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### ADMINISTRATIVE AND BUDGETARY COORDINATION OF THE UNITED NATIONS WITH THE SPECIALIZED AGENCIES AND THE INTERNATIONAL ATOMIC ENERGY AGENCY

#### Budgetary and financial situation of organizations of the United Nations system

#### Statistical report by the Administrative Committee on Coordination

1. The present report is the fourth of its kind to be presented by the Administrative Committee on Coordination. 1/
2. The tables in the report are grouped under the following three subject headings:

(a) Regular budgets and assessed contributions:

Table 1. Approved regular budgets (1988-1997). This table shows, for each of the organizations appearing in the report which has an assessed regular budget 2/ and for each of the years 1988 to 1997, the total amount of approved regular budget appropriations, including any supplementary estimates;

Table 2. Assessed contributions (1988-1997). This table shows, for each of the same organizations and the same years as in table 1, the total assessments payable by member States under approved regular budgets. Assessed contributions relating to extrabudgetary activities, such as certain peacekeeping operations of the United Nations, are not included;

Table 3. Percentage assessments (1996-1997). This table shows, for each of the States members of the organizations in the preceding tables, the percentage amounts of the assessed contributions payable under approved regular budgets in 1996 and 1997;

Table 4. Assessments voted and received (1994-1995). This table shows, for each of the States members of the organizations in the preceding tables, the assessments payable under approved regular budgets, and, in the case of the United Nations, under peacekeeping, and the amounts collected in relation to current assessments and arrears in each of the years 1994 and 1995;

Table 5. Collection of assessed contributions (1994-1995). This table shows, for each of the same organizations as in the preceding tables, the percentage of the current year's assessed contributions under approved regular budgets that was collected at 30 June and at 30 September of the two most recent years for which such data are available (1994 and 1995). The table also shows by organization the total amount of all assessed contributions under approved regular budgets that were outstanding at 30 September of the same two years;

(b) Working capital funds:

Table 6. Working capital funds (1996-1997). This table shows, for each of the same organizations as in the preceding tables, the level of working capital funds in relation to the level of approved regular budget estimates for the period 1996-1997;

(c) Expenditure and receipts of voluntary contributions:

Table 7. Voluntary contributions: expenditure (1994-1995). This table shows expenditure of resources in cash and in kind outside approved regular budgets by each of the same organizations as in the preceding tables, and by organizations financed from voluntary contributions, 3/ in the years 1994 and 1995. Expenditure for all activities for which organizations are executing agents are taken into account except that, as in table 2, data relating to extrabudgetary peacekeeping operations are excluded;

Table 8. Voluntary contributions: funds received (1994-1995). This table shows voluntary contributions in cash and in kind received by each of the same organizations as in table 7, in the same years (1994 and 1995). Data are presented in two sections: section A: Receipts from States, and section B: Receipts from other contributors.

3. The footnotes accompanying the tables in several cases not only clarify individual figures but also provide general explanations relevant to the scope and interpretation of the data presented.

Notes

1/ The last report to the Committee on Contributions contained data up to 1990.

2/ The organizations considered are the United Nations, the International Labour Organization (ILO), the Food and Agriculture Organization of the United Nations (FAO), the United Nations Educational, Scientific and Cultural Organization (UNESCO), the International Civil Aviation Organization (ICAO), the World Health Organization (WHO), the Universal Postal Union (UPU), the International Telecommunication Union (ITU), the World Meteorological Organization (WMO), the International Maritime Organization (IMO), the World Intellectual Property Organization (WIPO), the United Nations Industrial Development Organization (UNIDO) and the International Atomic Energy Agency (IAEA).

3/ The voluntarily funded organizations considered are the United Nations Children's Fund (UNICEF), the United Nations Development Programme (UNDP), the United Nations Population Fund (UNFPA), the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), the Office of the United Nations High Commissioner for Refugees (UNHCR) and the World Food Programme (WFP).

