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THE SPECIALIZED AGENCIES AND THE INTERNATIONAL ATOMIC ENERGY AGENCYReport of the Advisory Committee on Administrative  
and Budgetary Questions

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## I. INTRODUCTION

1. In accordance with its terms of reference, 1/ the Advisory Committee on Administrative and Budgetary Questions met in 1983 with the executive heads (or their senior representatives) of the following organizations whose agreements with the United Nations provide for transmittal of their budgets for review by the General Assembly: the International Labour Organisation (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 World Meteorological Organization (WMO), the International Maritime Organization (IMO), the World Intellectual Property Organization (WIPO), the International Fund for Agricultural Development (IFAD), and the International Atomic Energy Agency (IAEA). One organization, the International Telecommunication Union (ITU), provided the required data by correspondence.

2. The Advisory Committee extends its thanks to the executive heads of the specialized agencies and IAEA for their assistance in connection with the preparation of this report.

3. In paragraphs 5 and 6 of its report on administrative and budgetary co-ordination to the General Assembly at its thirty-sixth session (A/36/641), the Advisory Committee recommended a system of biennial reporting whereby its detailed reports on the budgets of the specialized agencies and IAEA would be submitted once every two years, beginning in 1982; in odd-numbered years the reports would be confined to the tabular material, supplemented, as need be, with studies of special topics. The General Assembly endorsed that recommendation in paragraph 5 of resolution 36/229. Accordingly, the report for this year (1983) provides tabular material with comparative data on the agencies and the United Nations as contained in section II below. In addition, the Advisory Committee consulted with the agencies on two matters of special interest, namely, the problems of cash flow confronting the agencies as a result of the pattern of payments of Member States, and the subject of programme planning, budgeting and evaluation. In respect of the latter topic, the Advisory Committee was particularly interested in the Secretariat and intergovernmental arrangements in the agencies for performing these functions. Sections III and IV respectively deal with these issues.

## II. GENERAL OBSERVATIONS AND COMPARATIVE TABLES

4. This section contains eight tables which provide comparative data on the following:

- A.1. Total amounts of approved regular budgets, including supplementary estimates, for 1975-1984;
- A.2. Total net contributions of Member States actually payable under approved regular budgets, including supplementary estimates, 1975-1984;
- B. Established posts, 1982-1984;

- C. Regular budget contributions to technical co-operation activities, 1982-1984;
- D. Voluntary funds administered by members of the United Nations system of organizations, 1982 and 1983;
- E. Working Capital funds, 1984;
- F. Scales of assessment applicable to 1984;
- G. Collection of contributions, 1982 and 1983.

5. As can be seen from tables A.1 and A.2 <sup>2/</sup> the regular budgets (or budget estimates) of the United Nations and the specialized agencies, excluding IFAD, in 1984 will amount to \$1.76 billion, of which \$1.64 billion will be covered by assessed contributions.

6. In addition to contributing to the regular budgets of the United Nations, the specialized agencies and IAEA, Member States also contribute to several voluntary programmes and funds. According to the Committee on Contributions, <sup>3/</sup> Member States paid a total of over \$3.9 billion in 1982 to the organizations in the United Nations system. That amount consists of the following:

	<u>Millions of United States dollars</u>	
Assessed contributions: Regular budgets	1,534.6	
Peace-keeping operations	<u>161.8</u>	1,696.4
Voluntary contributions:		
United Nations Trust funds	86.8	
UNFICYP	23.6	
UNIDO	13.2	
UNEP	28.9	
UNCHS	1.6	
UNHCR	276.2	
UNICEF	156.2	
UNDP	660.7	
UNDP trust funds	149.7	
UNFPA	127.2	
UNRWA	127.1	
WFP	162.4	

Millions of  
United States dollars

UNITAR	3.1	
FAO	270.3	
IAEA	34.3	
ILO	43.4	
UNESCO	45.7	
UPU	0.2	
WHO	36.4	
WIPO	0.3	
WMO	<u>5.3</u>	<u>2,252.6</u>
		<u>3,949.0</u>

7. As can be seen from table B, the number of established posts authorized or requested under the regular budgets of the specialized agencies (excluding IFAD) and IAEA for 1984 totals 12,877, which is 232.5 more than the 1983 total of 12,644.5 (excluding IFAD). The number of established posts authorized or requested under the regular budget of the United Nations for 1984 totals 11,940 or 218 more than the 1983 total of 11,722. Accordingly, a grand total of 24,817 established posts for 1984 has been authorized or requested under the regular budgets of the United Nations, the specialized agencies (excluding IFAD) and IAEA which represents an increase of 450.5 compared to the 1983 total.

8. As noted by the Advisory Committee in its report (A/36/641, paras. 12-13):

"While established posts still account for much of the agencies' personnel resources, they do not show the full picture. For example, the staff of ILO exceed the total of established posts, since the latter are occupied only by permanent officials. The FAO total excludes that organization's country representatives. Furthermore, the Advisory Committee has noted a trend in several organizations towards greater reliance on short-term staff and consultants.

"Not all established posts are filled on a year-round basis; in recognition of this situation, several agencies apply a vacancy or turnover deduction to their staff costs. On the other hand, all organizations have available to them additional staffing resources under their regular budgets (e.g., temporary posts, temporary assistance) ...".

9. In addition to posts funded under their regular budgets, most agencies have a substantial number of posts funded by extrabudgetary sources. Therefore, the total number of staff members in posts on a given date is greater than the number of regular budget established posts. An indication of this is provided in the following table which shows the number of staff in regular and extrabudgetary posts as well as the total number of participants in the United Nations Joint Staff Pension Fund (UNJSPF) as at 31 December 1982. Because the Fund, in 1982, covered all staff members with contracts of one year or more, including staff in temporary posts and those provided through temporary assistance funds, the total for the Pension Fund (of which UPU is not a member) is higher than the combined total of staff in regular and extrabudgetary posts.

	Staff in posts			Participants in UNJSPF
	Regular budget a/	Extrabudgetary a/	Total	
ILO	1 439	1 313	2 752	3 070
FAO	3 093	3 791 c/	6 884	7 238 c/
UNESCO	2 308	1 204	3 512	3 581
ICAO	632	705	1 337	1 242
UPU	131	20	151	d/
WHO	3 035	1 368	4 403	4 180 e/
ITU	627	326	953	971
WMO	239	169	408	420
IMO	201	93	294	303
WIPO	253	12	265	274
IFAD	147	4	151	153
IAEA	<u>1 394</u>	<u>132</u>	<u>1 526</u>	<u>1 340</u>
Subtotal (Specialized agencies and IAEA)	13 499	9 137	22 636	22 772
United Nations	<u>11 735 f/</u>	<u>5 805</u>	<u>17 540</u>	<u>19 601 g/</u>
Grand total	<u>25 234</u>	<u>14 942</u>	<u>40 176</u>	<u>42 373 h/</u>

(Footnotes on following page)

/...

a/ Consultative Committee on Administrative Questions (CCAQ) personnel statistics for 31 December 1982.

b/ Based on Official Records of the General Assembly, Thirty-eighth Session, Supplement No. 9 (A/38/9), annex I. Figures for WHO and the United Nations have been adjusted to make them comparable to "Total staff in posts" column.

c/ Including staff of WFP.

d/ Not a participant in UNJSPF.

e/ Excludes 1,257 participants in UNJSPF of the Pan-American Health Organization (PAHO).

f/ United Nations, UNHCR, international staff of UNRWA, ICSC and ICJ.

g/ In addition to United Nations regular budget staff, this includes international staff of UNU, ITC international and Geneva local staff, as well as UNDP headquarters staff and international professionals in the field.

h/ With the addition of the Pension Fund participants serving in PAHO (1,257), UNICEF (2,791), the local staff in UNDP (3,771), the local staff in UNDOF and UNIFIL (275) and certain other units and non-secretariat participants (499), the total increases to 50,966. This figure corresponds with that reported by the UNJSPF in annex I of its report (A/38/9).

