



## General Assembly

Distr.  
GENERAL

A/C.5/38/9  
19 August 1983

ORIGINAL: ENGLISH

Thirty-eighth session  
FIFTH COMMITTEE  
Item 112 (b) of the provisional agenda\*

### FINANCIAL EMERGENCY OF THE UNITED NATIONS

#### REPORT OF THE SECRETARY-GENERAL

#### Analysis of the financial situation of the United Nations

1. At its thirty-seventh session, the General Assembly, after consideration of the report of the Secretary-General on the financial emergency of the United Nations, 1/ and the statement of the Administrative Committee on Co-ordination on problems of cash flow and liquidity in the organizations of the United Nations system, 2/ adopted resolution 37/13 on 16 November 1982. By that resolution, the General Assembly requested the Secretary-General, inter alia, to approach, as and when appropriate, the Governments of Member States for the purpose of encouraging expeditious payment in full of assessed contributions, and to submit to the General Assembly at its thirty-eighth session (a) 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 reasons for delays in such payments as known to the Secretary-General, the cash flow situation in voluntary contributions received from Member States and other sources pursuant to General Assembly resolutions 2053 A (XX) and 3049 A (XXVII); and (b) a progress report on the status of the project on the issue of special postage stamps, including proposals to use a portion of the revenues to further the cause of the protection of nature. It also requested the Secretary-General to include in his report a study of suggestions and proposals put forward by Member States during the discussions of the item at the thirty-seventh session of the General Assembly.

2. The present report is prepared in response to the above requests of the General Assembly. It is divided into three parts: part I deals with the project on the issuance of special postage stamps; part II gives detailed information on

---

\* A/38/150.

the deficit of the Organization, summarizes the response of Member States with respect to payments of assessed contributions and describes the pattern of payment of Member States in 1983 as compared with the preceding year. Part III analyses the suggestions and proposals put forward by Member States during the discussion of the financial emergency.

I. PROGRESS REPORT ON THE ISSUANCE BY THE UNITED NATIONS POSTAL ADMINISTRATION OF SPECIAL POSTAGE STAMPS ON THE SUBJECT OF CONSERVATION AND PROTECTION OF NATURE

3. In pursuance of the request of the General Assembly contained in paragraph 7 (a) of resolution 35/113, the United Nations Postal Administration (UNPA) announced the issuance of postage stamps on the subject of conservation and protection of nature. The progress reports on the special issue were submitted to the General Assembly at its thirty-sixth and thirty-seventh sessions in documents A/C.5/36/28 and Corr.1-3 and A/C.5/37/15 and Corr.1 respectively.

4. A total of 10.9 million stamps, in six denominations, were printed and issued simultaneously in New York, Geneva and Vienna on the first day of issue on 19 November 1982.

5. In order to give the stamp issue maximum publicity, UNPA undertook the printing of special brochures, information folders, photographs and press releases, for use by the general public and the press. An information circular to delegations and staff was also issued. Two television programmes were produced and advertisements were taken in major philatelic publications and professional magazines in Europe and the United States specializing in the conservation of nature. On the first day of issue, which coincided with large stamp shows in New York, Geneva and Vienna, a reception and a symposium were held at Headquarters to launch the sale of the stamps. Additionally, special exhibitions were held at the three UNPA offices on the subject of conservation and protection of nature and the stamp issue. Publicity materials have also been given to collectors and the general public at several stamp shows attended by UNPA since the stamp was issued. In these publicity activities, UNPA has worked very closely with the United Nations Environment Programme.

6. As at 31 March 1983, gross sales amounted to \$1,867,183, which, after deducting \$733,497 for expenses, yielded a net revenue of \$1,133,687. Between April and November 1983, sales are expected to diminish gradually. Nevertheless, it is anticipated that by the time the stamps are withdrawn from sale on 19 November 1983, the total net revenue on this issue will be in the neighbourhood of \$1.25 million. A statement of income and expenditures relating to the issuance of these special postage stamps is given in annex I to the present report.

