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Agenda item 125

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-third session, after considering the report of the Secretary-General on the financial emergency of the United Nations, 1/ the General Assembly adopted resolution 43/220 on 21 December 1988. In that resolution, the General Assembly requested the Secretary-General:

- (a) In addition to sending 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; and
- (b) To submit to the General Assembly at its forty-fourth session a comprehensive report on the financial situation of the United Nations, including updated information on the practices of other organizations of the United Nations system for achieving prompt and full payment of assessed contributions.

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

2. The origin and nature of the financial difficulties of the United Nations have been discussed year after year. Indeed, every year since 1965, the General Assembly has included an item entitled "Financial Emergency of the United Nations" in its agenda for each session. Notwithstanding the continued consideration which has been given to this subject, fundamental solutions have not been found and the financial situation of the Organization continues to be as precarious as ever.

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

3. The basic definition of the short-term deficit of the United Nations was established by the Negotiating Committee on the Financial Emergency of the United Nations, in its report to the General Assembly at its thirty-first session. 2/ Since that time, it has been traditional to provide an analysis of the short-term deficit each year in the report of the Secretary-General on the financial emergency.

4. As shown in annex I, the short-term deficit of the United Nations 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 (XXVI I) 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); (e) the repayment due to Member States for credits in surplus accounts for UNEF (1956) and ONUC; less (f) voluntary contributions to the United Nations Special Account.

5. Any unpaid assessments pertaining to the regular budget and to peace-keeping operations which have not been characterized by Member States as withholdings on the basis of positions of principle are therefore excluded from the estimation of the short-term deficit (see para. 8 below).

6. The combined short-term deficit, so defined and projected to 31 December 1989, is currently estimated at \$315.0 million, compared with an estimated \$326.4 million for 1988. The decrease of an estimated \$11.4 million between 1988 and 1989 results from: (a) 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; (b) the partial payment by four Member States of amounts previously withheld from their assessed contributions to peace-keeping operations; and (c) an increase in the level of the Special Account resulting from interest earned on the balance available in the Account.

7. Annex II traces the evolution of the short-term deficit since 1974.

8. In addition to this short-term deficit, largely due to withholdings by Member States on the basis of positions of principle of their assessed contributions both for the regular budget and for peace-keeping operations

financed by assessed contributions, the financial difficulties of the Organization are exacerbated by non-payment or delays in payment by a number of Member States of assessed contributions to the regular budget and to peace-keeping operations. As indicated in paragraphs 11 to 17 below, the level of outstanding contributions to the regular budget and to peace-keeping operations financed by assessed contributions has continued to increase dramatically.

9. In respect of peace-keeping operations financed by assessed contributions, it is estimated that as at 31 December 1989, 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 some \$305 million. Thus, the troop-contributing Member States continue to bear the full burden of the effect of the shortfall in payments of assessed contributions for peace-keeping operations.

10. A shortfall in payments to the regular budget, whether due to withholdings or to delays in the payment of assessments, results in an immediate cash shortage in respect of the day-to-day needs of the Organization. Given the magnitude of the total shortfall in payments to the regular budget, other sources of funding are required most of the time to meet day-to-day cash requirements, mainly for payroll and payment to vendors. In order to meet these obligations, the Organization has used the funds available in the Working Capital Fund (\$100 million) as well as in the Special Account (estimated at \$114.5 million by 31 December 1989) and, in addition, the amounts realized from the suspension of financial regulations 4.3, 4.4 and 5.2(d) in respect of the regular budget, when available (see paragraphs 18 to 21 below). It has also been necessary on occasions in the past to resort to temporary borrowing from peace-keeping and other funds to meet some of the cash requirements for the regular budget.

B. Payment of assessed contributions to the regular budget

11. The level of unpaid assessed contributions, whether caused by past withholdings or late payments, has increased exponentially over the past ten years, as shown below:

31 December 1978	\$83.4 million
31 December 1984	\$166.2 million
31 December 1985	\$242.3 million
31 December 1986	\$257.8 million
31 December 1987	\$353.4 million
31 December 1988	\$394.9 million

At the end of 1988 these outstanding contributions far exceeded the \$255.5 million then available from the Working Capital Fund (\$100 million), the Special Account (about \$103.1 million) and the amounts realized from the suspension of the provisions of financial regulations 4.3, 4.4 and 5.2(d) (\$52.4 million).

12. As the following statistics demonstrate, in 1989 the pattern of payment by Member States of their assessed contributions to the regular budget has been even more unsatisfactory than was the case in 1988:

		<u>Change 1988/1989</u>
(a) Paid in full:	48 States at end June 1989	(9)
	57 States at end June 1988	
	64 States at end September 1989	(7)
	71 States at end September 1988	
(b) In arrears:	95 States at end September 1989	7
	88 States at end September 1988	
(c) Owe more than current year's assessment:	50 States at end September 1989	7
	43 States at end September 1988	
(d) Made no payment at all:	37 States at end September 1989	14
	23 States at end September 1988	

13. The percentages of annual regular budget assessed contributions paid as at 30 June and 30 September 1989 are given below, together with the percentages paid as at 30 June, 30 September and 31 December annually since 1982. The table shows that the percentage of assessed contributions paid by the end of the year, which had steadily declined between 1984 and 1987, increased in 1988 as a result of the special efforts made by many Member States. During the first half of 1989 the results were much less encouraging.

	1982	1983	1984	1985	1986	1987	1988	1989
30 June	29.4	42.0	42.6	35.5	49.6	52.0	56.5	48.0
30 September	48.7	50.3	47.7	53.6	57.8	56.1	63.3	64.8
31 December	82.2	79.3	81.9	72.1	70.3	63.8	66.0	..

14. Annex III to the present report provides detailed information on the status of contributions to the regular budget as at 31 October 1989. As can be seen from that annex, at that date, with only two months left in 1989, unpaid contributions to the regular budget totalled \$533.7 million, of which \$268.1 million was outstanding for 1988 and prior years and \$265.6 million

relates to 1989. The significance of the amount outstanding may be measured by the fact that it is the equivalent of more than four-fifths of the regular budget assessment for 1989.

