



General Assembly

Distr.
GENERAL

A/50/666*
20 October 1995

ORIGINAL: ENGLISH

Fiftieth session
Agenda item 117

IMPROVING THE FINANCIAL SITUATION OF THE UNITED NATIONS

Report of the Secretary-General

I. INTRODUCTION

1. As we commemorate the fiftieth anniversary of the United Nations, I am once again obliged to draw the attention of Member States to the critical financial situation of our Organization. As Heads of State and Government, Ministers and other distinguished representatives gather to consider the international situation and define the future role of the United Nations, the Organization is in a precarious financial position.

2. I know that some may recall past warnings on this subject and, based on our success in weathering those storms, conclude that I am exaggerating the gravity of our current situation. I regret that I cannot share such optimism. On the contrary, past crises have left the Organization financially enfeebled.

3. Today, our financial situation is uncertain. The Organization has no capital base; it has effectively no reserves. It is totally dependent on Member States' assessing themselves on a timely basis for the mandates they wish to have carried out, and for the prompt payment of those assessments to assure cash inflows sufficient to fund those mandates. That is not happening.

(a) Uncollected assessments have risen to an unprecedented level (see paras. 4-19, 37 and 43 below);

(b) Cash inflows have become unpredictable, even erratic (paras. 7, 8, 16, 20, 24 and 25);

(c) Regular budget cash has been depleted. This situation will, in all likelihood, not turn around by year-end (paras. 21-25 and 37);

* Reissued for technical reasons.

(d) Peace-keeping cash has been borrowed to pay regular budget bills (paras. 22 and 37 and annex IV);

(e) The debts of the Organization are mounting, with no predictable assurance of when and to what degree they can be paid (paras. 33, 40 and 41);

(f) Emergency cash conservation measures will have a modest positive offsetting effect but provide no long-term solution (paras. 26 and 27);

(g) In recent weeks, some significant payments have been received, but most had already been anticipated. The projected need to borrow about \$240 million for the regular budget by year-end is unchanged. Some reduction in the expected level of amounts owed to troop-contributing countries has now become possible (paras. 34-41).

II. ARREARS AND OUTSTANDING CONTRIBUTIONS

A. Overall

4. Total outstanding assessed contributions to the regular budget and assessed peace-keeping operations exceeded \$3.3 billion at 30 September 1995. The continuing increase in unpaid contributions is illustrated below:

UNPAID ASSESSED CONTRIBUTIONS

Regular budget and peace-keeping combined

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5. Annex I to the present report provides a listing of the outstanding contributions from Member States, totalling \$3,330.4 million at 30 September 1995. An addendum, showing the situation as of the date of the present report, will be issued shortly.

B. Status of assessed contributions to the regular budget

6. At the end of 1994 unpaid assessments to the regular budget totalled \$481.8 million. On 1 January 1995, additional assessments of \$1,134.6 million became payable. Twenty-one Member States paid their 1995 assessments in full within 30 days, in conformity with the Charter of the United Nations and the Financial Regulations. By 30 September an additional 59 Member States had paid in full but, despite frequent appeals and reminders, 104 Member States still had outstanding contributions and had thus failed to meet their statutory obligations.

7. The pattern of payments of Member States at 30 September over the past three years is shown in annex II to the present report. While there has been some improvement evident in the pattern of payment by Member States in 1995 in comparison to the previous two years, the overall situation remains extremely unsatisfactory.

8. With three months left in 1995, unpaid contributions to the regular budget totalled \$810.1 million, of which \$385.6 million was outstanding for 1994 and prior years and \$424.5 million relates to 1995. The total amount outstanding is the equivalent of 71.4 per cent of the regular budget assessment for 1995. Moreover, the amount of the regular budget contributions by the major contributor during the final quarter of the year is uncertain at this point.