10. The regular budget contributions to technical co-operation activities are shown in table C. As can be seen from that table, the United Nations, the specialized agencies and IAEA estimate that their regular programmes of technical co-operation in 1984 will amount to a total of \$304.5 million, of which \$216.7 million will be provided under the regular budget of WHO. The assessed budgets of most of the organizations also contribute towards the support costs of projects executed by them on behalf of funding programmes or under trust fund agreements. In the absence of cost accounting to determine such costs precisely, the actual amounts contributed are not known. The United Nations, the specialized agencies and IAEA estimate, however, as an order of magnitude, that in 1984 their regular budgets will contribute \$63.9 million towards the support costs of projects. On that basis, the organizations estimate that, in 1984, their regular budget expenditures on technical co-operation activities will amount to a total of \$368.4 million, i.e. 20.9 per cent of their combined regular budgets indicated in table A.1. This percentage compares with a figure of 19.8 per cent reported last year (see A/37/547 and Corr.1).
11. The voluntary funds administered by members of the United Nations system in 1982 and 1983 are given in table D.
12. Comprehensive statistical information on the operational activities for development carried out by the United Nations system has been provided by the Secretary-General in his report to the General Assembly at its current session (A/38/258/Add.1). Information on United Nations system regular and extrabudgetary technical co-operation expenditures in 1982, financed from sources other than UNDP, can be found in a report by the Administrator of UNDP to the Governing Council (DP/1983/57).
13. Table E shows the amounts approved or proposed for the Working Capital funds of the organizations in relation to the gross budgets or budget estimates for 1984 and, where appropriate, to the gross budgets or estimates for the financial periods. As noted previously by the Advisory Committee in paragraph 14 of its report (A/37/547) "the levels of the Working Capital funds and the percentages those amounts bear to the gross budgets may not be directly comparable, mainly because there is no uniformity in the use to which Working Capital funds are put by the individual organizations in accordance with their respective constitutional requirements."
14. For all of the organizations except IMO, the scales of assessment applicable in 1984 are given in table F. The scale shown for IMO is that of 1983.
15. As can be seen from table G, the total of all contributions outstanding regardless of year of account was as follows:



	<u>30 September 1983</u>	<u>30 September 1982</u>
	(thousands of United States dollars)	
United Nations	367 258	382 917
Specialized agencies and IAEA	<u>445 539</u>	<u>455 980</u>
Total	<u>812 797</u>	<u>838 897</u>

The total outstanding as at 30 September 1983 equalled 55 per cent of total net contributions of Member States actually payable in respect of 1983 (see table A.2), as compared to a corresponding figure of 56 per cent as at 30 September 1982.

Table A.1  
Total amounts of approved regular budgets, including supplementary estimates a/  
(United States dollars)

Organi- zation	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
UN	264 549 000	336 844 450	336 844 450	458 137 065	458 137 065	569 475 900	569 475 900	632 579 600	632 579 600	690 133 700 <u>b/</u>
ILO	47 534 500	80 308 203	80 308 203	100 534 829	100 534 830	104 962 658	104 962 659	119 252 589	120 179 588 <u>c/</u>	127 359 263
FAO	54 400 000	83 500 000	83 500 000	105 675 000	105 675 000	139 370 000	139 370 000	183 320 000	183 320 000	225 813 500 <u>d/</u>
UNESCO	88 546 000	88 546 000	112 206 500	112 206 500	151 500 000	151 500 000	208 458 000	208 458 000	208 458 000	216 550 000 <u>d/</u>
WHO	119 310 000	138 910 000	147 184 000	171 600 000	182 730 000	213 645 000	213 645 000	234 450 000	234 450 000	260 050 000
ICAO	14 295 595	16 756 438	18 223 111	18 924 400	20 187 400	21 041 400	23 025 000	24 262 000	26 218 000	29 371 000 <u>d/</u>
UPU	4 365 000	5 614 016	6 467 373	8 343 584	10 862 625	10 378 830	10 816 932	9 493 239	9 755 023	11 009 953
ITU	21 183 308	25 566 311	31 032 350	38 174 335	44 363 125	41 978 187	45 615 568	44 634 788	43 743 192	47 798 592
WMO	8 679 540	10 201 210	10 353 900	14 632 859	16 318 950	17 495 000	18 663 800	17 516 800	18 558 700	18 750 000
IMO	3 226 265	5 259 800	5 989 600	6 034 400	6 626 900	9 651 100	14 785 400	11 352 100	12 731 400	12 555 800 <u>d/</u>
WIPO	6 613 534	8 524 590	11 386 175	14 746 243	15 961 272	18 336 257	19 094 152	16 850 000	16 850 000	20 250 939 <u>d/</u>
IFAD	-	-	-	6 943 380	10 450 000	12 648 000	18 500 000	20 500 000	22 700 000	n.a.
IAEA	32 175 000	37 236 299	46 341 000	53 079 000	66 377 000	80 643 000	88 677 000	86 369 000	91 561 000	100 769 000 <u>d/</u>
Specialized agencies and IAEA	400 328 742	500 422 867	552 992 212	650 894 530	731 587 102	821 649 432	905 613 511	976 458 516	988 524 903	1 070 278 047
GRAND TOTAL	664 877 742	837 267 317	889 836 662	1 109 031 595	1 189 724 167	1 391 125 332	1 475 089 411	1 609 038 116	1 621 104 503	1 760 411 747

a/ This table shows the amounts of the expenditure estimates actually approved under regular budgets, taking account of any approved supplementary estimates. No adjustments have been made in the figures. Where organizations have an Undistributed Reserve it is excluded from the figures, so that the comparisons relate to effective working budgets. Estimated expenditures for the support of extrabudgetary activities are included where and to the extent that they are integrated in the regular budget. Estimated budgetary reimbursements to accounts drawn upon to finance expenditures under the budget or supplementary authorizations are reported in the period of reimbursement. Figures representing biennial budgets are divided into two equal annual figures. Budgets expressed in Swiss francs are translated into dollars at the United Nations operational rate of exchange at the end of each year, except for the 1983 and 1984 figures, which have been translated at the December 1982 rate. Rates used are as follows (Swiss francs to the dollar): 1975 - 2.66; 1976 - 2.44; 1977 - 2.17; 1978 - 1.73; 1979 - 1.60; 1980 - 1.71; 1981 - 1.76; 1982 - 1984 - 2.13.

b/ Proposed programme budget (A/38/6), including the revised estimates contained in A/C.5/38/2, 3, 4 and 12.

c/ Revised by International Labour Conference at its 69th session, June 1983.

d/ Preliminary, proposed or subject to further review.

Table A.2

Total net contributions of Member States actually payable under approved  
regular budgets, including supplementary estimates a/  
(United States dollars)

Organi- zation	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
UN	280 149 489	320 320 848	338 035 102	402 958 699	476 329 958	512 057 118	571 336 764	604 728 146	588 347 789	660 731 300 <u>b/</u>
ILO	45 145 679	81 168 339	79 738 612	65 311 658	90 496 965	116 617 818	94 426 509	117 136 230	122 572 715 <u>c/</u>	127 359 263
FAO	53 560 000	81 590 000	81 590 000	103 765 000	103 765 000	135 570 000	135 570 000	176 190 000	176 190 000	212 528 500 <u>b/</u>
UNESCO	77 890 000	84 990 000	108 150 000	108 150 000	145 200 000	145 200 000	199 160 000	199 160 000	199 160 000	201 700 000 <u>b/</u>
WHO	112 240 000	133 300 000	142 584 000	159 400 000	179 520 000	211 445 000	211 445 000	219 950 000	219 950 000	230 300 000 <u>b/</u>
ICAO	13 196 890	14 114 815	15 009 180	16 490 000	17 710 000	18 560 000	21 180 000	22 320 000	24 190 000	27 320 000
UPU	4 135 782	5 082 361	5 816 682	7 465 682	9 913 800	9 528 889	10 002 415	8 700 704	8 733 568	8 750 000
ITU	16 762 245	19 207 989	25 324 424	32 492 890	33 693 500	31 889 255	34 761 756	33 585 953	36 814 507	40 102 465
WMO	7 975 040	9 826 400	10 319 400	13 195 546	15 814 450	17 495 000	18 582 800	15 666 300	14 468 700	18 750 000
IMO	3 173 563	5 199 800	5 929 600	5 883 400	6 530 900	9 341 300	14 573 600	10 808 100	11 221 400	10 860 800 <u>b/</u>
WIPO	3 138 346	4 207 377	5 963 133	8 951 445	9 279 191	9 969 006	9 660 234	8 568 075	8 568 075	9 379 812 <u>b/</u>
IAEA	26 681 910	34 255 684	37 006 567	47 263 000	61 522 000	74 920 000	81 669 000	77 344 000	81 036 000	92 581 000 <u>b/</u>
Specialized agencies and IAEA	363 899 455	472 942 765	517 431 598	568 368 621	673 445 806	780 536 268	831 031 314	889 429 362	902 904 965	979 631 840
GRAND TOTAL	644 048 944	793 263 613	855 466 700	971 327 320	1 149 775 764	1 292 593 386	1 402 368 078	1 494 157 508	1 491 252 754	1 640 363 140

a/ This table shows the amounts of assessed contributions actually payable by governments to finance 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. Assessments expressed in Swiss francs are translated into dollars on the same basis as Swiss-franc budget levels (see table A.1, footnote a/).

b/ Preliminary, proposed or subject to further review.

c/ Includes contributions of \$1,137,472 due from China as from 6 June 1983. The contributions of China due up to 5 June 1983 have been cancelled on grounds of non-participation in the work of the Organization.