C. Payment of assessed contributions to peace-keeping operations

15. As indicated in paragraph 8, non-payment or delays in payment by a number of Member States of their assessed contributions for peace-keeping operations have also exacerbated the financial difficulties of the United Nations. As the number of peace-keeping operations financed by assessed contributions has increased substantially in the past two years, the problem of obtaining sufficient contributions to keep each operation funded has grown proportionally.

16. At 31 October 1989 outstanding contributions to the five peace-keeping operations currently financed by assessed contributions totalled \$569.9 million, as shown in the table below:

	Cumulative Assessments through Current Mandate (millions of US dollars)	Outstanding Contributions as of 31 October 1989	Percentage of Contributions Unpaid
UNEF/UNDOF <u>a/</u>	878.8	39.3	4.5
UNIFIL <u>b/</u>	2,957.6	345.2	11.7
UNII MOG <u>c/</u>	148.7	43.1	29.0
UNAVEM <u>d/</u>	9.0	2.4	26.7
UNTAG <u>e/</u>	409.6	139.8	34.1

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- a/ Assessments through 30 November 1989.
b/ Assessments through 31 January 1990.
c/ Assessments through 8 February 1990.
d/ Assessments through 2 January 1990.
e/ Assessments through 31 March 1990.

17. The dramatic increase in the number of peace-keeping operations financed by assessed contributions has also focused attention on the problem of start-up financing for such operations. This refers to the funds needed for pre-implementation and other immediate costs which have to be met before the General Assembly has acted to approve the financing of the operation and

prior to the receipt of an adequate level of assessed contributions. The basic mechanism available for this purpose is the Working Capital Fund, which may be utilized under the provisions governing unforeseen and extraordinary expenses. The Working Capital Fund is, however, also required to meet shortfalls in receipt of assessed contributions to the regular budget, as indicated in paragraph 10 above. At its present level of \$100 million, the Working Capital Fund is clearly insufficient to serve both purposes.

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

18. 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, 40/241 B and 42/216 A, to suspend the provisions of financial regulations 4.3, 4.4 and 5.2(d) in respect of the surpluses under the regular budget arising at the end of 1972 and at the end of the 1980-1981, 1982-1983, 1984-1985 and 1986-1987 bienniums.

19. By the application of these regulations, the Organization returns to Member States, as a credit against their assessed contributions in the second year of 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 suspension of the provisions of these regulations with respect to the regular budget is intended to increase the monies available to the Organization, by enabling the Organization to retain, temporarily, any budgetary savings that may have been effected. The intended effect of this arrangement is only realized, however, when assessments are paid in full.

20. It should be kept in mind that suspension of the provisions of these financial regulations can only be regarded as a temporary palliative for the financial difficulties of the Organization, since the amounts so realized must be returned to Member States at some point, that is, when the financial situation of the Organization permits.

21. As a result of the suspension of the above-mentioned financial regulations, \$3.9 million was realized in 1974, \$5.4 million in 1983, \$20.4 million in 1985 and \$22.7 million in 1987. It is anticipated that if all assessments were paid in full, \$146.6 million would be realized in 1989 and another \$15.7 million in 1991. Thus, it is now estimated that the maximum amount to be realized cumulatively by 1991 pursuant to the above-mentioned resolutions would be \$214.7 million. Annex IV A provides a detailed explanation of the results of the suspension of the provisions of financial regulations 4.3, 4.4 and 5.2(d) in respect of the regular budget.

22. In parallel actions with respect to peace-keeping operations, the General Assembly, concerned that the Secretary-General was facing growing difficulties in meeting the obligations of UNEF/UNDOF and of UNIFIL, decided in its resolutions 33/13 E of 14 December 1978 in respect of UNEF/UNDOF and 34/9 E of 17 December 1979 in the case of UNIFIL, to suspend temporarily the provisions of financial regulations 4.3, 4.4, 5.2(b) and 5.2(d) in connection with the unencumbered balances and/or surpluses in the special accounts of UNEF/UNDOF and UNIFIL, respectively. The General Assembly also decided that these amounts should be entered in a separately-identified account and be held in suspense pending its further decisions. In each of the years since that time, the General Assembly has taken similar actions, with the result that a total of \$108,805,617 has been placed in suspense. Of this amount, \$58,385,659 relates to UNEF/UNDOF and \$50,419,958 relates to UNIFIL. Details of the results of the actions taken by the General Assembly is shown in annex IV B.

E. Estimated withholdings by Member States from the regular budget

23. As shown in detail in annex V A, 11 Member States have withheld payment toward certain specific items included in the approved regular budgets. Their estimated cumulative withholdings, projected to 31 December 1989, amount to \$59.8 million. These withholdings do not include \$16.6 million transferred to a special account in pursuance of General Assembly resolution 3049 C (XXVII).

F. 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, 16 Member States have been withholding payments toward the United Nations Emergency Force (UNEF) (1973) and the United Nations Disengagement Observer Force (UNDOF), and 22 Member States toward the United Nations Interim Force in Lebanon (UNIFIL). Their cumulative withholdings, projected to 31 December 1989, amount to \$31.7 million with respect to UNEF and UNDOF and to \$208.9 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.

G. Voluntary contributions received from Member States

25. 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".

26. No new contributions to the Special Account have been received in 1989. As indicated in paragraph 10, 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, a purpose for which it was not intended. The status of this account is shown in annex VI.

H. Cash-flow situation

27. Annex VII shows the General Fund cash flow from January 1986 to the end of December 1989. The figures provided on income are actual through October 1989, and estimated for November and December 1989. The figures on disbursements are actual through September 1989 and estimated from October through December 1989. Further information on this subject will be provided in the Secretary-General's report on the current financial crisis of the United Nations later in the current session.

I. An increase in the Working Capital Fund

28. The Working Capital Fund was established in 1946 for the purpose of providing sufficient liquidity to enable the Secretary-General to advance from it such sums as might be necessary to finance budgetary appropriations, pending the receipt of contributions. It was also meant to cover commitments which might be duly authorized under the provisions of the resolutions adopted by the General Assembly to meet unforeseen and extraordinary expenses of the Organization. The establishment of the Working Capital Fund was based on a recommendation of the Preparatory Commission of the United Nations, which stated, *inter alia*, that "a Working Capital Fund should form an essential feature of the permanent financial arrangements of the Organization in order to ensure means for financing various contingencies." 3/

29. In view of the chronic cash-flow difficulties related to regular budget requirements, as well as the increased demand for cash to finance the start-up costs of new peace-keeping operations, the Secretary-General believes it is essential to increase the Working Capital Fund from its present level of \$100 million to a level of not less than \$200 million for the biennium 1990-1991.