9. The extra efforts made by certain Member States has led to some improvement in the rate of payment of the current year's assessments for the regular budget. This is reflected in the figures below, which show the percentages of current year's regular budget assessed contributions paid as at 30 June and 30 September 1995, together with the comparable data at the same dates and at year-end annually since 1986:

	<u>1986</u>	<u>1987</u>	<u>1988</u>	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
30 June	49.6	52.0	56.5	48.0	47.9	39.7	50.9	50.9	46.5	59.2
30 September	57.8	56.1	63.3	64.6	64.3	59.5	54.8	55.2	58.2	62.6
31 December	70.3	63.8	66.0	66.4	65.3	61.0	61.1	62.5	66.8	-

10. Over the same 10-year period, however, as depicted below, the number of Member States owing more than their current year's assessment for the regular budget has continued to increase, both in absolute terms and as a percentage of the total membership of the Organization. In this respect, at 30 September 1995 the situation had reached new levels, with 84 Member States, or more than 45 per cent of the membership, in this category. At the same date, 47 Member States had made no contributions at all to the regular budget in 1995.

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MEMBER STATES OWING MORE THAN CURRENT YEAR'S ASSESSMENT

11. The status of contributions to the regular budget as at 30 September 1995 is given in annex III to the present report. An addendum, showing the situation as of the date of the present report, will be issued shortly.

C. Status of assessed contributions to peace-keeping operations

12. There are currently 15 peace-keeping operations financed by assessed contributions: the United Nations Disengagement Observer Force (UNDOF); the United Nations Interim Force in Lebanon (UNIFIL); the United Nations Angola Verification Mission (UNAVEM III); the United Nations Mission for the Referendum in Western Sahara (MINURSO); the United Nations Peace Force, consisting of the three separate but interlinked operations, the United Nations Protection Force (UNPROFOR), the United Nations Confidence Restoration Force in Croatia (UNCRO) and the United Nations Preventive Deployment Force (UNPREDEP); the United Nations Force in Cyprus (UNFICYP) and the United Nations Iraq-Kuwait Observation Mission (UNIKOM) which are financed in part from assessed contributions; the United Nations Observer Mission in Georgia (UNOMIG); the United Nations Mission in Haiti (UNMIH); the United Nations Observer Mission in Liberia (UNOMIL); the United Nations Assistance Mission for Rwanda (UNAMIR); and the United Nations Mission of Observers in Tajikistan (UNMOT).

13. There are also contributions outstanding for 12 completed peace-keeping operations: the United Nations Advance Mission in Cambodia (UNAMIC) and the United Nations Transitional Authority in Cambodia (UNTAC) (the balances

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consolidated into UNTAC); the United Nations Observer Group in Central America (ONUCA) and the United Nations Observer Mission in El Salvador (ONUSAL) (the balances consolidated into ONUSAL); the United Nations Angola Verification Mission (UNAVEM I and II) (the balances consolidated into UNAVEM III); the United Nations Observer Mission Uganda-Rwanda (UNOMUR) (the balance consolidated into UNAMIR); the United Nations Military Liaison Team in Cambodia (UNMLT); the United Nations Operation in Somalia (UNOSOM); the United Nations Operation in Mozambique (ONUMOZ); the United Nations Iran-Iraq Military Observer Group (UNIIMOG); and the United Nations Transitional Assistance Group (UNTAG).

14. The following table provides information, updated through 30 September 1995, on balances due, assessments and collections in relation to each United Nations peace-keeping operation financed through assessments. The starting-point is 30 September 1993, so as to maintain continuity with tables provided in earlier reports of the Secretary-General on this subject.

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		Assessments since September 1993		Collected		
	Balance due 30 Sept. 1993	Period	Amount	Oct. 1993- Sept. 1994	Oct. 1994- Sept. 1995	Balance due 30 Sept. 1995
(Millions of United States dollars)						
UNDOF	24.3	12/93-11/95	53.1	18.6	28.0	30.8
UNIFIL	233.5	2/94-1/96	269.3	114.5	156.3	232.0
UNAVEM <u>a/</u>	33.1	12/93-12/95	248.3	35.2	139.0	107.2
UNIKOM	31.2	11/93-10/95	28.2	15.0	7.2	37.2
MINURSO	20.4	12/94-9/95	48.4	-	18.5	50.3
ONUSAL <u>b/</u>	33.7	12/93-5/95	32.8	22.1 <u>c/</u>	14.4	30.0
UNTAC <u>d/</u>	278.2	9/93-3/94	100.0	216.8	103.3	58.1
UNPROFOR	428.4	10/93-11/95	3 540.8	1 371.4	1 248.3	1 349.5
UNOSOM	310.7	10/93-2/95	1 050.2	820.7	216.5	323.7
ONUMOZ	98.9	10/93-3/95	336.8	255.7	136.4	43.6
UNIIMOG	1.1	None	-	0.2	-	0.9
UNTAG	2.3	None	-	-	0.2	2.1
UNFICYP	7.2	12/93-12/95	42.2	16.2	18.7	14.5
UNOMIG	<u>e/</u>	8/93-1/96	26.3	3.1	18.8	4.4
UNMIH	-	9/93-8/95	174.8	1.0	138.6	35.2
UNOMIL	-	9/93-12/95	57.5	34.0	10.0	13.5 <u>f/</u>
UNAMIR	-	10/93-12/95	435.9	86.1	191.7	158.1
UNOMUR	<u>g/</u>	6/93-12/93	3.6	2.7	0.4	0.5
UNMLT	-	11/93-5/94	0.9	0.5	0.3 <u>h/</u>	0.1
UNMOT	-	12/94-12/95	8.4	-	5.0	3.4
Total	1 503.0		6 457.5	3 013.8	2 451.6	2 495.1 <u>f/</u>

