds available for these programmes during 1969 amounted to \$192,241, of which \$73,127 was brought forward from 1968, and \$119,114 was received in 1969; and the expenditures of \$127,106 were charged against them.

8 June 1970

(Signed) S.O. ADEBO Executive Director

II. REPORT OF THE BOARD OF AUDITORS TO THE GENERAL ASSEMBLY

- 1. The Executive Director of the United Nations Institute for Training and Research submitted to the Board of Auditors for audit and certification the statement of status of funds and related schedules for the year ended 31 December 1969.
- 2. Some of the Governments have not fulfilled their pledges and the respective amounts are presented as deferred income in the status of funds. No write-offs are effected for old pledges outstanding as of 31 December 1969.
- 3. The Board made a study on a test-check basis of the Institute's administrative practices to determine those areas of the operations which may be in need of improvement. As a result the following recommendations were made:
- (a) The selection of candidates should follow a clearer procedure for admissions as well as provide enforceable principles to be applied during the development of a course;
- (b) A manual of operational procedures should be prepared which, while not constraining the independent thinking of the individuals responsible for the administration, should be descriptive of the whole process of decision-making and the steps to be followed for the planning, implementation and evaluation of training programmes;
- (c) A further detailed study of the organization should be undertaken in order to determine, among other things, whether the administrative structure conforms with the objectives of the Institute.
- 4. Indirect costs are not charged against specific projects, but are classified under the category of general administrative expenses.
- 5. The Board of Auditors appreciates the co-operation received from the Executive Director of the Institute and his staff in the discharge of its duties.

(Signed) A.M. HENDERSON
Auditor-General of Canada

Victor G. RICARDO Controller-General of Colombia

A.I. OSMANY
Comptroller and Auditor-General of
Pakistan

l July 1970

STATEMENT

Status of funds as at 31 December 1969 (In US dollars)

	₩	\$
Balance as at 1 January 1969		769, 734
Add: Governmental contributions pledged for 1969 (schedule 1): In current year In prior years (transferred from deferred income at 1 January 1969)	773, 211 530,237	1, 303, 448
Other income: Private contributions Rental income Income earned on investments Savings in liquidation of prior year's obligations Refund of prior years' expenditures Exchange Miscellaneous income Net amount available for 1969	3,798 30,098 46,277 22,028 5,889 (46)	108,128 2,181,310
Deduct: Obligations incurred during 1969 (schedule 2)		1,202,615
Balance as at 31 December 1969		978,695
Represented by: Assets: Cash at bank - convertible currency Cash at bank - inconvertible currency Investments - interest-bearing bank account Pledged contributions receivable from Governments: For 1968 and prior years For 1969 For 1970 and subsequent years (schedule 1) Accrued interest on investments Accounts receivable and other sundry debits Leasehold guarantee deposits: Collateral investment - United States Treasury Bond Special trust deposit - savings account Capital assets - leasehold and building Total assets Less:	84,918 292,292 377,210 583,091 41,912 7,599	140, 074 65, 724 65, 724 627, 508 960, 301 15, 855 45, 195 49, 511 465, 000 2, 369, 168
Due to the United Nations General Fund Reserve for 1968 unliquidated obligations Reserve for 1969 unliquidated obligations Held in trust for special guarantee deposit (offset included in assets) Investment in capital assets (offset included in assets) Deferred income (schedule 1) Other deferred income - inconvertible currency	203, 924 7, 599 465, 000 583, 091 65, 724 1, 325, 338	

STATEMENT (concluded)

\$ \$

Special purpose grants (held in a trust capacity - schedule 3)

Unencumbered balance
Unliquidated obligations

60,429 4,706

65,135

1,390,473

Balance as at 31 December 1969

978,695

CERTIFIED CORRECT

APPROVED

(Signed) B.R. TURNER Controller

(Signed) Chief S.O. ADEBO Executive Director

AUDIT CERTIFICATE

The statement of status of funds of the United Nations Institute for Training and Research for the financial year ended 31 December 1969 has been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as a result of the audit, that, in our opinion, the financial statement is correct.