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(Footnotes to table 1)

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a/ This table shows the amounts of the estimated expenditure actually approved under regular budgets plus any approved supplementary estimates, net of staff assessment. No adjustments have been made in the figures. Where the estimates approved make provision for an amount for an undistributed reserve, it is excluded from the figures, so that the comparisons relate to effective working budgets. Estimated expenditure for the support of extrabudgetary activities is included where and to the extent that it is integrated into the regular budget. Estimated budgetary reimbursements to accounts drawn upon to finance expenditure under the budget or supplementary authorizations are reported in the period of reimbursement. Figures for biennial budgets are divided into two equal annual amounts; supplementary estimates are reported according to the years to which they relate. Where budgets are denominated in a currency other than the United States dollar, the amounts reported are translated into the dollar at the United Nations operational rate of exchange at the end of each year, except for the 1996 and 1997 figures, which have been translated at the December 1995 rate. Rates used are as follows:  
(a) Swiss francs to the dollar (UPU, ITU, WMO, WIPO): 1988 - 1.44; 1989 - 1.61; 1990 - 1.27; 1991 - 1.43; 1992 - 1.44; 1993 - 1.49; 1994 - 1.32; and 1995-1997 - 1.16; and (b) dollars to pounds sterling (IMO, from 1988): 1988 - 1.72; 1989 - 1.56; 1990 - 1.97; 1991 - 1.77; 1992 - 1.51; 1993 - 1.49; 1994 - 1.56; and 1995-1997 - 1.54.

b/ Provisional.

c/ Net of reimbursable expenditure.

d/ Under the split appropriation and assessment system introduced in 1986, note g/ to table 2 applies.

e/ Subject to approval by the General Conference.

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(Footnotes to table 2)

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a/ This table shows the amounts of assessed contributions actually payable by Governments to finance approved regular budgets and any supplementary estimates. No other financing is reported. Where organizations have an undistributed reserve, the corresponding amount of contributions is excluded from the figures. The effects of the operation of provisions concerning tax equalization funds are not taken into account. Except where stated otherwise, assessments under budgets denominated in currencies other than United States dollars are translated into dollars on the same basis as the budget appropriations (see table 1, footnote a). Differences between the amounts shown on this table and the total amounts shown on table 4 relate mainly to amounts actually assessed for tax equalization funds (which are included in table 4) and to contributions assessed on a member State that ceased to exist. In the case of IAEA, the difference relates to the valuation of Austrian schilling contributions in table 4.

b/ Provisional.

c/ Contributions are payable in Swiss francs under the assessment system introduced with effect from 1990. The rates involved (Swiss francs to the dollar) are: 1990-1991 - 1.75; 1992-1993 - 1.55; 1994-1995 - 1.45; and 1996-1997 - 1.16.

d/ The portion of contributions payable in French francs under the split-assessment system introduced in 1988 is calculated at the following French franc-dollar exchange rates: 1988-1989 - 6.04; 1990-1991 - 6.40; 1992-1993 - 5.75; 1994-1995 - 6.45; and 1996-1997 - 5.70. The current figure is subject to variation according to operational exchange rates between the two currencies.

e/ Contributions are payable in Swiss francs. The rates involved (Swiss francs to the dollar) are: 1994 - 1.32; and 1995-1997 - 1.16.

f/ At the following Austrian schilling-dollar exchange rates under the split-assessment system introduced in 1988: 1988-1989 - 12.20; 1990 - 10.40; 1991 - 11.20; 1992 - 11.30; 1993 - 12.00; 1994 - 10.90; and 1995-1997 - 10.00. The current figure is subject to variation according to operational exchange rates between these two currencies.

g/ At the following Austrian schilling-dollar exchange rates under the split appropriation and assessment system introduced in 1986: 1988 - 14.20; 1989-1991 - 12.70; 1992 - 10.90; and 1993-1997 - 12.70. The current figure is subject to variation according to operational exchange rates between these two currencies.

h/ Subject to approval by the General Conference.

