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### THE FINANCIAL SITUATION OF THE UNITED NATIONS

#### Report of the Secretary-General

#### Addendum

#### I. INTRODUCTION

1. The financial situation of the United Nations, described in my earlier reports (A/50/666 and Add.1 and 2), remains extremely precarious. I am issuing the present addendum, as the General Assembly recesses, in order to provide Member States with the most current information on the financial situation of the Organization.

#### II. OUTSTANDING CONTRIBUTIONS

2. As at 15 December 1995, unpaid assessed contributions totalled \$2.5 billion (see annex). This amount reflects the receipt of some further contributions as well as the decision taken by the General Assembly on 15 December 1995, in resolution 50/83, to accept South Africa's request not to pay its contributions for the period from 30 September 1974 to 23 June 1994. As a result of that decision, the level of outstanding contributions was decreased by \$94.8 million, \$53.9 million for the regular budget and \$40.9 million for peace-keeping operations.

3. Included in the total unpaid assessments of \$2.5 billion are outstanding contributions to the regular budget totalling \$582.9 million. Of this amount, \$414.4 million, or 71 per cent, consists of contributions due from the major contributor. While some payments of regular budget assessments have been received since 15 November, they have not had a significant effect on the total amounts outstanding. Two weeks before the end of the year, only 91 Member States, or less than half of the membership of the Organization, have fully paid their regular budget assessments. At the same time, all but 20 of the remaining Member States owe more than their current year's assessment.

4. Contributions outstanding for peace-keeping operations at 15 December totalled approximately \$1.9 billion, of which only \$14.9 million related to assessments issued within the 30-day due period. Of the total past-due amount, \$811.6 million, or 43 per cent, relates to contributions owed by the major contributor. In addition, a total of just under \$10 million, or 37 per cent of the amounts assessed for the two international tribunals, remains unpaid. Details of all outstanding contributions are provided in the annex to the present report.

5. In summary, despite the special efforts made by some Member States during this fiftieth anniversary year of the United Nations, the pattern of payments by most Member States remains highly unsatisfactory.

### III. CASH-FLOW SITUATION

6. The pattern of expenditures and contributions received has remained essentially as foreseen in my previous report. At the end of 1995, both the Working Capital Fund and the Special Account will remain completely depleted. To meet the Organization's obligations under the regular budget, it will continue to be necessary to borrow funds from peace-keeping accounts. The total of such borrowings at year-end may be marginally less than originally anticipated, owing to the combined effect of deferring certain expenditures until early 1996 and of cancelling other expenditures through the emergency cash conservation measures.

7. The funds remaining in the various peace-keeping accounts at the end of 1995 will be needed, as indicated in my previous report, to sustain peace-keeping activities into 1996.

8. In this connection, I should emphasize that, although several Member States have made payments against their outstanding peace-keeping assessments in amounts that were greater than had been projected, peace-keeping payments that had been expected in November and December from other Member States have not yet been received.

9. In the light of the present situation, the debts to Member States for troops and equipment are still expected to total about \$1 billion at the end of 1995.

### IV. CONCLUSION

10. As 1995 draws to a close, the financial situation remains extremely grave. The Organization continues to depend for its survival on those relatively few Member States that meet their legal obligations in full, on time and without conditions. Clearly, these Member States cannot be expected to continue to bear this burden indefinitely when so many others do not. I urge the membership of the United Nations to address this issue with the urgency and importance it deserves.

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(Notes to annex)

a/ Comprises 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.

b/ 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 and United Nations Mission of Observers in Tajikistan (UNMOT).

c/ Outstanding balances related to assessments for 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 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/ 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, 1 August 1995 to 31 January 1996 and 1 December 1995 to 31 May 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

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for the periods 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;

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, 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.

e/ Represents the outstanding balance of the latest assessment for UNDOF, for which the assessment letter was dispatched on 13 December 1995.

f/ Figures for South Africa reflect implementation of General Assembly resolution 50/83 of 15 December 1995, by which the Assembly decided to accept South Africa's request not to pay its assessed contributions for the period from 30 September 1974 to 23 June 1994.

g/ 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

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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.

h/ 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.

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