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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 forty-first Session, the General Assembly, after consideration of the report of the Secretary-General on the financial emergency of the United Nations, 1/ adopted resolution **41/204 A** and **B** on 11 **December** 1986.
2. In resolution **41/204 A**, the General Assembly requested the **Secretary-General**:
 - (a) 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;
 - (b) **To** submit to the General Assembly at its forty-second session 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 Assembly resolutions 2053 A (XX) of 15 December 1965 and 3049 A (XXVII) of 19 **December** 1972; and

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- (c) To continue to study various options to alleviate the financial **difficulties** of the **Organization**, taking into account the views expressed by **Member** States, to include in the study a review of the practices of other **organizations** of the United Nations system for achieving prompt and full payment of assessed contributions and to **report** thereon to the General Assembly at its forty-second session.

3. In resolution **41/204 B**, the General Assembly requested the Secretary-General to take all necessary steps to **economize** on the operational expenses of the project on the issue of special postage stamps with a view to increasing the net revenue and to submit a financial report to the General Assembly at its forty-second session.

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

I. STATUS **REPORT ON** SPECIAL, POSTAGE STAMPS ON
THE SOCIAL AND **ECONOMIC** CRISIS IN AFRICA

5. It was previously reported 2/ that 3.8 million stamps in three denominations on the social and economic crisis in Africa were printed and issued simultaneously in New York, Geneva and Vienna on 31 January 1986, the First day of issue. Well before that date, the United Nations **Postal** Administration (UNPA) began taking a number of measures to ensure that **these** stamps and **the cause** they represent would receive maximum publicity **so** as to attract as many sales and as much revenue as possible. Those publicity efforts were also described in detail in paragraph 7 of document **A/C.5/41/24**.

6. Although no revenue is generated by the stamps sold for postage, the stamps of this issue have been used by the United Nations, whenever possible, on mailings throughout the United States and the rest of the **world, thus** giving the issue maximum **exposure**. To give the **issue** added publicity and to increase revenue, it was decided to keep the stamps on sale until 31 January 1988, instead of the previously planned withdrawal date of 31 January 1987. Additional promotion campaigns were launched through the philatelic press and mailings were made to prospective customers, while a number of radio and press interviews took place to highlight the efforts made by the United Nations to alleviate the crisis in Africa. The expenses incurred in promoting this issue amounted to \$630,224.

7. As of 31 July 1987, gross sales amounted to \$924,601, yielding a net profit as of that date of \$294,377. It is expected that a total net revenue of \$300,000 will be achieved on this issue.

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

8. 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.

9. The combined short-term deficit, so defined, projected to 31 December 1987, is currently estimated at \$351.6 million, compared with an estimated \$390.6 million for 1986. The decrease of an estimated \$39.0 million between 1986 and 1987 results from the payment in full by several Member States and partial payment by other Member States of amounts previously withheld from their assessed contributions.

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

11. In respect of peace-keeping operations financed by assessed contributions, it is estimated that as at 31 December 1987, unpaid debts to Member States which have participated in peace-keeping operations under agreements with the United Nations that provided for reimbursement for the services rendered, mainly provision of troops, will amount to \$326 million. 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.

12. The short-term deficit under the regular budget (see paras. 8(a) and 8(b)) is estimated at \$86.5 million as at 31 December 1987. This amount includes \$16.6 million transferred to a special account in pursuance of General Assembly resolution 3049 C (XXVII).

13. 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. 14-20 below). 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 \$103.2 million **by** 31 December 1987) 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 21 to 24 below, have also been utilized to meet the cash requirements for the regular budget.

B. Payment of assessed contributions to the regular budget

14. As at 31 December 1986, assessed contributions outstanding stood at \$257.8 million, as compared with \$242.4 million a year earlier. That figure would have **exceeded** the \$300 million mark had it not been for the positive response of 43 Member States to the Secretary-General's appeal in paying in 1986 a total of \$53.3 million over and above their assessed amounts for that year, thereby reducing their **accumulated** arrears.

15. Notwithstanding that effort, the financial situation of the United Nations **remained** grim in December 1986. Past withholdings and late payments totalling \$257.8 million at the end of 1986 exhausted the entirety of funds available from the Working Capital Fund (\$100 million), the Special Account (about \$100 million) and the amounts retained from the suspension of the provisions of financial regulations 4.3, 4.4 and 5.2 (d) .

16. In order to assure the sustained and orderly operation of the United Nations in the first four months of 1987, in the second half of November 1986 Member States with the highest levels of assessment were requested to take **special measures** to effect payment of assessed contributions early in January 1987. Letters of assessment, together with related documentation on budget appropriations and apportionment among Member States, were sent out to all Member States on 12 December 1986, three weeks earlier than in previous years. Telegrams and letters were sent by the Secretary-General to the foreign ministers of all Member States, seeking to obtain their firm commitment for an early payment in 1987.

17. In response to these efforts a record amount of \$211.1 million, or 27.9 per cent of 1987 assessed contributions, was received from Member States in January 1987 and substantial payments were made by Member States in February through June 1987. Most of the Member States with the highest levels of assessment advanced their dates of payment by one to four months. As at 30 June 1987, 48 Member States had paid their assessed contributions in full.

