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Scale of assessments for the apportionment of the expenses of the United Nations

Application of Article 19 of the Charter of the United Nations

Report of the Secretary-General

I. Introduction

1. In its resolution 55/5 A of 26 October 2000, the General Assembly, *inter alia*:

“5. *Requests* the Secretary-General, in order to ensure the sound financing of the Organization, to review the implications of the calculation of assessed contributions in arrears for the purpose of the application of Article 19 of the Charter at the beginning of each calendar year and at the beginning of the financial peacekeeping period on 1 July of each year, and to report thereon to the General Assembly at the first part of its resumed fifty-fifth session;

“6. *Decides*, subject to the outcome of negotiations in the General Assembly on the report of the Secretary-General and the recommendations of the Committee on Contributions thereon, as requested in paragraph 5 above, at the main part of its fifty-sixth session and subject to further decision on its implementation by the General Assembly, to compare arrears with the amount actually assessed and payable for the preceding two full years for the purpose of the application of Article 19 of the Charter”.

2. Earlier, in its resolution 52/215 B of 22 December 1997, the General Assembly had requested the Committee on Contributions to review current procedures for the application of Article 19 of the Charter, including the possibility of calculating and applying it at the beginning of each calendar year and at the beginning of the peacekeeping financial period on 1 July of each year, and to make recommendations thereon, as appropriate, to the General Assembly before the end of its fifty-third session. The Committee on Contributions reviewed procedures for the application of Article 19 at its fifty-eighth session, in 1998, and the results of that review are set out in chapter III.B of its report.¹

3. The results of the Committee's further consideration of the matter at its fifty-ninth session, in 1999, are reflected in chapter IV.B of its report.²

II. Procedures for the application of Article 19

4. Article 19 of the Charter of the United Nations reads in part:

“A Member of the United Nations which is in arrears in the payment of its financial contributions to the Organization shall have no



vote in the General Assembly if *the amount of its arrears equals or exceeds the amount of the contributions due from it for the preceding two full years ...*" (emphasis added)

5. There are thus three distinct methodological elements in the current procedures for applying Article 19. The first relates to the "*amount of its arrears*". The second relates to the interpretation of "*the amount of contributions due from it for the preceding two full years*" and the third is the distinction between "*gross*" and "*net*" amounts in the determination of arrears and contributions due.

A. Amount of arrears

Interpretation of "arrears" under the current methodology

6. For the purposes of the interpretation and application of Article 19, it is necessary in the first instance to determine when contributions are to be considered as being in arrears.

7. Current practice has linked the interpretation of the concept of arrears to that of financial regulation 5.4, as adopted by the General Assembly in its resolution 456 (V) of 16 November 1950 and subsequently revised, which reads as follows:

"Contributions and advances shall be considered as due and payable in full within thirty days of the receipt of the communication of the Secretary-General referred to in regulation 5.3 above, or as of the first day of the calendar year to which they relate, whichever is the later. As of 1 January of the following calendar year, the unpaid balance of such contributions and advances shall be considered to be *one year in arrears*." (emphasis added)

8. Article 19 does not specify the way in which the amount of arrears is to be calculated. Under the current methodology, however, a Member State is considered to fall under the provisions of Article 19 if its "arrears" as of 1 January of a given year equals or exceeds the amount of the contributions due from it for the preceding two full years. In accordance with the established practice followed by the Secretariat in implementing this financial regulation, the amounts that become due and payable from Member States and that remain unpaid are not considered as arrears until

the first of January of the year following the financial year during which such contributions fell due. The practice of the Secretariat has thus been to exclude the amount of contributions due from a Member State for any given year in the determination of arrears in payment as of any date in that year. For example, therefore, only assessed contributions due before 1 January 2001 are considered to be in arrears at any time during 2001 and included in the computation of "amount of arrears" under Article 19 of the Charter.

