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FINANCIAL EMERGENCY OF THE UNITED NATIONS

Report of the Secretary-General

Analysis of the financial situation of the United Nations

INTRODUCTION

1. At its fortieth session, the General Assembly, after consideration of the report of the Secretary-General on the financial emergency of the United Nations, 1/ adopted resolutions 40/241 and 40/242 on 18 December 1985.
2. In resolution 40/241 A, the General Assembly requested the Secretary-General, in addition to his official communications to the permanent representatives of Member States, to approach, as and when appropriate, the Governments of Member States, for the purpose of encouraging expeditious payment in full of assessed contributions in compliance with regulation 5.4 of the Financial Regulations of the United Nations. The Secretary-General was also requested to submit detailed information relating to the extent, rate of increase and composition of the deficit of the Organization, the pattern of payments of Member States, the cash-flow situation and voluntary contributions received from Member States and other sources pursuant to General Assembly resolutions 2053 A (XX) of 15 December 1965 and 3049 A (XXVII) of 19 December 1972. The General Assembly also decided to include the item entitled "Financial emergency of the United Nations" in its provisional agenda for the forty-first session.

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3. In resolution 40/242, the General Assembly requested the Secretary-General to submit to it, at its forty-first session, a financial report on the project on the issue of special postage stamps on the critical social and economic crisis in Africa.

4. This report is submitted in accordance with those requests.

I. INTERIM FINANCIAL REPORT ON THE ISSUE OF SPECIAL POSTAGE STAMPS

5. In resolution 39/239 A of 10 December 1984, the General Assembly invited the Secretary-General "to take appropriate measures to issue special postage stamps on the critical social and economic crisis in Africa, with a view to sensitizing the international community to the problems in Africa"; the General Assembly also decided that one half of the net revenue from that issue was to be earmarked for the implementation of objectives as detailed in the Declaration on the Critical Situation in Africa, 2/ and the remaining revenues would be placed in a special account. Information on the status of this project in 1985 was provided in paragraphs 5 to 8 of document A/C.5/40/16 of 3 October 1985.

6. As planned, 3.8 million stamps, in three denominations, were printed and issued simultaneously in New York, Geneva and Vienna on 31 January 1986, the first day of issue.

7. It should be noted that, in the past, stamp issues devoted to specific themes or to particular aspects of the work of the Organization have not been well received by the philatelic community. Accordingly, in order to promote sales, the United Nations Postal Administration undertook an extensive publicity campaign, in close co-operation with the United Nations Office for Emergency Operations in Africa (OEOA). These activities included the printing of 250,000 special brochures, information folders, photographs and press releases, which were sent to collectors and philatelic press agencies world-wide. Special information brochures containing additional information provided by OEOA were sent to philatelic press agencies throughout North America and to all persons and organizations on the mailing list of OEOA. An exhibition was held at Vermont College in Montpelier, Vermont, United States from 10 March to 11 April 1986, featuring the paintings which had been used on the face of each of the three African crisis stamps issued. A special mailing on the issue was made to all participants in the International Symposium on Drought and Desertification, held at Howard University, Washington, D.C.

8. Notwithstanding the extra effort made to publicize and promote the sales of this special stamp issue, the results have been disappointing. It was originally estimated that gross sales would total approximately \$1,200,000, and that, after deducting operating expenses, net revenues would approximate \$600,000. As of 30 June 1986, however, gross sales of the three stamps

amounted to only \$818,613. At the same time, operating expenses totalled \$630,224, yielding a net profit as of that date of \$188,389. These stamps will be withdrawn from sale, in accordance with existing policy, on 31 January 1987. While it is too early to predict what might ultimately be the total net revenue on this issue, it appears unlikely that it will exceed \$300,000.

II. CURRENT AND FORESEEN DEFICIT AND THE CASH-FLOW SITUATION OF THE ORGANIZATION

A. Extent, rate of increase and composition of the short-term deficit:

9. The short-term deficit of the United Nations, as shown in annex I, is composed of: (a) amounts outstanding as a result of withholdings by some Member States of their shares of assessed contributions in respect of certain items in the regular budget; (b) unpaid assessments which were transferred to a special account pursuant to General Assembly resolutions 3049 C (XXVII) of 19 December 1972 and 36/116 A of 10 December 1981; (c) withholdings of assessments in respect of the United Nations Emergency Force (UNEF) (1973), the United Nations Disengagement Observer Force (UNDOF) and the United Nations Interim Force in Lebanon (UNIFIL) by certain Member States; (d) net obligations incurred in excess of available funds in respect of UNEF (1956) and the United Nations Operation in the Congo (ONUC); and (e) the repayment due to Member States for credits in surplus accounts for UNEF (1956) and ONUC.

10. The combined short-term deficit, projected to 31 December 1986, is currently estimated at \$392.8 million, compared with an estimated \$396.0 million for 1985. The decrease of an estimated \$3.2 million between 1985 and 1986, despite increased withholdings by some Member States under the regular budget and peace-keeping operations (see paras. 22 and 24 below), results from the payment in full by two Member States and partial payment by four other Member States of amounts previously withheld from their assessed contributions to the regular budget, as well as voluntary contributions by three Member States to the United Nations Special Account (see para. 26 below).

11. The evolution of the estimated short-term deficit of the United Nations since 1974 is shown in annex II.

12. In respect of peace-keeping operations, liabilities amounting to some \$350 million represent, essentially, debts to Member States which have participated in peace-keeping operations financed by assessed contributions, under agreements with the United Nations that provided for reimbursement for the services rendered, mainly provision of troops. At the present time, these troop-contributing Member States continue to bear the full burden of the deficit because the Organization has delayed payments to them.

13. The short-term deficit under the regular budget is estimated at \$118.9 million as at 31 December 1986. This amount includes \$16.6 million transferred to a special account in pursuance of General Assembly resolution 3049 C (XXVII). In addition to this short-term deficit, largely due to withholdings of assessed contributions to the regular budget, the financial difficulties of the Organization are compounded by delays in payment or non-payment of assessed contributions by a number of Member States (see paras. 18-22 below).