## II. DEFICIT OF THE ORGANIZATION AND PATTERN OF PAYMENTS OF MEMBER STATES IN 1983

### Payment of assessed contributions to the regular budget

7. In compliance with paragraph 4 of General Assembly resolution 37/13, the United Nations approached on an informal basis a number of major contributors four weeks after their receipt of the Secretary-General's communication in January 1983 on assessed contributions for the 1983 regular budget. In order to provide Member States with an up-to-date picture of their status of contributions to the United Nations regular budget and the Working Capital Fund, the Secretary-General's note verbale also included information on arrears in payment of assessments for previous years as well as assessments for 1983. Then, in the latter half of April and the beginning of May, the Controller sent out letters to all Permanent Representatives of Member States reminding them of the contents of paragraph 5 of resolution 37/13 by which the General Assembly invited Member States "also to provide, in response to the Secretary-General's official communication and consistent with regulation 5.4 of the Financial Regulations of the United Nations, information regarding their expected pattern of payments [and the reasons for delays in such payments], in order to facilitate the financial planning by the Secretary-General".

8. It is gratifying for the Secretary-General to report that a substantial number of Member States have heeded the General Assembly's appeal and have forwarded their contributions more expeditiously than in the previous year. Thus, as at 30 June 1983, 42 Member States had paid in full their assessment for the 1983 regular budget and 50 Member States had made a partial payment. A small number of Governments have responded by indicating the date and approximate amount of payment that could be expected in 1983. On the other hand, more than 50 Member States have neither paid nor replied to the two United Nations communications mentioned above. Based on the limited responses received from Member States, it has not been possible to prepare an analysis of the reasons for delays in payment of contributions.

9. The total contributions received with respect to the regular budget during the first six months of 1983 amounted to \$295 million as compared with \$256 million during the same period in 1982. This improved cash flow has been further enhanced by the additional advances to the Working Capital Fund authorized by the General Assembly for the biennium 1982-1983. Of the \$60 million increase in the Working Capital Fund assessed to Member States on 20 January 1982, \$59.7 million had been collected as at 30 June 1983.

10. It is the intention of the Secretariat to issue an addendum to this document, during the thirty-eighth session of the General Assembly, which will update the information on payments of assessed contributions to the regular budget as at 30 September 1983 in order to facilitate a comparison with collections for the same period given in last year's report.

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

11. The surplus of \$9.9 million arising from the unobligated balance of appropriations for the biennium 1980-1981 was shown in the Organization's financial statements 3/ as being retained, in accordance with resolution 36/116 B. That

/...

amount was subsequently reduced by (a) the sum of approximately \$1.9 million required to meet the unrecorded 1980-1981 obligations referred to in the footnotes to statement I of the audited financial statements for the biennium ended 31 December 1981 and in the first report of the Advisory Committee on Administrative and Budgetary Questions (ACABQ) on the programme budget for the biennium 1982-1983 4/ and (b) the sum of approximately \$2.6 million, the supplemental appropriation approved on the basis of the final budget performance report for the 1980-1981 biennium. With those reductions, the excess appropriations retained with respect to the suspension of regulation 4.3 amounted to approximately \$5.4 million.

12. The benefit of the suspension of regulation 4.4 on the financial situation has not yet been fully realized. At 31 December 1982, a provisional savings of approximately \$14 million resulted from the settlement of the \$44.1 million of unliquidated obligations recorded against the 1980-1981 appropriations. Upon the closing of the accounts for the biennium 1982-1983 at 31 December 1983 the actual savings will be retained under the suspension of financial regulation 5.2 (d).

#### Extent, rate of increase and composition of the deficit

13. The short-term deficit of the Organization, projected to 31 December 1983, amounts to \$326.4 million. This represents an increase of \$19.8 million, or 6.5 per cent, compared with the deficit of 31 December 1982. The increase in the deficit would have been higher had it not been offset by an amount of \$6.2 million derived from interest earned. Most of the increase pertains to the continued withholding of contributions from peace-keeping activities, which are estimated to be \$19.8 million for 1983. The breakdown and composition of the deficit is shown in annex II. The \$88.8 million deficit in the regular budget, shown on line 1 a. in annex II, represents the total withholdings announced by certain Member States and includes an estimated \$6.3 million in withholdings for 1983. A summary of the annual increments to the short-term deficit of the United Nations for the years 1975 to 1983 is shown in annex III. The withholdings from the regular budget and peace-keeping activities are shown in annex IV.

#### Voluntary contributions received from Member States

14. It is estimated that the United Nations Special Account, which was set up to record voluntary contributions aimed at resolving the financial difficulties of the Organization, will have a balance at 31 December 1983 of \$67.8 million. A total of 28 Member States have contributed \$42.6 million to the Special Account since its inception in 1965. The status of this account is shown in annex V.