Table B. Established posts  
(Excluding posts financed from agency support costs)

Organiza- tion			1984/1982 increase (decrease)			1984/1983 increase (decrease)	
	1982	1983	1984	Number	Per- centage	Number	Percentage
ILO	1 253	1 253	1 253	-	-	-	-
FAO	2 431 <u>a/</u>	2 431 <u>a/</u>	2 402 <u>a/</u>	(29)	(1.2)	(29)	(1.2)
UNESCO	2 633	2 620	2 715.5	82.5	3.1	95.5	3.6
ICAO	694	694	694	-	-	-	-
OPU	120	121	124	4	3.3	3	2.5
WHO	2 629	2 629	2 695	66	2.5	66	2.5
ITU	565	641 <u>b/</u>	688 <u>c/</u>	123	21.7	47	7.3
WMO	246	246	246	-	-	-	-
IMO	222 <u>d/</u>	224 <u>d/</u>	227 <u>d/</u>	5	2.3	3	1.3
WIPO	259	263.5	263.5	4.5	1.7	-	-
IFAD	167	167	n.a.	n.a.	n.a.	n.a.	n.a.
IAEA	1 475	1 522	1 569	94	6.4	47	3.1
Subtotal (specialized agencies and IAEA)	12 694	12 811.5	12 877 <u>e/</u>	350 <u>f/</u>	2.8 <u>f/</u>	232.5 <u>g/</u>	1.8 <u>g/</u>
UN	11 554	11 722	11 940 <u>h/</u>	386	3.3	218	1.9
GRAND TOTAL	24 248	24 533.5	24 817 <u>e/</u>	736 <u>f/</u>	3.0 <u>f/</u>	450.5 <u>g/</u>	1.8 <u>g/</u>

a/ Excludes posts of FAO Representative Offices (642 posts as at 8 July 1983)

b/ Including 76 posts considered as established posts as from 1 January 1983 following the decisions of the Nairobi Plenipotentiary Conference, 1982. This figure includes 42 1/2 frozen posts.

c/ Including 47 posts considered as established posts as from 1 January 1983. This figure includes 44 frozen posts.

d/ Includes 6 medium-term posts in 1982/83 and 7 medium-term posts in 1984 financed from the Printing Fund but excludes 32 Headquarters posts paid from agency support costs.

e/ Excluding IFAD.

f/ Excludes IFAD from both 1984 and 1982.

g/ Excludes IFAD from both 1984 and 1983.

h/ Proposed programme budget (A/38/6), including the proposed posts in A/C.5/38/3 and 4.

/...

**Table C. Regular budget contributions to technical co-operation activities**  
(Thousands of United States dollars)

Organization	1982			1983			1984		
	Regular programme	Excess of support costs over reimbursement	Total	Regular programme	Excess of support costs over reimbursement	Total	Regular programme	Excess of support costs over reimbursement	Total
ILO	7 836	8 500	16 336	13 250	9 500	22 750	11 000	10 600	21 600
FAO	17 410	14 000 <u>a/</u>	31 410	25 320	16 000	41 320	37 000	16 000	53 000
UNESCO	5 016	5 056	10 072	5 016	5 268	10 284	5 267	5 163	10 430
ICAO	-	-	-	-	-	-	-	-	-
UPU	554	406	960	554	587	1 141	554	517	1 071
WHO	191 518	6 775 <u>b/</u>	198 293	191 518	6 775 <u>b/</u>	198 293	216 727	5 114 <u>b/</u>	221 841
ITU	1 750	- <u>c/</u>	1 750	2 069	- <u>c/</u>	2 069	3 664	- <u>c/</u>	3 664
WMO	1 611	-	1 611	2 220	-	2 220	2 274	-	2 274
IMO	-	280	280	-	275	275	-	301	301
WIPO	2 163	-	2 163	2 163	-	2 163	2 956	-	2 956
IAEA	6 500 <u>d/</u>	87 <u>e/</u>	6 587	7 500 <u>d/</u>	50 <u>e/</u>	7 550	8 600 <u>d/</u>	50 <u>e/</u>	8 650
Subtotal (specialized agencies and IAEA)	234 358	35 104	269 462	249 610	38 455	288 065	288 042	37 745	325 787
United Nations	13 977	31 331	45 308	16 866	27 160	44 026	16 437	26 160	42 597
GRAND TOTAL	248 335	66 435	314 770	266 476	65 615	332 091	304 479	63 905	368 384

a/ Provisional pending completion of cost measurement calculations.

b/ Relates to administrative support costs only.

c/ Excess expenditure cannot be met from the ordinary budget.

d/ The amounts shown under "Regular Programme" are the estimated costs incurred by IAEA in administering non-UNDP technical co-operation projects. No projects are however financed from the regular budget.

e/ Provided flexibility is granted (\$330,000 for 1982 and about \$387,000 for 1983 and 1984).

**Table D. Voluntary funds administered by members of the United Nations system of organizations**

(Thousands of United States dollars)

Organi- zation	1982 Actual				1983 Estimates			
	UNDP	Other UN funds	Non- UN funds	Total	UNDP	Other UN funds	Non- UN funds	Total
ILO <u>a/</u>	58 263	8 368	47 606	114 237	60 000	9 000	49 000	118 000
FAO <u>b/</u>	141 081	5 766	114 944	261 791	125 000	6 400	128 600	260 000
UNESCO <u>b/</u>	44 520	11 311	46 982	102 813	43 000	12 500	47 000	102 500
WHO <u>a/</u>	23 267	23 234	108 228	154 729	26 566	20 147	127 788	174 501
ICAO <u>b/</u>	35 333	183	24 312	59 828	31 145	307	25 081	56 533
UPU <u>b/</u>	2 035	-	413	2 448	2 256	-	387	2 643
ITU <u>b/</u>	25 151	1 004	5 766	31 921	22 820	680	6 500	30 000
WMO <u>b/</u>	11 934	278	5 757	17 969	12 000	300	5 200	17 500
IMO <u>a/</u>	7 857	322	3 317	11 496	5 500	250	1 500	7 250
WIPO <u>b/</u>	801	-	293	1 094	1 455	-	484	1 939
IAEA	4 432	838	23 926	29 196	4 500	1 196	44 465	50 161
Subtotal (Specialized agencies and IAEA)	354 674	51 304	381 544	787 522	334 242	50 780	436 005	821 027
UN <u>c/</u>	226 528	78 617	41 248	346 393	220 000	73 000	34 800	327 800
GRAND TOTAL	581 202	129 921	422 792	1 133 915	554 242	123 780	470 805	1 148 827

a/ Including agency support costs.

b/ Excluding agency support costs.

c/ Proposed programme budget (A/38/6), including the revised estimates contained in A/C.5/38/2, 3, 4 and 12.

/...