14. Because of the total shortfall in payments for the regular budget, other sources of funding are often required to meet the day-to-day needs of the Organization, i.e., essentially, payroll and payment to vendors. In order to meet these obligations, the Organization has used the \$100 million Working Capital Fund as well as the funds available in the Special Account (estimated at \$92.0 million by 31 December 1986) and, on occasion, has resorted to borrowing, temporarily, from peace-keeping funds. In addition, the amounts realized to date from the suspension of financial regulations 4.3, 4.4 and 5.2(d), as explained in paragraphs 15 and 16 below, have also been utilized to meet the cash requirements for the regular budget.

B. Suspension of the provisions of financial regulations 4.3, 4.4 and 5.2(d)

15. As one measure to deal with the Organization's financial problems, the General Assembly decided, in resolutions 2947 A and B (XXVII), 36/116 B and 40/241 B, to suspend the provisions of financial regulations 4.3, 4.4 and 5.2(d) in respect of the surpluses arising at the end of 1972 and at the end of the 1980-1981, 1982-1983 and 1984-1985 bienniums. The application of these regulations returns to Member States, as a credit against their assessed contributions in the next biennium, their share of the balance of the appropriations not required to discharge obligations in respect of goods, supplies and services rendered in the financial period or to liquidate any other outstanding legal obligation of the financial period. The effect of the suspension of the provisions of these regulations is to increase the monies available to the Organization.

16. Pursuant to General Assembly resolutions 2947 A and B (XXVII), an amount of \$3.9 million was realized in 1974. As reported in 1985 in paragraph 15 of document A/C.5/40/16, pursuant to General Assembly resolution 36/116 B, \$25.8 million had been realized by 1 January 1985 and another \$17.6 million was expected to be realized in 1987 from the suspension of the above financial regulations for the 1980-1981 and 1982-1983 bienniums. The latter amount, however, now totals \$19.6 million as a result of additional savings in the liquidation of prior years' obligations. Pursuant to the decision of the

General Assembly in resolution 40/241 B, suspending these financial regulations for the 1984-1985 biennium, an additional \$4.2 million will also be realized in 1987, for a total of \$23.8 million to be realized in that year.

17. It is anticipated that in 1989, there will be a further retention from the savings on the liquidation of unliquidated obligations for 1984-1985. In this connection, it will be recalled that the General Assembly resolved, in paragraph 6 of its resolution 40/239 A, that:

"If savings are realized in liquidation of obligations for the biennium 1984-1985, such savings up to \$3,100,000 and any savings arising out of the appropriation of \$1,950,700 for the General Service classification exercise shall be surrendered as if financial regulations 4.3, 4.4 and 5.2 (d) had not been suspended."

Accordingly, it is currently roughly estimated that, after application of these provisions, no more than \$5.3 million could be realized in 1989 from the liquidation of obligations for the 1984-1985 biennium. Thus, the maximum amount expected to be realized pursuant to the above-mentioned resolutions, as shown in annex III, is now estimated at \$58.8 million. It is anticipated that such sums will be required and will be fully utilized to meet the day-to-day cash needs of the Organization.

C. Payment of assessed contributions to the regular budget

18. Although the Organization has faced financial difficulties since the early 1960s, such difficulties reached unprecedented levels at the beginning of 1986. At that time, assessed contributions outstanding for years prior to 1986 stood at \$242.4 million, or about one third of the 1986 budget. In these circumstances, the General Assembly resumed its fortieth session in April 1986, at the request of the Secretary-General, to consider his report on the current financial crisis of the United Nations. 3/

19. In response to appeals by the Secretary-General in December 1985 and repeatedly since January 1986 for early payment of assessed contributions to the regular budget, as at 30 June 1986, 48 Member States had paid their assessed contributions in full, as compared with 33 Member States one year earlier.

20. As at 30 September 1986, 61 Member States had fully paid their assessed contributions to the regular budget, as compared to 50 Member States a year earlier. Of the 98 Member States that were still in arrears at 30 September 1986, 49 Member States owed more than the amounts assessed for 1986, 23 Member States owed an amount equal to their 1986 assessment and 26 Member States owed less than their current assessment. It should also be noted, however, that between 1 January and 30 September 1986, 23 Member States made no payment at all to the regular budget.

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21. Annex IV to the present report provides detailed information on the status of contributions to the regular budget as at 30 September 1986. As can be seen from that annex, total contributions outstanding under the regular budget at that date amounted to \$390.2 million, of which \$102.3 million was attributable to withholdings and the remaining \$287.9 million represented delays in payments.

22. The percentages of annual assessed contributions paid as at 30 June and 30 September 1986 are given below, together with the percentages paid as at 30 June, 30 September and 31 December annually since 1978.

	1978	1979	1980	1981	1982	1983	1984	1985	1986
30 June	56.9	38.4	54.2	42.1	29.4	42.0	42.6	35.5	49.6
30 September	71.9	65.3	67.9	52.5	48.7	50.3	47.7	53.6	57.8
31 December	83.0	83.6	81.8	79.9	82.2	79.3	81.9	72.1	--

D. Estimated withholdings by Member States from the regular budget

23. As shown in detail in annex V A, 17 Member States have withheld payment toward certain specific items included in the approved regular budgets. Their estimated cumulative withholdings, projected to 31 December 1986, amount to \$102.3 million. This amount exceeds the current level of the Working Capital Fund, which was increased in 1982 from \$40 million to \$100 million. These withholdings of \$102.3 million under the regular budget do not include \$16.6 million transferred to a special account in pursuance of General Assembly resolution 3049 C (XXVII).

E. Estimated withholdings from peace-keeping activities

24. Annex V B details the estimated withholdings by Member States from assessed peace-keeping activities. As shown therein, 19 Member States have been withholding payments toward the United Nations Emergency Force (UNEF) (1973) and the United Nations Disengagement Observer Force (UNDOF), and 23 Member States toward the United Nations Interim Force in Lebanon (UNIFIL). Their cumulative withholdings, projected to 31 December 1986, amount to \$31.3 million with respect to UNEF and UNDOF and to \$223.2 million with respect to UNIFIL. These withholdings do not include \$36.0 million and \$19.6 million in unpaid assessed contributions for UNEF/UNDOF and UNIFIL respectively for the periods ended 31 December 1981; the said amounts were transferred to a special account under the provisions of General Assembly resolution 36/116 A of 10 December 1981.