18. As at 30 September 1987, 62 Member States had fully paid their assessed contributions, as compared to 61 Member States a year earlier. Of the 97 Member States still in arrears on 30 September 1987, 50 Member States

owed more than the amounts assessed for 1987 and 47 Member States owed an amount equal to their 1987 assessment. It should also be noted, however, that between 1 January and 30 September 1987, 20 Member States made no payment at all to the regular budget.

19. Annex III to the present report provides detailed information on the status of contributions to the regular budget as at 30 September 1987. As can be seen from that annex, total contributions outstanding under the regular budget at that date amounted to \$522.1 million, including \$190.1 million outstanding for 1986 and prior years, as compared to a total of \$390.2 million outstanding one year earlier.

20. The percentages of annual assessed contributions paid as at 30 June and 30 September 1987 are given below, together with the percentages paid as at 30 June, 30 September and 31 December annually since 1980.

	1980	1981	1982	1983	1984	1985	1986	1987
30 June	<u>54.2</u>	42.7	<u>29.4</u>	42.0	<u>42.6</u>	<u>35.5</u>	<u>49.6</u>	<u>52.0</u>
30 September	67.9	52.5	48.7	50.3	47.7	53.6	57.8	56.1
31 December	81.8	79.9	82.2	79.3	81.9	72.1	10.3	..

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

21. 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. No decision has yet been taken by the General Assembly to suspend the provisions of these regulations for the 1986-1987 biennium.

22. 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 received 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.

23. 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 \$19.7 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 \$3.0 million will also be realized in 1987, for a total of \$22.7 million to be realized in that year.

24. 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 estimated that, after application of these provisions, no more than \$7.2 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 IV, is now estimated at \$59.6 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.

D. Estimated withholdings by Member States from the regular budget

25. 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 1987, amount to \$69.9 million. That amount does not include \$16.6 million transferred to a special account in pursuance of General Assembly resolution 3049 C (XXVII).

I. Estimated withholdings from peace-keeping activities

26. 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 1987, amount to \$31.3 million with respect to UNEF and UNDOF and to \$224.4 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

27. The United Nations Special Account was established pursuant to General Assembly resolution 2053 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".

28. In response to a further appeal to Member States by the Secretary-General in 1986 for voluntary contributions to augment the Special Account, three Member States contributed a total of some \$10.2 million to that account in 1986. As stated in paragraph 13, 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

29. Annex VII shows the actual General Fund cash flow from January 1984 to September 1987, as well as estimates of the cash flow from October to the end of December 1987. Further information on this subject will be provided in the Secretary-General's report on the current financial crisis of the United Nations (agenda item 43).

III. REVIEW OF PRACTICES OF OTHER ORGANIZATIONS OF THE UNITED NATIONS SYSTEM FOR ACHIEVING PROMPT AND FULL PAYMENT OF ASSESSED CONTRIBUTIONS

30. As indicated in paragraph 2(c) above, at its forty-first session the General Assembly requested the Secretary-General, *inter alia*, to continue to study various options to alleviate the financial difficulties of the Organization, taking into account the views expressed by Member States, to include in the study a review of the practices of other organizations of the United Nations system for achieving prompt and full payment of assessed contributions and to report thereon to the General Assembly at its forty-second session.

31. For a number of years, organizations in the United Nations system have tried to achieve prompt and full payment of assessed contributions by improving their collection procedures. Measures taken in this regard include: (a) advancing the dispatch date of assessment letters, either immediately after the approval of the budget by the governing body or at the

beginning of the financial period; (b) follow-up with frequent reminder letters, telegrams, and telephone calls; (c) issuing quarterly or more frequent reports to Member States on the status of their contributions; and (d) personal solicitations by senior personnel.

32. In addition to the measures outlined in paragraph 31, two organizations with headquarters in Switzerland - the International Telecommunication Union (ITU) and the Universal Postal Union (UPU) - have the authority to charge interest on contributions not received by 1 January, and have consistently exercised this authority. Both organizations obtain their working capital as advances from the Swiss authorities and are required to pay interest to the Swiss authorities on such advances. Member States of ITU who are in arrears of contributions for two years also forfeit their right to vote at all Union meetings and conferences.

33. As the cash position of many organizations of the United Nations system has become more and more precarious, several proposals for further action have been considered to encourage prompt payment. An incentive scheme has been developed by the International Civil Aviation Organization (ICAO) to encourage the timely payment of assessed contributions. Interest income is distributed to Member States on a weighted scale which takes into account the dates of payment and amounts of current year contributions actually paid, on the grounds that this income is earned principally as a result of investments which have been made possible by the timely payment of Member States. The "S curve" formula used by ICAO rewards those Member States which pay during the first half of the year more than those Member States which pay during the second half of the year. A modification of this arrangement is being introduced by the World Meteorological Organization (WMO) as from 1 January 1988.