**Table E. Working Capital funds**  
(Thousands of United States dollars)

Organization	1984 gross budget or budget estimate	Gross budget or estimate for financial period	Working Capital Fund	Percentage of column (3) to column (1)	Percentage of column (3) to column (2)
ILO	127 359	254 719	14 000 <u>a/</u>	10.99	5.5
FAO	254 614	509 227	13 250	5.2	2.6
UNESCO	216 550	433 100	20 000	9.24	4.62
ICAO	35 492	112 358	3 000	8.45	2.67
UPU <u>b/</u>	-	-	-	-	-
WHO	290 870	581 740	11 131	3.83	1.91
ITU <u>b/</u>	-	-	-	-	-
WMO	21 669	89 938	2 500	11.54	2.78
IMO	12 556	25 883	1 000 <u>c/</u>	8.0	3.9
WIPO <u>d/</u>	20 250	40 500	2 560 <u>e/</u>	12.6	6.3
IAEA	100 769	-	2 000	2.0	-
United Nations <u>f/</u>	803 973	1 607 945	100 000	12.4	6.2

a/ The level in the fund varies. The figure shown is the estimated balance on 31 December 1983.

b/ Organization has no working capital fund.

c/ Present level is \$650,000; increase to \$1 million for 1984 has been agreed by the Council and will be considered by the Assembly in November 1983.

d/ WIPO now has a biennial budget and biennial accounts and the working capital Fund figure will not be available until after the closing of the accounts for 1982-83, early in 1984.

e/ As at 31 December 1981.

f/ Proposed programme budget (A/38/6), including the revised estimates contained in A/C.5/38/2, 3, 4 and 12.

/...

Table F. Scales of assessment applicable to 1984  
(Percentage)

Members a/	United Nations	ILO	FAO	UNESCO	ICAO	UPU	WHO	ITU	WMO	IMO b/	WIPO	IAEA
Afghanistan	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.03	0.04	-	-	0.01
Albania	0.01	-	0.01	0.01	-	0.09	0.01	0.06	0.04	-	-	0.01
Algeria	0.13	0.13	0.16	0.13	0.17	0.47	0.13	0.25	0.09	0.34	0.31	0.13
Angola	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.06	0.08	0.04	-	-
Antigua and Barbuda	0.01	0.01	-	0.01	0.06	-	-	-	-	-	-	-
Argentina	0.71	0.70	0.86	0.70	0.70	1.88	0.70	0.76	1.26	0.54	1.92	0.71
Australia	1.57	1.56	1.90	1.55	1.65	2.35	1.54	4.59	1.76	0.46	3.23	1.57
Austria	0.75	0.74	0.91	0.74	0.60	0.47	0.74	0.25	0.60	0.04	1.70	0.75
Bahamas	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.13	0.04	0.12	0.15	-
Bahrain	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.13	0.04	0.02	-	-
Bangladesh	0.03	0.03	0.04	0.03	0.06	1.41	0.03	0.03	0.04	0.11	-	0.03
Barbados	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.06	0.04	0.03	0.03	-
Belgium	1.28	1.27	1.55	1.26	1.16	1.41	1.26	1.27	1.26	0.55	3.07	1.28
Belize	0.01	0.01	-	0.01	-	0.09	-	0.03	0.04	-	-	-
Benin	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.06	0.04	0.02	0.15	-
Bhutan	0.01	-	0.01	0.01	-	0.09	0.01	-	-	-	-	-
Bolivia	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.06	0.17	-	-	0.01
Botswana	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.13	0.04	-	-	-
Brazil	1.39	1.38	1.68	1.37	1.52	2.35	1.36	0.76	1.35	1.34	2.93	1.39
Bulgaria	0.18	0.18	0.22	0.18	0.14	0.28	0.18	0.25	0.33	0.31	0.44	0.18
Burma	0.01	0.01	0.01	0.01	0.06	0.28	0.01	0.13	0.14	0.04	-	0.01
Burundi	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.03	0.04	-	0.08	-
Byelorussian Soviet Socialist Republic	0.36	0.36	-	0.36	-	0.28	0.35	0.13	0.48	-	0.03	0.36
Canada	3.08	3.05	3.72	3.04	2.95	4.70	3.02	4.59	2.69	0.78	2.19	3.09
Cape Verde	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.03	0.04	0.02	-	-
Central African Republic	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.03	0.04	-	0.15	-
Chad	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.03	0.04	-	0.16	-
Chile	0.07	0.07	0.08	0.07	0.15	0.47	0.07	0.25	0.33	0.13	0.16	0.07



Table F (continued)

Members a/	United Nations	ILO	FAO	UNESCO	ICAO	UPU	WHO	ITU	WMO	IMO b/	WIPO	IAEA
China	0.88	0.87	1.06	0.87	0.57	4.70	0.86	2.55	3.48	1.90	0.09	-
Colombia	0.11	0.11	0.13	0.11	0.21	0.28	0.11	0.25	0.29	0.09	0.03	0.11
Comoros	0.01	0.01	0.01	0.01	-	0.09	0.01	0.03	0.04	-	-	-
Congo	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.13	0.04	0.02	0.15	-
Costa Rica	0.02	0.02	0.02	0.02	0.06	0.09	0.02	0.06	0.09	0.02	0.05	0.02
Cuba	0.09	0.09	0.11	0.09	0.10	0.28	0.09	0.13	0.25	0.24	0.28	0.09
Cyprus	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.06	0.04	0.52	0.44	0.01
Czechoslovakia	0.76	0.75	0.92	0.75	0.57	0.94	0.75	0.51	0.92	0.06	1.98	0.76
Democratic Kampuchea	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.13	0.04	0.02	-	0.01
Democratic People's Republic of Korea	-	-	0.06	0.05	0.06	0.47	0.05	0.06	0.09	-	0.08	0.05
Democratic Yemen	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.03	0.04	0.02	-	-
Denmark	0.75	0.74	0.91	0.74	0.65	0.94	0.74	1.27	0.72	1.23	2.16	0.75
Djibouti	0.01	0.01	0.01	-	0.06	0.09	0.01	0.03	0.04	0.02	-	-
Dominica	0.01	0.01	0.01	0.01	-	0.09	0.01	-	0.04	0.02	-	-
Dominican Republic	0.03	0.03	0.04	0.03	0.06	0.28	0.03	0.13	0.09	0.03	0.28	0.03
Ecuador	0.02	0.02	0.02	0.02	0.06	0.28	0.02	0.13	0.09	0.10	-	0.02
Egypt	0.07	0.07	0.08	0.07	0.16	1.41	0.07	0.25	0.40	0.17	0.44	0.07
El Salvador	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.06	0.04	0.02	0.03	0.01
Equatorial Guinea	0.01	0.01	0.01	0.01	0.06	0.28	0.01	0.03	-	0.02	-	-
Ethiopia	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.03	0.04	0.02	-	0.01
Fiji	0.01	0.01	0.01	-	0.06	0.09	0.01	0.06	0.04	-	0.05	-
Finland	0.48	0.48	0.58	0.47	0.43	0.94	0.47	1.27	0.53	0.57	2.11	0.48
France	6.51	6.46	7.87	6.43	6.01	4.70	6.39	7.65	4.87	2.55	5.44	6.52
French Overseas Territories	-	-	-	-	-	-	-	-	0.04 c/	-	-	-
Gabon	0.02	0.02	0.02	0.02	0.06	0.09	0.02	0.13	0.04	0.04	0.15	0.02
Gambia	0.01	-	0.01	0.01	0.06	0.09	0.01	0.03	0.04	0.02	0.03	-

Table F (continued)