F. Voluntary contributions received from Member States

25. The United Nations Special Account was established pursuant to General Assembly resolution 1053 A (XX) of 15 December 1965 to record the results of the Secretary-General's appeal to the Governments of "all Member States to make voluntary contributions so that the financial difficulties of the Organization may be solved and the future may be faced with renewed hope and confidence." By General Assembly resolution 3049 A (XXVII) of 19 December 1972, the Secretary-General was requested to establish a special account into which "voluntary contributions may be paid and used for the purpose of clearing up the past financial difficulties of the United Nations and especially for resolving the short-term deficit of the Organization."

26. In response to a further appeal to Member States by the Secretary-General in 1986 for voluntary contributions to augment the Special Account, two Member States contributed and one Member State pledged a total of some \$10.2 million to that account in 1986. As stated in paragraph 14, the Special Account has had to be used to supplement the Working Capital Fund to meet the day-to-day cash needs of the Organization. The status of this account is shown in annex VI.

G. Cash-flow situation

27. Annex VII shows the actual General Fund cash flow from January 1983 to August 1986, as well as estimates of the cash flow from September to the end of December 1986.

Notes

1/ A/C.5/40/16.

2/ General Assembly resolution 39/29, annex.

3/ A/40/1102 and Adds. 1 to 7.

Annex ICOMPARATIVE ANALYSIS OF THE ESTIMATED SHORT-TERM DEFICIT OF THE
UNITED NATIONS AS AT 31 DECEMBER 1986 AND 1985

(Millions of United States dollars)

	<u>1986</u>	<u>1985</u>
1. <u>Regular budget and Working Capital Fund a/</u>		
Amounts withheld by Member States which, because of positions of principle, have not participated in the financing of certain regular budget items (see annex V A)	102.3	103.7
Special account for assessed contributions unpaid pursuant to General Assembly resolution 3049 C (XXVII)	<u>16.6</u>	<u>16.6</u>
Subtotal	<u>118.9</u>	<u>120.3</u>
2. <u>UNEF (1973) and UNDOF b/</u>		
Amounts withheld by Member States which, because of positions of principle, have not participated in the financing (see annex V B)	31.3	30.4
Special account for assessed contributions unpaid pursuant to General Assembly resolution 36/116 A	<u>36.0</u>	<u>36.0</u>
Subtotal	<u>67.3</u>	<u>66.4</u>
3. <u>UNIFIL c/</u>		
Amounts withheld by Member States which, because of positions of principle, have not participated in the financing (see annex V B)	223.2	210.7
Special account for assessed contributions unpaid pursuant to General Assembly resolution 36/116 A	<u>19.6</u>	<u>19.6</u>
Subtotal	<u>242.8</u>	<u>230.3</u>
4. <u>UNEF (1956) and ONUC</u>		
Conditional voluntary contributions received; repayable to Governments	2.2	2.2
Obligations incurred in excess of assessed contributions, voluntary contributions and miscellaneous income available	77.9 <u>d/</u>	77.9 <u>d/</u>
<u>Less: Financed from the sale of United Nations bonds</u>	<u>(44.0)</u>	<u>(44.0)</u>
Financed from the United Nations Special Account, General Assembly resolution 2115 (XX)	<u>(3.9)</u>	<u>(3.9)</u>
Net obligations incurred in excess of available funds	<u>32.2</u>	<u>32.2</u>
5. <u>Total gross deficit</u>	461.2	449.2

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Annex I (continued)

	<u>1986</u>	<u>1985</u>
<u>Total gross deficit</u> (brought forward)	461.2	449.2
6. <u>Less:</u> Voluntary contributions and pledges to the United Nations Special Account (see annex VI)	(92.0) <u>e/</u>	(76.8) <u>e/</u>
7. <u>Net "A" deficit</u>	369.2	372.4
8. <u>Add:</u> Amounts to be repaid or credited to Member States from surplus accounts for contributions to UNEP (1956) and ONUC	23.6	23.6
9. <u>Net "B" deficit</u>	<u>392.8</u>	<u>396.0</u>

a/ The deficit shown does not take into account \$53.5 million presently retained as a result of General Assembly resolutions 2947 A and B (XXVII), 36/116 B and 40/241 B, which suspended the provisions of financial regulations 5.2 (d), 4.3 and 4.4 in respect of the above amount pending a further decision of the General Assembly.

b/ The deficit shown does not take into account \$53.1 million presently held in suspense as a result of General Assembly resolutions 33/13 E, 34/7 D, 35/45 B, 36/66 B, 37/38 B, 38/35 B, 39/28 B and 40/59 B, which suspended financial regulations 5.2 (b), 5.2 (d), 4.3 and 4.4 in respect of the above amount pending a further decision of the General Assembly.

c/ The deficit shown does not take into account \$32.5 million presently held in suspense as a result of General Assembly resolutions 34/9 E, 35/115 B, 36/138 B, 37/127 B, 38/38 B, 39/71 B and 40/246 B, which suspended the provisions of financial regulations 5.2 (b), 5.2 (d), 4.3 and 4.4 in respect of the above amount until a further decision is taken by the General Assembly.

d/ The above amounts have taken into consideration the claims received from Governments but not yet accepted by the United Nations and estimates for provisions in respect of reimbursable costs for which no claims have yet been received from Governments; the amount shown includes an allowance of \$6.5 million resulting from currency translations.

e/ Excludes \$10 million received for the purposes of General Assembly resolution 3049 A (XXVII), which was contributed with the expectation of inducing other Member States to make voluntary contributions of sufficient amount to arrive at a total solution of the financial problems of the Organization.

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Annex II

EVOLUTION OF THE ESTIMATED SHORT-TERM DEFICIT OF THE UNITED NATIONS

(Millions of United States dollars)

	<u>Up to 1974</u>	<u>1975 to 1978</u>	<u>1979 to 1982</u>	<u>1983</u>	<u>1984</u>	<u>1985</u>	<u>1986</u>
Opening balance, short-term deficit	<u>-</u>	<u>71.7</u>	<u>168.1</u>	<u>306.6</u>	<u>336.8</u>	<u>362.5</u>	<u>396.0</u>
<u>Add:</u> Estimated withholdings of Member States -							
Regular budget	45.1	34.5	19.5	7.2	5.0	9.0	(1.4)
UNEF/UNDOF	7.7	38.7	16.5	1.1	2.0	.4	.9
UNTFIL	-	27.4	122.1	30.6	23.9	26.3	12.5
Adjustments -							
UNEF (1956) and ONUC	44.1	(3.0)	(6.9)	(1.4)	(2.3)	1.7	-
Surplus account repayments	16.1	.6	5.8	.9	1.5	(1.3)	-
<u>Less:</u> Contributions to and interest on Special Account	<u>(41.3)</u>	<u>(1.8)</u>	<u>(18.5)</u>	<u>(8.2)</u>	<u>(4.4)</u>	<u>(2.6)</u>	<u>(15.2)</u>
Net increment	<u>71.7</u>	<u>96.4</u>	<u>138.5</u>	<u>30.2</u>	<u>25.7</u>	<u>33.5</u>	<u>(3.2)</u>
Closing balance, short-term deficit	<u>71.7</u>	<u>168.1</u>	<u>306.6</u>	<u>336.8</u>	<u>362.5</u>	<u>396.0</u>	<u>392.8</u>