a/ Includes UNAVEM I, II and III.

b/ Includes ONUCA.

c/ Includes \$2.6 million credit from the unencumbered balance of ONUCA.

d/ Includes UNAMIC.

e/ Resolution 48/475 on the financing of UNOMIG was adopted on 23 December 1994; consequently, no balance is indicated for 30 September 1993.

f/ Includes \$4.7 million for which assessments were dispatched on 25 September 1995 and which therefore falls within the 30-day due period as at 30 September 1995.

g/ Resolution 48/245 on the financing of UNOMUR was adopted on 5 April 1994; consequently, no balance is indicated for 30 September 1993.

h/ Includes \$0.3 million credit from unencumbered balance.

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15. The foregoing table shows that, since the start of the forty-eighth session of the General Assembly in September 1993, assessments levied for peace-keeping operations were almost three times as large as the assessments for the regular budget in 1994 and 1995. The unpaid balance of peace-keeping assessments on 30 September 1995 increased to \$2,495.1 million from \$1,503.0 million on 30 September 1993 and was more than three times the amount due for the regular budget.

16. The magnitude of the unpaid assessments at 30 September 1995 is attributable in part to the issuance of assessments totalling \$1.3 billion in August 1995, following action by the resumed forty-ninth session of the General Assembly. Nevertheless, the continuing growth, in both absolute and relative terms, of unpaid assessed contributions for peace-keeping operations is stretching the Organization's financial capacity to carry out such operations to the breaking point and is endangering their effective implementation. In this context, as depicted below, total peace-keeping contributions outstanding at 30 September 1995 corresponded to over 70 per cent of assessments issued over the previous 12 months, a significant deterioration compared with the position at 30 September 1993 (57 per cent) or 30 September 1994 (49 per cent).

PEACE-KEEPING ASSESSMENTS, 1993-1995

Growth of unpaid contributions

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D. Status of assessed contributions to international tribunals

17. On 20 July 1995, the General Assembly adopted resolution 49/242 B on the financing of the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991. In accordance with the resolution, on 30 August 1995, \$20.2 million was assessed on Member States for the financing of the International Tribunal for the period from 1 January 1994 to 31 December 1995. Of this amount, \$19 million was outstanding as at 30 September 1995.

18. On 20 July 1995, the General Assembly also adopted resolution 49/251 on the financing of the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations in the Territory of Neighbouring States Between 1 January and 31 December 1994. In accordance with the resolution, on 30 August 1995, \$6.5 million was assessed on Member States for the financing of the International Criminal Tribunal for the period to 31 October 1995. Of this amount, \$6.1 million was outstanding as at 30 September 1995.

19. The General Assembly experienced considerable difficulty in agreeing on the appropriate mode of financing for their operations. The adoption of resolutions 49/242 B and 49/251 was thus the culmination of extended negotiations between Member States. Pending this agreement, the General Assembly had authorized the Secretary-General to enter into commitments for the operation of the tribunals, from 1993 in the case of the tribunal for the former Yugoslavia and from late 1994 in the case of the Rwanda tribunal. These unfunded mandates contributed to the cash flow problems of the Organization. Financing of the tribunals continues to do so because, as indicated above, the bulk of assessments for them remain unpaid.

