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Thirty-seventh session
FIFTH COMMITTEE
Agenda item 105 (b)

FINANCIAL EMERGENCY OF THE UNITED NATIONS

REPORT OF THE SECRETARY-GENERAL

Analysis of the financial situation of the United Nations

1. At its thirty-sixth session, the General Assembly, after consideration of the report of the Secretary-General on the analysis of the financial emergency of the United Nations 1/ as well as the related report of the Advisory Committee on Administrative and Budgetary Questions (ACABQ), 2/ adopted resolution 36/116 on 10 December 1981. The resolution requested the Secretary-General to give effect to the decisions contained therein which were intended to alleviate the financial difficulties of the Organization and to submit to the General Assembly, at its thirty-seventh session, a progress report on the status of the project on the issuance of special postage stamps and to provide detailed information relating to the extent, rate of increase and composition of the deficit of the Organization and to voluntary contributions received from Member States and other sources. The General Assembly also decided to include in the provisional agenda of its thirty-seventh session the item entitled "Financial emergency of the United Nations: report of the Negotiating Committee on the Financial Emergency of the United Nations".

2. The present report is divided into two parts: the first relates to the issuance of the special postage stamps and the second provides information on the extent of the current and foreseen financial deficit of the Organization.

I. PROGRESS REPORT ON THE ISSUANCE BY THE UNITED NATIONS POSTAL ADMINISTRATION OF THE 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 first progress report on this special issue was submitted to the General Assembly at its thirty-sixth session in document A/C.5/36/28.

4. Requests for bid were issued to printing firms, which were chosen on an international basis. Four companies responded to the request for bids, one of which was selected for the printing award. The stamps have been printed and the issue date has been established as 19 November 1982. The stamps will be released simultaneously in Geneva and Vienna as well as New York in six denominations: SwF.40 and 1.50, AS.5 and 7 and \$US.20 and .28. Printings in the various denominations range from 1.6 million to 2.1 million stamps. As previously reported, the expected net revenue from the sale of these stamps is estimated at \$2 million.

5. The United Nations Postal Administration has undertaken to give this stamp issue maximum publicity and, in this connection, a television programme has been produced and a photographic exhibition on the subject has been prepared which will be shown at stamp shows and philatelic exhibitions. Colour brochures in a number of languages and black and white photographs have also been prepared for distribution with the press releases. UNPA is undertaking advertisements in a number of major philatelic publications world-wide.

6. In addition, the European UNPA offices are planning two exhibitions in co-operation with the World Wildlife Fund and the Ecology Society. The exhibits will be of both general and philatelic interest. UNPA, in conjunction with the United Nations Environment Programme (UNEP), is arranging a symposium to be held in New York on the issue of the stamps.

II. THE CURRENT AND FORESEEN EXTENT OF THE FINANCIAL DEFICIT OF THE ORGANIZATION

7. In his report to the General Assembly at its thirty-sixth session, the Secretary-General made several suggestions aimed at improving the financial position of the Organization. In its related report, ACABQ reviewed the suggestions and recommended the following measures, which were adopted by the General Assembly in its resolution 36/116 of 10 December 1981:

(a) All Member States were urged to review their pattern of payment of contributions to the regular budget of the United Nations, with a view to paying future contributions in good time, in accordance with regulation 5.4 of the Financial Regulations of the United Nations;

(b) The provisions of regulations 5.2 (d), 4.3 and 4.4 of the Financial Regulations were suspended in respect of regular budget surpluses arising at the end of the 1980-1981 and 1982-1983 biennia;

(c) The Working Capital Fund level for the biennium 1982-1983 was increased from \$40 million to \$100 million as from 1982.

Prompt payment of assessed contributions

8. Despite the General Assembly's appeal to all Member States to pay future contributions in a timely manner, in accordance with financial regulation 5.4, there has been a further deterioration in the receipt of the assessed contributions. The table below contains information on collections as percentage of assessments received as at 30 June and 30 September of each of the last five years.