Annex III

RESULTS OF SUSPENSION OF THE PROVISIONS OF
FINANCIAL REGULATIONS 4.3, 4.4 AND 5.2 (d)

(Millions of United States dollars)

		Years in which benefit realized from the suspension of 4.3, 4.4 and 5.2 (d)					
<u>Description</u>		<u>1974</u>	<u>1983</u>	<u>1985</u>	<u>1987</u>	<u>1989</u>	<u>Total</u>
I.	<u>Decrease in appropriations:</u>						
	Decrease in 1972 appropriations and income	3.9	a/ b/				3.9
II.	<u>Unobligated balance of appropriations:</u>						
	1980-1981		9.9				
	<u>Less:</u> Return of appropriations	2.6					
	Unrecorded obligations	<u>1.9</u>	<u>4.5</u>				
	Subtotal		5.4	c/			5.4
	1982-1983		7.3				
	<u>Less:</u> Excess of revised estimates over actual miscellaneous income	<u>1.6</u>					
	Subtotal			5.7	d/		5.7
	1984-1985		6.0				
	<u>Less:</u> Unrecorded obligations	1.3					
	Excess of revised estimates over actual miscellaneous income	<u>0.5</u>	<u>1.8</u>				
	Subtotal				4.2	e/	4.2
III.	<u>Savings in liquidation of prior years' outstanding obligations:</u>						
	1980-1981			14.7	f/		14.7
	1982-1983				19.6	g/	19.6
	1984-1985					<u>5.3</u>	<u>5.3</u> h/
	Total	<u>3.9</u>	<u>5.4</u>	<u>20.4</u>	<u>23.8</u>	<u>5.3</u>	<u>58.8</u>

Annex III (continued)

a/ Net result of decrease in appropriations approved by General Assembly in resolutions 2947 A and B (XXVII), totalling \$4.4 million, less shortfall of \$.5 million in actual miscellaneous income and staff assessment income as compared with final appropriations.

b/ Reflected in audited financial statements for 1972 approved by General Assembly resolution 3053 (XXVII) of 17 October 1973 and would have been credited against Member States' assessed contributions in 1974.

c/ Reflected in audited financial statements for 1980-1981 approved by General Assembly resolution 37/12 of 16 November 1982 and would have been credited against Member States' assessed contributions in 1983.

d/ Reflected in audited financial statements for 1982-1983 approved by General Assembly resolution 39/66 of 13 December 1984 and would have been credited against Member States' assessed contributions in 1985.

e/ Reflected in audited financial statements for 1984-1985; is \$6.0 million of unobligated balance of appropriations, less \$0.5 million shortfall of miscellaneous income, resulting in net unobligated balance of appropriations of \$5.5 million. This amount was reduced subsequently in 1986 by \$1.3 million of unrecorded 1984-1985 obligations.

f/ Balance of unliquidated obligations shown in 1980-1981 financial statements remained open through 1982; net savings reflected in 1982-1983 audited financial statements approved by General Assembly resolution 39/66 of 13 December 1984 and would have been credited against Member States' assessed contributions in 1985.

g/ Balance of unliquidated obligations shown in 1982-1983 financial statements remained open through 1984; net savings reflected in 1984-1985 audited financial statements would have been credited against Member States' assessed contributions in 1987.

h/ Estimated savings in liquidation of the 1984-1985 unliquidated obligations will remain open through 1986; represents estimated net savings, after application of provisions of operative paragraph 6 of General Assembly resolution 40/239 A, which will be reflected in 1986-1987 audited financial statements and would have been credited against Member States' assessed contributions in 1989.

Annex IV

STATUS OF CONTRIBUTIONS TO THE UNITED NATIONS REGULAR BUDGET AS AT 30 SEPTEMBER 1986
(United States dollars)

MEMBER STATES	1986 SCALE OF ASSESSMENTS	CONTRIBUTIONS PAYABLE AS AT 1 JANUARY 1986			COLLECTIONS IN 1986	CONTRIBUTIONS OUTSTANDING AS AT 30 SEPTEMBER 1986		
		PRIOR YEARS	CURRENT YEAR	TOTAL		PRIOR YEARS	CURRENT YEAR	TOTAL
AFGHANISTAN	.01	-	70 043	70 043	70 043	-	-	-
ALBANIA	.01	617	70 043	70 660	70 660	-	-	-
ALGERIA	.14	-	980 608	980 608	980 608	-	-	-
ANGOLA	.01	138 588	70 043	208 631	154 880	-	53 751	53 751
ANTIGUA AND BARBUDA	.01	36 414	70 043	106 457	-	36 414	70 043	106 457
ARGENTINA	.62	8 943 964	4 342 694	13 286 658	9 923 160	-	3 363 498	3 363 498
AUSTRALIA	1.66	-	11 627 212	11 627 212	11 627 212	-	-	-
AUSTRIA	.74	-	5 183 216	5 183 216	5 183 216	-	-	-
BAHAMAS	.01	-	70 043	70 043	70 043	-	-	-
BAHRAIN	.02	-	140 087	140 087	140 087	-	-	-
BANGLADESH	.02	-	140 087	140 087	140 087	-	-	-
BARBADOS	.01	-	70 043	70 043	-	-	70 043	70 043
BELGIUM	1.18	-	8 265 126	8 265 126	8 265 126	-	-	-
BELIZE	.01	65 814	70 043	135 857	-	65 814	70 043	135 857
BENIN	.01	130 783	70 043	200 826	-	130 783	70 043	200 826
BHUTAN	.01	65 814	70 043	135 857	65 814	-	70 043	70 043
BOLIVIA	.01	112 600	70 043	182 643	50 000	62 600	70 043	132 643
BOTSWANA	.01	-	70 043	70 043	70 043	-	-	-
BRAZIL	1.40	15 977 892	9 806 082	25 783 974	17 615 253	-	8 168 721	8 168 721
BRUNEI DARUSSALAM	.04	-	280 174	280 174	280 174	-	-	-
BULGARIA	.16	745 894	1 120 695	1 866 589	1 093 881	-	772 708	772 708
BURKINA FASO	.01	58 849	70 043	128 892	42 111	16 738	70 043	86 781
BURMA	.01	-	70 043	70 043	70 043	-	-	-
BURUNDI	.01	66 600	70 043	136 643	-	66 600	70 043	136 643
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC	.34	1 837 674	2 381 477	4 219 151	2 452 813	-	1 766 338	1 766 338
CAMEROON	.01	153 639	70 043	223 682	223 682	-	-	-
CANADA	3.06	-	21 433 292	21 433 292	21 433 292	-	-	-
CAPE VERDE	.01	130 783	70 043	200 826	100 000	30 783	70 043	100 826
CENTRAL AFRICAN REPUBLIC	.01	128 992	70 043	199 035	74 349	54 643	70 043	124 686
CHAD	.01	-	70 043	70 043	-	-	70 043	70 043