### III. SUGGESTIONS AND PROPOSALS PUT FORWARD BY MEMBER STATES AT THE THIRTY-SEVENTH SESSION OF THE GENERAL ASSEMBLY

15. In the course of the debate, most members of the Fifth Committee expressed deep concern at the projected deficit of \$303.2 million as at 31 December 1982. They recognized that the bulk of the increase related to withholding of contributions for peace-keeping activities by certain Member States. A lesser part of the increase was due to withholdings of part of assessed contributions to the regular budget by some Member States.

/...

16. Many delegations indicated that in their view the United Nations financial emergency could not be solved unless those States which had been withholding their contributions agreed to review their positions. In that respect, it was suggested that Member States directly responsible for the deficit should, in a spirit of conciliation, start negotiations with a view to paying off their arrears in stages, without prejudice to the positions of principle that those States held.

17. Apart from the issue of withholding from contributions, Member States considered various proposals to ensure prompt payments of contributions as the Organization had experienced severe cash flow difficulties in 1981 and 1982 due to delay in payments. Among the proposals made by Member States at the thirty-seventh session of the General Assembly were an introduction of a system of incentives for prompt payment of contributions, and/or interest penalties for late payment. Some members also advocated a system for the payment of contributions by instalments (for example, quarterly).

18. Reservations were expressed by a number of delegations about the proposal to introduce a system of incentives for prompt payment of contributions. First, they did not think it appropriate to reward Member States for abiding by the existing rules. Secondly, the incentives would, of necessity, be modest and would likely not be effective in inducing prompt payment.

19. Some interest was expressed by Member States regarding a system of penalties for late payments which is used by the International Telecommunication Union and the Universal Postal Union. Several members felt that the establishment of a penalty system for late payments might adversely affect the financial situation of the Organization if creditor States took advantage of such a provision to request the payment of interest on delayed reimbursements. Furthermore, it would be difficult to enforce such a provision, which might result only in higher amounts of withholdings or arrears in payments.

20. The Administration agrees with the views expressed regarding the difficulties in implementing proposals on the establishment of a system of incentives for early payment and penalties for late payment. In respect to the proposal for quarterly payments, while it would be possible to revise the date by which contributions are due (financial regulation 5.6), the long-term effect on the cash flow of the Organization might not change appreciably and could in fact worsen unless there was general consensus among all Member States that they would strictly adhere to a new schedule of, say, quarterly payments.

21. As the action taken by the General Assembly at its thirty-sixth session with respect to an increase in the Working Capital Fund and the retention of the balance of the appropriations for 1980-1981 and the 1982-1983 bienniums, together with a higher percentage of contributions paid by 30 June 1983, have resulted in an improved cash position for the Organization, no further action concerning the timely payment of contributions is proposed by the Administration for the year 1984.

Notes

- 1/ A/C.5/37/15 and Corr.1.
- 2/ A/C.5/37/30.
- 3/ Official Records of the General Assembly, Thirty-seventh Session,  
Supplement No. 5 (A/37/5) .
- 4/ Ibid., Supplement No. 7 (A/37/7) .

Annex I

CONSERVATION AND PROTECTION OF NATURE ISSUE

Income and expenditures as of 31 March 1983

(United States dollars)

	<u>1982</u>	<u>1983</u>	<u>Total</u>
	\$	(Jan.-Mar.)	\$
		\$	
I. INCOME			
A. Stamps			
Face value Swiss francs	609 876	67 429	677 305
Face value schillings	666 021	57 050	723 071
Face value \$US	303 394	30 540	333 934
B. Cachets			
Face value Swiss francs	68 639	25	68 664
Face value schillings	34 938		34 938
Face value \$US	<u>29 270</u>	<u>          </u>	<u>29 270</u>
Gross sales	1 712 138	155 044	1 867 182
II. EXPENDITURES			
Salaries	379 949		
Common staff costs	24 416		
Travel	10 633		
Data processing	27 681		
Promotional expenses	62 960		
Fee for stamp design	11 900		
Printing of stamps	52 953		
Miscellaneous supplies	56 315		
Miscellaneous expenses	21 303		
Equipment	402		
Payment to the post office and agents	<u>84 985</u>		<u>733 497</u>
Net income as at 31 March 1983			<u>1 133 685</u> =====

/...