34. A number of other organizations have also discussed various methods and possible solutions aimed at encouraging more timely payment of assessed contributions. The Executive Board of the United Nations Educational, Scientific and Cultural Organization (UNESCO) has considered three possible approaches related to those introduced in ICAO and in the Organization for Economic Co-operation and Development (OECD). The Council of the Food and Agriculture Organization of the United Nations (FAO), at its June 1987 session, endorsed a Finance Committee proposal for changes in the allocation of interest income and cash surpluses which might serve as an incentive for Member States to pay their contributions more promptly and, at the same time, provide a more rational and equitable allocation of cash surpluses in the future. The FAO Council then instructed the Finance Committee to prepare a draft resolution for consideration by it and by the FAO Conference at the November 1987 session.

35. Incentive schemes have been under review during 1987 in the International Labour Organisation (ILO) and a further study on the subject, which will include an analysis of the ICAO scheme, will be submitted to the ILO Governing Body in November 1987.

36. The Assembly of the World Health Organization (WHO) noted that as at 31 December 1986, the rate of collection of contributions in respect of the effective working budget amounted to 72.18 per cent, the lowest rate since 1950. The WHO Assembly expressed concern at the alarming deterioration in the payment of contributions in 1986, which was having a deleterious effect on programme implementation during the current financial period (1986/4987). The WHO Executive Board has requested the Director-General to prepare alternative proposals for an incentive scheme for the apportionment of casual income among members, to be submitted to the Board at its eighty-first session in January 1988.

37. The International Maritime Organization (IMO) is currently reviewing an ICAO-type incentive scheme and a possible scheme for IMO is due to be placed before the Council in November 1987.

38. In contrast to the practices of some other organizations of the United Nations system, the United Nations does not apply penalties or incentives based on the timing of payment of assessed contributions. The General Assembly, having considered, both at its thirty-sixth and fortieth sessions, a range of options put forward by the Secretary-General to alleviate the financial difficulties of the Organization, 3/ decided not to pursue, inter alia, the question of incentive or penalty schemes. The experience of the other organizations of the United Nations system, as outlined above, does not yet provide a basis for evaluating the effectiveness of such schemes.

IV. CONCLUSIONS

39. As described in detail in Part II of this report, the cash position of the Organization is grave. With a total of \$522.1 million in contributions to the regular budget outstanding at 30 September 1987, the Working Capital Fund, the Special Account and the monies realized from the suspension of the Financial Regulations have all been committed to meet the shortfalls arising from the chronic delays in the payment of assessed contributions to the regular budget and past withholdings.

40. The primary means of resolving the Organization's financial difficulties, and the one which would result in the lowest cost to Member States, remains that of the prompt payment by every Member State, early in the year, of all its assessed contributions in accordance with financial regulation 5.4. Unless this is done, the Organization will continue to face the very real risk of defaulting on its day-to-day financial commitments.

Notes

1/ A/C.5/41/24.

2/ A/C.5/40/16, para. 6; and A/C.5/41/24, para. 6.

3/ A/C.5/36/28, paras. 23-40; and A/C.5/40/16, paras. 30-46.

Annex I

COMPARATIVE ANALYSIS OF THE ESTIMATED SHORT-TERM DEFICIT OF THE
UNITED NATIONS AS AT 31 DECEMBER 1987 AND 1986 a/

(Millions of United States dollars)

	<u>1987</u>	<u>1986</u>
1. <u>Regular Budget and Working Capital Fund b/</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 IV A)	69.9	102.0
Special account for assessed contributions unpaid pursuant to General Assembly resolution 3049 C (XXVII)	<u>16.6</u>	<u>16.6</u>
Subtotal	<u>86.5</u>	<u>118.6</u>
2. <u>UNEF (1973) and UNDOF c/</u>		
Amounts withheld by Member States which, because of positions of principle, have not participated in the financing (see annex IV B)	31.3	31.6
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>67.6</u>
3. <u>UNIFIL d/</u>		
Amounts withheld by Member States which, because of positions of principle, have not participated in the financing (see annex IV B)	224.4	222.8
Special account for assessed contributions unpaid pursuant to General Assembly resolution 36/116 A	<u>19.6</u>	<u>19.6</u>
Subtotal	<u>244.0</u>	<u>242.4</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	80.3 <u>e/</u>	79.2 <u>e/</u>
<u>Less:</u> Financed from the sale of United Nations bonds	(44.0)	(44.0)
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>34.6</u>	<u>33.5</u>
5. <u>Total gross deficit</u>	432.4	462.1

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Annex I (continued)

	<u>1987</u>	<u>1986</u>
<u>Total gross deficit</u> (brought forward)	432.4	462.1
6. <u>Less:</u> Voluntary contributions and pledges to the United Nations Special Account (see annex VI)	(103.2) <u>£/</u> <u>94.2</u> <u>£/</u>	
7. <u>Net "A" deficit</u>	329.2	367.9
8. <u>Add:</u> Amounts to be repaid or credited to Member States from surplus accounts for contributions to UNEF (1956) and ONUC	<u>22.4</u>	<u>22.7</u>
9. <u>Net "B" deficit</u>	<u>351.6</u>	<u>390.6</u>

a/ For the definition of the short-term deficit, see paragraph 8.

b/ The deficit shown does not take into account \$59.6 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.

c/ The deficit shown does not take into account \$54.6 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, 40/59 B and 41/44 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.