Annex IV (continued)

MEMBER STATES	1986 SCALE OF ASSESSMENTS	CONTRIBUTIONS PAYABLE AS AT 1 JANUARY 1986			COLLECTIONS IN 1986	CONTRIBUTIONS OUTSTANDING AS AT 30 SEPTEMBER 1986		
		PRIOR YEARS	CURRENT YEAR	TOTAL		PRIOR YEARS	CURRENT YEAR	TOTAL
CHILE	.07	-	490 304	490 304	490 304	-	-	-
CHINA	.79	4 326 660	5 533 432	9 860 092	9 860 092	-	-	-
COLOMBIA	.13	723 958	910 565	1 634 523	971 506	-	663 017	663 017
COMOROS	.01	148 469	70 043	218 512	17 469	131 000	70 043	201 043
CONGO	.01	-	70 043	70 043	9 801	-	60 242	60 242
COSTA RICA	.02	43 050	140 087	183 137	57 123	-	126 014	126 014
COTE D'IVOIRE	.02	-	140 087	140 087	90 000	-	50 087	50 087
CUBA	.09	505 853	630 390	1 136 243	259 877	245 976	630 390	876 366
CYPRUS	.02	-	140 087	140 087	140 087	-	-	-
CZECHOSLOVAKIA	.70	2 482 681	4 903 041	7 385 722	6 561 000	-	824 722	824 722
DEMOCRATIC KAMPUCHEA	.01	176 896	70 043	246 939	58 500	118 396	70 043	188 439
DEMOCRATIC YEMEN	.01	-	70 043	70 043	-	-	70 043	70 043
DENMARK	.72	-	5 043 128	5 043 128	5 043 128	-	-	-
DJIBOUTI	.01	205 723	70 043	275 766	275 766	-	-	-
DOMINICA	.01	161 454	70 043	231 497	55 372	106 082	70 043	176 125
DOMINICAN REPUBLIC	.03	332 967	210 130	543 097	67 591	265 376	210 130	475 506
ECUADOR	.03	28 060	210 130	238 190	47 620	-	190 570	190 570
EGYPT	.07	460 701	490 304	951 005	951 005	-	-	-
EL SALVADOR	.01	192 590	70 043	262 633	71 200	121 390	70 043	191 433
EQUATORIAL GUINEA	.01	183 129	70 043	253 172	-	183 129	70 043	253 172
ETHIOPIA	.01	-	70 043	70 043	70 043	-	-	-
FIJI	.01	-	70 043	70 043	70 043	-	-	-
FINLAND	.50	-	3 502 173	3 502 173	3 502 173	-	-	-
FRANCE	6.37	4 357 157	44 617 669	48 974 826	44 617 669	-	4 357 157	4 357 157
GABON	.03	129 327	210 130	339 457	297 693	-	41 764	41 764
GAMBIA	.01	198 932	70 043	268 975	58 200	140 732	70 043	210 775
GERMAN DEMOCRATIC REPUBLIC	1.33	3 805 423	9 315 778	13 121 201	8 960 000	-	4 161 201	4 161 201
GERMANY, FEDERAL REPUBLIC OF	8.26	-	57 855 878	57 855 878	57 855 878	-	-	-
GHANA	.01	-	70 043	70 043	70 043	-	-	-
GREECE	.44	-	3 081 912	3 081 912	3 081 912	-	-	-
GRENADA	.01	61 431	70 043	131 474	21 133	40 298	70 043	110 341
GUATEMALA	.02	261 566	140 087	401 653	126 769	134 797	140 087	274 884
GUINEA	.01	65 814	70 043	135 857	135 857	-	-	-
GUINEA-BISSAU	.01	206 964	70 043	277 007	56 800	150 164	70 043	220 207
GUYANA	.01	82 823	70 043	152 866	-	82 823	70 043	152 866

Annex IV (continued)