30. From the beginning of the United Nations, the level of the Working Capital Fund, as well as deliberations on whether increases in that level were required, have been based on the size of the Fund as a percentage of authorized appropriations. Thus, when the Working Capital Fund was increased to \$100 million in 1982 from its previous level of \$40 million, Member States recognized and responded to the fact that the level of the Working Capital Fund had declined from 43.1 per cent of the annual budget in 1963 to 6 per cent of the corresponding figure for 1981.

31. The Advisory Committee on Administrative and Budgetary Questions, in its report to the General Assembly at its current session on agenda items 133, 134 and 137 4/, has made a comparable analysis for recent years, in response to the Secretary-General's conclusion that the Working Capital Fund should be increased to provide for start-up costs for peace-keeping operations. Noting the growth in appropriations for peace-keeping operations, the Advisory Committee has pointed out that the existing level of the Working Capital Fund as a percentage of the combined regular budget and peace-keeping appropriations for 1989 is 6.0 per cent.

32. Although resort to the Working Capital Fund is necessitated by unpaid assessed contributions, outstanding contributions as such have not been the basis for determining the appropriate level of the Working Capital Fund. At 31 December 1984, outstanding contributions to the regular budget totalled \$166.2 million and outstanding contributions to assessed peace-keeping operations totalled \$323.5 million. By 31 October 1989, these outstanding contributions had risen to \$533.7 million and \$569.9 million, respectively, or a total of \$1,103.6 million. At neither date could a Working Capital Fund at a level of \$100 million, or even \$200 million, have compensated for such unpaid assessments.

33. An increase in the level of the Working Capital Fund requires Member States to agree upon: (a) the principle of an increase; (b) the size of the increase; and (c) the method of financing the increase. Based on views expressed to date during the forty-fourth session of the General Assembly, it would appear that most Member States have agreed with both the principle of an increase in the Working Capital Fund and the size of such an increase.

34. So far as the method of financing is concerned, increases in the level of the Working Capital Fund have traditionally been effected by apportioning the amount of the increase among all Member States as part of their assessments. For this purpose, the scale of assessments applied for the regular budget is used. Thus, when the Working Capital Fund was increased in 1982, as mentioned in paragraph 30 above, an additional amount of \$60 million was assessed on all Member States. Financial regulation 5.6 provides: "Payments made by a Member State shall be credited first to the Working Capital Fund and then to the contributions due, in the order in which the Member was assessed". As with all other assessments, the amount actually realized is dependent upon the number of Member States that pay their assessments and whether these assessments are paid in full.

35. It is noted that the Advisory Committee on Administrative and Budgetary Questions, in its report to the General Assembly cited in paragraph 31, 4/ has expressed the opinion that the present report should contain an indication of options for financing the increase in the Working Capital Fund. A variation of the method outlined in paragraph 34 and which would achieve the desired result of providing cash to meet the Organization's needs would be that of assessing the increase over several years, rather than at one time. For example, the increase of \$100 million could be achieved by assessing \$40 million in 1990, \$30 million in 1991, \$20 million in 1992 and \$10 million in 1993. Such an arrangement would prolong the period during which the level of the Working Capital Fund remained below that required to meet its intended purposes.

36. Another option which has been considered but which is not being put forward is that of financing the increase in the Working Capital Fund through voluntary contributions. Experience has shown that, as with the Special Account (see paras. 25 to 26), voluntary contributions are made by a relatively small number of Member States and thus constitute a narrow contributions base. Even more important in this context, however, is the factor of the collective responsibility of the membership of the United Nations for the financial viability of the Organization.

37. While there are other options that could be considered to increase the level of the Working Capital Fund, they are essentially accounting options. For example, it would be possible to envisage increasing the Working Capital Fund by crediting to it part or all of the amounts realized in accounting terms from the suspension of the provisions of financial regulations 4.3, 4.4 and 5.2(d) in respect of the regular budget (see paras. 18 to 21 above). Such an arrangement would not, however, increase the actual cash available to meet the Organization's financial difficulties. As indicated in paragraph 19, the intended effect of the suspension of the provisions of these regulations is only achieved when assessments are paid in full. With

outstanding contributions to the regular budget at an unprecedented level, an increase in the Working Capital Fund through such a mechanism would be only theoretical in nature and would not provide the reserves needed for the Working Capital Fund to play its intended role. This mechanism would, however, enable the Organization to reduce its liabilities to Member States because, as indicated in paragraph 20, the amounts so realized must be returned to Member States at some point.

38. Under this option, the Working Capital Fund would be credited as of 31 December 1989 with an additional \$100 million, while the amounts shown as ultimately repayable to Member States from the suspension of the provisions of financial regulations 4.3, 4.4 and 5.2(d) would be reduced by a comparable amount.

39. One variation of this option, which would provide some measure of cash, would be to assess the increase of \$100 million on all Member States, with the proviso that those Member States whose assessments to the regular budget are paid in full as of 31 December 1989 would be given the option of: (a) paying cash or (b) applying their proportionate share of the credits from the suspension of the financial regulations to their assessment for 1990. For those Member States whose assessments are unpaid, alternative (b) would not be available and therefore their share of the increase in the Working Capital Fund would be added to their assessment in 1990.

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

40. In paragraph 8 of resolution 43/220, the General Assembly requested the Secretary-General to include in his report on the financial situation of the United Nations to the forty-fourth session updated information on the practices of other organizations of the United Nations system for achieving prompt and full payment of assessed contributions. It will be recalled that extensive information on this subject was provided in paragraphs 30 to 38 of document A/C.5/42/31, supplemented by additional information in paragraphs 28 through 32 of document A/C.5/43/29. There are no new practices to report; however, the organizations of the United Nations system continue to apply the measures described in the above-quoted documents, sharing data and monitoring the effects of these efforts through the inter-organizational consultative machinery.