## Annex II

COMPARATIVE ANALYSIS OF THE SHORT-TERM DEFICIT OF THE UNITED NATIONS AS AT 31 DECEMBER 1983 (ESTIMATED)  
(Millions of United States dollars)

	1983	1982
1. <u>Regular budget and Working Capital Fund a/</u>		
a. Amounts withheld by Member States which, because of positions of principle, have not participated in the financing of certain regular budget items	88.8	82.5
b. Special account for assessed contributions unpaid pursuant to General Assembly resolution 3049 C (XXVII)	<u>16.6</u>	<u>16.6</u>
Subtotal	<u>105.4</u>	<u>99.1</u>
2. <u>United Nations Emergency Force (UNEF) (1973) and United Nations Disengagement Observer Force (UNDOF) b/</u>		
a. Amounts withheld by Member States which, because of positions of principle, have not participated in the financing	27.9 c/	27.0
b. Special account for assessed contributions unpaid pursuant to General Assembly resolution 36/116 A	<u>35.9</u>	<u>35.9</u>
	<u>63.8</u>	<u>62.9</u>
3. <u>United Nations Interim Force in Lebanon (UNIFIL) d/</u>		
a. Amounts withheld by Member States which, because of positions of principle, have not participated in the financing	148.9 e/	130.0
b. Special account for assessed contributions unpaid pursuant to General Assembly resolution 36/116 A	<u>19.5</u>	<u>19.5</u>
	<u>168.4</u>	<u>149.5</u>
4. <u>UNEF (1956)</u>		
Conditional voluntary contributions received; repayable to Governments	0.6	0.6
Obligations incurred in excess of assessed contributions, voluntary contributions and miscellaneous income available	33.0 f/g/	33.0
<u>Less: Financed from the United Nations bonds</u>	<u>(8.1)</u>	<u>(8.1)</u>
Financed from the United Nations Special Account, General Assembly resolution 2115 (XX)	<u>(3.9)</u>	<u>(3.9)</u>
Net obligations incurred in excess of available funds	<u>21.6</u>	<u>21.6</u>
5. <u>United Nations Operation in the Congo (ONUC)</u>		
Conditional voluntary contributions received; repayable to Governments	1.6	1.6
Obligations incurred in excess of assessed contributions, voluntary contributions and miscellaneous income available	46.8 f/h/	46.9
<u>Less: Financed from the United Nations bonds</u>	<u>(35.9)</u>	<u>(35.9)</u>
Net obligations incurred in excess of available funds	<u>12.5</u>	<u>12.6</u>
6. <u>Total gross deficit</u>	371.7	345.7
7. <u>Less: Voluntary contributions and pledges to the United Nations Special Account</u>	<u>(67.8)</u> i/j/	<u>(61.6)</u>
8. <u>Net "A" deficit</u>	303.9	284.1
9. <u>Add: Amounts to be repaid or credited to Member States from surplus accounts for contributions to:</u>		
UNEF (1956)	6.1	6.1
ONUC	<u>16.4</u>	<u>16.4</u>
10. <u>Net "B" deficit</u>	<u>326.4</u>	<u>306.6</u>



a/ The regular budget and Working Capital Fund deficit shown does not take into account the amount of \$23,324,464 presently retained as a result of General Assembly resolutions 2947 B (XXVII) and 36/116 B, which suspended the provisions of financial regulations 5.2 (d), 4.3 and 4.4 in respect of the above amount pending a further decision of the General Assembly.

b/ The UNEF (1973) and UNDOF deficit shown does not take into account the amount of \$39,877,420 presently held in suspense as a result of General Assembly resolutions 33/13 E, 34/7 D, 35/45 B and 36/66 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 Assembly.

c/ Estimated cumulative withholdings from the inception of UNEF (1973) through the completion of its liquidation and from the inception of UNDOF in 1974 to 30 November 1983.

d/ The UNIFIL deficit shown does not take into account the amount of \$11,993,970 presently held in suspense as a result of General Assembly resolutions 34/9 E, 35/115 B and 36/138 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 Assembly.

e/ Estimated cumulative withholdings from the inception of UNIFIL on 19 March 1978 to 18 July 1983.

f/ The amounts shown include an allowance of \$4.7 million resulting from currency translations.

g/ The above amounts for UNEF (1956) 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.

h/ Provision has been made in the above table for reimbursable costs for which claims have been received but not accepted and for the estimated claims for services supplied by Governments to ONUC.

i/ 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.

j/ Includes \$0.1 million pledged by a Member State for which payment has not yet been received.