d/ The deficit shown does not take into account \$37.3 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, 40/246 B and 41/179 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.

e/ 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.

f/ 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 a/

(Millions of United States dollars)

	Up to <u>1974</u>	1975 to <u>1978</u>	1979 to <u>1982</u>	1983	1984	<u>1985</u>	<u>1986</u>	1987
Opening balance, short-term deficit	<u>-</u>	<u>71.7</u>	<u>168.1</u>	<u>306.6</u>	<u>343.1</u>	<u>370.6</u>	<u>407.6</u>	<u>390.6</u>
<u>Add:</u> Estimated withholdings of Member States -								
Regular Budget	45.1	34.5	19.5	7.2	5.1	9.4	(2.2)	(32.1)
UNEF/UNDOF	7.7	38.7	16.5	1.0	2.6	-	1.1	(.3)
UNIFIL		27.4	122.1	37.0	25.0	26.2	4.7	1.6
Adjustments -								
UNEF (1956) and ONUC	44.1	(3.0)	(6.9)	(1.4)	(2.3)	1.7	1.3	1.1
Surplus account repayments	16.1	.6	5.8	.9	1.5	(1.3)	(.9)	(.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>1.0</u>	<u>(21.0)</u>	<u>(9.0)</u>
Net increment	<u>71.7</u>	<u>96.4</u>	<u>138.5</u>	<u>36.5</u>	<u>27.5</u>	<u>37.0</u>	<u>(17.0)</u>	<u>(39.0)</u>
Closing balance, short-term deficit	<u>71.7</u>	<u>168.1</u>	<u>306.6</u>	<u>343.1</u>	<u>370.6</u>	<u>407.6</u>	<u>390.6</u>	<u>351.6</u>

a/ For the definition of the short-term deficit, see paragraph 8.

Annex III

STATUS OF CONTRIBUTIONS TO THE UNITED NATIONS REGULAR BUDGET AS AT 30 SEPTEMBER 1987 (UNITED STATES DOLLARS)

MEMBER STATES	1987 SCALE OF ASSESSMENTS	CONTRIBUTIONS PAYABLE AS AT 1 JANUARY 1987			COLLECTIONS IN 1987	CONTRIBUTIONS OUTSTANDING As AT 30 SEPTEMBER 1987		
		PRIOR YEARS	CURRENT YEAR	TOTAL		PRIOR YEARS	CURRENT YEAR	TOTAL
AFGHANISTAN	.01		72 454	72 454	72 454			
ALBANIA	.01		72 454	72 454	72 454			
ALGERIA	.14		1 014 351	1 014 351	1 014 351			
ANGOLA	.01	53 751	72 454	126 205	41 160	12 591	72 454	es 045
ANTIGUA MD BARBUDA	.01	106 457	72 454	178 911	50 000	56 457	72 454	128 911
ARGENTINA	.62	3 363 498	4 492 128	7 855 626	5 603 196		2 252 420	2 252 42%
AUSTRALIA	1.66		12 027 310	12 027 310	12 027 310			
AUSTRIA	.74		5 361 572	5 361 572	5 361 572			
BAHAMAS	.01		72 454	72 454	72 454			
BAHRAIN	.02		144 906	144 906	144 906			
BANGLADESH	.02		144 906	144 906	33 052		111 848	111 848
BARBADOS	.01		72 454	72 454	36 227		36 227	36 227
BELGIUM	1.18		a 549 533	8 549 533	8 549 533			
BELIZE	.01		72 454	72 454	12 454			
BENIN	.01	200 826	72 454	273 290	57 200	143 626	72 454	216 080
BHUTAN	.01	10 043	72 454	142 497	142 497			
BOLIVIA	.01	70 043	72 454	142 497	70 043		72 454	72 454
BOTSWANA	.01		72 454	72 454	72 454			
BRAZIL	1.40	8 168 721	10 143 514	18 312 235	1 500 000	6 668 721	10 143 514	16 812 235
BRUNEI DARUSSALAM	.04		289 813	289 813	219 813			
BULGARIA	.16	772 708	1 159 259	1931 967	1 172 666		759 301	759 301
BURKINA FASO	.01	86 781	72 454	159 235		86 781	72 454	159 235
BURMA	.01		72 454	72 454	72 454			
BURUNDI	.01	70 043	72 454	142 497		70 043	72 454	142 497
BYELORUSSIAN SOVIET SOCIALIST REPUBLIC	.34	766 338	2 463 425	3 229 763	1 274 893		1 954 870	1 354 870
CAMEROON	.01		72 454	72 454	71 494		960	960
CANADA	3.56		22 184 754	22 184 154	22 104 754			
CAPE VERDE	.01	150 826	72 454	173 280		100 826	72 454	173 243
CENTRAL AFRICAN REPUBLIC	.01	124 685	72 454	197 139		124 685	12 454	197 139
CHAD	.01	70 043	72 454	142 497	51 422	18 621	72 454	91 075

Annex III (continued)