(Signed) A.M. HENDERSON

Auditor-General of Canada

(Signed) Victor G. RICARDO
Controller-General of Colombia

(Signed) A.I. OSMANY
Comptroller and Auditor-General
of Pakistan

1 July 1970

SCHENUE. 1 Status of contributions pledged as at 31 December 1969 $\frac{(\ln\ US\ dollarg)}{(\ln\ US\ dollarg)}$

			ncome: current	pledges			ai	ed income: ple	dged for 1970 and su	bsequent ye	ars	
	Unraid balance	Pledged	for 1969 in		Received			Pledged		Payment	expected	Total
	31 December 1968	same vear prior	prior years	Total	1 <u>369</u>	31 December 1969	1 January 1969	Tea A	31 December 1969	16 <u>170</u>	2 1970 1970	receivabl
Algeria		2,000	1	2,000	5,000			20,000		5,000	15,000	20,000
Argentina	24,000	,	12,000	36,000	24,000			٠,۱		00,	1	24,000
Be of w	1	2,20	.1 2	250	250			750		250	δ 8	750
Brazil	00.00	3 ,	200,000	200,51	05. Up. Co.			20,000		8,5	1 (20,00
Cameroon	20061	668		, 88	668			' '		3, 1	1 1	30,1
Canada	,		55.556	55.556	55.556			. :		۱ ;	: 1	•
Ceylon	1	,	1	2000	2000			000,1		1,000	:	000,1
Chile	ı	3,000	ı	3,000	3,000			1		1	,	1
Congo, Democratic Republic of	1	8 8 8	1	کر 000	١,			,		ı	,	30,000
Cyprus	1	ι	001	8	100			100		100	ı	100
Deministration Beauty 34		1	8,000	88	20,000			125,000		25,000	100,000	125,000
Security Carl regulates	300 F	: 1	000,4	90,00	, K			1 1		19,232	1 1	27,136
Feneral Republic of Germany	1	•	75,000	75,000	75,000			ı		<u>.</u>	1	
Finland	•	40, 205	. 1.5	40,205	40,205			ı		ı	1	1
Ghana	ı	1 2	28,000	28,000	28,000			1		1	ı	1
Cartinas	25.000	0×6,		2,4	ως , '			200		3,	1 1	3,5
Gurana	2006/-	١.	200	, 3,	200					005	200	38
India	1	1	36,628	36,628	36,628			,		ı	,	- 1
Iraq	ı	10,000	1	10,000	000			ı		1	,	1
Italy	1	1	8,5	14,886	38,2			ı		15,017	1	15,018
Jenen Janen	1 1	000	004,1	000 67	300.0					, o, o,	۱ ۱	66,07
Jordan	: 1	, 1	2,000	2,000	, ,					1	,	2,000
Kenya	1	8	2,000	2,005	2,002			1		1	ı	- 1
Kuwait	1		10,000	10,000	000			1		ī		1
Liberia	ως ' †	. 8	1,500	88	1,500					ı	ı	4,6
Light		3,500	١ ;	3,50	. ,					ll	۱,	315
Laixenbarre	۱ ۱	, , ,	2,000	86	2.000					ı	. 1	3
Mali	2,000	ı	2,000	7,000	`,			ı		2,000	2,000	8,000
Malta	009		. 1	909	1			2,400		1	2,400	3,00
Mauritania	88,		1,000	96,	, 1			1		1,000	. 1	8
Netherlands	, t	(277)	20.447	36	8					1 1	T 1	3
Nizerta		1	8,400	8,400	8,400					1	1	1
Norway	•	74,000	. 1	14,000	14,000					,	,	1
Pakistan	12,000	. 1	4,000	16,000	00,71			,		ı	t	7,000
Philippines	7,772	1	7,772	15,544	7,772			(0,1,1,0)		7,772	7,772	23,316
Boranda Samela Amerika	1	2,000	1 6	88	8,6			1 1		, נ	1 1	3,
Senegal	7,918	1	000,4	11,918	} • 1			1		1	ı	11,918
Singapore	• 1	50	. 1	Š	200					ı	ı	1
Southern Yemen		ι	, 8	1 5	1			240		210	1	250
Sudan	16,000	000,07	oo, -	90,00	9,000			1 1		1 1	1 1	56 88 88

SCHEDULE 1 (concluded)