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(Footnotes to table 3)

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a/ A blank opposite the name of a country indicates that it is not a contributor to the organization under the scale of assessments.

b/ The 1997 scale of assessments will be decided by the General Assembly at its fifty-first session.

c/ The rates of assessment are not percentages but portions of a scale adding to 69.6329. The 1997 scale is dependent on that to be decided by the General Assembly.

d/ The schedule attached shows the actual percentage assessments for 1996. It is not possible to provide 1997 figures until the assessment calculations have been made. It is anticipated that these will approximate the 1996 figures.

e/ The 1997 scale is subject to approval by the General Conference.

f/ In accordance with regulation 5.9 of the Financial Regulations of the United Nations, States which are not Members of the United Nations but which participate in certain of its activities shall be called upon to contribute towards the 1995, 1996 and 1997 expenses of the Organization on the basis of the following rates:

<u>Non-member State</u>	<u>Percentage</u>
Holy See	0.01
Nauru	0.01
Switzerland	1.21
Tonga	0.01

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(Footnotes to table 4)

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a/ See footnote a to table 2 for an explanation of the differences between the totals in this table and the amounts shown in table 2.

b/ Where no assessment amount is shown in a column against the name of a country, it is not a contributor to that organization under the scale of assessments.

c/ Includes:

- (i) United Nations Truce Supervision Organization (UNTSO), United Nations Military Observer Group in India and Pakistan (UNMOGIP) and United Nations Good Offices Mission in Afghanistan and Pakistan (UNGOMAP), which are financed from the United Nations regular budget;
- (ii) United Nations Disengagement Observer Force (UNDOF), United Nations Interim Force in Lebanon (UNIFIL), United Nations Iran-Iraq Military Observer Group (UNIIMOG), United Nations Angola Verification Mission (UNAVEM), United Nations Transition Assistance Group (UNTAG), United Nations Iraq-Kuwait Observation Mission (UNIKOM), United Nations Mission for the Referendum in Western Sahara (MINURSO), United Nations Observer Mission in El Salvador (ONUSAL) (including United Nations Observer Group in Central America (ONUCA)), United Nations Transitional Authority in Cambodia (UNTAC) (including United Nations Advance Mission in Cambodia (UNAMIC)), United Nations Protection Force (UNPROFOR), United Nations Operation in Somalia (UNOSOM) and United Nations Operation in Somalia II (UNOSOM II), and United Nations Operation in Mozambique (ONUMOZ), which are financed through special assessments;
- (iii) United Nations Peacekeeping Force in Cyprus (UNFICYP) commencing 16 June 1993, when it began to be financed from assessed contributions.

d/ Includes payments for future years (\$1,238,000).

e/ Includes payments for future years (\$6,067,000); excludes future years' payments made in 1994.

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a/ Contributions in currencies other than United States dollars have in most cases been translated into dollars at the United Nations operational rate of exchange for the months concerned.

b/ Translated from Swiss Francs into United States dollars at the 1994-1995 budget rate of exchange of 1.45 Swiss francs to the dollar.

c/ Translated from Swiss francs into United States dollars at the rate of exchange at 30 September 1994 of 1.33 Swiss francs to the dollar.

d/ Translated from Swiss francs into United States dollars at the rate of exchange at September 1995 of 1.22 Swiss francs to the dollar.

Table 6. Working Capital Funds (1996-1997)

(Thousands of United States dollars)

a/ Amounts in currencies other than United States dollars have in most cases been translated into United States dollars at the most recent year-end United Nations operational rate of exchange (see table 1, note (a)).

b/ Unless noted, financial periods are biennial.

c/ As per table 1.

d/ Balance as at 31 December 1995.

e/ Budget for 1997 is provisional.

f/ Cash deficit for the 1994-1995 financial period totally utilized the Working Capital Fund which, before utilization, stood at \$30,172,414.

g/ Working capital fund replenished in 1996. Percentage figure in last column based on authorized level of \$25.225 million.

h/ Financial period is annual.

i/ No working capital fund.

j/ Twelfth financial period 1996-1999.