Members a/	United Nations	ILO	FAO	UNESCO	ICAO	UPU	WHO	ITU	WMO	IMO b/	WIPO	IAEA
German Democratic Republic	1.39	1.38	-	1.37	-	1.41	1.36	0.76	1.38	0.35	2.70	1.39
Germany, Federal Republic of	8.54	8.47	10.32	8.44	7.12	4.70	8.39	7.65	5.37	1.83	5.60	8.55
Ghana	0.02	0.02	0.02	0.02	0.06	0.28	0.02	0.06	0.11	0.08	0.09	0.02
Greece	0.40	0.40	0.48	0.39	0.48	0.28	0.39	0.25	0.29	9.35	0.62	0.40
Grenada	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.03	-	-	-	-
Guatemala	0.02	0.02	0.02	0.02	0.06	0.28	0.02	0.06	0.09	-	-	0.02
Guinea	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.03	0.04	0.02	0.13	-
Guinea-Bissau	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.03	0.04	0.02	-	-
Guyana	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.06	0.04	0.02	-	-
Haiti	0.01	0.01	0.01	0.01	0.06	0.28	0.01	0.03	0.04	0.02	0.28	0.01
Holy See	-	-	-	-	-	0.09	-	-	-	-	0.15	0.01
Honduras	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.06	0.04	0.07	-	-
Hong Kong	-	-	-	-	-	-	-	-	0.04	0.42	-	-
Hungary	0.23	0.23	0.28	0.23	0.16	0.94	0.22	0.25	0.50	0.04	0.78	0.23
Iceland	0.03	0.03	0.04	0.03	0.06	0.09	0.03	0.06	0.09	0.06	0.44	0.03
India	0.36	0.36	0.43	0.36	0.53	2.35	0.35	2.55	1.65	1.47	0.54	0.36
Indonesia	0.13	0.13	0.16	0.13	0.31	0.94	0.13	0.25	0.57	0.45	0.28	0.13
Iran (Islamic Republic of)	0.58	0.57	0.70	0.57	0.45	0.47	0.57	0.25	0.43	0.32	0.28	0.58
Iraq	0.12	0.12	0.15	0.12	0.19	0.47	0.12	0.06	0.09	0.37	0.28	0.12
Ireland	0.18	0.18	0.22	0.18	0.19	0.94	0.18	0.51	0.26	0.07	1.98	0.18
Israel	0.23	0.23	0.28	0.23	0.33	0.28	0.22	0.25	0.26	0.18	0.58	0.23
Italy	3.74	3.71	4.52	3.69	3.22	2.35	3.67	2.55	2.43	2.45	2.97	3.75
Ivory Coast	0.03	0.03	0.04	0.03	0.06	0.28	0.03	0.25	0.09	0.05	0.25	0.03
Jamaica	0.02	0.02	0.02	0.02	0.06	0.09	0.02	0.06	0.09	0.02	0.03	0.02
Japan	10.32	10.23	12.47	10.19	9.08	4.70	10.14	7.65	3.49	9.79	5.26	10.33
Jordan	0.01	0.01	0.01	0.01	0.12	0.09	0.01	0.13	0.04	0.02	0.09	0.01
Kenya	0.01	0.01	0.01	0.01	0.06	0.28	0.01	0.06	0.04	0.02	0.28	0.01
Kiribati	-	-	-	-	0.06	-	-	-	-	-	-	-
Kuwait	0.25	0.25	0.30	0.25	0.30	0.94	0.24	0.25	0.16	0.49	-	0.25

Table F (continued)

Members a/	United Nations	ILO	FAO	UNESCO	ICAO	UPU	WHO	ITU	WMO	IMO b/	WIPO	IAEA
Lao People's Democratic Republic	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.13	0.04	-	-	-
Lebanon	0.02	0.02	0.02	0.02	0.17	0.09	0.02	0.06	0.09	0.10	0.47	0.02
Lesotho	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.03	0.04	-	-	-
Liberia	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.06	0.04	16.50	-	0.01
Libyan Arab Jamahiriya	0.26	0.26	0.31	0.26	0.23	0.47	0.25	0.38	0.12	0.23	0.44	0.26
Liechtenstein	-	-	-	-	-	0.09	-	0.13	-	-	0.17	0.01
Luxembourg	0.06	0.06	0.07	0.06	0.06	0.28	0.06	0.13	0.09	-	0.19	0.06
Madagascar	0.01	0.01	0.01	0.01	0.06	0.28	0.01	0.06	0.04	0.04	0.25	0.01
Malawi	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.03	0.04	-	0.09	-
Malaysia	0.09	0.09	0.11	0.09	0.18	0.28	0.09	0.76	0.33	0.30	-	0.09
Maldives	0.01	-	0.01	0.01	0.06	0.09	0.01	0.03	0.04	0.07	-	-
Mali	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.03	0.04	-	0.05	0.1
Malta	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.06	0.04	0.12	0.15	-
Mauritania	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.06	0.04	0.02	0.15	-
Mauritius	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.06	0.04	0.03	0.09	0.01
Mexico	0.88	0.87	1.06	0.87	0.85	1.41	0.86	0.25	0.86	0.31	1.46	0.88
Monaco	-	-	-	0.01	0.06	0.09	0.01	0.06	-	-	0.19	0.01
Mongolia	0.01	0.01	0.01	0.01	-	0.09	0.01	0.06	0.04	-	0.03	0.01
Morocco	0.05	0.05	0.06	0.05	0.10	0.47	0.05	0.25	0.17	0.11	0.47	0.05
Mozambique	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.06	0.08	0.03	-	-
Namibia	-	0.01	0.01	-	-	-	0.01	-	-	-	-	-
Nauru	-	-	-	-	0.06	0.09	-	0.03	-	-	-	-
Nepal	0.01	0.01	0.01	0.01	0.06	0.28	0.01	0.03	0.04	0.02	-	-
Netherlands	1.78	1.76	2.15	1.76	1.94	1.41	1.75	2.55	1.20	1.28	3.18	1.78
Netherlands Antilles	-	-	-	-	-	0.09	-	-	0.04	-	-	-
New Zealand	0.26	0.26	0.31	0.26	0.35	1.88	0.25	0.51	0.51	0.08	0.73	0.26
Nicaragua	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.13	0.04	0.02	-	0.01
Niger	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.03	0.04	-	0.15	0.01

Table F (continued)

Members a/	United Nations	ILO	FAO	UNESCO	ICAO	UPU	WHO	ITU	WMO	IMO b/	WIPO	IAEA
Nigeria	0.19	0.19	0.23	0.19	0.22	0.94	0.19	0.51	0.26	0.13	0.28	0.19
Norway	0.51	0.50	0.62	0.50	0.49	0.94	0.50	1.27	0.62	5.11	2.10	0.51
Oman	0.01	-	0.01	0.01	0.06	0.09	0.01	0.13	0.04	0.02	-	-
Pakistan	0.06	0.06	0.07	0.06	0.26	1.41	0.06	0.51	0.20	0.15	0.16	0.06
Panama	0.02	0.02	0.02	0.02	0.06	0.09	0.02	0.13	0.09	7.62	-	0.02
Papua New Guinea	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.13	0.04	0.02	-	-
Paraguay	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.13	0.04	-	-	0.01
Peru	0.07	0.07	0.08	0.07	0.11	0.28	0.07	0.13	0.29	0.21	0.03	0.07
Philippines	0.09	0.09	0.11	0.09	0.28	0.09	0.09	0.25	0.37	0.66	0.44	0.09
Poland	0.72	0.71	0.87	0.71	0.50	0.94	0.71	0.51	1.23	0.87	0.63	0.72
Portugal	0.18	0.18	0.22	0.18	0.25	0.47	0.18	0.25	0.26	0.34	1.68	0.18
Qatar	0.03	0.03	0.04	0.03	0.06	0.47	0.03	0.13	0.09	0.07	0.09	0.03
Republic of Korea	-	-	0.22	0.18	0.57	0.94	0.18	0.25	0.18	1.31	0.24	0.18
Romania	0.19	0.19	0.23	0.19	0.19	0.47	0.19	0.25	0.38	0.53	0.62	0.19
Rwanda	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.03	0.04	-	-	-
Saint Lucia	0.01	0.01	0.01	0.01	0.06	0.09	0.01	-	0.04	0.02	-	-
Saint Vincent and the Grenadines	0.01	-	0.01	0.01	-	0.09	-	0.03	-	0.02	-	-
Samoa	0.01	-	0.01	-	-	-	0.01	-	-	-	-	-
San Marino	-	0.01	-	0.01	-	0.09	0.01	0.06	-	-	0.28	-
Sao Tome and Principe	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.03	0.04	-	-	-
Saudi Arabia	0.86	0.85	1.04	0.85	0.57	2.35	0.84	2.55	0.26	1.02	-	0.86
Senegal	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.25	0.04	0.03	0.25	0.01
Seychelles	0.01	0.01	0.01	0.01	0.06	0.09	0.01	-	0.04	0.02	-	-
Sierra Leone	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.03	0.04	0.02	-	0.01
Singapore	0.09	0.09	-	0.09	0.53	0.09	0.09	0.25	0.09	1.69	-	0.09
Solomon Islands	0.01	-	-	-	-	-	0.01	-	-	-	-	-
Somalia	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.03	0.04	0.02	-	-
South Africa	0.41	-	-	-	0.57	0.09	0.40	0.25	0.76	-	1.46	0.41
Spain	1.93	1.91	2.33	1.91	1.93	2.35	1.90	0.76	1.33	1.91	2.51	1.93
Sri Lanka	0.01	0.01	0.01	0.01	0.06	0.47	0.01	0.13	0.17	0.05	0.15	0.01

Table F (continued)