9. This regulation applies to all expenses of the Organization apportioned by the General Assembly among Member States, including the Working Capital Fund of the United Nations, peacekeeping operations and the international tribunals, as well as the regular budget. For example, under the second sentence of financial regulation 5.4, if a Member State's assessed contribution to the expenses of the United Nations Interim Force in Lebanon for the period 1 July to 31 December 2000 (duly notified to that Member State by the Secretary-General on 11 August 2000) remains unpaid as at 1 January 2001, it is considered as being one year in arrears on that date and included in the calculation of arrears for the purposes of the application of Article 19 of the Charter in 2001.

10. Similarly, if the Secretary-General were to inform Member States of their liabilities in respect of an assessed contribution under the terms of Article 17, paragraph 2, of the Charter so that the notification required under financial regulation 5.3 were received prior to 30 days before the end of the calendar year, then the contribution would fall due in that year, and consequently, would be included in the calculation of the arrears under Article 19 of the Charter as at 1 January of the following calendar year, if unpaid at that date. This would apply in 2001, for example, to the assessment for the United Nations Mission for the Referendum in Western Sahara for the period from 1 November to 31 December 2000, for which the notification letter was issued on 10 November 2000, but would exclude any assessment for which the notification letter was issued in December 2000 because the 30-day period for that assessment would fall due in 2001. Such an assessment, if unpaid, would be considered in arrears only as at 1 January of the following year, that is to say, 1 January 2002.

An alternative definition of “arrears” under Article 19

11. If it were decided that the necessary calculations for the application of Article 19 should be undertaken twice a year rather than once as at present, this would necessitate the redefinition of the term “arrears” to include any unpaid balances outstanding at 1 January and 1 July each year. In other words, any contributions and advances that remain due and payable but unpaid after those dates would be considered as arrears and would be included in the calculation of arrears under the provisions of Article 19.

12. In reviewing this matter at its fifty-eighth session, the Committee on Contributions agreed that this would require an appropriate change to financial regulation 5.4 with regard to the concept of arrears. Such a change would define arrears as being the unpaid balance of contributions as at 1 January and 1 July each year.

13. As indicated above, financial regulation 5.4 provides that contributions and advances are payable in full within 30 days of receipt of the Secretary-General’s communication. At present, only the regular budget assessment is hand-delivered to the permanent missions of Member States, allowing exact information on its date of receipt by each mission. Other assessments are delivered through normal channels. As few assessments are issued in the final quarter of the year, however, this does not have major operational significance. If it were decided to revise financial regulation 5.4 in order to allow for biannual application of Article 19, however, this question could take on greater practical significance. It might, therefore, be appropriate to change the point at which contributions become due and payable to a number of days from the issuance of the communication from the Secretary-General, rather than its receipt. In that case, the number of days might be increased, perhaps to 35.

B. Amount of contributions due from it for the preceding two full years

Interpretation of “contributions due for the preceding two full years” under the current methodology

14. Article 19 does not specify how the phrase “preceding two full years” should be interpreted. In line with the interpretation of “arrears” under the current provisions of financial regulation 5.4, however,

contributions due for the preceding two full years have also, since 1950, been interpreted and applied to mean the preceding two full calendar years.

15. The Secretariat bases each letter of assessment on a legal authority, such as the General Assembly appropriation resolution in respect of the regular budget, a General Assembly resolution appropriating and apportioning expenditure for a specific mandate of a peacekeeping operation, or a General Assembly resolution authorizing the Secretary-General to enter into commitments and to issue assessments for an operation at a monthly rate of expenditure not exceeding a specific amount for the duration of the mandate in question. As in the case of the calculation of arrears referred to above, the current practice has been to include only those assessed contributions due before 1 January of a given year in the computation of the amount of the contributions due. Thus, for example, only those contributions that fell due and payable between 1 January 1999 and 31 December 2000 were included in the amount of the contributions due for the preceding two full years for purposes of calculating Article 19 as at 1 January 2001.