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(Footnotes to table 7)

a/ This table covers expenditure in cash of resources provided outside assessed regular budgets (for which see table 1). It also contains the value of expenditure in kind when this is included as expenditure in organizations' financial statements (see relevant footnotes). Resources channelled by funding organizations within the system to international financing institutions and to bodies outside the system are reported by the funding organization. Subject to this exception, all expenditure is reported by the executing organization in order to avoid double counting. Expenditure on support costs for technical cooperation activities is included to the extent that it is not integrated into regular budget expenditure estimates. Expenditure incurred in currencies other than United States dollars has been translated into dollars at the exchange rates judged most appropriate by the organizations concerned.

b/ Taking into account note a, figures include expenditure in respect of United Nations trust funds, UNFICYP prior to 16 June 1993 (after which period it was financed from special assessments), the United Nations Environment Programme (UNEP), the United Nations Institute for Training and Research (UNITAR) (including UNITAR Special Purpose Grants Fund), the United Nations Centre for Human Settlements (Habitat) (United Nations Habitat and Human Settlements Foundation and the International Year of Shelter for the Homeless), the United Nations Conference on Trade and Development (UNCTAD)/General Agreements on Tariffs and Trade (GATT), International Trade Centre UNCTAD/WTO (ITC), and the United Nations University (UNU). Excludes peacekeeping operations financed from special assessments and regular budget.

c/ The figures shown apply to the biennium 1994-1995; annual figures are not available as the organization operates on a biennial basis.

d/ Does not include write-offs of pledges and other items.

e/ See note e to table 8.

<u>f/</u> UNICEF terminology:	<u>1994</u>	<u>1995</u>
Programme cooperation	800 626	803 431
Programme support	<u>99 101</u>	<u>108 764</u>
	<u>899 727</u>	<u>912 195</u>

g/ Represents expenditure for projects executed by Governments, non-governmental organizations and UNFPA and includes administrative and operational services costs.

h/ See note g to table 8.

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(Footnotes to table 7 (continued))

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<u>i/</u>	<u>Regular fund:</u>	<u>1994</u>	<u>1995</u>
	Cash	233 311	254 133
	In kind	<u>26 112</u>	<u>33 046</u>
		<u>259 423</u>	<u>287 179</u>
 <u>j/</u>	 <u>Project fund:</u>	 <u>1994</u>	 <u>1995</u>
	Cash	62 155	58 491
	In kind	<u>7 632</u>	<u>3 931</u>
		<u>69 787</u>	<u>62 422</u>
 <u>k/</u>	 See note h to table 8.		
 <u>l/</u>	 Includes expenditure in kind of \$736.3 million in 1994 and \$652.1 million in 1995.		
 <u>m/</u>	 Breakdown:	 <u>1994</u>	 <u>1995</u>
	FAO/UNDP Projects only	79 435	53 759
	FAO TRUST FUNDS (including United Nations/UNDP administered trust fund projects)	<u>187 856</u>	<u>188 639</u>
		<u>267 291</u>	<u>242 398</u>

n/ Excludes the Pan-American Health Organization (PAHO), the International Agency for Research on Cancer (IARC) and other internal WHO funds.

o/ Excludes expenditure under funds in trust and contributions in kind.

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(Footnotes to table 8)

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a/ This table covers contributions provided outside assessed budgets (for which see tables 2 and 4). It also contains the value of contributions in kind when these are included as income in organizations' financial statements (see relevant notes). Section A contains contributions from States and section B shows the total contributions from other contributors. Contributions received in currencies other than United States dollars have been translated into dollars at the exchange rate judged most appropriate by the organizations concerned.

b/ Figures include voluntary contributions to UNFICYP and to other peacekeeping operations financed from special assessments and regular budget.

c/ Includes technical cooperation trust funds and counterpart contributions.

d/ Contributions to UNITAR's special purpose grants fund are reported in section B (other contributors).

e/ UNICEF does not record contributions in kind as part of regular income. The above figures therefore do not include contributions in kind valued by donors at \$19 million in 1994 and \$32 million in 1995.

f/ Excludes income from greeting cards and related operations.

g/ Above totals include \$34 million and \$37 million as contributions in kind for 1994 and 1995 respectively.

h/ Includes contributions in kind of \$40.3 million in 1994 and \$21.7 million in 1995.

i/ Includes contributions in kind of \$736.3 million in 1994 and \$652.1 million in 1995.

j/ Includes contributions from the United Nations system organizations totalling \$97 million in 1994 and \$81 million in 1995.

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