PERCENTAGE OF ANNUAL ASSESSED CONTRIBUTIONS PAID
 AS AT 30 JUNE AND 30 SEPTEMBER

	<u>1978</u>	<u>1979</u>	<u>1980</u>	<u>1981</u>	<u>1982</u>
June 30	56.86	38.36	54.15	42.14	29.40
September 30	71.94	65.31	67.91	52.53	48.65

9. Thus, notwithstanding the appeal, the rate of payment for 1982 has actually decreased to the lowest level of any recent year. Annex I contains the status of payments of assessed contributions to the regular budget by Member States as at 30 September 1982. It should be noted that of the 154 Member States assessed in 1982 - the 3 new Member States admitted in 1981 were not yet assessed, pending the approval of the General Assembly of the recommended rates of assessment by the Committee on Contributions this year - only 50 Member States have paid their full assessed contribution for 1982, and 30 have paid only a part of the 1982 assessed contribution. Furthermore, 16 Member States have not made any payment towards their 1982 contributions to date. Additionally, 58 Member States have arrears in payments not only for 1982 contributions but for prior years' assessments.

10. Since the cash requirements of the Organization do not change appreciably from month to month, at least 25 per cent of the current year's assessed contributions must be received each quarter of the year, if the General Fund is to remain solvent. In fact, it has been necessary to borrow from funds contributed to the organization for other purposes and to delay the payment of legal commitments to Governments and to others in seven of the first nine months of 1982. The likelihood that sufficient funds can be made available from these sources for the remainder of 1982 and 1983, should the pattern of payments of assessed contributions not improve, is highly doubtful.

11. Delays in the payment of assessed and voluntary contributions have been experienced not only by the United Nations but by the other organizations in the United Nations system. The Administrative Committee on Co-ordination (ACC) has been seized with this problem and will review the matter further at its next session in early November 1982. The executive heads are expected to issue a statement on the matter, which the Secretary-General intends to bring to the attention of the General Assembly. Since many of the States Members of the United Nations are also members of the specialized agencies and of the International Atomic Energy Agency, Member States may wish to consider the need for collective action to reverse the steadily worsening rate of payment of contributions to most of the organizations of the United Nations system.

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

12. The surplus of \$9.9 million arising from the unobligated balance of appropriations for the biennium 1980-1981 was retained by the organization, in accordance with resolution 36/116. This amount has been 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 ^{3/} and in the first report of ACABQ on the programme budget for the biennium 1982-1983, ^{4/} and (b) the sum of approximately \$2.6 million, which was the supplemental appropriation approved on the basis of the final budget performance report for the 1980-1981 biennium. ^{5/} With these reductions, the surplus appropriations retained amounted to approximately \$5.4 million.

13. It should be noted that the retention of the surplus appropriation has had no effect to date on the cash shortage situation, since this amount is to be credited to Member States only in 1983 against the assessed contributions for that year.

Increase in the Working Capital Fund from \$40 million to \$100 million

14. Of the \$60 million increase in the Working Capital Fund assessed to Member States on 20 January 1982, \$57.5 million was collected during the period from 1 January to 30 September 1982. It should be noted, however, that \$39.2 million of the above amount comprised payments intended by various Member States towards their assessed contribution to the United Nations regular budget but were credited, instead, to the Working Capital Fund, as stipulated in financial regulation 5.6, which provides that payments made by a Member State shall be credited, first, to the Working Capital Fund and, then, to the contributions due, in the order in which the Member was assessed. It may thus be concluded that the intended benefit of the increased Working Capital Fund level has not yet been achieved.

Extent, rate of increase and composition of the deficit

15. The short-term deficit of the organization, projected to 31 December 1982, amounts to \$303.2 million. This amount represents an increase of \$29.1 million, or 10.6 per cent, compared with the 31 December 1981 deficit. The bulk of the increase pertains to the continued withholding of contributions from peace-keeping activities. The breakdown and composition of the deficit is shown in annex II. A

summary of the annual increments to the short-term deficit of the United Nations for the years 1975 to 1982 is shown in annex III. The withholdings from the regular budget and peace-keeping activities are shown by country in annex IV. The \$84.8 million deficit in the regular budget represents the total withholdings announced by certain Member States and includes \$7 million in withholdings estimated for 1982. The portion of the short-term deficit which pertains to the peace-keeping activities increased by an estimated amount of \$29.4 million.