III. CASH FLOW SITUATION

20. As might be expected, the disturbing trends in the receipt of assessed contributions, described above, are reflected in cash flow problems that are projected to reach unprecedented levels by the end of 1995. This is especially true for the regular budget.

21. With respect to the General Fund (which includes the now depleted regular budget account and the depleted reserves, namely, the Working Capital Fund and the Special Account), the regrettable pattern has been for it to run out of cash by the end of the summer, but to a very limited degree. Typically, replenishment has not been achieved before October or November, when the major contributor has normally made sizeable payments. As indicated in the cash flow information contained in annex IV, it is currently projected that disbursements in 1995, at \$1,230 million, will exceed receipts by \$213 million. A gap of this size is totally without precedent.

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22. Also provided in annex IV are comparative monthly cash flow figures from 1991 to 1995. Annex IV shows that, from 1991 to 1994, the end-of-month cash deficit exceeded \$20 million on only six occasions; moreover, the highest monthly cash deficit, in September 1992, was less than \$70 million. By contrast, in 1995 the General Fund ran out of cash completely in early August, and funds had to be borrowed from peace-keeping operations to continue the Organization's work. Current projections put the cash deficit at the end of the year at almost \$240 million.

23. Among the factors contributing to this situation are the year-to-year trend of increases in the amount of unpaid assessments of a number of Member States; the fact that the costs of a number of unfunded mandates, such as the international tribunals, have had to be met from the General Fund this year; and the relative weakness of the United States dollar in 1995, which has increased the Organization's costs of operations outside New York.

24. By far the most significant factor causing the unprecedented size and duration of the regular budget cash crisis, however, is the change in the pattern of expected receipts of unpaid assessed contributions. As indicated above, many Member States have made great efforts to pay their full assessed contributions in response to the Secretary-General's urgent warnings about the Organization's financial situation. Despite their efforts, total unpaid assessed contributions for the regular budget are expected to be over \$630 million by the end of December 1995, a level which would be over \$150 million, or more than 30 per cent, higher than they were at the end of 1994.

25. This dramatic increase in projected outstanding contributions at the end of the year is due in large part to reduced payments expected from the major contributor. Over the past five years, the major contributor has made a large payment, equivalent to most of its current year's assessment, during the month of October or November. This year such a large payment is not expected. While the cash flow projections include additional payments from the largest contributor, its unpaid contributions to the regular budget at the end of December are currently expected to be over \$400 million, or about 65 per cent of outstanding regular budget assessments at that time.

26. In response to this critical cash flow situation, the Secretary-General has taken a number of short-term steps to conserve enough cash so as to be able to continue the operations of the Organization with respect to both regular budget and peace-keeping activities. These measures, outlined in the statement to the Fifth Committee of the General Assembly on 12 September 1995 by the Under-Secretary-General for Administration and Management (A/C.5/49/SR.68), are essentially a holding action until assessed contributions are received in sufficient amounts in early 1996 to allow the resumption of a normal level of activity.

27. These cash conservation activities are, at best, an extremely short-term response to the United Nation's immediate cash crisis. They can in no way solve the Organization's basic financial problem of having obligations far in excess of the cash resources necessary to pay those debts. Until Member States pay their assessed contributions in full, both for regular budget and peace-keeping,

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or some other means to cover the Organization's obligations are found, the United Nations cash flow crises will continue.

28. Peace-keeping activities have also been seriously affected by cash deficits. With unpaid assessments at very high levels for virtually all missions, many operations ran out of cash repeatedly during 1995. In order to continue operating at all, it was necessary, for long periods of time, to borrow cash temporarily available from other missions or from the Peace-keeping Reserve Fund. As of 30 September 1995, outstanding loans in the amount of \$64.5 million had been made to five peace-keeping operations (UNTAC, ONUSAL, UNOSOM, MINURSO and UNOMIL) from the accounts of other peace-keeping operations, as well as from the Peace-keeping Reserve Fund.