An alternative interpretation of “contributions due for the preceding two full years”

16. Should the General Assembly decide on a biannual application of Article 19, arrears (as redefined) on 1 July could still be compared with contributions and advances payable for the preceding two full calendar years. If the same symmetry that exists under the current interpretation of contributions due for the preceding two full years vis-à-vis arrears is to be preserved, however, “the preceding two full years” would also have to be qualified to mean the preceding 24 months. On an initial legal review, it does not appear that there is a contrary intention in equating two full years to the preceding 24 months instead of two full calendar years. Prima facie, a “full year” means 12 full months and a “calendar year” means the period from 1 January to 31 December. However, should the General Assembly decide on a procedural change in this respect, it may wish to request a fuller study of the exact legal history and implications involved.

17. Under this concept, a calculation of Article 19 provisions as at 1 July 2001, for example, would entail a comparison of the arrears as of 1 July 2001, which would include amounts assessed, due and payable but

which remain unpaid as at 1 July, with the contributions that became due and payable between 1 July 1999 and 30 June 2001. Member States would then fall under the provisions of Article 19 once their arrears equal or exceed the amount of assessed contributions due for the preceding 24 months. At its fifty-eighth session, the Committee on Contributions concluded that, should the proposal for semi-annual calculations for the application of Article 19 be adopted, the suitable definition of the "preceding two full years" would be the preceding 24 months.

C. Use of "net" and "gross" assessments in the calculation of "arrears" and "contributions due"

18. Total assessments approved by the General Assembly for the regular budget and other accounts ("gross assessments") generally include provision for staff assessment. For the vast majority of Member States, resolutions on the financing of the regular budget, the international tribunals and peacekeeping operations generally provide that the amounts actually payable ("net assessments") will be reduced by credits in respect of each Member State's share of estimated income from staff assessment. Under the current method of calculation of Article 19, unpaid contributions considered to be in "arrears" are effectively computed in net terms, that is, actual amounts payable after any appropriate adjustments are made for staff assessment income and for such other items as are included in the relevant financing resolution.

19. "The amount of the contributions due ... for the preceding two full years", on the other hand, has been interpreted as referring to the amounts "as apportioned by the General Assembly" under Article 17, paragraph 2, of the Charter, before deduction of any credits, that is, gross assessments.

20. As the "gross assessments" are usually higher than the corresponding "net assessments", this application is more favourable to Member States than if a "net to net" comparison were made. Combined with the current interpretation of arrears, that is, as including only those assessments that become due and payable and remain unpaid as of 1 January of the following calendar year, this results in Member States, in effect, being able to accumulate arrears of more than

two years of assessments during each year before falling under the provisions of Article 19 at the beginning of the next year.

21. An alternative interpretation of Article 19 procedures was discussed in the High-level Open-ended Working Group on the Financial Situation of the United Nations and by the Committee on Contributions at its fifty-eighth and fifty-ninth sessions. This would involve a comparison of the arrears, as calculated on a net basis, to contributions due and payable for the preceding two full years, also calculated on a net basis. As indicated above, in its resolution 55/5 A, the General Assembly decided to use the "net to net" approach for calculations for the application of Article 19, subject to the outcome of negotiations in the General Assembly on the report of the Secretary-General and the recommendations of the Committee on Contributions thereon, and subject to further decision on its implementation by the General Assembly.

22. During consideration of the application of Article 19 by the Committee on Contributions during its fifty-eighth session, some members of the Committee questioned whether current procedures, including the "gross to net" comparison, were consistent with the provisions of Article 19 since they permitted Member States' arrears to exceed two years of assessments without a loss of vote in the General Assembly. In response to a letter in that connection from the Chairman of the Committee on Contributions, the Assistant Secretary-General then in charge of the Office of Legal Affairs advised that current procedures were consistent with relevant decisions of the General Assembly which, in their turn, were consistent with Article 19. He also noted that the Secretariat's practice of calculating the amount of contributions due for the preceding two full years in gross terms was not set out in the financial rules but had been consistently reported to the Assembly. Nevertheless, the General Assembly could, by resolution and with or without changing the financial regulations of the United Nations, direct the Secretary-General to change the practice.