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English
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MEMBER STATES	CONTRIBUTIONS PAYABLE AS AT 1 JANUARY 1986				CONTRIBUTIONS OUTSTANDING AS AT 30 SEPTEMBER 1986			
	1986 SCALE OF ASSESSMENTS	PRIOR YEARS	CURRENT YEAR	TOTAL	COLLECTIONS IN 1986	PRIOR YEARS	CURRENT YEAR	TOTAL
HAITI	.01	29 314	70 043	99 357	28 469	845	70 043	70 888
HONDURAS	.01	32 011	70 043	102 054	65 814	-	36 240	36 240
HUNGARY	.22	1 219 574	1 540 957	2 760 531	1 540 957	-	1 219 574	1 219 574
ICELAND	.03	-	210 130	210 130	210 130	-	-	-
INDIA	.35	46 152	2 451 521	2 497 673	2 446 206	-	51 467	51 467
INDONESIA	.14	-	980 608	980 608	845 595	-	135 013	135 013
IRAN (ISLAMIC REPUBLIC OF)	.63	7 475 520	4 412 737	11 888 257	3 975 465	3 500 055	4 412 737	7 912 792
IRAQ	.12	-	840 521	840 521	840 521	-	-	-
IRELAND	.18	-	1 260 781	1 260 781	1 260 781	-	-	-
ISRAEL	.22	3 008 007	1 540 957	4 548 964	762 000	2 246 007	1 540 957	3 786 964
ITALY	3.79	-	26 546 463	26 546 463	26 546 463	-	-	-
JAMAICA	.02	65 814	140 087	205 901	60 000	5 814	140 087	145 901
JAPAN	10.84	-	75 927 084	75 927 084	75 927 084	-	-	-
JORDAN	.01	-	70 043	70 043	70 043	-	-	-
KENYA	.01	-	70 043	70 043	70 043	-	-	-
KUWAIT	.29	-	2 031 261	2 031 261	2 031 261	-	-	-
LAO PEOPLE'S DEMOCRATIC REPUBLIC	.01	123 803	70 043	193 846	-	123 803	70 043	193 846
LEBANON	.01	131 629	70 043	201 672	10 000	121 629	70 043	191 672
LESOTHO	.01	17 724	70 043	87 767	17 724	-	70 043	70 043
LIBERIA	.01	101 178	70 043	171 221	10 180	90 998	70 043	161 041
LIBYAN ARAB JAMAHIRIYA	.26	2 430 355	1 821 130	4 251 485	1 574 768	855 587	1 821 130	2 676 717
LUXEMBOURG	.05	-	350 217	350 217	350 217	-	-	-
MADAGASCAR	.01	-	70 043	70 043	-	-	70 043	70 043
MALAWI	.01	-	70 043	70 043	70 043	-	-	-
MALAYSIA	.10	-	700 434	700 434	700 434	-	-	-
MALDIVES	.01	65 814	70 043	135 857	65 814	-	70 043	70 043
MALI	.01	127 217	70 043	197 260	133 914	-	63 346	63 346
MALTA	.01	-	70 043	70 043	70 043	-	-	-
MAURITANIA	.01	114 818	70 043	184 861	120 048	-	64 813	64 813
MAURITIUS	.01	65 814	70 043	135 857	65 814	-	70 043	70 043
MEXICO	.89	11 757	6 233 867	6 245 624	6 213 649	-	31 975	31 975
MONGOLIA	.01	60 188	70 043	130 231	68 367	-	61 864	61 864
MOROCCO	.05	-	350 217	350 217	350 217	-	-	-
MOZAMBIQUE	.01	-	70 043	70 043	70 043	-	-	-
NEPAL	.01	-	70 043	70 043	70 043	-	-	-

Annex IV (continued)

MEMBER STATES	1986 SCALE OF ASSESSMENTS	CONTRIBUTIONS PAYABLE AS AT 1 JANUARY 1986			COLLECTIONS IN 1986	CONTRIBUTIONS OUTSTANDING AS AT 30 SEPTEMBER 1986		
		PRIOR YEARS	CURRENT YEAR	TOTAL		PRIOR YEARS	CURRENT YEAR	TOTAL
NETHERLANDS	1.74	-	12 187 559	12 187 559	12 187 559	-	-	-
NEW ZEALAND	.24	-	1 681 044	1 681 044	1 681 044	-	-	-
NICARAGUA	.01	207 066	70 043	277 109	57 300	149 766	70 043	219 809
NIGER	.01	145 821	70 043	215 864	-	145 821	70 043	215 864
NIGERIA	.19	422 015	1 330 826	1 752 841	951 000	-	801 841	801 841
NORWAY	.54	-	3 782 346	3 782 346	3 782 346	-	-	-
OMAN	.02	-	140 087	140 087	140 087	-	-	-
PAKISTAN	.06	-	420 261	420 261	420 261	-	-	-
PANAMA	.02	-	140 087	140 087	40 000	-	100 087	100 087
PAPUA NEW GUINEA	.01	-	70 043	70 043	70 043	-	-	-
PARAGUAY	.02	176 896	140 087	316 983	103 500	73 396	140 087	213 483
PERU	.07	1 167 403	490 304	1 657 707	500 000	667 403	490 304	1 157 707
PHILIPPINES	.10	579 035	700 434	1 279 469	374 838	204 197	700 434	904 631
POLAND	.64	7 070 037	4 482 781	11 552 818	5 080 000	1 990 037	4 482 781	6 472 818
PORTUGAL	.18	-	1 260 781	1 260 781	1 260 781	-	-	-
QATAR	.04	197 443	280 174	477 617	-	197 443	280 174	477 617
ROMANIA	.19	3 645 456	1 330 826	4 976 282	1 108 600	2 536 856	1 330 826	3 867 682
RWANDA	.01	-	70 043	70 043	70 043	-	-	-
SAINT CHRISTOPHER AND NEVIS	.01	63 901	70 043	133 944	-	63 901	70 043	133 944
SAINT LUCIA	.01	206 539	70 043	276 582	64 240	142 299	70 043	212 342
SAINT VINCENT AND THE GRENADINES	.01	16 454	70 043	86 497	16 454	-	70 043	70 043
SAMOA	.01	65 814	70 043	135 857	65 814	-	70 043	70 043
SAO TOME AND PRINCIPE	.01	65 824	70 043	135 867	-	65 824	70 043	135 867
SAUDI ARABIA	.97	-	6 794 214	6 794 214	6 794 214	-	-	-
SENEGAL	.01	64 872	70 043	134 915	95 964	-	38 951	38 951
SEYCHELLES	.01	-	70 043	70 043	70 043	-	-	-
SIERRA LEONE	.01	147 639	70 043	217 682	60 000	87 639	70 043	157 682
SINGAPORE	.10	-	700 434	700 434	700 434	-	-	-
SOLOMON ISLANDS	.01	65 814	70 043	135 857	65 814	-	70 043	70 043
SOMALIA	.01	65 814	70 043	135 857	60 000	5 814	70 043	75 857
SOUTH AFRICA	.44	24 484 504	3 081 912	27 566 416	-	24 484 504	3 081 912	27 566 416
SPAIN	2.03	-	14 218 818	14 218 818	14 218 818	-	-	-
SRI LANKA	.01	-	70 043	70 043	70 043	-	-	-
SUDAN	.01	65 844	70 043	135 887	135 000	-	887	887
SURINAME	.01	-	70 043	70 043	70 043	-	-	-

Annex IV (continued)