Members <u>a/</u>	United Nations	ILO	FAO	UNESCO	ICAO	UPU	WHO	ITU	WMO	IMO <u>b/</u>	WIPO	IAEA
Sudan	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.03	0.11	0.04	0.03	0.01
Suriname	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.06	0.04	0.02	0.19	-
Swaziland	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.06	0.04	-	-	-
Sweden	1.32	1.31	1.60	1.30	1.12	1.41	1.30	2.55	1.38	0.90	3.48	1.32
Switzerland	-	1.09	1.33	1.09	1.20	1.41	1.08	2.55	1.16	0.09	3.26	1.10
Syrian Arab Republic	0.03	0.03	0.04	0.03	0.07	0.09	0.03	0.13	0.16	0.03	0.28	0.03
Thailand	0.08	0.08	0.10	0.08	0.29	0.28	0.08	0.25	0.28	0.12	0.05	0.08
Togo	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.06	0.04	-	0.15	-
Tonga	-	-	0.01	0.01	-	0.09	0.01	0.03	-	-	-	-
Trinidad and Tobago	0.03	0.03	0.04	0.03	0.08	0.09	0.03	0.25	0.09	0.02	0.28	-
Tunisia	0.03	0.03	0.04	0.03	0.06	0.47	0.03	0.25	0.09	0.05	0.47	0.03
Turkey	0.32	0.32	0.39	0.31	0.28	0.47	0.31	0.25	0.51	0.51	0.44	0.32
Tuvalu	-	-	-	-	-	0.09	-	-	-	-	-	-
Uganda	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.03	0.04	-	0.09	0.01
Ukrainian Soviet Socialist Republic	1.32	1.31	-	1.30	-	0.94	1.30	0.25	1.58	-	0.03	1.32
Union of Soviet Socialist Republics	10.54	10.45	-	10.41	9.76	2.35	10.35	7.65	10.33	5.64	4.00	10.55
United Arab Emirates	0.16	0.16	0.19	0.16	0.17	0.09	0.16	0.25	-	0.07	0.09	0.16
United Kingdom of Great Britain and Northern Ireland	4.67	4.63	5.64	4.61	5.15	4.70	4.59	7.65	5.57	5.28	5.48	4.68
United Kingdom Overseas Territories	-	-	-	-	-	0.47	-	-	0.04 <u>d/</u>	-	-	-
United Republic of Cameroon	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.13	0.04	0.03	0.25	0.01

Table F (continued)

Members <u>a/</u>	United Nations	ILO	FAO	UNESCO	ICAO	UPU	WHO	ITU	WMO	IMO <u>b/</u>	WIPO	IAEA
United Republic of Tanzania	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.03	0.04	0.03	0.28	0.01
United States of America	25.00	25.00	25.00	25.00	25.00	4.70	25.00	7.65	24.51	4.54	5.48	25.00
Upper Volta	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.03	0.04	-	0.15	-
Uruguay	0.04	0.04	0.05	0.04	0.06	0.28	0.04	0.13	0.27	0.06	0.15	0.04
Vatican	-	-	-	-	-	-	-	0.06	-	-	-	-
Vanuatu	0.01	-	-	-	-	0.09	0.01	-	0.04	-	-	-
Venezuela	0.55	0.54	0.66	0.54	0.62	0.28	0.54	0.51	0.54	0.23	-	0.55
Viet Nam	0.02	0.02	0.02	0.02	0.06	0.09	0.02	0.13	0.09	-	0.09	0.02
Yemen	0.01	0.01	0.01	0.01	0.06	0.09	0.01	0.06	0.04	0.02	0.03	-
Yugoslavia	0.46	0.46	0.56	0.45	0.47	0.47	0.45	0.25	0.53	0.61	0.79	0.46
Zaire	0.01	0.01	0.01	0.01	0.06	0.28	0.01	0.13	0.14	0.04	0.44	0.01
Zambia	0.01	0.01	0.01	0.01	0.06	0.28	0.01	0.06	0.08	-	0.09	0.01
Zimbabwe	0.02	0.02	0.02	0.02	0.06	0.28	0.02	0.13	0.04	-	0.13	-

a/ A dash (-) opposite the name of a member indicates that it is not a member of the organization in question or that its assessment has not been determined.

b/ Assessments for 1983.

c/ French Polynesia, New Caledonia.

d/ British Caribbean Territories.

Table G. Collection of contributions

Organization	Percentage of current year's contributions collected at				Total of all contributions outstanding at 30 September (regardless of year of account) (in thousands of United States dollars)	
	30 June		30 September		1982	1983
	1982	1983	1982	1983		
ILO	41.21	36.73	51.12	53.89	100 410	66 185
FAO	32.69	48.08	49.46	55.33	96 497	89 932
UNESCO	31.45	36.96	49.24	55.60	113 146	100 227
ICAO	51.77	54.23	68.90	67.72	8 295	9 157
UPU	93.10	90.27	95.18	93.85	1 784	1 851
WHO	41.12	46.05	61.37	50.83	91 044	117 029
ITU	91.33	91.23	93.64	91.27	5 443	8 804
WMO	56.62	59.08	69.50	63.98	6 033	6 897
IMO	53.54	61.94	73.70	69.90	2 839	4 350
WIPO	58.74	57.59	73.55	73.93	5 487	4 894
IAEA	42.20	42.97	70.56	57.20	25 002	36 213
United Nations	29.40	41.97	48.65	50.32	382 917	367 258

### III. PROBLEMS OF CASH FLOW AND LIQUIDITY

16. Under the terms of General Assembly resolution 37/13 of 16 November 1982, the Secretary-General was requested to submit to the Assembly at its thirty-eighth session detailed information relating, inter alia, to the extent, rate of increase and composition of the deficit of the Organization, the pattern of payments of Member States, and the reasons for delays in such payments as known to the Secretary-General. In addition, the Secretary-General was requested to include a study of suggestions and proposals put forward by Member States during discussions of the financial emergency at the thirty-seventh session of the General Assembly. Because the Advisory Committee felt that similar information in respect of the specialized agencies and IAEA would be of use to the General Assembly during its consideration of the Secretary-General's most recent report on the financial emergency of the Organization (A/C.5/38/9 and Corr.1), it decided, as mentioned above, to include a special study on this issue in its present report.

17. As previously noted by the Administrative Committee on Co-ordination (ACC) in paragraph 1 of its statement (see A/C.5/37/30):

"For a number of years, shortages of resources to finance approved programme activities have been a subject of growing preoccupation in the organizations of the United Nations system. The problem has stemmed, first, from incomplete payments of contributions by some of the States members of the organizations and, second, from delays in the payment of contributions."

ACC further noted in paragraph 5 of its statement that there was also the prospect of even more serious disturbance in the organizations' cash position given the decision by the major contributor to most of the Organizations to postpone the payment of its assessed contributions until the last quarter of each calendar year. Moreover, other major contributors had also begun to remit their contributions at later dates in several organizations. Such delays are in contravention of the respective regulations of the organizations. For example, in the United Nations, contributions are due within 30 days of receipt of the Secretary-General's notification of assessment which in turn is transmitted to the Member States not later than 30 days after the General Assembly has approved the appropriation resolution.

18. Table 1 below illustrates the percentage of assessed contributions paid at mid-year for the period 1978-1983 in respect of the United Nations organizations.



Table 1

Payment of assessed contributions at mid-year,  
1978-1983, by organization

Organization	Percentage of total current year's contributions paid at 30 June					
	1978	1979	1980	1981	1982	1983
United Nations	56.86	38.36	54.15	42.14	29.40	41.97
International Labour Organisation	76.68	68.29	60.16	38.06	41.21	36.73
Food and Agriculture Organization of the United Nations	57.69	46.64	61.23	40.08	32.69	48.08
United Nations Educational, Scientific and Cultural Organization	33.24	29.78	57.47	37.40	31.45	36.96
World Health Organization	57.29	43.32	51.32	45.40	41.12	46.05
International Civil Aviation Organization	60.91	49.26	62.77	49.48	51.77	54.23
World Meteorological Organization	60.26	51.93	61.93	62.07	56.62	59.08
International Maritime Organization	59.27	58.08	64.03	49.78	53.54	61.94
World Intellectual Property Organization	44.25	68.51	55.60	66.75	58.74	57.59
International Atomic Energy Agency	48.71	36.82	52.16	45.52	42.20	42.97
Universal Postal Union <u>a/</u>	52.39	44.06	n.a.	93.72	93.10	90.27
International Telecommunication Union <u>b/</u>	92.22	86.23	92.77	94.40	91.33	91.23

a/ The position of UPU and ITU is different from that of the other organizations. Since its inception, ITU has levied interest on contributions which remained unpaid at the beginning of the financial year. A similar system was introduced in UPU in 1981.

b/ Contributions for 1980 are payable in installments over the period from 1986 to 1990.