	Total	pledges	receivable	٠	טוא צעו	20,001	3,5	30,00	000,04	15,400	2016/-	. :	1		12,000	000,07			960,301	
200	expected	after	1970	٠	138 885	61,500	3	ı	ı	•		. '		,	,	1	,		328, 557	
bsequent. 1	Payment	ίŗ	1970	•	34, 725	200	2	3,		•		, ,	I	1	3,000	20,000	۱ م		254,534	,
edged for 1970 and st		Unpaid balance	31 December 1969 ≰	•	173,610	82,000	900	4,49		,	•	. 1	,		3,000	30,000	. 1		583,091	
red income: nl	Pledged	in current	Year	•	173.610	82,000	•	I	ı		,	•				,	,		097,197	
Defer	Pled	Unpaid balance	1 January 1969	•	,	ı	7.000	2006+	1	ı	ı	,			3,000	80,000	^ 1		121,631	
		Unpaid balance	31 December 1969 \$	•	,	005 07	000 91	8	44,000	15,400		1		•	9,000	80,00	^ I		377,210	
	Received	.뒤	1969 *		30,000			05 30 B	100,00	•	100, 317	8,000	2		ı		000,4		1,309,745	
edges		,	Total		30,000	00,500	16,000	125 307	10/6/21	15,400	100,317	8,000	(V)	3	3,000	8,000	7,000		1,486,955	
Income: current pl	or 1969	뒤	prior years		,		7,000			900	000,001	000		١.	3,000	20,000	. 1		530, 237	
Inc	Pledzed for 1969	뒤.	Same Year		30,000	005.04	. 1	85.3875	200	,	•	,	00.00	200	,	1	•		773,223	
		Unpaid balance	31 December 1968			,	12,000	00,00	200			000,4	· 1		000,9		000		183,507	
					Switzerland	hailend	da	Inion of Soviet Socialist Remiblica		Inited Arab Republic	Inited Kingdom of Great Britain & Northern Ireland	Inited Republic of Tanzania	Inited States of America		Upper Volta	fenezuela	ugoslavia		GRAND TOTAL	
					Swi	Tha	Uganda	Ē	,	렬	Unit	Uni	Umi		ddn	Ven	Ing			

6. Consists of convertible currency piedge \$40,000 and a pledge equivalent to \$45 724 has been recorded as deferred income pending further utilization.

SCHEDULE 2

Obligations incurred for the year ended 31 December 1969

(In US dollars)

				Obligati	ons incurred	
			Approved		Unliquidated	
			budget \$	Disbursements	obligations	Total
A.	Management					
	Board of Trustees Executive and admin	istrati ve	20,000 163,000	12,450 160,640	236 <u>63</u>	12, 686 160, 703
		TOTAL, Part A	183,000	173,090	2 99	173,389
В.	Programme activitie	<u>s</u>		Caracter Systems (1915) A Company of the Company of		
	Training		367,000	313, 178	76,382	389, 560
	Research		502,000	330,707	24,285	354, 992
		TOTAL, Part B	869,000	643,885	100,667	744,552
c.	Geneva office	TOTAL, Part C	41,200	37,324	761	38,085
ø.	Common services	TOTAL, Part D	54,200	47,193	_	47,193
E.	General expenses			Constitution of the second	Company	
	Maintenance, operat	ion and				
	improvements to p		105,100	93,657	100	93,757
	Furniture, fixtures		6,000	2,799	351	3,150
	Travel of staff	- Indiana	20,000	11,569	701	12,270
	Rental of equipment	1	2,000	1,084	142	1,226
	Communications		16,000	16,985	102	17,087
	Miscellaneous suppl	ies.	10,000	4,104	61	4, 165
	Hospitality		700	514	-	514
	Library		2,500	1,445	92	1,537
	Translation		10,000	224	90	314
	Printing		15,000	8,501	4,375	12,876
	External audit		3,000	2,500		2,500
		TOTAL, Part E	190,300	143, 382	6,014	149,396
F.	Income tax reimburs	ements				
	Provision for income reimbursements un					
	A, B and D	TOTAL, Part F	national statement of the statement of t	emata meningan canhadan din kapin	50,000	50,000
	GRAND TOT	AL, A through F	1,337,700	1,044,874	157,741	1, 202, 615
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	emotive of the contract of the		

SCHEDULE 3

Special purpose grants

Status of the grants as at 31 December 1969

(In US dollars)

	Total funds av	ailable	<u>Obligations</u>	
	Unencumbered	Grants	incurred	Unencumbered
	balance	received		balance
	31 December 1968	in 1969	<u>for</u> 1969	31 December 1969
	#	*	\$	\$
Adlai E. Stevenson Memorial Fund	73,127	-	67,229	5,898
Ford Foundation	-	90,000	51,213	3 8 , 787
United Nations (from Beulah Edge Estate)	-	25,000	11,711	13,289
Fund for Education in World Order (Fund for Peace)	-	3,114	1,659	1,455
Institute for International Order		1.000		1,000
	73,127	119,114	131,812	60,429
Unliquidated obligations as at 31 December 1969			4,706	
Expenditures during 1969			127,106	
			131,812	