MEMBER STATES	CONTRIBUTIONS PAYABLE AS AT 1 JANUARY 1986				CONTRIBUTIONS OUTSTANDING AS AT 30 SEPTEMBER 1986			
	1986 SCALE OF ASSESSMENTS	PRIOR YEARS	CURRENT YEAR	TOTAL	COLLECTIONS IN 1986	PRIOR YEARS	CURRENT YEAR	TOTAL
SWAZILAND	.01	34 984	70 043	105 027	105 027	-	-	-
SWEDEN	1.25	-	8 755 431	8 755 431	8 755 431	-	-	-
SYRIAN ARAB REPUBLIC	.04	-	280 174	280 174	-	-	280 174	280 174
THAILAND	.09	-	630 390	630 390	630 390	-	-	-
TOGO	.01	86 222	70 043	156 265	-	86 222	70 043	156 265
TRINIDAD AND TOBAGO	.04	10	280 174	280 184	135 087	-	145 097	145 097
TUNISIA	.03	-	210 130	210 130	24 735	-	185 395	185 395
TURKEY	.34	4 687 213	2 385 563	7 072 776	2 294 572	2 392 641	2 385 563	4 778 204
UGANDA	.01	130 783	70 043	200 826	-	130 783	70 043	200 826
UKRAINIAN SOVIET SOCIALIST REPUBLIC	1.28	5 858 844	8 965 560	14 824 404	9 234 122	-	5 590 282	5 590 282
UNION OF SOVIET SOCIALIST REPUBLICS	10.20	40 783 134	71 444 305	112 227 439	73 584 407	-	38 643 032	38 643 032
UNITED ARAB EMIRATES	.18	-	1 260 781	1 260 781	-	-	1 260 781	1 260 781
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	4.86	-	34 041 110	34 041 110	34 041 110	-	-	-
UNITED REPUBLIC OF TANZANIA	.01	67 907	71 909	139 816	90 776	-	49 040	49 040
UNITED STATES OF AMERICA	25.00	85 515 049	210 277 200	295 792 249	48 788 717	36 726 332	210 277 200	247 003 532
URUGUAY	.04	-	280 174	280 174	-	-	280 174	280 174
VANUATU	.01	-	70 043	70 043	65 814	-	4 229	4 229
VENEZUELA	.60	-	4 202 607	4 202 607	4 202 607	-	-	-
VIET NAM	.01	239 236	70 043	309 279	145 000	94 236	70 043	164 279
YEMEN	.01	-	70 043	70 043	-	-	70 043	70 043
YUGOSLAVIA	.46	3 027 591	3 221 999	6 249 590	4 510 196	-	1 739 394	1 739 394
ZAIRE	.01	58 237	70 043	128 280	-	58 237	70 043	128 280
ZAMBIA	.01	-	70 043	70 043	68 558	-	1 485	1 485
ZIMBABWE	.02	158 631	140 087	298 718	95 496	63 135	140 087	203 222
TOTAL	100.00	242 435 266	735 608 914	978 044 180	587 876 709	79 495 762	310 671 709	390 167 471

Annex V A

(see over)

Annex V A

A. ESTIMATED WITHHOLDINGS BY MEMBER STATES FROM THE REGULAR BUDGET
OF THE UNITED NATIONS PROJECTED TO 31 DECEMBER 1986

(Thousands of United States dollars)

Member State	Bond issue	Regular programme of technical assistance	Other budget items	Total
Bulgaria	331.8	361.7	49.8	743.3
Byelorussian Soviet Socialist Republic	871.4	753.8	141.1	1 766.3
Czechoslovakia	824.7	-	-	824.7
Democratic Kampuchea	-	-	70.6	70.6
France	4 357.1	-	-	4 357.1
German Democratic Republic	1 511.2	2 213.0	110.8	3 835.0
Hungary	795.1	292.9	131.6	1 219.6
Israel	-	-	15.6	15.6
Mongolia	50.2	-	9.6	59.8
Poland	2 504.9	-	344.0	2 848.9
Romania	572.7	-	224.5	797.2
South Africa	955.4	-	26 611.0	27 566.4
Turkey	-	-	23.0	23.0
Ukrainian Soviet Socialist Republic	3 263.9	1 779.9	546.5	5 590.3
Union of Soviet Socialist Republics	24 871.7	9 788.9	3 982.4	38 643.0
United States of America	-	-	13 900.0	13 900.0
Viet Nam	13.6	-	0.4	14.0
Total	<u>40 923.7</u>	<u>15 190.2</u>	<u>46 160.9</u>	<u>102 274.8</u>

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Annex V B

B. ESTIMATED WITHHOLDINGS BY MEMBER STATES FROM THE UNITED NATIONS
EMERGENCY FORCE (UNEF), THE UNITED NATIONS DISENGAGEMENT OBSERVER
FORCE (UNDOF) AND THE UNITED NATIONS INTERIM FORCE IN LEBANON (UNIFIL)
PROJECTED TO 31 DECEMBER 1986

(Thousands of United States dollars)

Member State	UNEF/UNDOF	UNIFIL
Albania	23.1	25.0
Algeria	-	305.6
Benin	11.4	12.1
Bulgaria	67.0	408.7
Byelorussian Soviet Socialist Republic	653.0	4 385.5
Cuba	-	252.1
Czechoslovakia	390.6	9 918.3
Democratic Kampuchea	23.1	-
Democratic Yemen	6.0	12.1
German Democratic Republic	1 180.4	15 854.0
Hungary	-	707.5
Iran (Islamic Republic of)	301.3	1 405.9
Iraq	126.2	282.5
Lao People's Democratic Republic	-	12.1
Libyan Arab Jamahiriya	262.4	578.9
Mongolia	6.2	25.0
Poland	-	12 730.8
South Africa	3 313.7	5 239.4
Syrian Arab Republic	36.3	73.4
Ukrainian Soviet Socialist Republic	2 436.6	16 289.5
Union of Soviet Socialist Republics	21 743.9	151 624.6
United States of America	654.4	2 930.0
Viet Nam	21.2	60.7
Yemen	11.4	12.1
Total	<u>31 268.2</u>	<u>223 153.8</u>

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Annex VI

UNITED NATIONS SPECIAL ACCOUNT
ESTIMATED AS AT 31 DECEMBER 1986 AND 1985

(Thousands of United States dollars)