Annex III

UNITED NATIONS SHORT-TERM DEFICIT  
(Millions of United States dollars)

	<u>1975</u>	<u>1976</u>	<u>1977</u>	<u>1978</u>	<u>1979</u>	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>
Opening balance, short-term deficit	<u>98.3</u>	<u>103.1</u>	<u>120.9</u>	<u>129.5</u>	<u>168.1</u>	<u>210.4</u>	<u>238.7</u>	<u>274.1</u>	<u>306.6</u>
<u>Add:</u> Withholdings of Member States -									
Regular budget	3.8	1.3	7.5	5.3	3.2	5.7	5.9	4.7	6.3
UNEF/UNDOF	3.8	18.8	5.3	10.8	9.5	3.9	1.8	1.3	.9
UNIFIL	-	-	-	27.4	30.4	26.3	30.8	34.6	18.9
Adjustments -									
UNEF (1956)	(2.1)	-	(.5)	-	2.1	(1.0)	(.5)	(3.5)	-
ONUC	(.3)	-	(.1)	-	(.3)	-	(.3)	(.5)	(.1)
Surplus account repayments	.6	-	-	-	(.2)	.3	-	2.8	-
<u>Less:</u> Contributions to and interest on Special Account	<u>(1.0)</u>	<u>(2.3)</u>	<u>(3.6)</u>	<u>(4.9)</u>	<u>(2.4)</u>	<u>(6.9)</u>	<u>(2.3)</u>	<u>(6.9)</u>	<u>(6.2)</u>
Net increment	<u>4.8</u>	<u>17.8</u>	<u>8.6</u>	<u>38.6</u>	<u>42.3</u>	<u>28.3</u>	<u>35.4</u>	<u>32.5</u>	<u>19.8</u>
Closing balance, short-term deficit	<u>103.1</u>	<u>120.9</u>	<u>129.5</u>	<u>168.1</u>	<u>210.4</u>	<u>238.7</u>	<u>274.1</u>	<u>306.6</u>	<u>326.4</u>

Annex IV

A. ESTIMATED WITHHOLDING BY MEMBER STATES FROM THE REGULAR BUDGET  
OF THE UNITED NATIONS PROJECTED TO 31 DECEMBER 1983

(Thousands of United States dollars)

Member State	Bond issue	Regular programme of technical assistance	Other budget items	Total
Albania	36.9	-	-	36.9
Bulgaria	288.6	281.6	49.0	619.2
Byelorussian Soviet Socialist Republic	813.6	345.0	152.0	1 310.6
China	4 064.7	-	114.2	4 178.9
Czechoslovakia	1 608.0	-	216.9	1 824.9
Democratic Kampuchea	-		70.6	70.6
France	4 357.1	-	-	4 357.1
German Democratic Republic	1 165.9	1 606.2	147.8	2 919.9
Hungary	811.3	-	249.1	1 060.4
Mongolia	47.9	-	7.2	55.1
Poland	2 334.8	-	284.0	2 618.8
Romania	525.9	-	376.2	902.1
South Africa	849.8	-	18 272.6	19 122.4
Ukrainian Soviet Socialist Republic	3 047.4	2 235.5	571.5	5 854.4
Union of Soviet Socialist Republics	23 140.8	15 450.4	4 331.1	42 922.3
United States of America	-	-	995.3	995.3
Viet Nam	9.4		.2	9.6
Total	<u>43 102.1</u>	<u>19 918.7</u>	<u>25 837.7</u>	<u>88 858.5</u>

/...