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19. As can be seen, the percentage of contributions paid at 30 June 1983 is, in most instances, slightly higher than the corresponding 1982 percentage. Nevertheless, the information received by the Advisory Committee indicates that a serious problem still exists in most of the agencies in respect of the collection of contributions. Although the problems of cash flow are greater in some agencies than in others, and while the present relative strength of the United States dollar vis-à-vis other currencies has temporarily alleviated the situation for some agencies, nevertheless, great concern was voiced by nearly all representatives about the continued impact of late payments on the functioning of their organizations.

20. Various measures have been adopted by the agencies to, in the first instance, speed up the payment of arrears and encourage the timely receipt of contributions, and secondly, deal with the problems of cash flow generated by the pattern of payments. In addition to the formal measures described in the following paragraphs, the Committee was informed that considerable time and effort had been devoted by senior staff of each organization to informal efforts with individual Member States to obtain timely payment of contributions.

21. In addition to frequent reminders (by officials at various levels of agency secretariats) to Member States to encourage the prompt payment of contributions and arrears, resolutions appealing to Member States and urging prompt payments have been passed by various governing bodies of the United Nations system, including the General Assembly. In some of the agencies, (e.g. IMO and UPU), assessment notices are sent out during the months prior to the assessment year. Such an arrangement serves to advance the due date and provides Member States with more time to initiate action for the payment of contributions.

22. Special instalment arrangements for countries with long outstanding arrears are also being (or have been) worked out in some of the agencies such as IMO, WIPO, FAO and WHO.

23. The Advisory Committee was also informed that, as in the case of the Charter of the United Nations, the constitutions of many of the agencies provide for sanctions in respect of the right to vote, i.e. the right to vote is revoked if a Member State is in arrears in its payment of contributions in an amount exceeding the total of its contributions for a given period. However, the application of this sanction varies considerably among the agencies. For example, the Constitution of WHO provides that the World Health Assembly may suspend the voting privileges of a member who fails to meet its financial obligations [emphasis added]. By contrast, the Committee was informed that the sanction is strictly applied in WMO and it is invoked "automatically" in ILO. In other agencies, the Committee was informed that the sanction had not been invoked, either because it was not rigidly enforced or because there had been no reason to invoke it.

24. Both UPU and ITU levy interest on contributions which remain unpaid at the beginning of the financial year. As can be seen from table 1 above, the percentage of paid contributions at mid-year for these two agencies is very high in comparison with other agencies. Although a number of other agencies have discussed the possibility of adopting a similar system, the idea has not evoked widespread

support in either the agencies or the United Nations. As noted by the Secretary-General in his report (A/C.5/38/9, para. 19):

"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."

25. Proposals for a system of incentives for early payment of contributions have also been advanced in some agencies, but while interest has been expressed by some Member States no such system has been adopted in any agency. Similar proposals were made at the thirty-seventh session of the General Assembly; however, as noted by the Secretary-General (*ibid.*, para. 18), a number of delegations "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."

26. To encourage the timely receipt of contributions and payment of arrears, WMO withholds provision of its publications free of charge to those members in arrears, with the exception of one main operational directory. According to representatives of WMO, this causes national meteorological services to exert pressure on their Governments to pay their contributions.

27. As mentioned above, organizations have also had to take steps to withstand the impact of late payments. Many, including the United Nations, have working capital funds which may be used to finance expenditures pending receipt of contributions. However, the level of the working capital fund may not be sufficient to cover expenditures, depending on the cash-flow situation of an individual organization. For example, representatives of ILO informed the Committee that their fund is "chronically exhausted" and the agency appears to have a very serious cash-flow situation. In order to cope with increased cash-flow problems other organizations have, in recent years, increased the level of their Working Capital fund (e.g. United Nations, FAO) while ICAO is proposing an increase. In the case of IAEA, however, the Committee was informed that the Director-General did not wish to consider raising the level of the working capital fund as a solution to the problem.

28. IMO also has a working capital fund; however, according to agency representatives, it has not been necessary to draw on it in recent years. In this connection, the Committee notes that, in addition to benefiting from a favourable exchange rate, IMO has not been significantly affected by the payment pattern of the largest contributor to the United Nations since this Member State only contributes 4.5 per cent of IMO's budget. However, representatives did state that, if major contributors to IMO were to adopt the same policy, serious cash flow problems would result.

29. The Committee notes that FAO has a special reserve fund to provide for unbudgeted extra costs due to adverse currency fluctuations. This fund may also be used by the Director-General whenever the working capital fund is insufficient to

finance expenditures pending receipt of contributions. Similarly, UNESCO has an appropriation reserve to deal with currency fluctuations and inflation costs. In the case of ILO, which has no equivalent fund, any savings resulting from exchange fluctuations are returned to Member States and therefore cannot be used to alleviate subsequent cash-flow problems.

30. The situation is somewhat different in respect of IAEA. Although savings from favourable exchange rates are reported separately in the accounts and returned to Member States, this is only done two years after the end of a given financial year. Because IAEA has enjoyed relatively large cash surpluses in recent years due to the strength of the United States dollar and higher investment and interest income than expected, it has not suffered serious cash-flow problems. However, the Committee was informed that continued delays in the payment of assessed contributions would seriously affect the agency's liquidity once the exchange situation stabilizes and cash surpluses from prior years are no longer available.

31. Various other measures have been adopted by organizations in an attempt to cope with their financial difficulties. The suspension of United Nations financial regulations 5.2 (d), 4.3 and 4.4 for the biennia 1980-1981 and 1982-1983 has permitted the retention of uncommitted balances of regular budget appropriations, as reported by the Secretary-General in his most recent report on the financial situation (*ibid.*, paras. 11-12). In addition, a portion of the sale proceeds of an issue of special postage stamps at the United Nations will be placed in a special account (*ibid.*, paras. 3-6). In ILO an undistributed reserve is included in the budget equal to the net assessment on member States which do not participate actively in the work of the Organization, and in respect of which certain criteria apply. At present, one member State meets those criteria.

32. A number of organizations resort to internal borrowing in an effort to deal with temporary cash-flow difficulties. For example, ILO uses all funds under the custody of the Director-General (e.g. interest and miscellaneous income). Several organizations advised the Committee that they stagger their payments whenever possible. In addition, a few of the agencies also have authority to borrow externally. However, in most instances the Advisory Committee sensed a reluctance on the part of these agencies to resort to external borrowing as a means of obtaining needed funds.

33. The above-mentioned measures, coupled with the strength of the United States dollar vis-à-vis other currencies, as well as the response of various Member States to appeals of organizations to pay their assessed contributions in a more timely manner, have, in most instances, had a remedial effect on the cash-flow problem of the agencies. Similarly, as noted in the Secretary-General's report (*ibid.*, para. 21), the cash flow situation of the United Nations has improved as a result of the increase in the Working Capital fund, the retention of the balance of appropriations for the 1980-1981 and 1982-1983 bienniums as well as the higher percentage of contributions paid by 30 June. Consequently, no further action concerning the timely payment of contributions is being proposed by the Administration at the current session.

34. Notwithstanding the conclusions in the preceding paragraph, the Advisory Committee emphasizes that the problem of cash flow remains serious throughout the system and continues to be a matter of great concern to all organizations.

#### IV. PROGRAMME PLANNING, BUDGETING AND EVALUATION

35. As mentioned above, the Advisory Committee consulted with the specialized agencies and IAEA in respect of their secretariat and intergovernmental arrangements for programme planning, budgeting and evaluation. Owing to time constraints, the Committee was unable to conduct an exhaustive study of the organizational structures of the agencies; however, the information below may be of interest to the Fifth Committee during its review of the question.

36. As might be expected, the arrangements in the agencies for performing the above functions vary greatly, thus lending support to the idea that organizational mechanisms should be tailored to meet the needs and size of the specific organization; in other words, the structure of a given organization is a function of its programmes and is heavily influenced by its size and complexity. In this connection, and based on the information it has received, the Advisory Committee cautions that harmonization of the arrangements among agencies in respect of programme planning, budgeting and evaluation does not appear necessarily a desirable or feasible goal.