D. Implications of semi-annual calculations for the application of Article 19

23. In order to illustrate the practical implications of changes in the current approach to the application of

Article 19, the tables contained in annexes I and II to the present report use data on gross and net assessments, payments, credits and outstanding assessed contributions during the period 1 January 1998 through 31 December 2000 to show the results of the current and various alternative approaches on 1 January, 1 July and 31 December 2000. The results of this illustrative exercise are summarized in annex I, which shows the number of countries falling under Article 19 and the total of the minimum payments that they would need to make to avoid the application of Article 19 as at 1 January, 1 July and 31 December 2000. The first column shows the results of the current approach — that is, the actual application of Article 19 during 2000. The second column shows the corresponding results if Article 19 had been calculated and applied on 1 January and 1 July 2000, using the comparison between “net” arrears and “gross” assessments, as at present. The third column indicates the results of a single annual calculation on a “net to net” basis. The fourth column indicates the results of biannual calculations on 1 January and 1 July 2000, also on a “net to net” basis. It should be noted that the figures summarized include Member States that are currently permitted to vote by the General Assembly because it concluded that their failure to make the necessary payments was due to conditions beyond their control. It should also be noted that former Yugoslavia is included in data up to 1 July 2000. Following the admission of the Federal Republic of Yugoslavia on 1 November 2000, former Yugoslavia ceased to be a member.

24. The results summarized in annex I are based on the data provided in annexes II.A and II.B. For Member States falling under Article 19 under any of the alternative approaches, annex II.A provides information on gross and net assessments for the periods 1 January 1998 to 31 December 1999 and 1 July 1998 to 30 June 2000; assessed contributions outstanding, due and payable on 1 January and 1 July 2000; and payments and credits applied during the periods 1 January to 30 June and 1 July to 31 December 2000. Drawing on this data, annex II.B shows the resulting minimum payments required to avoid the application of Article 19 under the various alternative approaches to its application. Negative amounts indicate that the Member State concerned would not fall under Article 19 in that instance.

25. At its fifty-eighth session, the Committee on Contributions concluded that the proposal for semi-annual calculation and application of Article 19 would reduce the maximum amount accruable by Member States before imposition of Article 19 to an amount closer to the two years’ contributions provided for in the Charter. Annex I illustrates this point. It shows that the number of countries falling under Article 19 and the total of the minimum amounts that they would have to pay to avoid the application of Article 19 would both have been higher at 1 July and 31 December 2000 if the calculation and application had been undertaken twice a year, rather than only at the beginning of each year, as at present.

26. Similarly, use of a “net to net” comparison between arrears and the previous two years’ assessments would have resulted in a larger number of countries falling under Article 19, and a larger total of minimum payments required for those countries to avoid the application of Article 19 than under the current “gross to net” approach.

27. In analysing the results of the illustrative calculations for application of Article 19 under alternative approaches, however, it should be recalled that the underlying pattern of contributions in 2000 occurred under the current system for the application of Article 19 and may have been affected by it. Had a system of semi-annual calculations been in place in 2000 or had calculations been made on a “net to net” basis, the pattern of payments and hence the number of Member States falling under Article 19 might very well have been different.

III. Conclusions and recommendations

28. The illustrative information provided in the present report indicates that calculations for and application of Article 19 on a twice-yearly basis would tend to bring some Member States under the provisions of Article 19 sooner than the current annual exercise. Similarly, calculations based on a “net to net” comparison would tend to bring some Member States under the provisions of Article 19 sooner or by a larger margin than the current “gross to net” comparison. These conclusions are consistent with those of the Committee on Contributions following its earlier review of procedures for the application of Article 19.

29. Consistent with the provisions of General Assembly resolution 55/5 A, the Committee on Contributions will consider issues relating to the application of Article 19 further during its sixty-first session in 2001. **The General Assembly may wish to take note of the information provided in the present report on the possible biannual calculation for and application of Article 19 and the use of a "net to net" comparison for those calculations. It may also wish either to make final decisions with regard to procedures for the application of Article 19 at this stage, or to provide guidance to the Committee on Contributions in its further consideration of the matter. In the context of a revision of the procedures for the application of Article 19, the Assembly may also wish to consider a suitable revision of the financial regulations of the United Nations.**

Notes

¹ *Official Records of the General Assembly, Fifty-third Session, Supplement No. 11 (A/53/11)*, paras. 11-28.