III. CONCLUSION

41. As described in detail in section I of this report, the financial position of the Organization is grave. 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, within 30 days of receipt of an assessment letter, 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.

42. There are other options that could be considered to alleviate the financial difficulties of the Organization. These include the authority to borrow commercially when required and the issuance of certificates of indebtedness against the arrears of Member States. As both of these proposals have received negative reactions from Member States in the past, they are not being put forward at this time. Voluntary contributions, though welcome when freely and unconditionally provided, are unlikely to be received in amounts sufficient to relieve the pressing financial needs.

43. The Secretary-General therefore considers that the only practical way to maintain the financial viability of the United Nations in the present circumstances is for the membership to assume its collective responsibility and to authorize an increase in the Working Capital Fund through assessments on all Member States.

Notes

1/ A/C.5/43/29 and Corr.1.

2/ Official Records of the General Assembly, Thirty-first Session, Supplement No. 37 (A/31/37), para. 46.

3/ PC/20. 23 December 1945.

4/ A/44/725, para. 25.

A N N E X E S

ANNEX I

COMPARATIVE ANALYSIS OF THE ESTIMATED SHORT-TERM DEFICIT OF THE
UNITED NATIONS AS AT 31 DECEMBER 1989 AND 1988 a/

(Millions of United States dollars)

	<u>1989</u>	<u>1988</u>
1. <u>Regular Budget and Working Capital Fund b/</u>		
Amounts v held by Member States which, because of positions of principle, have not participated in the financing of certain regular budget items (see annex V A)	59.8	63.8
Special account for assessed contributions unpaid pursuant to General Assembly resolution 3049 C (XXVII)	<u>16.6</u>	<u>16.6</u>
Subtotal	<u>76.4</u>	<u>80.4</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 V B)	31.7	31.7
Special account for assessed contributions unpaid pursuant to General Assembly resolution 36/116 A	<u>36.0</u>	<u>36.0</u>
Subtotal	<u>67.7</u>	<u>67.7</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 V B)	208.9	205.6
Special account for assessed contributions unpaid pursuant to General Assembly resolution 36/116 A	<u>19.6</u>	<u>19.6</u>
Subtotal	<u>228.5</u>	<u>225.2</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	81.6 e/	80.5 e/
<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>35.9</u>	<u>34.8</u>
5. <u>Total gross deficit</u>	408.5	408.1
		/...

ANNEX I (continued)

	<u>1989</u>	<u>1988</u>
<u>Total gross deficit</u> (brought forward)	408.5	408.1
6. <u>Less:</u> Voluntary contributions and pledges to the United Nations Special Account (see annex VI)	(114.5)	f/(103.1) f/
7. <u>Net "A" deficit</u>	294.0	305.0
8. <u>Add:</u> Amounts to be repaid or credited to Member States from surplus accounts for contributions to UNEF (1956) and ONUC	21.0	21.4
9. <u>Net "B" deficit</u>	<u>315.0</u>	<u>326.4</u>

a/ For the definition of the short-term deficit, see paragraph 4.

b/ The deficit shown does not take into account \$214.7 million estimated to be retained at 31 December 1989 as a result of various General Assembly resolutions which suspended the provisions of financial regulations 5.2(d), 4.3 and 4.4 (see Annex IV).

c/ The deficit shown does not take into account \$58.4 million presently held in suspense as a result of annual General Assembly resolutions since the 33rd session which suspended financial regulations 5.2(b), 5.2(d), 4.3 and 4.4 in respect of the UNEF (1973) and UNDOF.

d/ The deficit shown does not take into account \$50.4 million presently held in suspense as a result of annual General Assembly resolutions since the 34th session which suspended the provisions of financial regulations 5.2(b), 5.2(d), 4.3 and 4.4 in respect of UNIFIL.

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 \$6.4 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)

	<u>Up to 1974</u>	<u>1975 to 1982</u>	<u>1983 to 1986</u>	<u>1987</u>	<u>1988</u>	<u>1989</u>
Opening balance, short-term deficit		<u>71.7</u>	<u>306.6</u>	<u>390.6</u>	<u>356.0</u>	<u>326.4</u>
<u>Add:</u> Estimated withholdings of Member States -						
Regular Budget	45.1	54.0	19.5	(34.4)	(3.8)	(4.0)
UNEF/UNDOF	7.7	55.2	4.7	(0.3)	0.4	
UNIFIL		149.5	92.9	4.0	(21.2)	3.3
Adjustments -						
UNEF (1956) and ONUC	44.1	(9.9)	(0.7)	2.5	(1.2)	1.1
Surplus account repayments	16.1	6.4	0.2	(1.8)	0.5	(0.4)
<u>Less:</u> Contributions to and interest on Special Account	(41.3)	(20.3)	(32.6)	(4.6)	(4.3)	(11.4)
Net increment	<u>71.7</u>	<u>234.9</u>	<u>84.0</u>	<u>(34.6)</u>	<u>(29.6)</u>	<u>(11.4)</u>
Closing balance, short-term deficit	<u>71.7</u>	<u>306.6</u>	<u>390.6</u>	<u>356.0</u>	<u>326.4</u>	<u>315.0</u>

a/ For the definition of the short-term deficit, see paragraph 4.