29. UNTAC, UNOSOM and ONUSAL, together accounting for \$42.9 million or 66.6 per cent of the loans outstanding, are no longer operational. There are nevertheless amounts still owing to Governments and others in respect of these operations. The settlement of these obligations would require further borrowing unless outstanding assessed contributions are received. Recent experience indicates, however, that unpaid assessments for completed operations are not normally given priority by those Member States which have outstanding assessments for both active and completed operations. It should be noted that the continuing need to borrow has an inevitable impact on the operations from which the funds are borrowed, leading ultimately to late or non-payment of government claims.

30. Despite significant payments by a number of Member States, outstanding contributions for peace-keeping operations totalled \$2.5 billion at the end of September 1995. Of this amount, over \$900 million, or 36 per cent of the total outstanding, represented unpaid assessed contributions from the major contributor.

31. At the end of 1995 the estimated usable cash at the Organization's disposal is projected to be as follows:

	<u>31 December 1995</u>
	(Millions of United States dollars)
Regular budget	239
Total peace-keeping	<u>725</u>
Total	<u>486</u>

32. These projections are based on the anticipated receipt of substantial additional cash for the regular budget and peace-keeping operations during the last three months of 1995. Even if the forecast level of collection of assessed contributions is realized by the end of the year, the timing of such payments will be critical.

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33. The most important effect of the cash shortages for peace-keeping has been the necessity to limit severely, and suspend for increasingly long periods of time, reimbursements owed by the United Nations to Member States for their troop and equipment costs. These enormous and growing levels of debt to Member States are a hardship, particularly for those Member States that cannot afford to go unpaid for long periods of time.

IV. DEVELOPMENTS SINCE 30 SEPTEMBER 1995

34. Since 30 September 1995 a number of Member States have responded to the critical financial situation of the United Nations by making payments of outstanding contributions. As indicated above, an addendum to the present report will be issued shortly, reflecting the payments received since 30 September 1995.

A. Regular budget

35. As at 18 October 1995, an additional six countries (Kenya, Mauritius, the Russian Federation, Samoa, Saudi Arabia and Zambia) had paid all outstanding contributions to the regular budget. As of the same date, contributions of \$40.3 million to the regular budget had been received from a number of Member States, excluding the major contributor. The cash flow projections for the last three months of 1995 had anticipated payments from most of these Member States and in an aggregate amount relatively close to that which has now been received.

36. On 19 October 1995 the Organization's largest contributor paid \$95 million towards its outstanding regular budget assessments. This welcome receipt was within the amounts anticipated in the cash flow projections for the last quarter of 1995.

37. Accordingly, and despite the reduction in outstanding contributions for the regular budget to \$674.8 million as a result of these payments, it is still expected that some \$240 million will have to be borrowed by year-end from peace-keeping operations to finance the anticipated shortfall in payments to the regular budget. Only the receipt of contributions to the regular budget in excess of those now forecast, or the continuing impact of cash conservation measures, can contain the expected increase in borrowing from peace-keeping funds.

B. Peace-keeping operations

38. By 19 October 1995 additional payments totalling \$227.8 million had been received for peace-keeping operations, thus reducing the amounts outstanding to some \$2,290.7 million. Included in this total were significant payments of arrears of peace-keeping assessments in excess of those foreseen in mid-September for the last quarter of 1995.

39. In particular, by 12 October 1995 unanticipated payments of \$61 million from the Russian Federation, \$26 million from the United States of America and

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\$12 million from Brazil had been received. On 18 October 1995 an additional \$12 million was received from the Russian Federation. Further payments of \$25 million from the Russian Federation and \$56 million from the United States are expected within the next week.

40. In the light of these payments, on 12 October 1995 the Secretary-General decided to make a modest, but long-overdue payment of \$150 million to troop contributors for troop costs. Even after these payments, unpaid troop and equipment costs currently total some \$872 million. A breakdown of these amounts is shown below:

<u>Amount</u>	<u>Countries</u>	<u>Aggregate (Millions of United States dollars)</u>
Under \$10 million	53	121
From \$10 million to \$30 million	14	241
From \$30 million to \$50 million	6	213
Over \$50 million	<u>4</u>	<u>297</u>
Total	<u>77</u>	<u>872</u>

Based on the additional receipts from the Russian Federation and the United States just received or anticipated, the Secretary-General would intend to make a second set of payments to troop contributors totalling \$100 million within the next few weeks.