Voluntary contributions received from Member States

16. 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 1982 of \$62.0 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.

Notes

1/ A/C.5/36/28 and Corr.1-3.

2/ A/36/701.

3/ Official Records of the General Assembly, Thirty-seventh Session, Supplement No. 5 (A/37/5).

4/ Ibid., Supplement No. 7 (A/37/5).

5/ General Assembly resolution 36/234 A.

Annex I

STATUS OF CONTRIBUTIONS TO THE UNITED NATIONS REGULAR BUDGET AS AT 30 SEPTEMBER 1982
(United States dollars)

Member States	Contributions payable			Total	Collections in 1982 a/ 30 Sept. 1982	Contributions outstanding as at
	Prior years	Current year	as at 1 January 1982			
Afghanistan	108 334	60 449	168 783	-	168 783	168 783
Albania	45 289	60 449	105 738	69 738	36 000	36 000
Algeria	-	725 384	725 384	-	725 384	725 384
Angola	45 622	60 449	106 071	-	106 071	106 071
Argentina	676 422	4 714 993	5 391 415	3 080 822	2 310 593	2 310 593
Australia	-	11 062 099	11 062 099	11 062 099	-	-
Austria	-	4 291 852	4 291 852	1 995 426	2 296 426	2 296 426
Bahamas	-	60 449	60 449	60 449	-	-
Bahrain	-	60 449	60 449	60 449	-	-
Bangladesh	-	241 794	241 794	241 794	-	-
Barbados	-	60 449	60 449	39 000	21 449	21 449
Belgium	1 465 531	7 374 732	8 840 263	6 733 531	2 106 732	2 106 732
Benin	108 334	60 449	168 783	58 027	110 756	110 756
Bhutan	-	60 449	60 449	60 449	-	-
Bolivia	35 486	60 449	95 935	-	95 935	95 935
Botswana	-	60 449	60 449	-	60 449	60 449
Brazil	5 254 895	7 676 975	12 931 870	4 492 895	8 438 975	8 438 975
Bulgaria	936 991	967 179	1 904 170	891 674	1 012 496	1 012 496
Burma	-	60 449	60 449	60 449	-	-
Burundi	-	60 449	60 449	-	60 449	60 449
Byelorussian Soviet Socialist Republic	1 672 725	2 357 497	4 030 222	1 007 638	3 022 584	3 022 584

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(United States dollars)

Member States	Contributions payable as at 1 January 1982		Total	Collections in 1982 a/ 30 Sept. 1982	Contributions outstanding as at 30 Sept. 1982
	Prior years	Current year			
Canada	-	19 860 095	19 860 095	19 860 095	-
Cape Verde	108 334	60 449	168 783	51 128	117 655
Central African Republic	148 126	60 449	208 575	84 128 b/	124 447
Chad	164 585	60 449	225 034	42 502	182 532
Chile	-	423 141	423 141	423 141	-
China	3 963 839	9 792 678	13 756 517	9 653 194	4 103 323
Colombia	-	664 935	664 935	-	664 935
Comoros	97 791	60 449	158 240	-	158 240
Congo	52 880	60 449	113 329	51 535	61 794
Costa Rica	102 416	120 897	223 313	38 511	184 802
Cuba	-	664 935	664 935	-	664 935
Cyprus	-	60 449	60 449	60 449	-
Czechoslovakia	2 186 106	5 017 236	7 203 342	-	7 203 342
Democratic Kampuchea	104 414	60 449	164 863	-	164 863
Democratic Yemen	57 128	60 449	117 577	117 577	-
Denmark	-	4 473 198	4 473 198	4 473 198	-
Djibouti	51 206	60 449	111 655	60 449	51 206
Dominica	115 767	60 449	176 216	39 067	137 149
Dominican Republic	307 186	181 346	488 532	117 802	370 730
Ecuador	57 022	120 897	177 919	31 447	146 472
Egypt	247 596	423 141	670 737	59 219	611 518

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 (United States dollars)

