



General Assembly

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Item 141 of the preliminary list*

Scale of assessments for the apportionment of the expenses of the United Nations

Multi-year payment plans

Report of the Secretary-General

Summary

In its resolution [57/4 B](#), the General Assembly endorsed the conclusions and recommendations of the Committee on Contributions concerning multi-year payment plans, and in its resolutions [58/1 B](#), [59/1 B](#), [60/237](#), [61/237](#), [64/248](#), [67/238](#), [70/245](#) and [73/271](#) it reaffirmed that endorsement. In that connection, the Committee recommended that the Secretary-General be requested to provide information on the submission of such plans to the Assembly, through the Committee. It also recommended that the Secretary-General be requested to submit an annual report to the Assembly, through the Committee, on the status of the payment plans of Member States as at 31 December each year. The present report is submitted in compliance with those requests and provides information on the payment plan submitted earlier by Sao Tome and Principe and on the status of implementation of that plan as at 31 December 2018.

The General Assembly may wish to take note of the present report and encourage Member States with significant arrears in contributions to consider submitting a multi-year payment plan.

* [A/74/50](#).



I. Introduction

1. In its resolution [56/243 A](#), the General Assembly recognized that multi-year payment plans, subject to careful formulation, could be helpful in allowing Member States to demonstrate their commitment under Article 19 of the Charter of the United Nations to pay their arrears, thereby facilitating the consideration of applications for exemption by the Committee on Contributions, and requested the Secretary-General to propose guidelines for such multi-year payment plans through the Committee.

2. After having considered the report of the Secretary-General on multi-year payment plans ([A/57/65](#)), the Committee on Contributions, at its sixty-second session, in 2002 (see [A/57/11](#), paras. 17–23), agreed that Member States should be encouraged to submit such plans, which constituted a useful tool for reducing their unpaid assessed contributions and a way for them to demonstrate their commitment to meeting their financial obligations to the United Nations. The Committee recognized in that regard that due consideration should be given to the economic position of Member States, as not all of them might be in a position to submit such plans, and recommended that multi-year payment plans remain voluntary and not be automatically linked to other measures.

3. The Committee recommended that Member States considering a multi-year payment plan submit such plans to the Secretary-General for the information of other Member States and that they be encouraged to consult the Secretariat for advice in their preparation. In that context, it was suggested that the plans of Member States:

(a) Provide for annual payment of current-year assessments and a part of their arrears;

(b) Where possible, generally provide for the elimination of arrears within a period of up to six years.

4. The Committee also recommended that the Secretary-General be requested to provide information on the submission of payment plans to the General Assembly, through the Committee, and that the Secretary-General also be requested to submit an annual report to the Assembly, through the Committee, on the status of such plans as at 31 December each year.

5. The Committee further recommended that, for those Member States that were in a position to submit a payment plan, the Committee and the General Assembly take the submission of a plan and its status of implementation into account as one factor when considering requests for exemption under Article 19.

6. In paragraph 1 of its resolution [57/4 B](#), the General Assembly endorsed the above-mentioned conclusions and recommendations contained in the report of the Committee. In its resolutions [58/1 B](#), [59/1 B](#), [60/237](#), [61/237](#), [64/248](#), [67/238](#), [70/245](#) and [73/271](#), the Assembly reaffirmed paragraph 1 of resolution [57/4 B](#). Accordingly, the Secretary-General has submitted annual reports on multi-year payment plans to the Assembly since its fifty-eighth session, when the first one was considered.

II. Submission of multi-year payment plans

7. Payment plans or schedules were submitted by seven Member States, the following six of which have fully implemented their plans: Georgia in 2003 (its fourth), Iraq in 2005 (its first), Liberia in 2006 (its second), the Niger in 2004 (its first), the Republic of Moldova in 2001 (its third) and Tajikistan in 2000 (its first). The remaining payment plan was submitted by Sao Tome and Principe (its first) in 2002.

8. Liberia fully paid its arrears during the first half of 2012, thereby fully implementing its plan. Tajikistan fully paid its arrears during the first half of 2009, thereby fully implementing its plan in advance of the deadlines set out in the seventh annual report. Georgia and the Niger fully paid their arrears during the first half of 2007, thereby fully implementing their plans in advance of the deadlines specified in the fifth annual report. The latest schedule proposed by the Republic of Moldova, as outlined in the fourth annual report, was fully implemented in 2005. A lump-sum payment by Iraq in 2005 resulted in the full implementation of its plan in advance of the deadlines specified in the fourth annual report.