41. With this payment, the Organization will still owe troop contributors some \$800 million by the end of October and some \$1 billion by the end of 1995. The long delays in payments to troop-contributing countries, and the magnitude of the amounts owed, places an unfair burden on such countries. It could ultimately undermine their willingness to participate in peace-keeping operations, thereby threatening the viability of peace-keeping as a tool for the maintenance of peace and security.

V. CONCLUSION

42. While a number of Member States have responded to the Secretary-General's appeals regarding the critical financial position of the Organization, the current situation remains bleak. The General Fund, which finances regular budget activities, is expected to show a deficit at the end of 1995 of approximately \$240 million. The prospects for additional receipts for the regular budget from the major contributor remain uncertain.

43. As regards peace-keeping, unpaid contributions still total almost \$2.3 billion. The unanticipated receipt of certain contributions will allow the Organization to make some payments to troop-contributing countries. However, the United Nations is still expected to owe these countries \$1 billion by the

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end of 1995. This problem is, of course, exacerbated by the need to borrow available peace-keeping funds for the regular budget.

44. Unless Member States resolve to pay their assessed contributions to the United Nations in accordance with their obligations under the Charter, the Organization's capacity to serve Member States will be crippled and its continued viability will be threatened.

(Footnotes to annex I)

a/ Includes the following peace-keeping operations financed by assessed contributions: United Nations Disengagement Observer Force (UNDOF), United Nations Interim Force in Lebanon (UNIFIL), United Nations Iran-Iraq Military Observer Group (UNIIMOG), United Nations Angola Verification Mission (UNAVEM, UNAVEM II and UNAVEM III), United Nations Transition Assistance Group (UNTAG), United Nations Observer Group in Central America (ONUCA), United Nations Iraq-Kuwait Observation Mission (UNIKOM), United Nations Mission for the Referendum in Western Sahara (MINURSO), United Nations Observer Mission in El Salvador (ONUSAL), United Nations Advance Mission in Cambodia (UNAMIC), United Nations Transition Authority in Cambodia (UNTAC), United Nations Protection Force (UNPROFOR), United Nations Confidence Restoration Operation in Croatia (UNCRO), United Nations Preventive Deployment Force (UNPREDEP), United Nations Peace Forces (UNPF) headquarters, United Nations Operation in Somalia (UNOSOM and UNOSOM II), United Nations Operation in Mozambique (ONUMOZ), United Nations Peace-keeping Force in Cyprus (UNFICYP), United Nations Observer Mission in Georgia (UNOMIG), United Nations Mission in Haiti (UNMIH), United Nations Observer Mission in Liberia (UNOMIL), United Nations Assistance Mission for Rwanda (UNAMIR), United Nations Observer Mission Uganda-Rwanda (UNOMUR), United Nations Military Liaison Team in Cambodia (UNMLT) and United Nations Mission of Observers in Tajikistan (UNMOT).

b/ Includes the following international tribunals: International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991 and International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizen Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994.

c/ Outstanding balances related to assessments for:

UNDOF for the period from 1 December 1994 to 31 May 1995, 1 June to 30 November 1995;

UNIFIL for the period 1 February to 31 July 1995 and 1 August 1995 to 31 January 1996;

UNAVEM II for the periods 1 July to 30 September 1994 (additional), 1 October to 8 December 1994, 9 December 1994 to 8 February 1995 and UNAVEM III for the period 9 February to 8 May 1995, 9 February to 8 August 1995 (additional) and 9 August to 31 December 1995;

UNPROFOR for the periods 1 October 1994 to 31 March 1995 (additional), 1 April to 30 June 1995, 1 July to 30 November 1995 and 1 July to 30 November 1995 (reinforcement of the Force);

UNOSOM II for the periods 1 June to 30 September 1994 (additional) and 1 October 1994 to 28 February 1995;

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UNOMIG for the periods 1 July 1994 to 13 January 1995 (additional), 14 January to 15 May 1995 and 16 May to 13 July 1995, 16 May 1995 to 12 January 1996 (additional);

UNMIH for the period 1 August 1994 to 31 January 1995 and 1 to 31 August 1995;

UNOMIL for the periods 23 October 1994 to 13 January 1995, 14 January to 13 April 1995, 14 April to 30 June 1995, 1 July to 15 September 1995 and 16 September to 31 December 1995;