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ANNEX IIISTATUS OF CONTRIBUTIONS TO THE UNITED NATIONS REGULAR BUDGET FOR 1989
AS AT 31 OCTOBER 1989

(In United States dollars)

Member State	1989 scale of assess- ments	Contributions payable as at 1 January 1989			Collections in 1989	Contributions outstanding		
		Prior years	Current year	Total		Prior years	Current year	Total outstanding
Afghanistan	0.01	0	74 708	74 708	0	0	74 708	74 708
Albania	0.01	0	74 708	74 708	74 708	0	0	0
Algeria	0.15	0	1 120 610	1 120 610	1 120 610	0	0	0
Angola	0.01	0	74 708	74 708	72 454	0	2 254	2 254
Antigua and Barbuda	0.01	173 324	74 708	248 032	68 032	105 292	74 708	180 000
Argentina	0.66	5 248 352	4 930 687	10 179 039	5 195 030	53 322	4 930 687	4 984 009
Australia	1.57	0	11 729 062	11 729 062	11 729 062	0	0	0
Austria	0.74	0	5 528 347	5 528 347	5 528 347	0	0	0
Bahamas	0.02	0	149 415	149 415	149 415	0	0	0
Bahrain	0.02	0	149 415	149 415	149 415	0	0	0
Bangladesh	0.01	0	74 708	74 708	74 708	0	0	0
Barbados	0.01	0	74 708	74 708	0	0	74 708	74 708
Belgium	1.17	0	8 740 766	8 740 766	8 740 766	0	0	0
Belize	0.01	0	74 708	74 708	0	0	74 708	74 708
Benin	0.01	220 293	74 708	295 001	96 416	123 877	74 708	198 585
Bhutan	0.01	0	74 708	74 708	0	0	74 708	74 708
Bolivia	0.01	4 867	74 708	79 575	0	4 867	74 708	79 575
Botswana	0.01	0	74 708	74 708	74 708	0	0	0
Brazil	1.45	0	10 832 573	10 832 573	3 610 858	0	<i>7 221 715</i>	7 221 715
Brunei Darussalam	0.04	0	298 831	298 831	298 831	0	0	0
Bulgaria	0.15	594 001	1 120 610	1 714 611	1 120 610	0	594 001	594 001
Burkina Faso	0.01	49 437	74 708	124 145	0	49 437	74 708	124 145
Burundi	0.01	108 140	74 708	182 848	0	108 140	74 708	182 848
Byelorussian Soviet Socialist Republic	0.33	377 101	2 465 343	2 042 444	2 613 647	0	228 797	228 797
Cameroon	0.01	0	74 708	74 708	0	0	74 708	74 708
Canada	3.09	0	23 091 430	23 091 430	23 091 430	0	0	0
Cape Verde	0.01	72 413	74 708	147 121	72 413	0	74 708	74 708
Central African Republic	0.01	147 586	74 708	222 294	80 205	67 381	74 708	142 089
Chad	0.01	116 617	74 708	191 325	16 274	100 343	74 708	175 051
Chile	0.08	900 000	597 658	1 497 658	477 658	422 342	597 658	1 020 000
China	0.79	0	5 901 883	5 901 883	5 901 883	0	0	0
Colombia	0.14	0	1 045 903	1 045 903	1 045 903	0	0	0
Comoros	0.01	125 674	74 708	200 382	83 387	42 287	74 708	116 995
Congo	0.01	164 083	74 708	238 791	121 951	42 132	74 708	116 840
Costa Rica	0.02	0	149 415	149 415	149 415	0	0	0
Côte d'Ivoire	0.02	34 732	149 415	184 147	0	34 732	149 415	184 147
Cuba	0.09	773 858	672 365	1 446 223	488 000	293 858	672 365	966 223
 Cyprus	0.02	0	149 415	149 415	149 415	0	0	0

ANNEX III (continued)

Member State	1989 scale of assess- ments	Contributions payable as at 1 January 1989			Collections in 1989	Contributions outstanding		
		Prior years	current year	Total		Prior years	Current year	Total outstanding
Czechoslovakia	0.66	0	4 930 687	4 930 687	4 930 687	0	0	0
Democratic Kampuchea	0.01	197 706	74 708	272 414	75 500	122 206	74 708	196 914
Democratic Yemen	0.01	0	74 708	74 708	74 708	0	0	0
Denmark	0.69	0	5 154 810	5 154 810	5 154 810	0	0	0
Djibouti	0.01	36 206	74 708	110 914	36 206	0	74 708	74 708
Dominica	0.01	126 686	74 708	201 394	52 870	73 816	74 708	143 524
Dominican Republic	0.03	658 904	224 123	883 027	223 600	435 304	224 123	659 427
Ecuador	0.03	218 194	224 123	442 317	187 343	30 851	224 123	254 974
Egypt	0.07	15 223	522 951	531 174	0	15 223	522 951	538 174
El Salvador	0.01	193 900	74 708	268 608	85 087	108 013	74 708	182 721
Equatorial Guinea	0.01	175 708	74 708	250 408	60 735	114 965	74 708	185 673
Ethiopia	0.01	0	74 708	74 708	74 708	0	0	0
Fiji	0.01	0	74 700	74 708	74 708	0	0	0
Finland	0.51	0	3 810 077	3 810 077	3 810 077	0	0	0
France	6.25	0	46 692 128	46 692 128	46 692 128	0	0	0
Gabon	0.03	0	224 123	224 123	224 123	0	0	0
Gambia	0.01	133 611	74 708	208 319	129 239	4 372	74 708	79 080
German Democratic Republic	1.28	0	9 562 547	9 562 547	9 562 547	0	0	0
Germany, Federal Republic of	8.08	0	60 363 583	60 363 583	60 363 583	0	0	0
Ghana	0.01	0	74 708	74 708	74 708	0	0	0
Greece	0.40	0	2 988 296	2 988 296	2 988 296	0	0	0
Grenada	0.01	156 208	74 708	230 916	74 700	81 508	74 708	156 216
Guatemala	0.02	286 420	149 415	435 835	22 554	263 866	149 415	413 281
Guinea	0.01	0	74 708	74 708	74 708	0	0	0
Guinea-Bissau	0.01	0	74 708	74 708	74 708	0	0	0
Guyana	0.01	67 571	74 708	142 279	17 055	50 516	74 700	125 224
Haiti	0.01	0	74 708	74 708	0	0	74 708	74 708
Honduras	0.01	38 527	74 708	113 235	33 527	0	74 708	74 708
Hungary	0.21	1 219 574	1 568 854	2 788 428	1 672 575	0	1 115 853	1 115 853
Iceland	0.93	0	224 123	224 123	224 123	0	0	0
India	0.37	40 460	2 764 173	2 812 633	2 788 095	0	23 738	23 736
Indonesia	0.15	0	1 120 610	1 120 610	1 120 610	0	0	0
Iran (Islamic Republic of)	0.69	7 934 808	5 154 810	13 089 618	1 219 678	5 715 130	5 154 810	11 869 940
Iraq	0.12	0	896 488	896 488	896 488	0	0	0
Ireland	0.18	0	1 344 732	1 344 732	1 344 732	0	0	0
Israel	0.21	3 184 395	1 568 854	4 753 249	704 591	2 399 804	1 568 854	3 968 658
Italy	3.99	0	29 808 254	29 808 254	29 808 254	0	0	0
Jamaica	0.01	0	74 708	74 708	74 708	0	0	0
Japan	11.38	0	85 017 027	85 017 027	85 017 027	0	0	0
Jordan	0.01	0	74 708	74 708	74 708	0	0	0
Kenya	0.01	72 889	74 708	147 597	0	72 889	74 708	147 597
Kuwait	0.29	0	2 166 513	2 166 513	2 166 513	0	0	0
Lao People's Democratic Republic	0.01	72 413	74 708	147 121	147 121	0	0	0
Lebanon	0.01	0	74 708	74 708	0	0	74 708	74 708
Lesotho	0.01	0	74 708	74 708	74 708	0	0	0