Member States	Contributions payable as at 1 January 1982		Total	Collections in 1982 a/ 30 Sept. 1982	Contributions outstanding as at 30 Sept. 1982
	Prior years	Current year			
El Salvador	108 334	60 449	168 783	-	168 783
Equatorial Guinea	47 643	60 449	108 092	-	108 092
Ethiopia	-	60 449	60 449	60 449	-
Fiji	-	60 449	60 449	27 225	33 224
Finland	-	2 901 534	2 901 534	2 901 534	-
France	4 876 272	37 840 845	42 717 117	38 359 960	4 357 157
Gabon	207 919	120 897	328 816	121 277	207 539
Gambia	87 691	60 449	148 140	117 577	30 563
German Democratic Republic	2 827 703	8 402 360	11 230 063	8 515 093	2 714 970
Germany, Federal Republic	-	50 232 815	50 232 815	45 246 815	4 986 000
Ghana	-	181 346	181 346	181 346	-
Greece	-	2 115 702	2 115 702	1 905 702	210 000
Grenada	166 823	60 449	227 272	42 200	185 072
Guatemala	-	120 897	120 897	-	120 897
Guinea	126 688	60 449	187 137	187 137	-
Guinea-Bissau	108 334	60 449	168 783	-	168 783
Guyana	22 038	60 449	82 487	-	82 487
Haiti	108 269	60 449	168 718	-	168 718
Honduras	-	60 449	60 449	-	60 449
Hungary	1 073 532	1 994 805	3 068 337	302 000	2 766 337
Iceland	-	181 346	181 346	181 346	-

STATUS OF CONTRIBUTIONS TO THE UNITED NATIONS REGULAR BUDGET AS AT 30 SEPTEMBER 1982
(United States dollars)

Member States	Contributions payable as at 1 January 1982			Total	Collections in 1982 a/	Contributions outstanding as at 30 Sept. 1982
	Prior years	Current year	as at 1 January 1982			
India	-	3 626 917	3 626 917	-	3 626 917	
Indonesia	-	967 179	967 179	967 179	-	
Iran	7 395 461	3 929 160	11 324 621	2 784 020	8 540 601	
Iraq	-	725 384	725 384	-	725 384	
Ireland	-	967 179	967 179	967 179	-	
Israel	2 708 342	1 511 216	4 219 558	1 280 143	2 939 415	
Italy	-	20 854 778	20 854 778	20 854 778	-	
Ivory Coast	102 325	181 346	283 671	125 239	158 432	
Jamaica	-	120 897	120 897	120 897	-	
Japan	-	57 909 791	57 909 791	45 235 555	12 674 236	
Jordan	-	60 449	60 449	60 449	-	
Kenya	1 813	60 449	62 262	49 644	12 618	
Kuwait	-	1 208 972	1 208 972	-	1 208 972	
Lao People's Democratic Republic	-	60 449	60 449	-	60 449	
Lebanon	475 418	181 346	656 764	112 703	544 061	
Lesotho	57 128	60 449	117 577	51 000	66 577	
Liberia	47 056	60 449	107 505	60 449	47 056	
Libyan Arab Jamahiriya	-	1 390 319	1 390 319	1 390 319	-	
Luxembourg	-	302 243	302 243	302 243	-	
Madagascar	57 128	60 449	117 577	-	117 577	

STATUS OF CONTRIBUTIONS TO THE UNITED NATIONS REGULAR BUDGET AS AT 30 SEPTEMBER 1982
 (United States dollars)

Member States	Contributions payable as at 1 January 1982		Total	Collections in 1982 a/ 30 Sept. 1982	Contributions outstanding as at 30 Sept. 1982
	Prior years	Current year			
Malawi	-	60 449	60 449	60 449	-
Malaysia	-	544 038	544 038	544 038	-
Maldives	57 128	60 449	117 577	-	117 577
Mali	57 128	60 449	117 577	-	117 577
Malta	-	60 449	60 449	60 449	-
Mauritania	92 027	60 449	152 476	-	152 476
Mauritius	-	60 449	60 449	7 000	53 449
Mexico	2 160 828	4 594 095	6 754 923	2 990 645	3 764 278
Mongolia	54 228	60 449	114 677	58 727	55 950
Morocco	-	302 243	302 243	-	302 243
Mozambique	28 564	60 449	89 013	89 013	-
Nepal	-	60 449	60 449	-	60 449
Netherlands	-	9 853 126	9 853 126	9 853 126	-
New Zealand	-	1 632 113	1 632 113	1 632 113	-
Nicaragua	172 049	60 449	232 498	58 921	173 577
Niger	15 405	60 449	75 854	-	75 854
Nigeria	862 407	967 179	1 829 586	50 740	1 778 846
Norway	-	3 022 431	3 022 431	3 022 431	-
Oman	-	60 449	60 449	60 449	-
Pakistan	58 974	423 141	482 115	368 981	113 134
Panama	11 845	120 897	132 742	132 742	-