² *Ibid.*, *Fifty-fourth Session, Supplement No. 11 (A/54/11)*, paras. 57-60.

Annex I

Summary of different alternatives for the application of Article 19 in 2000, based on the current approach and on variants including biannual calculation and a net:net comparison

	<i>Gross:net comparison</i>		<i>Net:net comparison</i>	
	<i>Annual calculation</i>	<i>Biannual calculation</i>	<i>Annual calculation</i>	<i>Biannual calculation</i>
Number of countries under Article 19 on 1 January 2000	62	62	70	70
Minimum amounts — total (US \$)	68 366 228	68 366 228	79 426 633	79 426 633
Number of countries under Article 19 on 1 July 2000	35	63	53	73
Minimum amounts — total (US \$)	43 507 271	350 924 306	52 682 660	364 960 377
Number of countries under Article 19 on 31 December 2000	13	40	33	48
Minimum amounts — total (US \$)	25 859 328	30 647 969	26 700 571	35 658 509

Note: Following the admission of the Federal Republic of Yugoslavia on 1 November 2000, former Yugoslavia ceased to be a member of the Organization.

Annex II A

Gross and net assessments, payments and credits applied and amounts outstanding during the period 1 January 1998 to 31 December 2000

Member State	A Gross Assessments 1/1/98 - 31/12/99 Total	B Net Assessments 1/1/98 - 31/12/99 Total	C Gross Assessments 1/7/98 - 30/6/00 Total	D Net Assessments 1/7/98 - 30/6/00 Total	E Outstanding due + payable at 1/1/00	F Outstanding due + payable at 1/7/00	G Payments + credits utilized 1/1 - 1/7/00	H Payments + credits utilized 1/7 - 31/12/00
Alghanistan	95,644	64,015	86,853	76,225	230,533	132,371	138,200	154
Antigua and Barbuda	54,962	48,198	57,596	50,501	88,438	79,072	94,500	95
Armenia	550,655	488,307	289,140	289,140	1,031,640	613,966	503,076	1,006
Azerbaijan	1,188,888	1,053,144	980,699	506,656	2,832,984	1,241,464	1,748,000	781,080
Belarus	3,697,788	3,189,810	2,308,885	2,048,229	4,887,035	4,280,854	1,376,685	2,284,657
Belize	27,632	24,257	28,831	25,307	105,455	21,188	118,849	354
Bolivia	219,351	193,641	222,287	196,804	144,270	239,857	1,248	78,600
Bosnia and Herzegovina	148,988	129,411	198,088	198,088	331,410	63,206	337,373	475
Brazil	43,875,176	38,528,907	46,509,382	41,181,680	43,658,464	63,984,538	43,000	19,240,368
Burkina Faso	54,962	48,198	57,596	50,501	161,438	79,882	95,810	108
Burundi	27,632	24,257	28,831	25,307	274,385	286,987	-	87,084
Cameroon	388,673	352,245	411,787	384,483	361,354	399,746	131,450	108,311
Cape Verde	41,625	36,359	56,030	50,981	172,459	188,633	-	130,968