B. ESTIMATED WITHHOLDING BY MEMBER STATES FROM UNITED NATIONS  
EMERGENCY FORCE (UNEF) AND UNITED NATIONS DISENGAGEMENT  
OBSERVER FORCE (UNDOF) AND UNITED NATIONS INTERIM FORCE  
IN LEBANON (UNIFIL)

(Thousands of United States dollars)

	<u>UNEF/UNDOF a/</u>	<u>UNIFIL b/</u>
Albania	20.8	15.5
Algeria	-	178.7
Benin	10.2	7.4
Bulgaria	27.5	242.5
Byelorussian Soviet Socialist Republic	605.7	3 030.6
Cuba	-	166.1
Czechoslovakia	397.7	6 371.6
Democratic Kampuchea	20.8	-
Democratic Yemen	4.9	7.4
German Democratic Republic	1 223.7	10 615.4
Hungary	-	490.6
Iraq	100.2	167.8
Lao People's Democratic Republic	-	7.4
Libyan Arab Jamahiriya	199.0	330.5
Mongolia	9.3	15.5
Poland	-	9 411.5
South Africa	2 859.4	3 237.9
Syrian Arab Republic	29.0	41.9
Ukrainian Soviet Socialist Republic	2 261.4	11 307.5
Union of Soviet Socialist Republics	20 116.7	103 214.5
Viet Nam	12.0	44.4
Yemen	<u>9.8</u>	<u>-</u>
Total	<u><u>27 908.1</u></u>	<u><u>148 904.7</u></u>

a/ Estimated cumulative withholdings from inception of UNEF (1973) through the completion of its liquidation and from the inception of UNDOF in 1974 to 30 November 1983.

b/ Estimated cumulative withholdings from inception of UNIFIL on 19 March 1978 to 18 July 1983.

/...

Annex V

UNITED NATIONS SPECIAL ACCOUNT

VOLUNTARY CONTRIBUTIONS AS AT 31 DECEMBER 1983 (ESTIMATED) AND 1982

(United States dollars)

<u>Member States</u>	Received pursuant to resolution 2053 A (XX)	Received pursuant to resolution 3049 A (XXVII)	1983 <u>total</u>	1982 <u>total</u>
Canada	3 871 769	-	3 871 769	3 871 769
China	-	5 000 000	5 000 000	5 000 000
Denmark	987 766	-	987 766	987 766
Egypt	50 000	-	50 000	50 000
Finland	507 865	-	507 865	507 865
France	3 900 000	-	3 900 000	3 900 000
Ghana	20 000	-	20 000	20 000
Greece	50 000	-	50 000	50 000
Iceland	80 000	-	80 000	80 000
Italy	1 499 755	-	1 499 755	1 499 755
Jamaica	10 000	-	10 000	10 000
Japan	2 500 000	10 000 000 a/	12 500 000	12 500 000
Kuwait	250 000	-	250 000	250 000
Liberia	8 000	-	8 000	8 000
Mali	4 990	-	4 990	4 990
Malta	9 000	-	9 000	9 000
Nigeria	20 000	-	20 000	20 000
Norway	678 136	-	678 136	678 136
Saudi Arabia	-	250 000	250 000	250 000
Sudan	100 000	-	100 000 b/	100 000 b/
Sweden	2 000 000	-	2 000 000	2 000 000
Tunisia	5 000	-	5 000	5 000
Uganda	19 000	-	19 000	19 000
United Arab Emirates	-	1 000 000	1 000 000	1 000 000
United Kingdom of Great Britain and Northern Ireland	9 527 943	-	9 527 943	9 527 943
Yugoslavia	100 000	-	100 000	100 000
Zaire	100 000	-	100 000	100 000
Zambia	14 000	-	14 000	14 000
Amount received pursuant to General Assembly resolutions 2053 A (XX) and 3049 A (XXVII)	<u>26 313 224</u>	<u>16 250 000</u>	42 563 224	42 563 224
<u>Less:</u> Contributions received from Japan pursuant to resolution 3049 A (XXVII) a/ Amount appropriated for UNEF pursuant to resolution 2115 (XX), section II		10 000 000	<u>3 911 000</u> (13 911 000)	(13 911 000)
Total			28 652 224	28 652 224
<u>Add:</u> Interest earned, public contributions and other income			<u>39 190 510 c/</u>	<u>32 987 237 c/</u>
Balance of United Nations Special Account applied to the short-term deficit (see item 7, annex II)			<u>67 842 734</u>	<u>61 639 461</u>

a/ This \$10 million was received for the purposes of General Assembly resolution 3049 A (XXVII) and was contributed with the expectation of inducing other Member States to make voluntary contributions.

b/ Represents pledges made in 1965 still outstanding.

c/ Excludes interest earned with effect from 1978 in respect of the \$10 million Japanese contribution received pursuant to General Assembly resolution 3049 A (XXVII). The total of \$39,190,510 interest at 31 December 1983 is estimated.