UNFICYP for the periods 1 January to 30 June 1995 and 1 July to 31 December 1995;

UNAMIR for the periods 10 February to 9 April 1995, 10 December 1994 to 9 June 1995 (additional) and 10 June to 8 December 1995;

UNMOT for the periods 16 December 1994 to 26 April 1995 and 27 April to 15 December 1995;

UNIKOM for the periods 1 May to 31 October 1994 (additional), 1 November 1994 to 30 June 1995 (additional) and 1 July to 31 October 1995;

MINURSO for the period up to 30 November 1994 (net credit), and the periods from 1 December 1994 to 31 May 1995, 1 to 30 June 1995 and 1 July to 30 September 1995;

ONUSAL for the periods 1 June to 30 November 1994, 1 December 1994 to 30 April 1995 and 1 to 31 May 1995;

International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991 for the period 1 January 1994 to 31 December 1995;

International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994 for the period to 31 October 1995.

d/ Represents the outstanding balance of the assessment for UNOMIL for the period from 16 September to 31 December 1995 for which the assessment letter was dispatched on 25 September 1995.

e/ Includes an amount of \$13,690,003 owed by the former German Democratic Republic for UNIFIL. Through accession of the German Democratic Republic to the Federal Republic of Germany with effect from 3 October 1990, the two German States united to form one sovereign State. As from the date of unification, the Federal Republic of Germany has acted in the United Nations under the designation "Germany". On 3 October 1990, total contributions outstanding

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amounted to \$15,854,003 for the former German Democratic Republic. There were no contributions outstanding for the Federal Republic of Germany. The German Government wishes to point out that it does not recognize any legal obligation to pay the debts of the former German Democratic Republic. However, it has already made a voluntary contribution in the amount of \$2,164,000 and will make an additional voluntary contribution of an appropriate amount in due course.

f/ The Czech and Slovak Federal Republic was dissolved effective 31 December 1992. Based on a bilateral agreement, the credits and outstanding contributions of the former Czech and Slovak Federal Republic have been divided between the Czech Republic and Slovakia. Pending the placement of the Czech Republic and Slovakia in the appropriate group (General Assembly decision 48/472), there is no assessment yet for peace-keeping operations.

ANNEX II

Member States by status of assessments to the regular budget
as at 30 September 1995

Member States that paid in full within 30 days after receipt

Australia	Malaysia
Austria	Micronesia (Federated States of)
Canada	Netherlands
Denmark	New Zealand
Finland	Norway
France	Pakistan
Iceland	Singapore
Ireland	Slovenia
Kuwait	Sri Lanka
Liechtenstein	Sweden
Luxembourg	

21 Member States by 6 February 1995
21 Member States by 31 January 1994
18 Member States by 31 January 1993

All other Member States that have paid in full

Albania	Lao People's Democratic Republic
Algeria	Lesotho
Andorra	Libyan Arab Jamahiriya
Antigua and Barbuda	Malta
Bahamas	Marshall Islands
Bahrain	Mexico
Bangladesh	Monaco
Barbados	Mongolia
Belgium	Mozambique
Belize	Myanmar
Benin	Namibia
Botswana	Nepal
Brazil	Nigeria
Brunei Darussalam	Oman
China	Paraguay
Colombia	Philippines
Czech Republic	Poland
Egypt	Portugal
El Salvador	Republic of Korea
Eritrea	Saint Lucia
Ethiopia	San Marino
Fiji	Slovakia
Germany	Spain
Ghana	Thailand
Greece	Tunisia
India	United Arab Emirates
Indonesia	United Kingdom of Great Britain and Northern Ireland
Italy	Viet Nam
Japan	Zimbabwe
Jordan	

61 Member States at 30 September 1995
45 Member States at 30 September 1994
44 Member States at 30 September 1993

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Member States with outstanding assessments