Central African Republic	40,969	36,097	28,397	25,817	302,563	314,175	1,000	57
Chad	27,632	24,257	28,831	25,307	82,328	74,910	-	34,700
Comoros	27,632	24,257	28,831	25,307	784,114	806,696	-	48
Congo	88,257	77,878	94,913	83,999	552,124	583,336	288	463,899
Croatia	1,340,185	1,185,333	1,086,324	946,721	1,338,498	880,369	878,000	3,103
Democratic People's Republic of Korea	742,772	643,861	589,705	519,860	1,441,943	935,376	716,000	1,811
Democratic Republic of the Congo	219,351	193,641	222,287	196,804	220,246	316,063	1,000	681
Djibouti	27,632	24,257	28,831	25,307	186,725	179,307	-	138,148
Dominica	27,632	24,257	28,831	25,307	138,858	127,918	24,522	87,778
Dominican Republic	459,107	405,768	474,901	420,353	332,282	536,781	1,000	191,306
Ecuador	818,028	543,890	694,047	561,270	887,853	857,853	186,482	338,806
El Salvador	363,232	311,773	378,104	335,475	288,969	338,751	128,227	66,740
Equatorial Guinea	27,632	24,257	28,831	25,307	97,871	110,074	110,074	38
Estonia	560,584	489,679	445,082	385,287	587,589	186,431	608,607	119,521
Gabon	489,550	433,188	477,050	422,415	440,638	480,384	157,783	1,482
Gambia	27,632	24,257	28,831	25,307	186,914	188,078	11,418	127,530
Georgia	1,113,283	980,297	660,743	410,269	7,205,324	7,268,828	51,000	82,443
Grenada	27,632	24,257	28,831	25,307	115,378	122,842	5,318	123,603
Guatemala	541,370	477,650	569,820	504,342	782,782	581,411	440,356	1,903
Guinea	82,309	72,173	86,317	75,712	186,404	204,142	-	100,122
Guinea-Bissau	27,632	24,257	28,831	25,307	440,411	432,963	-	48
Guyana	28,815	26,342	31,754	28,114	63,841	12,488	85,207	10,471
Haiti	54,962	48,198	57,596	50,501	72,628	97,782	-	21,133
Honduras	102,477	90,987	95,968	85,657	230,054	271,526	-	5,784
Iran (Islamic Republic of)	7,222,358	6,388,116	5,732,331	5,080,057	7,062,836	9,193,485	142,000	3,822,120
Iraq	1,917,163	1,697,777	1,270,211	1,128,772	13,108,122	13,500,054	55,000	4,982
Kazakhstan	2,760,050	2,443,781	1,875,181	1,683,184	3,181,085	2,848,868	1,004,877	1,157,214
Kyrgyzstan	334,585	286,281	230,180	204,157	1,180,152	915,465	387,830	606,594
Lao People's Democratic Republic	27,632	24,257	28,831	25,307	28,361	28,434	10,518	48
Latvia	1,030,826	900,714	689,821	613,541	1,634,211	1,191,988	686,767	785,018
Lebanon	474,110	418,842	505,407	447,240	230,178	451,519	-	185,323
Liberia	58,042	52,118	63,343	56,089	1,147,524	1,175,182	-	72,149
Lithuania	986,405	861,885	447,352	417,898	1,073,478	1,184,382	120,000	780,801
Madagascar	82,309	72,173	86,317	75,712	289,158	234,627	12,287	122,964
Mal	68,303	60,061	68,105	61,028	103,281	79,288	46,177	81,033