MEMBER STATES	1987 SCALE OF ASSESSMENTS	CONTRIBUTIONS PAYABLE AS AT 1 JANUARY 1987			CONTRIBUTIONS OUTSTANDING As AT 30 SEPTEMBER 1987		
		PRIOR YEARS	CURRENT YEAR	TOTAL	PRIOR YEARS	CURRENT YEAR	TOTAL
CHILE	.07		507 176	507 176		507 176	507 176
CHINA	.79		5 723 840	5 723 840	5 723 840		
COLOMBIA	.13	380 042	94: 897	1 322 739	1 140 866	181 873	181 873
COMOROS	.01	139 313	72 454	211 767	80 661	58 652	131 106
CONGO	.01	60 242	72 454	132 696		60 242	72 454
COSTA RICA	.02	66 982	144 906	211 888	147 652	64 236	64 236
COTE D'IVOIRE	.02	47 778	144 906	192 684	47 778	144 906	144 906
CUM	.09	876 366	652 083	1 528 449	560 000	316 366	652 083
CYPRUS	.02		144 906	144 906	144 906		
CZECHOSLOVAKIA	.70	824 722	5 071 757	5 896 479	5 071 757	824 722	824 722
DEMOCRATIC KAMPUCHEA	.01	188 439	72 454	260 893	65 600	122 839	72 454
DEMOCRATIC YEMEN	.01		72 454	72 454	72 454		
DENMARK	.72		5 216 665	5 216 665	5 216 665		
DJIBOUTI	.01		72 454	72 454		12 454	72 454
DOMINICA	.01	165 330	72 454	237 784	10 000	155 330	72 454
DOMINICAN REPUBLIC	.03	475 506	217 360	692 866	41 200	434 306	217 360
ECUADOR	.03	88 745	217 360	306 105	140 674		165 431
EGYPT	.07		507 176	507 176	318 026		189 150
EL SALVADOR	.01	191 433	72 454	263 887	71 200	120 233	72 454
EQUATORIAL GUINEA	.01	191 575	72 454	264 029		191 575	72 454
ETHIOPIA	.01		72 454	72 454	72 454		
FIJI	.01		72 454	72 454	72 454		
FINLAND	.50		3 622 684	3 622 684	3 622 684		
FRANCE	6.37	4 357 157	46 152 990	50 510 147	46 152 990		
GABON	.03	41 764	217 360	259 124		41 764	217 360
GAMBIA	.01	210 775	72 454	283 229	65 000	145 775	72 454
GERMAN DEMOCRATIC REPUBLIC	1.33	3 801 201	9 636 338	13 437 539	9 820 239	3 617 300	3 617 300
GERMANY, FEDERAL REPUBLIC OF	8.26		59 846 735	59 846 735	59 846 735		
GHANA	.01		72 454	72 454	72 454		
GREECE	.44		3 187 962	3 187 962	3 187 962		
GRENADA	.01	110 341	72 454	182 795	48 000	62 341	72 454
GUATEMALA	.02	274 884	144 906	419 790	38 574	236 310	144 906
GUINEA	.01		72 454	72 454	72 454		
GUINEA-BISSAU	.01	220 267	72 454	292 661	149 978	70 229	72 454
GUYANA	.01	152 866	72 454	225 320		152 866	72 454

Annex III (continued)

MEMBER STATES	1987 SCALE of ASSESSMENTS	CONTRIBUTIONS PAYABLE AS AT 1 JANUARY 1987			COLLECTIONS IN 1987	CONTRIBUTIONS OUTSTANDING As AT 30 SEPTEMBER 1987		
		PRIOR YEARS	CURRENT YEAR	TOTAL		PRIOR YEARS	CURRENT YEAR	TOTAL
HAITI	.01		72 454	72 454		--	72 454	72 454
HONDURAS	.01	36 240	72 454	108 694	104 926		3 768	3 768
HUNGARY	.22	1 215 574	1 593 931	2 813 555	1 593 981		1 219 574	1 229 574
ICELAND	.03		217 363	217 360	217 360			
INDIA	.35	51 467	2 535 879	1 587 346	2 534 376		52 970	52 970
INDONESIA	.14	135 013	1 014 351	1 149 364	1 014 351		135 013	135 013
IRAN (ISLAMIC REPUBLIC OF)	.63	7 912 -92	4 564 582	12 477 374	4 905 490	3 007 302	4 564 502	7 571 884
IRAQ	.12		069 444	869 444	434 954		434 490	434 490
IRELAND	.18		1 304 165	1 304 166	1 304 166			
ISRAEL	.22	3 051 664	1 593 981	4 645 645	7 % 200	2 295 464	1 593 981	3 889 445
ITALY	3.79		27 459 942	27 459 942	27 459 942			
JAMAICA	.02	30 044	144 906	174 950	80 044		94 9x	94 906
JAPAN	10.84		78 539 783	78 539 783	78 539 783			
JORDAN	.01		72 454	72 454	72 454			
KENYA	.01		72 454	72 454	71 978		476	476
KUWAIT	.29		2 101 157	2 101 157	2 101 157			
LAO PEOPLE'S DEMOCRATIC REPUBLIC	.01	76 148	72 454	148 602	76 148		72 454	72 454
LEBANON	.01	191 672	72 454	264 126	264 126			
LESOTHO	.01		72 454	72 454	72 454			
LIBERIA	.01	161 041	72 454	233 495	as 518	75 523	72 454	147 977
LIBYAN ARM JAMAHIRIYA	.26	2 676 717	1 883 796	4 560 513	1 766 152	910 565	1 883 796	2 794 361
LUXEMBOURG	.05		362 270	362 270	362 270			
MADAGASCAR	.01	45 020	72 454	117 474	86 287		31 107	31 187
MALAWI	.01		72 454	72 454	72 454			
MALAYSIA	.10		724 537	724 537	724 537			
MALDIVES	.01	70 043	72 454	142 497	70 043		72 454	72 454
MALI	.01	63 346	72 454	138 800	78 340		57 460	57 460
MALTA	.01		72 454	72 454	72 454			
MAURITANIA	.01	64 813	72 454	137 267		64 813	72 454	137 267
MAURITIUS	.01	70 043	72 454	142 497	70 043		72 454	72 454
MEXICO	.89	31 975	6 448 377	6 480 352	8 003 427		1 476 925	1 476 925
MONGOLIA	.01	61 864	72 454	134 318	72 454		61 864	61 964
MOROCCO	.05		362 270	362 270	362 270			
MOZAMBIQUE	.01		72 454	72 454	72 454			
NEPAL	.01		72 454	72 454	72 454			