ANNEX III (continued)

Member State	1989 scale of assess- ments	Contribution payable as at 1 January 1989			Collections in 1989	Contributions outstanding		
		Prior years	Current year	Total		Prior years	Current year	Total outstanding
Liberia	0.01	160 190	74 708	234 898	40 904	119 286	74 708	193 994
Libyan Arab Jamahiriya	0.28	2 024 631	2 091 807	4 916 430	2 042 764	781 867	2 091 807	2 073 674
Luxembourg	0.06	0	448 243	440 243	448 243	0	0	0
Madagascar	0.01	0	74 708	74 708	16 296	0	56 412	56 412
Malawi	0.01	0	74 708	74 708	0	0	74 708	74 708
Malaysia	0.11	0	821 781	821 781	821 781	0	0	0
Maldives	0.01	72 413	74 708	147 121	72 413	0	74 708	74 708
Mali	0.01	129 873	74 708	204 581	31 447	98 426	74 708	173 134
Malta	0.01	0	74 708	74 708	74 708	0	0	0
Mauritania	0.01	72 267	74 708	146 975	0	72 267	74 708	146 975
Mauritius	0.01	0	74 708	74 708	74 708	0	0	0
Mexico	0.94	973 618	7 022 495	7 996 113	7 149 275	0	846 838	846 835
Mongolia	0.01	0	74 708	74 708	74 708	0	0	0
Morocco	0.04	0	298 831	298 831	298 831	0	0	0
Mozambique	0.01	72 413	74 708	147 121	74 708	0	72 413	72 413
Myanmar	0.01	0	74 708	74 708	74 708	0	0	0
Nepal	0.01	0	74 708	74 708	74 708	0	0	0
Netherlands	1.65	0	12 326 721	12 326 721	12 326 721	0	0	0
New Zealand	0.24	0	1 792 977	1 792 977	1 792 977	0	0	0
Nicaragua	0.01	229 076	74 708	303 784	74 500	154 576	74 708	229 204
Niger	0.01	144 867	74 708	219 575	72 454	72 413	74 708	147 121
Nigeria	0.20	0	1 494 148	1 494 148	588 a72	0	905 276	905 276
Norway	0.55	8	4 108 906	4 108 906	4 108 906	0	0	0
Oman	0.02	0	149 415	149 415	112 062	0	37 353	37 353
Pakistan	0.06	0	448 243	448 243	445 757	0	2 456	2 486
Panama	0.02	325 723	149 415	475 138	40 000	285 723	149 415	435 138
Papua New Guinea	0.01	0	74 708	74 708	0	0	74 708	74 708
Paraguay	0.03	72 412	224 123	296 535	0	72 412	224 123	296 535
Peru	0.06	1 489 035	448 243	1 937 270	492 600	997 035	448 243	1 445 278
Philippines	a.09	170 399	672 365	842 764	0	170 399	672 365	042 764
Poland	0.56	4 330 672	4 183 614	8 514 286	5 605 630	0	2 908 686	2 908 686
Portugal	0.18	0	1 344 732	1 344 732	1 344 732	0	0	0
Qatar	0.05	144 025	373 538	518 363	144 826	0	373 537	373 537
Romania	0.19	4 045 346	1 419 440	5 464 786	1 431 000	2 614 346	1 419 440	4 033 786
Rwanda	0.01	0	74 708	74 708	74 708	0	0	a
Saint Kitts and Nevis	0.01	12 413	74 708	147 121	90 000	0	57 121	57 121
Saint Lucia	0.01	12 056	74 708	86 764	48 263	0	38 501	38 501
Saint Vincent and the Grenadines	0.01	36 206	74 708	110 914	36 206	0	74 708	74 708
Samoa	0.01	72 413	74 708	147 121	131 940	0	15 181	15 181
Sao Tome and Principe	0.01	230 641	74 708	305 349	73 000	157 641	74 708	232 349
Saudi Arabia	1.02	0	7 620 155	7 620 155	7 620 155	0	0	0
Senegal	0.01	68 483	74 708	143 191	61 027	7 456	74 708	82 164
Seychelles	0.01	0	74 708	74 708	74 708	0	0	0
Sierra Leone	0.01	112 595	74 708	187 303	0	112 595	74 708	187 303
Singapore	0.11	0	821 781	821 781	821 781	0	0	0

ANNEX III (continued)