	<u>1986</u>	<u>1985</u>
Member States voluntary contributions: a/		
Bulgaria	150.0	-
Canada	3 871.8	3 871.8
China	5 000.0	5 000.0
Denmark	987.8	987.8
Egypt	50.0	50.0
Finland	507.9	507.9
France	3 900.0	3 900.0
Ghana	20.0	20.0
Greece	50.0	50.0
Iceland	80.0	80.0
Italy	1 499.7	1 499.7
Jamaica	10.0	10.0
Japan	12 500.0	12 500.0
Kuwait	250.0	250.0
Liberia	8.0	8.0
Mali	5.0	5.0
Malta	9.0	9.0
Nigeria	20.0	20.0
Norway	678.1	678.1
Saudi Arabia	250.0	250.0
Sudan	-	100.0 b/
Sweden	2 000.0	2 000.0
Togo	14.4 c/	-
Tunisia	5.0	5.0
Uganda	19.0	19.0
Union of Soviet Socialist Republics	10 000.0	-
United Arab Emirates	1 000.0	1 000.0
United Kingdom of Great Britain and Northern Ireland	9 527.9	9 527.9
Yugoslavia	100.0	100.0
Zaire	100.0	100.0
Zambia	14.0	14.0
Total contributions	52 627.6	42 563.2

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Annex VI (continued)

		<u>1986</u>	<u>1985</u>
Total contributions (brought forward)		52 627.6	42 563.2
<u>Less:</u> Contributions received from			
Japan pursuant to			
General Assembly			
resolution 3049 A (XXVII)	10 000.0 <u>d/</u>		
Amount appropriated for			
UNEP pursuant to resolution			
2115 (XX), section II	<u>3 911.0</u>	<u>13 911.0</u>	<u>13 911.0</u>
Subtotal		38 716.6	28 652.2
<u>Add:</u> Interest earned, public			
contributions and			
other income <u>e/</u>			
Through 31 December 1985	48 153.0 <u>f/</u>		
1986 (estimated)	<u>5 147.7</u>	<u>53 300.7</u>	<u>48 153.0</u>
Balance of United Nations Special			
Account applied to the short-term deficit		<u><u>92 017.3</u></u>	<u><u>76 805.2</u></u>

a/ Amounts received pursuant to General Assembly resolutions 2053 A (XX) and 3049 A (XXVII) and in response to the appeal of the Secretary-General in 1986 (see para. 19 of A/40/1102). The contributions shown were received pursuant to General Assembly resolution 2053 A (XX), except those from China, Saudi Arabia and the United Arab Emirates, which contributed under resolution 3049 A (XXVII). Japan contributed under resolutions 2053 A (XX) and 3049 A (XXVII). The Union of Soviet Socialist Republics and Bulgaria contributed in response to the 1986 appeal of the Secretary-General. Togo pledged its contribution in response to the 1986 appeal of the Secretary-General.

b/ Represents pledge made in 1965 and cancelled in 1986.

c/ Represents unpaid pledge made in 1986.

d/ This \$10 million was received, pursuant to General Assembly resolution 3049 A (XXVII), with the expectation of inducing other Member States to make voluntary contributions.

e/ Excludes interest earned with effect from 1978 in respect of the \$10 million Japanese contribution received pursuant to General Assembly resolution 3049 A (XXVII).

f/ Includes proceeds of \$624,897 from the sale of postage stamps allocated to the Special Account pursuant to General Assembly resolution 38/228 A. Does not include any proceeds from the sale of postage stamps to be allocated to the Special Account pursuant to General Assembly resolutions 39/239 A and 40/242.

Annex VII

GENERAL FUND CASH FLOW INCLUDING WORKING CAPITAL FUND AND SPECIAL ACCOUNT, JANUARY 1983-DECEMBER 1986
(Millions of United States dollars)

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YEAR		<u>JAN.</u>	<u>FEB.</u>	<u>MAR.</u>	<u>APR.</u>	<u>MAY</u>	<u>JUN.</u>	<u>JUL.</u>	<u>AUG.</u>	<u>SEP.</u>	<u>OCT.</u>	<u>NOV.</u>	<u>DEC.</u>	<u>TOTAL</u>
1983	Opening balance	105.0	67.8	42.2	61.1	67.7	119.7	89.8	100.8	58.7	36.3	130.4	59.0	
	Income	8.0	32.3	94.5	66.5	101.5	15.2	61.0	9.1	32.8	148.4	4.9	47.6	621.8
	Disbursements	45.2	57.9	75.6	59.9	49.5	45.1	50.0	51.2	55.2	54.3	76.3	33.4	653.6
	Closing balance	67.8	42.2	61.1	67.7	119.7	89.8	100.8	58.7	36.3	130.4	59.0	73.2	
1984	Opening balance	73.2	17.1	21.2	59.3	57.6	80.1	102.7	54.7	13.2	(19.0)	1.6	10.6	
	Income	7.8	63.9	96.6	61.9	81.1	85.5	12.1	11.7	29.1	73.3	69.2	114.7	706.9
	Disbursements	63.9	59.8	58.5	63.6	58.6	62.9	60.1	53.2	61.3	52.7	60.2	50.8	705.6
	Closing balance	17.1	21.2	59.3	57.6	80.1	102.7	54.7	13.2	(19.0)	1.6	10.6	74.5	
1985	Opening balance	74.5	8.7	55.9	45.2	21.0	39.3	61.8	77.3	22.9	32.6	39.3	(13.8)	
	Income	6.4	99.8	41.8	37.3	73.2	81.7	72.3	22.6	69.6	71.4	9.7	65.7	651.5
	Disbursements	72.2	52.6	52.5	61.5	54.9	59.2	56.8	77.0	59.9	64.7	62.8	64.1	738.2
	Closing balance	8.7	55.9	45.2	21.0	39.3	61.8	77.3	22.9	32.6	39.3	(13.8)	(12.2)	
1986	Opening balance	(12.2)	(13.8)	8.1	62.1	200.5	189.3	189.9	175.5	(Est.) 117.5	(Est.) 83.4	(Est.) 29.2	(Est.) 25.5	
	Income	60.9	74.4	107.6	201.9	46.9	48.2	55.7	4.6	21.2	7.2	57.1	55.6	741.3
	Disbursements	62.5	52.5	53.6	63.5	58.1	47.6	70.1	62.6	55.3	61.4	60.8	70.9	718.9
	Closing balance	(13.8)	8.1	62.1	200.5	189.3	189.9	175.5	117.5	83.4	29.2	25.5	10.2	