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STATUS OF CONTRIBUTIONS TO THE UNITED NATIONS REGULAR BUDGET AS AT 30 SEPTEMBER 1982
(United States dollars)

Member States	Contributions payable as at 1 January 1982		Total	Collections in 1982 a/ 30 Sept. 1982	Contributions outstanding as at 30 Sept. 1982
	Prior years	Current year			
Papua New Guinea	-	60 449	60 449	60 259	190
Paraguay	99 732	60 449	160 181	46 604	113 577
Peru	628 451	362 692	991 143	306 767	684 376
Philippines	38 640	604 486	643 126	17 370	625 756
Poland	13 111 931	7 495 630	20 607 561	-	20 607 561
Portugal	49 696	1 148 524	1 198 220	1 198 220	-
Qatar	-	181 346	181 346	181 346	-
Romania	1 367 297	1 269 422	2 636 719	-	2 636 719
Rwanda	-	60 449	60 449	60 449	-
Saint Lucia	1 000	60 449	61 449	-	61 449
Saint Vincent	62 818	60 449	123 267	62 818	60 449
Samoa	57 128	60 449	117 577	-	117 577
Sao Tome and Principe	-	60 449	60 449	60 449	-
Saudi Arabia	-	3 506 020	3 506 020	3 506 020	-
Senegal	4 120	60 449	64 569	64 569	-
Seychelles	11 686	60 449	72 135	60 449	11 686
Sierra Leone	163 744	60 449	224 193	207 242	16 951
Singapore	-	483 589	483 589	483 589	-
Solomon Islands	57 128	60 449	117 577	117 577	-
Somalia	57 128	60 449	117 577	69 000	48 577
South Africa	14 171 335	2 538 842	16 710 177	-	16 710 177

STATUS OF CONTRIBUTIONS TO THE UNITED NATIONS REGULAR BUDGET AS AT 30 SEPTEMBER 1982
 (United States dollars)

Member States	Contributions payable as at 1 January 1982			Total	Collections in 1982 a/ 30 Sept. 1982	Contributions outstanding as at
	Prior years	Current year	as at 30 Sept. 1982			
Spain	-	10 276 267	10 276 267	2 330 542	7 945 725	
Sri Lanka	-	120 897	120 897	120 897	-	
Sudan	49 319	60 449	109 768	-	109 768	
Suriname	-	60 449	60 449	60 449	-	
Swaziland	57 128	60 449	117 577	117 577	-	
Sweden	-	7 918 770	7 918 770	7 918 770	-	
Syrian Arab Republic	-	181 346	181 346	-	181 346	
Thailand	-	604 486	604 486	604 486	-	
Togo	92 539	60 449	152 988	46 110	106 878	
Trinidad and Tobago	-	181 346	181 346	181 346	-	
Tunisia	12 256	181 346	193 602	181 346	12 256	
Turkey	245 327	1 821 980	2 067 307	2 067 307	-	
Uganda	-	60 558	60 558	60 558	-	
Ukrainian Soviet Socialist Republic	5 245 497	8 825 500	14 070 997	3 772 182	10 298 815	
Union of Soviet Socialist Republics	38 834 495	67 097 985	105 932 480	30 078 918	75 853 562	
United Arab Emirates	-	604 486	604 486	604 486	-	
United Kingdom of Great Britain and Northern Ireland	-	26 960 090	26 960 090	26 960 090	-	
United Republic of Cameroon	57 128	60 449	117 577	51 449	66 128	
United Republic of Tanzania	63 766	65 651	129 417	-	129 417	