Member State	1989 scale of assess- ments	Contributions payable as at 1 January 1989			Collections in 1989	Contributions outstanding		
		Prior years	Current year	Total		Prior years	Current year	Total outstanding
Solomon Islands	0.01	72 413	74 708	147 121	72 413	0	74 708	74 708
Somalia	0.01	1 073	74 700	75 781	70 000	0	5 781	5 781
South Africa	0.45	33 940 541	3 361 832	37 302 373	0	33 940 541	3 361 832	37 302 373
Spain	1.95	0	14 567 943	14 567 943	14 567 943	0	0	0
Sri Lanka	0.01	0	74 700	74 708	0	0	74 708	74 708
Sudan	0.01	0	74 708	74 708	0	0	74 708	74 708
Suriname	0.01	32 413	74 708	107 121	74 708	0	32 413	32 413
Swaziland	0.01	0	74 708	74 708	0	0	74 708	74 708
Sweden	1.21	0	9 039 595	9 039 595	9 039 595	0	0	0
Syrian Arab Republic	0.04	753 568	298 831	1 052 399	1 052 399	0	0	0
Thai land	0.10	0	747 073	747 073	747 073	0	0	0
Togo	0.01	16 474	74 708	91 182	15 573	901	74 708	75 609
Trinidad and Tobago	0.05	0	373 538	373 538	373 538	0	0	0
Tunisia	0.03	25 108	224 123	249 231	224 123	0	25 108	25 108
Turkey	0.32	100 664	2 396 146	2 496 810	2 496 810	0	0	0
Uganda	0.01	72 413	74 708	147 121	0	72 413	74 708	147 121
Ukrainian Soviet Socialist Republic	1.25	1 457 16%	9 338 425	10 795 593	9 910 457	0	805 136	885 136
Union of Soviet Socialist Republics	9.99	7 216 743	74 632 690	81 849 441	79 208 962	0	2 640 479	2 640 479
United Arab Emirates	0.19	0	1 419 440	1 419 440	0	0	1 419 440	1 419 440
United Kingdom of Great Britain and Northern Ireland	4.06	0	36 307 790	36 307 790	36 307 798	0	0	0
United Republic of Tanzania	0.01	71 320	74 708	146 036	71 328	0	74 700	74 708
United States of America	25.00	307 684 865	216 286 625	523 971 490	93 840 023	213 044 842	216 286 625	430 131 467
Uruguay	0.04	0	298 831	298 831	0	0	298 831	298 831
Vanuatu	0.01	0	74 708	74 708	74 708	0	0	0
Venezuela	0.57	0	4 258 322	4 250 322	4 258 322	0	0	0
Viet "	0.01	64 146	74 708	138 654	0	64 146	74 708	138 854
Yemen	0.01	0	74 708	74 708	72 513	0	2 195	2 195
Yugoslavia	0.46	3 537 747	3 436 533	6 974 206	1 000 000	2 537 747	3 436 539	5 974 206
Zaire	0.01	0	74 708	74 708	74 708	0	0	0
Zambia	0.01	0	74 708	74 708	49 217	0	25 491	25 491
Zimbabwe	0.02	0	149 461	149 461	149 461	0	0	0
Total	100.00	394 857 104	776 604 569	1 171 461 673	637 717 066 a/	268 113 505	265 631 102	533 744 607

a/ Includes \$3,810,077 received from Finland in December 1988 towards the 1989 assessment and \$518,877, which had been held in the suspense account in favour of eight Member States.

Annex IV A

RESULTS OF SUSPENSION OF THE PROVISIONS OF
FINANCIAL REGULATIONS 4.3, 4.4 AND 5.2(d)
IN RESPECT OF THE REGULAR BUDGET
(Millions of United States dollars)

<u>Description</u>	<u>Years in which benefit realized from the suspension of 4.3, 4.4 and 5.2 (d)</u>						
	<u>1974</u>	<u>1983</u>	<u>1985</u>	<u>1987</u>	<u>1989</u>	<u>1991</u>	<u>Total</u>
I. <u>Decrease in appropriations:</u>							
L. <u>Decrease in 1972</u> <u>appropriations and income</u>	3.9 <u>a/b/</u>						3.9
II. <u>Unobligated balance of</u> <u>appropriations:</u>							
1980-1981		5.4 <u>c/</u>					5.4
1982-1983			5.7 <u>d/</u>				5.7
1984-1985				3.0 <u>e/</u>			3.0
1986-1987							
Expenditure sections	129.1						
<u>Add:</u> Excess of actual miscellaneous income over revised estimates <u>9.9</u>					139.0 <u>h/</u>		139.0
III. <u>Savings in liquidation of</u> <u>prior years' outstanding</u> <u>obligations:</u>							
1980-1981			14.7 <u>f/</u>				14.7
1982-1983				19.7 <u>g/</u>			19.7
1984-1985					7.6 <u>i/</u>		7.6
1986-1987						15.7 <u>j/</u>	15.7
Total	<u>3.9</u>	<u>5.4</u>	<u>20.4</u>	<u>22.7</u>	<u>146.6</u>	<u>15.7</u>	<u>214.7</u>

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Annex IV A (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 \$0.5 million in actual miscellaneous income and staff assessment income as compared with final appropriations.

b/ Reflected in audited financial statements for 1972 and would have been credited against Member States' assessed contributions in 1974.

c/ Reflected in audited financial statements for 1980-1981 and would have been credited against Member States' assessed contributions in 1983.

d/ Reflected in audited financial statements for 1982-1983 and would have been credited against Member States' assessed contributions in 1985.

e/ Reflected in audited financial statements for 1984-1985, as amended 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 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/ Reflected in financial statements for 1986-1987 and would be credited against Member States' assessed contributions in 1989.

i/ Balance of unliquidated obligations shown in 1984-1985 financial statements remained open through 1986; net savings reflected in 1986-1987 financial statements would be credited against Member States' assessed contributions in 1989 after reduction of \$3.1 million to be credited to Member States in accordance with General Assembly resolution 40/239 A.

j/ Estimated saving in liquidations of the 1986-1987 unliquidated obligations which remained open through 1988, which would be credited against Member States' assessments in 1991.

ANNEX IV B

RESULTS OF SUSPENSION OF THE PROVISIONS OF
FINANCIAL REGULATIONS 4.3, 4.4, 5.2(b) AND 5.2(d)
IN RESPECT OF UNEF/UNDOF AND UNIFIL

(United States dollars)

UNEF/UNDOF		UNIFIL	
General Assembly resolution	Amount	General Assembly resolution	Amount
	\$		\$
33/13 E	17,693,065		
34/7 D	5,260,420	34/9 E	122,492
35/45 B	6,825,999	35/115 B	2,173,113
36/66	2,694,446	36/138 B	3,759,109
37/38 B	7,403,489	37/127 B	5,939,256
38/35 B	5,191,637	38/38 B	5,599,876
39/28 B	4,824,613	39/71 B	6,035,305
40/59 B	3,250,131	40/246 B	8,868,174
41/44 B	1,496,703	41/179 B	4,763,620
42/70 B	1,331,921	42/223	6,845,651
43/228	2,413,235	43/229	6,313,362
TOTAL	<u>58,385,659</u>		<u>50,419,958</u>