9. In its resolution [64/248](#), the General Assembly took note with appreciation of the considerable efforts undertaken by those Member States that had fully implemented their multi-year payment plans. In that resolution, and in its resolutions [67/238](#), [70/245](#) and [73/271](#), the Assembly encouraged Member States in arrears with their assessed contributions to the United Nations to consider submitting multi-year payment plans.

10. In an announcement concerning the seventy-ninth session of the Committee on Contributions to be included in the *Journal of the United Nations* from 1 March to 17 May 2019, the Secretariat invites Member States intending to submit a multi-year payment plan to contact the Secretary of the Committee for further information. In addition, in the note issued pursuant to paragraph 3 of General Assembly resolution [60/237](#) concerning the application of Article 19 of the Charter, attention was drawn to the provisions of resolution [57/4 B](#). Should any other payment plans be submitted, related information will be provided in an addendum to the present report or in the report of the Committee to be submitted to the Assembly at its seventy-fourth session ([A/74/11](#)).

11. For the purposes of the present report, payments are taken to include cash payments by the Member State concerned, together with the application of any credits to their accounts arising during the period concerned.

Sao Tome and Principe

12. Under cover of his letter of 17 May 2002 addressed to the President of the General Assembly, the Chargé d'affaires a.i. of the Permanent Mission of Sao Tome and Principe to the United Nations submitted the following calendar of future payments:

(United States dollars)

| <i>Year</i> | <i>Payment</i> |
|-------------|----------------|
| 2002 | 27 237 |
| 2003 | 42 237 |
| 2004 | 59 237 |
| 2005 | 74 237 |
| 2006 | 89 237 |
| 2007 | 114 237 |
| 2008 | 134 237 |
| 2009 | 153 752 |

13. The plan had a duration of eight years, covering the period from 2002 to 2009, which, if fully implemented, would involve payments totalling \$694,411.

III. Status of payment plans of Member States as at 31 December 2018

14. The status of implementation of the payment plan submitted by Sao Tome and Principe as at 31 December 2018 is summarized in the table below. The plans proposed by Georgia, Iraq, Liberia, the Niger, the Republic of Moldova and Tajikistan have been excluded, since those Member States have made the payments envisaged in their payment plans and no longer fall under the provisions of Article 19 of the Charter.

Status of payment plans as at 31 December 2018

(United States dollars)

| <i>Year</i> | <i>Payment plan</i> | <i>Assessments as at 31 December</i> | <i>Payments/credits</i> | <i>Outstanding as at 31 December</i> |
|------------------------------|---------------------|--|-------------------------|--|
| Sao Tome and Principe | | | | |
| 2001 | | | | 598 375 |
| 2002 | 27 237 | 15 723 | 29 146 | 584 952 |
| 2003 | 42 237 | 17 124 | 929 | 601 147 |
| 2004 | 59 237 | 20 932 | 1 559 | 620 520 |
| 2005 | 74 237 | 24 264 | 202 | 644 582 |
| 2006 | 89 237 | 23 024 | 453 | 667 153 |
| 2007 | 114 237 | 32 524 | 810 | 698 867 |
| 2008 | 134 237 | 30 943 | 473 | 729 337 |
| 2009 | 153 752 | 35 400 | 682 | 764 055 |
| 2010 | | 35 548 | 356 | 799 247 |
| 2011 | | 37 034 | 506 | 835 775 |
| 2012 | | 29 713 | 2 193 | 863 295 |
| 2013 | | 37 248 | 481 | 900 062 |
| 2014 | | 33 468 | 51 997 | 881 533 |
| 2015 | | 34 498 | 44 888 | 871 143 |
| 2016 | | 35 846 | 50 865 | 856 124 |
| 2017 | | 32 629 | 502 | 888 251 |
| 2018 | | 29 744 | 50 255 | 867 740 |

15. Payments by the Government of Sao Tome and Principe fell below the level foreseen for the period from 2002 to 2009 in its schedule of payments. Payments and credits totalling \$34,254 were applied during that period, compared with the anticipated payments totalling \$694,411 for those years set out in its schedule. Payments and credits amounting to \$202,043 were applied during the period from 2010 to 2018. The outstanding assessed contributions of Sao Tome and Principe as at 31 December 2018 amounted to \$867,740.

16. At its seventy-eighth session, the Committee on Contributions welcomed the resumption of payments by Sao Tome and Principe in recent years and encouraged the country to formulate a new plan when possible.

IV. Conclusions and recommendations

17. The General Assembly may wish to take note of the present report and encourage Member States with significant arrears in contributions to consider submitting a multi-year payment plan.