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STATUS OF CONTRIBUTIONS TO THE UNITED NATIONS REGULAR BUDGET AS AT 30 SEPTEMBER 1982
(United States dollars)

Member States	Contributions payable as at 1 January 1982		Total	Collections in 1982 a/ 30 Sept. 1982	Contributions outstanding as at
	Prior years	Current year			
United States of America	24 208 458	180 338 601	204 547 059	54 427 224	150 119 835
Upper Volta	309	60 449	60 758	-	60 758
Uruguay	-	241 794	241 794	-	241 794
Venezuela	-	3 022 431	3 022 431	2 515 492	506 939
Viet Nam	245 001	181 346	426 347	155 059	271 288
Yemen	-	60 449	60 449	314	60 135
Yugoslavia	3 151 698	2 538 842	5 690 540	520 876	5 169 664
Zaire	99 083	123 137	222 220	-	222 220
Zambia	120 497	120 897	241 394	-	241 394
Zimbabwe	125 636	120 897	246 533	-	246 533
Total	144 780 496	633 994 175	778 774 671	395 857 370	382 917 301

a/ According to United Nations financial regulation 5.6, payments made by a Member State are credited first to the Working Capital Fund and then to the contributions due, in the order in which the Member was assessed.

b/ Represents 29,024,114 CFA francs. Dollar equivalent is subject to adjustment upon receipt of interoffice vouchers from the United Nations Development Programme.

Annex II

COMPARATIVE ANALYSIS OF THE SHORT-TERM DEFICIT OF THE UNITED NATIONS AS AT
31 DECEMBER 1982 (ESTIMATED)
(Millions of United States dollars)

	<u>1982</u>	<u>1981</u>
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	84.8	77.8
b. Special account for assessed contributions unpaid pursuant to General Assembly resolution 3049 C (XXVIII)	16.6	16.6
Subtotal	<u>101.4</u>	<u>94.4</u>
2. <u>UNEP (1973) and UNDOF b/</u>		
a. Amounts withheld by Member States which, because of positions of principle, have not participated in the financing	26.3 c/	61.6
b. Special account for assessed contributions unpaid pursuant to General Assembly resolution 36/116 A	<u>35.9</u>	<u>61.6</u>
3. <u>UNIFIL d/</u>		
a. Amounts withheld by Member States which, because of positions of principle, have not participated in the financing	124.2 e/	114.9
b. Special account for assessed contributions unpaid pursuant to General Assembly resolution 36/116 A	<u>19.5</u>	<u>114.9</u>
4. <u>UNEP (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	36.5 f/g/	36.5
Less: Financed from the United Nations bonds	(8.1)	(8.1)
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>25.1</u>	<u>25.1</u>
5. <u>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	47.4 h/b/	47.4
Less: Financed from the United Nations bonds	<u>(35.9)</u>	<u>(35.9)</u>
Net obligations incurred in excess of available funds	<u>13.1</u>	<u>13.1</u>
6. <u>Total gross deficit</u>	<u>345.5</u>	<u>309.1</u>
7. <u>Less: Voluntary contributions and pledges to the United Nations Special Account</u>	<u>(62.0) i/ j/</u>	<u>(54.7)</u>
8. <u>Net "A" deficit</u>	<u>283.5</u>	<u>254.4</u>
9. <u>Add: Amounts to be repaid or credited to Member States from surplus accounts for contributions to:</u>		
UNEP (1956)	3.6	3.6
ONUC	<u>16.1</u>	<u>16.1</u>
10. <u>Net "B" deficit</u>	<u>303.2</u>	<u>274.1</u>

Foot-notes to annex II

- a/ The regular budget and Working Capital Fund deficit shown does not take into account the amount of \$13,801,144 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 \$32,473,931 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 1982.
- d/ The UNIFIL deficit shown does not take into account the amount of \$6,054,714 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 October 1982.
- f/ The amounts shown include an allowance of \$0.5 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>
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>Add:</u> Withholdings of Member States -								
Regular Budget	3.8	1.3	7.5	5.3	3.2	5.7	5.9	7.0
UNEF/UNDOF	3.8	18.8	5.3	10.8	9.5	3.9	1.8	0.6
UNIFIL	-	-	-	27.4	30.4	26.3	30.8	28.8
Adjustments -								
UNEF (1956)	(2.1)	-	(.5)	-	2.1	(1.0)	(.5)	-
ONUC	(.3)	-	(.1)	-	(.3)	-	(.3)	-
Surplus Account Repayments	.6	-	-	-	(.2)	.3	-	-
<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>(7.3)</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>29.1</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>303.2</u>