Member State	A		B		C		D		E		F		G		H	
	Gross Assessments 1/1/98 - 31/12/99 Total	Net Assessments 1/1/98 - 31/12/99 Total	Gross Assessments 1/7/98 - 30/6/00 Total	Net Assessments 1/7/98 - 30/6/00 Total	Outstanding due + payable at 1/1/00	Outstanding due + payable at 1/7/00	Payments + credits utilized 1/1 - 1/7/00	Payments + credits utilized 1/7 - 31/12/00								
Marshall Islands	32,815	26,342	22,742	34,114	95,095	3,756	105,171	77								
Mauritania	27,632	24,257	28,831	25,307	202,697	204,760	10,519	164,665								
Mongolia	59,042	52,119	63,243	58,069	134,127	86,658	75,737	21,215								
Nicaragua	44,038	39,044	32,829	29,158	244,187	57,443	200,576	105								
Niger	54,962	48,199	57,998	50,501	334,149	359,313	-	95								
Peru	2,663,239	2,350,233	3,065,153	2,713,463	2,405,134	3,786,784	-	838,962								
Republic of Moldova	884,218	783,981	474,827	421,824	3,366,720	3,484,897	44,207	247,411								
Russian Federation	105,104,831	98,149,716	88,178,998	81,781,891	69,871,060	86,434,845	32,998,000	40,497,636								
Rwanda	40,969	36,087	29,387	25,817	104,940	104,940	12,382	104,635								
Saint Lucia	27,632	26,831	28,831	25,307	90,831	61,178	12,035	21,123								
Saint Vincent and the Grenadines	27,632	24,257	28,831	25,307	153,064	155,127	10,519	114,961								
Sao Tome and Principe	27,632	24,257	28,831	25,307	570,783	583,365	-	48								
Seychelles	54,962	48,199	57,998	50,501	217,618	217,618	-	95								
Sierra Leone	27,632	24,257	28,831	25,307	163,173	175,755	-	135,800								
Somalia	27,632	24,257	28,831	25,307	972,146	984,728	-	48								
Sudan	218,319	191,714	202,348	177,880	342,787	308,323	124,500	303,190								
Suriname	109,637	96,116	115,050	100,906	64,867	114,985	-	84,867								
Swaziland	59,042	52,119	63,243	58,069	73,826	62,459	39,035	24,044								
Syrian Arab Republic	1,856,585	1,838,530	2,021,852	1,789,045	1,087,847	1,975,023	-	679,250								
Tajikistan	189,708	167,852	146,216	129,594	2,438,208	2,422,185	69,841	135,548								
The former Yugoslav Republic of Macedonia	131,888	116,341	127,569	112,967	278,828	141,012	191,154	118,728								
Togo	40,969	36,087	28,831	25,817	145,530	157,112	1,000	156,760								
Turkmenistan	334,585	298,281	230,180	204,157	682,981	757,854	9,000	480,353								
Ukraine **	17,427,398	15,683,791	10,140,843	9,156,691	32,690,697	21,205,122	15,933,241	12,919,041								
United States of America	1,219,192,541	1,219,176,327	1,511,637,849	1,511,637,829	1,170,378,914	1,774,940,027	111,187,096	755,813,154								
Uruguay	1,428,137	1,260,788	1,517,474	1,342,935	714,854	1,377,889	1,000	105,754								
Uzbekistan	1,654,857	1,465,947	1,030,561	814,813	2,951,987	1,835,115	1,368,487	3,427								
Vanuatu	27,632	24,257	28,831	25,307	262,063	164,146	110,519	128,052								
Venezuela	5,997,270	5,299,326	5,362,702	4,767,372	5,845,224	2,320,872	5,745,862	469,241								
Viet Nam	247,762	219,034	224,428	198,878	239,397	292,600	73,632	59,599								
Yemen	273,642	239,877	287,487	284,328	388,898	409,508	105,169	376,368								
Yugoslavia ***	1,567,129	1,210,079	961,271	837,885	15,510,279	15,839,807	34,000	3,653								
Zimbabwe	246,312	215,925	256,782	226,953	159,860	272,898	-	269,645								

* The amounts outstanding for Belarus on 1 January and 1 July 2000 exclude an amount of \$45,828,689 in respect of peacekeeping arrears issued before 1996, in accordance with General Assembly decision 49/470.
 ** The amounts outstanding for Ukraine exclude amounts of \$179,117,150 on 1 January and \$178,011,745 on 1 July 2000 in respect of peacekeeping arrears issued before 1996, in accordance with General Assembly decision 49/470.
 *** Upon the admission of the Federal Republic of Yugoslavia on 1 November 2000, the former Yugoslavia ceased to be a Member.