Annex V AESTIMATED WITHHOLDINGS BY MEMBER STATES FROM THE REGULAR BUDGET
OF THE UNITED NATIONS PROJECTED TO 31 DECEMBER 1989

(Thousands of United States dollars)

Member State	Bond issue	Regular programme of technical assistance	Other budget items	Total
Bulgaria	394.4	199.6		594.0
Byelorussian Soviet Socialist Republic	-	228.8		228.8
Democratic Kampuchea			70.6	70.6
Hungary	795.1	292.9	28.0	1 116.0
Israel			24.6	24.6
Romania	594.0		225.8	819.8
South Africa	955.4		36 347.0	37 302.4
Ukrainian Soviet Socialist Republic	-	885.1		885.1
Union of Soviet Socialist Republics	-	2 640.5		2 640.5
United States of America	-		16 100.0	16 100.0
Viet Nam	14.6		0.4	15.0
Total	<u>2 753.5</u>	<u>4 246.9</u>	<u>52 796.4</u>	<u>59 796.8</u>

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Annex V 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 1989

(Thousands of United States dollars)

Member State	UNEF/UNDOF <u>1/</u>	UNIFIL <u>2/</u>
Albania	25.2	33.5
Benin	12.4	16.4
Bulgaria		377.0
Byelorussian Soviet Socialist Republic	653.0	3 749.2
Cuba	-	224.2
Czechoslovakia		9 224.4
Democratic Kampuchea	25.2	-
Democratic Yemen		16.4
German Democratic Republic	1 395.2	15 854.0
Hungary		700.4
Iran (Islamic Republic of)	433.7	1 955.3
Iraq	150.6	383.9
Lao People's Democratic Republic		16.4
Libyan Arab Jamahiriya	316.5	804.3
Mongolia	8.8	29.3
Poland	-	15 331.7
South Africa	3 765.5	7 113.4
Syrian Arab Republic	44.5	107.3
Ukrainian Soviet Socialist Republic	2 436.6	13 925.9
Union of Soviet Socialist Republics	21 744.5	129 624.5
United States of America	643.0	9 357.6
Viet Nam	23.1	69.2
Yemen	12.4	16.4
Total	<u>31 697.2</u>	<u>208 930.7</u>

1/ From inception up to mandate ending 30 November 1989.

2/ From inception up to 1989 portion of mandate ending 31 January 1990.

Annex VIUNITED NATIONS SPECIAL ACCOUNT
ESTIMATED AS AT 31 DECEMBER 1989 AND 1988

(Thousands of United States dollars)

Member States voluntary contributions: a/

	<u>1989</u>	<u>1988</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
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
Total Contributions	<u>48 727.6</u>	<u>48 727.6</u>

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Annex VI (Continued)

		<u>1989</u>	<u>1988</u>
Total contributions (brought forward)		48 727.6	48 727.6
<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	<u>3 911.0</u>	<u>13 911.0</u>	<u>13 911.0</u>
Subtotal		34 816.6	34 816.6
<u>Add:</u> Interest earned, public contributions and other income Through 31 December 1988 1989 (estimated)	<u>68 296.8 c/</u> <u>11 400.0</u>	<u>79 696.8 d/</u>	<u>68 296.8</u>
Balance of United Nations Special Account applied to the short- term deficit		<u>114 513.4</u>	<u>103 113.4</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 A/40/1102, para. 19). 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) (\$2.5 million) and 3049 A (XXVII) (\$10.0 million). 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 and proceeds of \$157,888 from the sale of special postage stamps on the economic crisis in Africa allocated to the Special Account pursuant to General Assembly resolutions 39/239 and 40/242.

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

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Annex VII

GENERAL FUND CASH FLOW INCLUDING WORKING CAPITAL FUND AND SPECIAL ACCOUNT, JANUARY 1986 - DECEMBER 1989 (in millions of U. S. dollars)

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>Sept.</u>	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Total</u>
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	103. 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)	a. 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	76. 1	72. 0	36. 4	
Income	212. 9	32. 2	61. 6	48. 0	23. 6	83.8	11. 0	25. 4	15.0	59. 0	16. 9	120. 9	710. 3
Disbursements	60. 5	59. 5	59. 6	59. 8	49. 8	44. 7	57. 5	69. 1	58. 2	63. 1	52. 5	90. 9	725. 2
Closing balance	233. 3	206. 4	208. 4	196.6	170. 4	209. 5	163. 0	119. 3	76. 1	72. 0	36. 4	66. 4	
1988 Opening balance	66. 4	186. 6	214. 2	215. 8	245. 6	193. 4	180.7	178. 1	136. 9	95. 7	164. 6	106. 4	
Income	182.4	81. 5	56. 1	100. 6	12. 1	48. 3	47. 5	17. 5	20. 5	128. 1	2. 9	62. 2	759. 7
Disbursements	62. 2	53. 9	54. 5	70. 8	64. 3	61. 0	50. 1	58. 7	61. 7	59. 2	61. 1	80. 2	737. 7
Closing balance	186. 6	214. 2	215. a	245. 6	193. 4	180.7	178. 1	136.9	95. 7	164. 6	106.4	88. 4	
1989 Opening balance	88.4	218. 7	291. 2	250. 7	218. 5	170. 8	157. 0	152. 4	a6. 9	104. 7	131. 0	150.0	
Income a/	79. 0	127. 1	35. 6	43. 5	21. 6	47. 6	46. 5	15. 7	83. 1	80. 6	88. 0	18. 7	787. 0
Disbursements b/	48. 7	54. 6	76.1	75.7	69. 3	61. 4	51. 7	81. 2	65. 2	54. 3	69. 0	106. 6	813. 3
Closing balance	218. 7	291. 2	250. 7	218. 5	170.3	157. 0	152. 4	86. 9	104. 7	131. 0	150. 0	62. 1	

a/ Includes actual receipts for January to October and projections for November and December 1989.

b/ Includes actual disbursements for January to September and projections for October, November and December 1989.

Note: Actual disbursements include net changes in other assets and liabilities.