Annex III (continued)

MEMBER STATES	1987 SCALE OF ASSESSMENTS	CONTRIBUTIONS PAYABLE AS AT 1 JANUARY 1987			COLLECTIONS IN 1987	CONTRIBUTIONS OUTSTANDING AS AT 30 SEPTEMBER 1987		
		PRIOR YEARS	CURRENT YEAR	TOTAL		PRIOR YEARS	CURRENT YEAR	TOTAL
NETHERLANDS	K. 7.4		12 606 939	12 606 939	12 606 939			
NEW ZEALAND	.24		1 738 889	1 738 889	1 738 889			
NICARAGUA	.01	219 809	72 454	292 263	65 600	154 209	72 454	226 663
NIGER	.01	135 857	72 454	208 311	65 814	70 043	72 454	142 497
NIGERIA	.19	716 693	1 376 620	2 093 313	52 020	664 673	1 376 620	2 041 293
NORWAY	.54		3 912 499	3 912 499	3 912 499			
OMAN	.02		144 906	144 906	72 453		72 453	72 453
PARIS AREA	.06		434 722	434 722	434 722			
PANAMA	.02	100 087	144 906	244 993	16 024	84 063	144 906	228 969
PAPUA NEW GUINEA	.01		72 454	72 454	12 454			
PARAGUAY	.02	213 463	144 906	358 389	143 441	70 042	144 906	214 948
PERU	.07	1 557 707	507 176	1 664 883	637 737	499 970	507 176	1 007 146
PHILIPPINES	.10	279 720	724 537	954 257	530 165		424 092	424 092
POLAND	.54	6 472 818	4 637 035	11 109 853	5 500 000	972 818	4 637 035	5 609 853
PORTUGAL	.18		1 304 166	1 304 166	1 304 166			
QATAR	.04	477 617	289 813	767 430	467 617	10 000	289 813	299 813
ROMANIA	.19	3 667 682	1 376 620	5 244 302	1 246 200	2 621 482	1 376 620	3 993 102
RWANDA	.01		72 454	72 454	72 454			
SAINT KITTS AND NEVIS	.01	133 944	72 454	206 398	63 901	70 043	72 454	142 497
SAINT LUCIA	.01	212 342	72 454	284 796	56 875	155 467	72 454	227 921
SAINT VINCENT AND THE GRENADINES	.01	35 022	72 454	107 476	71 249		36 227	36 227
SAMOA	.01		72 454	72 454	72 454			
SAO TOME AND PRINCIPE	.01	115 874	72 454	188 328		115 874	72 454	188 328
SAUDI ARABIA	.97		7 028 006	7 028 006	7 028 006			
SENEGAL	.01		72 454	72 454	8 329		64 125	64 125
SEYCHELLES	.01		72 454	72 454	72 454			
SIERRA LEONE	.01	157 682	72 454	239 136	24 DOD	133 682	72 454	206 136
SINGAPORE	.10		724 537	724 537	724 537			-
SOLOMON ISLANDS	.01	70 043	72 454	142 497		70 043	72 454	142 497
SOMALIA	.01	75 857	72 454	148 311	148 311			-
SOUTH AFRICA	.44	27 566 416	3 187 962	39 754 373		27 566 416	3 187 962	30 754 378
SPAIN	2.03		14 708 096	14 708 096	14 708 096			-
SRI LANKA	.01		72 454	72 454	72 454			-
SUDAN	.01	887	72 454	73 341	72 454		887	887
SURINAME	.01		72 454	72 454	72 454			

Annex III (continued)