37. With regard to the secretariat arrangements, the Advisory Committee notes that in some agencies programming, budgeting and evaluation are performed by different offices; in others these are done by one organizational unit. In addition, the level at which responsibility for these functions comes together in a single official varies from one organization to another.

38. In FAO, the Programme and Budget Service, along with the Evaluation Service, forms a part of the Office of Programme Budget and Evaluation which is located in the office of the Director-General. The Programme and Budget Service contributes to the formulation on an organization-wide basis of the biennial Programme of Work and Budget. Thus programming and budget functions are performed in one unit. A separate Financial Services Division which reports to the Assistant Director-General of the Administration and Finance Department tracks the implementation of the budget in terms of cash flow, actual expenditures and commitments. The Evaluation Service functions as a central point for providing guidelines on evaluation methodology and procedures and promotes training in this area for FAO staff.

39. In UNESCO, the functions of programme planning and evaluation are assigned to the Bureau of Studies and Programming while that of budgeting is assigned to the Bureau of the Budget. The heads of these bureaux both report to the Assistant Director-General for Studies and Programming. As in FAO, the financial service (Bureau of the Comptroller) is located separately; in UNESCO this bureau reports to the Assistant Director-General for General Administration. In respect of evaluation, a small unit exists in the Bureau of Studies and Programming to standardize procedures. The Committee was informed that UNESCO is striving for a decentralized evaluation system; however, much remains to be done in developing such a system.

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40. In ILO, the Bureau of Programming and Management develops guidelines for each biennial planning cycle and produces a programme analysis of the budget proposals for the Director-General. It is also responsible for the development and evaluation procedures and methodologies. The head of this Bureau reports to the Deputy Director-General for Administration. The Financial and Central Administrative Services Department, which encompasses both budget and finance units, is headed by the Treasurer and Financial Comptroller of ILO. This Department is responsible for ensuring that the proposed budget is in conformity with the organization's financial regulations, that it is adequately costed and financially monitored. The head of this Department also reports to the Deputy Director-General for Administration; thus the co-ordination of programme planning, budgeting and evaluation takes place at the Deputy Director-General level.

41. The arrangements in WHO for matters relating to programme planning, budgeting and evaluation are different from those in other organizations owing, to a great extent, to the highly decentralized structure of WHO, the principle of which is embodied in the WHO Constitution. Accordingly, responsibilities are delegated to the six regional offices as much as possible. Furthermore, in line with this principle, the main mechanism in the programme budget and review process is at the country level with involvement of both WHO representatives and national planners and health officials.

42. Because of the decentralization existing in WHO, the final proposed programme budget is, in effect, the combination of six budgets prepared and reviewed at the regional level and a global, interregional budget prepared at WHO headquarters. In this connection, the Advisory Committee was informed that the Director-General provides each Regional Director with an approximate planning figure as well as programme guidelines. However, because the basic direction of the organization has been determined by the World Health Assembly, these guidelines are general in nature. A Headquarters Programme Committee reviews the global interregional proposals; as mentioned above, the regional budget proposals are reviewed at the regional level. On the basis of recommendations made by the Headquarters Programme Committee and taking account of any recommendations made by the Regional Committees, the Director-General approves a global consolidated proposed programme budget for a given biennium which is recosted by the Division of Budget and Finance using the latest exchange rates before being submitted to WHO's Executive Board. The Division of Budget and Finance is also responsible for monitoring the budget after its approval, a function performed by separate finance divisions in some other agencies.

43. In respect of evaluation, the Committee was informed that this is integrated into the programme formulation and budgeting process at every level. Thus, although WHO headquarters has one staff member Professional at the level responsible for developing guidelines and mechanisms, there is no separate evaluation unit nor does WHO believe that evaluation should be a separate process.

44. The secretariat arrangements for programme planning and budgeting which exist in the smaller agencies also vary in ways similar to those described above in respect of the larger agencies. In general it can be stated that co-ordination of the functions in these agencies is simplified by the small size of the organization; in addition, the executive heads of the organizations are generally directly involved in the process.

45. The intergovernmental arrangements of the agencies for reviewing proposed programme budgets also differ, primarily with regard to the number of subsidiary committees of the governing bodies which review the programme budgets. In addition, in some agencies the same committee reviews the programme budget from both a financial and programmatic point of view; in others the task is separated.

46. In FAO, the Constitution provides for a Programme Committee and a Finance Committee, both of which are composed of representatives of member nations. These committees hold concurrent sessions during which they review separately the summary and draft Programme of Work and Budget submitted by the Director-General. The Programme Committee considers the programme aspects of these documents having regard to the proposals for expansion or reduction contained therein, while the Finance Committee considers the financial implications of the Programme. Towards the end of the concurrent sessions, the two Committees hold joint meetings during which any differing points of view are reconciled and thereafter a consolidated report is submitted to the FAO Council. Once the Council has commented on the Summary and draft Programme of Work and Budget, the complete budget document is prepared and submitted by the Director-General to the FAO Conference for approval.

47. The proposed programme budget for UNESCO is first submitted by the Director-General to the Executive Board of UNESCO for review. The Board's Programme and External Relations Commission examines the major programme sections of the budget, including their financial aspects, while its Finance and Administrative Commission studies the administrative programmes and the overall financial aspects of the budget, e.g. inflation, currency fluctuation, etc. The reports of the two Commissions, which are commissions of the whole, are then transmitted to the plenary meeting of the Board which prepares a text with its observations and recommendations for the consideration of the General Conference. The General Conference of UNESCO also has a number of subsidiary bodies, including five programme commissions, which examine the major programmes of the budget and an Administrative Commission which examines other sections of the budget, including common services, appropriation reserve, currency fluctuation, etc. Once the above reviews have been completed, the Conference decides if any changes are needed and subsequently approves the programme budget.

48. The key committee of the ILO Governing Body for reviewing the Director-General's programme and budget proposals is the Programme, Financial and Administrative Committee (PFAC) which makes recommendations to the Governing Body on both the programme and financial aspects of the document. The Governing Body reviews and approves the programme and budget proposals, on the basis of the recommendations of PFAC, after which the Director-General transmits the draft programme and budget, together with the related report of the Governing Body, to the International Labour Conference. After a further review by its Finance Committee of Government Representatives, the programme and budget is approved by the Conference.

49. The draft programme budget of WHO is submitted by the Director-General to the Executive Board of WHO which reviews it from both a financial and programmatic point of view. The Board has no subsidiary bodies; however, its task is facilitated by the work of a Headquarters Programme Committee which meets several

months prior to the Executive Board and undertakes some preliminary programme evaluation. Once the Board has completed its review, the Director-General submits his programme budget with the Board's recommendations to the World Health Assembly for its review and approval.

50. The arrangements in the smaller agencies and IAEA are similar to the patterns mentioned above in that in most instances a board or council examines the proposal before submitting it to the Conference/Assembly for approval. In some instances the review may be less formalized, given the size of the programme and the organization. The arrangements also vary in that not all of these agencies have a programme budget per se; furthermore some have not adopted biennial budgeting.

51. While the Advisory Committee did not have time to examine either the Secretariat or the intergovernmental arrangements exhaustively, it believes that the foregoing summary may be useful to the Fifth Committee for its general information. As will be noted from the summary, no two agencies have exactly the same arrangements for programme planning, budgeting and evaluation. Rather, the particular arrangements in any organization have been tailored to the needs of that organization. On the other hand, all agencies are aware of the need for careful programming, budgeting, financial control and evaluation in order to ensure the optimum use of limited resources, and each has developed its secretariat and intergovernmental structure with that end in view.

#### Notes

1/ General Assembly resolution 14 (I) of 13 February 1946 provides, inter alia, that one of the functions of the Advisory Committee is "to examine on behalf of the General Assembly the administrative budgets of specialized agencies and proposals for financial arrangements with such agencies".

2/ The amounts of the approved regular budgets shown in these tables may vary from those indicated in previous reports by the Advisory Committee. Such variations are attributable to differences of presentation, including the use of different exchange rates.

3/ Official Records of the General Assembly, Thirty-eighth Session, Supplement No. 11 (A/38/11 and Addendum and Corrigenda).

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