Annex IV

A. ESTIMATED WITHHOLDING BY MEMBER STATES FROM
THE REGULAR BUDGET OF THE UNITED NATIONS
PROJECTED TO 31 DECEMBER 1982

(Thousands of United States dollars)

	<u>Bond issue</u>	<u>Regular programme of technical assistance</u>	<u>Other budget items</u>	<u>Total</u>
Albania	47.0	-	-	47.0
Bulgaria	273.1	253.8	49.0	575.9
Byelorussian Soviet Socialist Republic	782.6	289.5	152.0	1 224.1
China	3 988.9	-	114.2	4 103.1
Czechoslovakia	1 542.5	-	216.9	1 759.4
Democratic Kampuchea	-	-	70.6	70.6
France	4 357.1	-	-	4 357.1
German Democratic Republic	1 046.2	1 391.8	147.8	2 585.8
Hungary	791.5	-	249.1	968.6
Mongolia	47.0	-	7.2	54.2
Poland	2 272.8	-	284.0	2 556.8
Portugal	49.7	-	-	49.7
Romania	509.5	-	376.2	885.7
South Africa	814.5	-	15 895.7	16 710.2
Ukrainian Soviet Socialist Republic	2 933.8	2 031.9	571.5	5 537.2
Union of Soviet Socialist Republics	22 233.3	16 158.1	4 331.1	42 794.5
United States of America	-	-	612.6	612.6
Total	<u>41 689.5</u>	<u>20 125.1</u>	<u>23 077.9</u>	<u>84 892.5</u>

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B. ESTIMATED WITHHOLDING BY MEMBER STATES FROM UNITED NATIONS
 EMERGENCY FORCE (UNEF) AND UNITED NATIONS DISENGAGEMENT
 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	20.2	12.7
Algeria	-	142.1
Benin	9.8	6.1
Bulgaria	27.5	195.5
Byelorussian Soviet Socialist Republic	566.7	2 536.0
Cuba	-	140.3
Czechoslovakia	397.7	5 325.0
Democratic Kampuchea	20.2	-
Democratic Yemen	4.5	6.1
German Democratic Republic	1 223.7	8 748.1
Hungary	-	421.4
Iraq	92.0	135.5
Lao People's Democratic Republic	-	6.1
Libyan Arab Jamahiriya	181.5	262.6
Mongolia	8.7	12.7
Poland	-	8 254.6
South Africa	2 719.9	2 683.4
Syrian Arab Republic	27.0	33.7
Ukranian Soviet Socialist Republic	2 123.7	9 483.2
Union of Soviet Socialist Republics	18 826.8	85 795.8
Viet Nam	10.6	38.1
Yemen	<u>9.4</u>	<u>-</u>
Total	<u>25 269.9</u>	<u>124 239.0</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 1982.

b/ Estimated cumulative withholdings from inception of UNIFIL on 19 March 1978 to 18 October 1982.

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Annex V

UNITED NATIONS SPECIAL ACCOUNT
VOLUNTARY CONTRIBUTIONS AS AT 31 DECEMBER 1982 (ESTIMATED) AND 1981
(United States dollars)

	Received pursuant to resolution 2053 A (XX)	Received pursuant to resolution 3049 A (XXVII)	1982 total	1981 total
Member States voluntary contributions:				
Canada	3 871 769	-	3 871 769	3 871 769
China	-	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	37 563 224
Less: 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			<u>28 652 224</u>	<u>23 652 224</u>
Add: Interest earned, public contributions and other income			<u>33 358 670 c/</u>	<u>31 049 135 c/</u>
Balance of United Nations Special Account applied to the short-term deficit (see item 7, annex I)			<u>62 010 894</u>	<u>54 701 359</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 \$33,358,670 interest at 31 December 1982 is estimated.