MEMBER STATES	19.7 SCALE OF ASSESSMENTS	CONTRIBUTIONS PAYABLE AS AT 1 JANUARY 1987			CONTRIBUTIONS OUTSTANDING AS AT 30 SEPTEMBER 1987		
		PRIOR YEARS	CURRENT YEAR	TOTAL	PRIOR YEARS	CURRENT YEAR	TOTAL
SWAZILAND	.01		72 454	72 454			
SWEDEN	1.25		9 056 709	9 056 709			
SYRIAN ARAB REPUBLIC	.04	280 174	269 813	569 987	174 104	289 013	463 917
THAILAND	.09		652 083	652 083			
TOGO	.01	64 349	72 454	136 803		64 942	64 942
TRINIDAD AND TOBAGO	.04	145 097	289 813	434 910		157 132	157 132
TUNISIA	.03		217 360	217 360		53 000	63 000
TURKEY	.34	3 026 835	2 465 021	5 491 856		55 307	55 007
UGANDA	.01		72 454	72 454		27 454	27 454
UKRAINIAN SOVIET SOCIALIST REPUBLIC	1.28	3 550 242	9 274 070	12 864 352		8 064 872	8 064 872
UNION OF SOVIET SOCIALIST REPUBLICS	10.20	16 643 032	73 902 748	90 545 780	-	52 300 011	52 300 031
UNITED ARAB EMIRATES	.18		1 304 166	1 304 166	-	1 304 166	1 304 166
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	4.86		35 212 496	35 212 486			
UNITED REPUBLIC OF TANZANIA	.01	49 040	72 454	121 494	49 040	72 454	121 494
UNITED STATES OF AMERICA	25.00	147 003 532	212 875 525	359 879 057	139 962 090	212 875 525	352 837 615
URUGUAY	.04	280 174	289 813	569 987	-	289 813	289 813
VANUATU	.01	4 229	72 454	76 683	-	4 229	4 229
VENEZUELA	.60		4 347 220	4 347 220			
VIET NAM	.01	164 279	32 454	236 733	164 279	72 454	236 733
YEMEN	.01		72 454	72 454			
YUGOSLAVIA	.46	1 639 394	3 332 869	4 972 263	529 092	3 332 869	3 861 961
ZAIRE	.01	70 043	72 454	142 497	70 043	72 454	142 497
ZAMBIA	.01		72 454	72 454			
i x -	.02	85 622	144 906	230 528	85 622	144 906	230 528
TOTAL	100.00	257 046 329	756 293 609	1 014 139 938	190 697 941	331 998 725	522 0% 666

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

(Millions of United States dollars)

		<u>Years in which benefit realized from the suspension of 4.3, 4.4 and 5.2(d)</u>					Total
<u>Description</u>		<u>1974</u>	<u>1983</u>	<u>1985</u>	<u>1987</u>	<u>1989</u>	
I.	<u>Decrease in appropriations:</u>						
	Decrease in 1972 appropriations and income	3.9	<u>a/ b/</u>				3.9
II.	<u>Unobligated balance of appropriations:</u>						
	1980-1981	9.9					
	<u>Less:</u> Return of appropriations 2.6						
	<u>Unrecorded</u> obligations 1.9	<u>4.5</u>					
	Subtotal		<u>5.4 c/</u>				5.4
	1982-1983	7.3					
	<u>Less:</u> <u>Excess</u> of revised estimates over actual <u>miscel-</u> <u>laneous income</u>	<u>1.6</u>					
	Subtotal			<u>5.7 d/</u>			5.7
	1984-1985	6.0					
	<u>Less:</u> <u>Unrecorded</u> obligations 1.3						
	Excess of revised <u>estimates</u> over miscellaneous <u>income</u> '0.5						
	<u>Additional</u> expenditures 1.2	3.0					
	Subtotal				<u>3.0 e/</u>		3.0
III.	<u>Savings in liquidation of prior years' outstanding obligations:</u>						
	1980-1981			14.7 <u>f/</u>			14.7
	1982-1983				19.7 <u>g/</u>		19.7
	1984-1985					7.2 <u>h/</u>	7.2
	Total	<u>3.9</u>	<u>5.4</u>	<u>20.4</u>	<u>22.7</u>	<u>7.2</u>	<u>59.6</u>

/...

Annex IV (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 and in 1987 by \$1.2 million representing additional expenditures resulting from Judgement **No. 370** of the United Nations Administrative Tribunal approved under General Assembly resolution **41/209** VIII.

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 mntributions 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 V AA. ESTIMATED WITHHOLDINGS BY MEMBER STATES FROM THE REGULAR BUDGET
OF THE UNITED NATIONS PROJECTED TO 31 DECEMBER 1987

(Thousands of United States dollars)

Member state	Bond issue	Regular programme of technical assistance	Other budget items	Total
Bulgaria	318.4	391.1	49.8	759.3
Byelorussian Soviet Socialist Republic		419.7		419.7
Czechoslovakia	824.7			824.7
Democratic Kampuchea			70.6	70.6
France	4 357.1			4 357.1
German Democratic Republic	1 511.2	1 995.3	110.8	3 617.3
Hungary	795.1	292.9	131.6	1 219.6
Israel			18.6	18.6
Mongolia	51.1		9.6	60.7
Poland	2 558.5		344.0	2 902.5
Romania	588.6		224.5	813.1
, South Africa	955.4	..	29 799.0	30 754.4
Turkey	-		31.6	31.6
Ukrainian Soviet Socialist Republic	-	1 617.5		1 617.5
Union of Soviet Socialist Republics	-	8 494.5		8 494.5
United States of America	-		13 900.0	13 900.0
Viet Nam	14.4		0.4	14.8
Total	11 974.5	13 211.0	44 690.5	69 876.0