Afghanistan	Lithuania
Angola	Madagascar
Argentina	Malawi
Armenia	Maldives
Azerbaijan	Mali
Belarus	Mauritania
Bhutan	Mauritius
Bolivia	Morocco
Bosnia and Herzegovina	Nicaragua
Bulgaria	Niger
Burkina Faso	Panama
Burundi	Papua New Guinea
Cambodia	Peru
Cameroon	Qatar
Cape Verde	Republic of Moldova
Central African Republic	Romania
Chad	Russian Federation
Chile	Rwanda
Comoros	Saint Kitts and Nevis
Congo	Saint Vincent and the Grenadines
Costa Rica	Samoa
Côte d'Ivoire	Sao Tome and Principe
Croatia	Saudi Arabia
Cuba	Senegal
Cyprus	Seychelles
Democratic People's Republic of Korea	Sierra Leone
Djibouti	Solomon Islands
Dominica	Somalia
Dominican Republic	South Africa
Ecuador	Sudan
Equatorial Guinea	Suriname
Estonia	Swaziland
Gabon	Syrian Arab Republic
Gambia	Tajikistan
Georgia	The former Yugoslav Republic of
Grenada	Macedonia
Guatemala	Togo
Guinea	Trinidad and Tobago
Guinea-Bissau	Turkey
Guyana	Turkmenistan
Haiti	Uganda
Honduras	Ukraine
Hungary	United Republic of Tanzania
Iran (Islamic Republic of)	United States of America
Iraq	Uruguay
Israel	Uzbekistan
Jamaica	Vanuatu
Kazakhstan	Venezuela
Kenya	Yemen
Kyrgyzstan	Yugoslavia
Latvia	Zaire
Lebanon	Zambia
Liberia	

104 Member States at 30 September 1995
118 Member States at 30 September 1994
116 Member States at 30 September 1993

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Member States owing more than the current year's assessment

Afghanistan	Kenya
Angola	Kyrgyzstan
Armenia	Latvia
Azerbaijan	Lebanon
Belarus	Liberia
Bhutan	Lithuania
Bolivia	Madagascar
Bosnia and Herzegovina	Malawi
Bulgaria	Mali
Burkina Faso	Mauritania
Burundi	Nicaragua
Cambodia	Niger
Cameroon	Panama
Cape Verde	Peru
Central African Republic	Republic of Moldova
Chad	Rwanda
Chile	Saint Kitts and Nevis
Comoros	Saint Vincent and the Grenadines
Congo	Sao Tome and Principe
Costa Rica	Senegal
Côte d'Ivoire	Seychelles
Croatia	Sierra Leone
Cuba	Solomon Islands
Democratic People's Republic of Korea	Somalia
Djibouti	South Africa
Dominica	Sudan
Dominican Republic	Suriname
Equatorial Guinea	Tajikistan
Estonia	The former Yugoslav Republic of Macedonia
Gabon	Trinidad and Tobago
Gambia	Turkmenistan
Georgia	Uganda
Grenada	Ukraine
Guatemala	United Republic of Tanzania
Guinea	United States of America
Guinea-Bissau	Uzbekistan
Guyana	Vanuatu
Haiti	Yemen
Honduras	Yugoslavia
Iran (Islamic Republic of)	Zaire
Iraq	Zambia
Israel	
Kazakstan	

84 Member States at 30 September 1995
80 Member States at 30 September 1994
68 Member States at 30 September 1993

Member States having made no payment in the current year

Afghanistan	Bosnia and Herzegovina
Angola	Bulgaria
Argentina	Cambodia
Armenia	Cape Verde
Azerbaijan	Central African Republic
Bhutan	Chad
Bolivia	Comoros

Côte d'Ivoire
Cuba
Dominica
Dominican Republic
Gabon
Gambia
Georgia
Guinea
Honduras
Iraq
Kyrgyzstan
Lebanon
Liberia
Madagascar
Malawi
Mauritius
Morocco

Niger
Peru
Rwanda
Saudi Arabia
Seychelles
Solomon Islands
Somalia
South Africa
Sudan
Tajikistan
Turkmenistan
Uganda
Uzbekistan
Yugoslavia
Zaire
Zambia

47 Member States at 30 September 1995
61 Member States at 30 September 1994
59 Member States at 30 September 1993

ANNEX IV

Cash flow results for the combined General Fund, Working Capital Fund
and Special Account, a/ b/ January 1991-December 1995

(in millions of United States dollars)

a/ Cash figures shown exclude cash held in non-convertible currencies and cash not readily available (e.g., in field offices).

b/ Disbursements also include net changes in other assets and liabilities.

c/ Includes actual contributions received for January to 19 October and projections from that date to December 1995.