



## General Assembly

Distr.  
GENERAL

A/50/666/Add.2  
28 November 1995

ORIGINAL: ENGLISH

---

Fiftieth session  
Agenda item 117

### IMPROVING THE FINANCIAL SITUATION OF THE UNITED NATIONS

#### Report of the Secretary-General

#### Addendum

#### I. INTRODUCTION

1. The crisis described in my report on the financial situation of the United Nations (A/50/666) continues, notwithstanding the considerable efforts of a number of Member States to pay their prior and current assessed contributions. The present addendum to that report provides updated information to Member States on the current financial situation of the Organization. As at 15 November 1995, unpaid assessed contributions totalled \$2.7 billion.

2. On the same date, outstanding contributions to the regular budget stood at \$645.5 million, of which \$414.4 million, or 64 per cent, related to contributions due from the major contributor. Details are provided in annex I.

3. Contributions outstanding for peace-keeping operations stood at \$2,038.1 million, including \$92.9 million in respect of assessments issued within the 30-day due period. Of the total past due amount, \$817.3 million, or 42 per cent, related to contributions owed by the major contributor. In addition, a total of \$10.2 million, or 38.4 per cent of the assessed amount, remained outstanding against assessments issued for the two international tribunals. Details of all outstanding contributions are provided in annex II.

#### II. CASH FLOW SITUATION

4. Current cash-flow projections show estimated usable cash available to the Organization at the end of 1995 as:

31 December 1995

(millions of United States dollars)

General Fund	(225)
Peace-keeping accounts	<u>855</u>
	<u>630</u>

5. These projections reflect in part the positive and welcome response of a number of Member States to the Organization's critical financial situation. None the less, the magnitude of the current financial crisis, in particular the amount borrowed from peace-keeping accounts for the regular budget, is unprecedented.

6. The figure now projected for the General Fund reflects:

(a) A slight revision of projected contributions and expenditures, compared with earlier estimates;

(b) No further receipt of contributions from the major contributor in 1995;

(c) The repayment of advances that were made from the regular budget to the international tribunals pending a decision by the General Assembly on their mode of financing. This repayment follows the transfer to the tribunals of unencumbered balances from the United Nations Protection Force (UNPROFOR) and the United Nations Assistance Mission for Rwanda (UNAMIR), as mandated by General Assembly resolutions 49/242 B and 49/251, respectively.

Revised cash flow projections for the General Fund are provided in annex III.

7. For peace-keeping accounts, revised forecasts reflect higher receipts and lower disbursements, excluding troop reimbursements, than were previously projected. The forecasts take into account the additional payments to troop-contributing countries, to which reference was made in paragraph 40 of document A/50/666. The estimated cash balances of \$855 million for the peace-keeping accounts at the end of 1995 do not include the advances to the regular budget from such accounts that will be required for the rest of 1995. They also assume that amounts owed to Member States for troop costs and contingent-owned equipment will reach a level of over \$1 billion at the end of 1995, a position that is clearly untenable in the long term.

8. This projected level of cash resources remaining in the peace-keeping accounts will be needed to sustain peace-keeping activities into 1996. Provision must be made for the cash requirements of missions whose mandates have been or are expected to be extended into next year. Such requirements for the first quarter of 1996 are estimated at some \$600 million. In addition, a number of missions, including UNPROFOR, UNAMIR and the United Nations Mission in Haiti (UNMIH), have accumulated unencumbered balances totalling \$289.2 million. These balances are expected to be credited to Member States, which would reduce the

/...

level of assessments that will be approved and consequently, cash inflows for the next mandate periods.

### III. CONCLUSION

9. During this, its fiftieth session, the General Assembly adopted a declaration in which, on behalf of the peoples of the world, it expressed a determination that the United Nations of the future will work with renewed vigour and effectiveness in promoting peace, development, equality and justice and understanding among the peoples of the world. As Secretary-General, I am determined to do my part to meet this challenge. To this end, I have initiated action to improve the efficiency and effectiveness of the Secretariat in carrying out the mandates entrusted to us by Member States and I am committed to continuing this process. Without a similar commitment by Member States to honour, in full and on time, their legal obligation to bear the expenses of the Organization, however, these efforts will be undermined, as will the capacity of the United Nations to meet the challenges set out in the declaration.

/...

(Notes to annex II)

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 Transitional Authority in Cambodia (UNTAC), United Nations Protection Force (UNPROFOR), 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 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 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 Committed in the Territory of Neighbouring States between 1 January and 31 December 1994.

c/ Outstanding balances related to assessments for:

UNDOF for the periods 1 December 1994 to 31 May 1995 and 1 June to 30 November 1995;

UNIFIL for the periods 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 periods 9 February to 8 May 1995, 9 February to 8 August 1995 (additional), 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, 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;

/...

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 and 16 May 1995 to 12 January 1996 (additional);

UNMIH for the periods 1 August 1994 to 31 January 1995 and 1 to 31 August 1995, 1 August to 31 October 1995 (additional) and 1 to 30 November 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 periods 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.

d/ Outstanding balances related to assessments for: 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.

e/ Represents the outstanding balance of the latest assessments for UNIKOM, MINURSO and UNMIH for which the assessment letters were dispatched on 31 October 1995 and 8 November 1995, respectively.

f/ Includes an amount of \$13,690,003 owed by the former German Democratic Republic for the United Nations Interim Force in Lebanon (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 amounted to \$15,854,003 for the former German Democratic Republic. There were no contributions outstanding for the Federal Republic of Germany. The Government of Germany 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 voluntary contributions totalling \$2,164,000 and will make additional voluntary contributions of appropriate amounts in due course.

g/ 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 A), no assessments have been issued for peace-keeping operations.

/...