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 1987**

(Thousands of United States dollars)

Member State	UNEF/UNDOF	UNIFIL
Albania	23.8	27.9
Algeria	-	345.8
Benin	11.7	13.6
Bulgaria	20.1	377.0
Byelorussian Soviet Socialist Republic	653.0	4 385.5
Cuba	-	277.9
Czechoslovakia	390.6	9 224.4
Democratic Kampuchea	23.8	
Democratic Yemen	6.4	17.6
German Democratic Republic	1 180.4	15 854.0
Hungary	-	770.6
Iran	344.8	1 586.5
Iraq	134.4	316.3
Lao People's Democratic Republic	-	13.6
Libyan Arab Jamahiriya	280.1	653.4
Mongolia	6.2	27.9
Poland	-	13 656.2
South Africa	3 465.4	5 870.2
Syrian Arab Republic	39.1	84.9
Ukrainian Soviet Socialist Republic	2 436.6	16 219.5
Union of Soviet Socialist Republics	21 743.9	151 624.5
United States of America	481.4	2 930.0
Viet Nam	21.7	63.6
Yemen	11.7	13.6
Total	<u>31 275.1</u>	<u>224 421.3</u>

/...

Annex VI

UNITED NATIONS SPECIAL ACCOUNT
ESTIMATED AS AT 31 DECEMBER 1987 AND 1986

(Thousands of United States dollars)

Member States voluntary contributions: a/

	<u>1987</u>	<u>1986</u>
Bulgaria	150.0	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
Sweden	2 000.0	2 000.0
Togo	14.4	14.4
Tunisia	5.0	5.0
Uganda	19.0	19.0
Union of Soviet Socialist Republics	10 000.0	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
	<hr/>	<hr/>
Total Contributions	52 627.6	52 627.6

Annex VI (continued)

		<u>1987</u>	<u>1986</u>
Total contributions (brought forward)		52 627.6	52 627.6
<u>Less:</u> Contributions received from Japan pursuant to General Assembly resolution 3049 A (XXVII)	10 000.0 <u>b/</u>		
Amount appropriated for UNEF pursuant to resolution 2115 (XX), section II	3 911.0	13 911.0	13 911.0
Subtotal		38 716.6	38 716.6
Add: Interest earned, public contributions and other income Through 31 December 1986	5s 517.9 <u>c/</u>		
1987 (estimated)	8 941.0	64 458.9 <u>d/</u>	55 517.9
Balance of United Nations Special Account applied to the short-term deficit		103 175.5	94 234.5

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 (reference paragraph 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 were contributed under resolution 3049 A (XXVII). Japan contributed pursuant to resolutions 2053 A (XX) and 3049 A (XXVII). Bulgaria, ~~Togo~~ and the Union of Soviet Socialist Republics contributed in response to the 1986 appeal of the Secretary-General.

b/ 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.

c/ Includes proceeds of \$624,897 from the sale of postage stamps allocated to the Special Account pursuant to General Assembly resolution 38/228 A. It does not include any proceeds from the sale of special postage stamps on the economic crisis in Africa to be allocated to the Special Account pursuant to General Assembly resolutions 39/239 and 40/242. The revenue deriving from the sale of this issue will be realized in the 1988-1989 biennium upon completion of the sale in January 1983.

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

Annex VII**GENERAL FUND CASH FUND, INCLUDING WORKING CAPITAL FUND AND SPECIAL ACCOUNT, JANUARY 1984-DECEMBER 1987**

(Millions of United States dollars)

YEAR	<u>JAN.</u>	<u>FEB.</u>	<u>MAR.</u>	<u>APR.</u>	MAY	JUNE	JULY	AUG.	<u>SEPT.</u>	<u>OCT.</u>	<u>NOV.</u>	<u>DEC.</u>	<u>TOTAL</u>
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	62.8	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	62.0	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	117.5	88.6	50.8	101.2	
Income	60.9	74.4	107.6	201.9	46.9	48.2	55.7	4.6	24.7	17.8	106.8	38.4	787.9
Disbursements	62.5	52.5	53.6	63.5	58.1	47.6	70.1	62.6	53.6	55.6	54.4	60.3	694.4
Closing balance	(13.8)	8.1	62.1	200.5	189.3	189.9	175.5	117.5	88.6	50.8	103.2	81.3	
1987 Opening balance	81.3	233.7	206.4	208.4	196.6	170.4	209.5	163.0	119.3	(Est.) 76.1	(Est.) 70.4	(Est.) 59.3	
Income	212.9	32.2	61.6	48.0	23.6	83.9	11.0	25.4	15.0	52.3	47.9	42.8	656.5
Disbursements	60.5	59.5	59.6	59.8	49.8	44.7	57.5	69.1	58.2	58.0	59.0	86.6	722.3
Closing balance	233.7	206.4	208.4	196.6	170.4	209.5	163.0	119.3	76.1	70.4	59.3	15.5	