Annex II B

Calculation of the minimum amounts necessary to avoid the application of Article 19 on 1 January, 1 July and 31 December 2000, based on the current approach and variants involving net:net comparisons and biannual application of Article 19

Member State	at 1 January 2000			at 1 July 2000			at 31 December 2000		
	GROSS:NET (E-A)	NET:NET (E-B)	NET:NET (E-B) - G	GROSS:NET (E-A) - G	NET:NET (E-B) - G	NET:NET F - D	GROSS:NET (E-A) - (G+H)	NET:NET (E-B) - (G+H)	NET:NET (F-D) - H
Alghanistan	135,189	146,818	(1,011)	10,818	46,518	56,146	(1,195)	19,464	48,264
Antigua and Barbuda	33,446	40,209	(6,763)	6,763	31,808	28,871	(1,149)	5,814	21,411
Armenia	480,985	543,333	(62,348)	62,348	344,833	357,066	(23,197)	39,181	333,782
Azerbaijan	1,646,008	1,779,886	(133,878)	133,878	671,788	734,789	(63,001)	(70,230)	(67,251)
Bahrain *	1,289,247	1,678,228	(388,981)	388,981	1,861,998	2,341,686	(2,392,105)	(1,983,127)	(302,556)
Belize	78,823	82,188	(3,365)	3,365	(28,643)	(23,119)	(38,350)	(34,976)	(29,447)
Bolivia	(75,051)	(49,371)	(25,680)	(25,680)	17,870	43,083	(154,829)	(129,119)	(80,950)
Bosnia and Herzegovina	184,714	201,989	(17,275)	(17,275)	(84,862)	(78,060)	(153,134)	(135,849)	(95,337)
Brazil	(16,712)	5,129,857	(5,146,569)	5,146,569	17,466,464	22,803,170	(19,300,110)	(14,153,841)	(11,744,944)
Burkina Faso	95,466	103,229	(7,763)	(7,763)	22,418	29,481	(252)	9,511	22,308
Burundi	246,753	290,128	(43,375)	(43,375)	299,136	261,060	199,699	183,034	174,896
Cameroon	(47,319)	(891)	(845,872)	(845,872)	(12,011)	36,283	(287,090)	(240,822)	(120,322)
Cape Verde	130,844	136,110	(5,266)	(5,266)	140,803	147,842	(142)	5,124	9,517
Central African Republic	261,624	266,496	(4,872)	(4,872)	244,808	288,358	280,887	266,439	284,781
Chad	34,696	38,071	(3,375)	(3,375)	46,978	49,053	(4)	3,371	11,379
Comoros	768,482	769,887	(1,405)	(1,405)	777,886	781,389	788,434	789,809	777,817
Congo	463,867	474,248	(10,381)	(10,381)	488,435	809,339	(320)	10,081	34,528
Croatia	(1,959)	183,183	(185,142)	(185,142)	(187,826)	(88,322)	(880,772)	(725,940)	(191,028)
Democratic People's Republic of Korea	699,171	798,082	(98,911)	(98,911)	362,871	419,516	(19,940)	80,271	360,860
Democratic Republic of the Congo	897	26,907	(26,010)	(26,010)	83,796	119,279	(18,940)	24,526	93,116
Djibouti	139,093	142,468	(3,375)	(3,375)	189,478	184,000	(85)	3,391	11,309
Dominica	112,226	115,901	(3,675)	(3,675)	99,087	192,611	(74)	3,301	14,833
Dominican Republic	(28,555)	(73,517)	(44,962)	(44,962)	63,890	119,428	(319,151)	(265,823)	(127,446)
Ecuador	231,624	323,763	(92,139)	(92,139)	323,808	398,643	(273,896)	(201,527)	(15,002)
El Salvador	(54,263)	(12,904)	(41,359)	(41,359)	(40,363)	3,276	(236,230)	(194,771)	(95,083)
Equatorial Guinea	70,239	73,814	(3,575)	(3,575)	(36,460)	(28,458)	(36,874)	(36,499)	(24,987)
Estonia	37,008	197,910	(160,902)	(160,902)	(90,897)	(28,635)	(661,123)	(620,218)	(408,152)
Gabon	(48,912)	7,478	(56,390)	(56,390)	15,314	87,048	(208,177)	(151,705)	11,832
Gambia	139,282	142,687	(3,405)	(3,405)	139,247	142,771	(85)	3,399	11,317
Georgia	6,092,031	6,217,027	(124,996)	(124,996)	6,041,031	6,186,027	(6,888,888)	6,083,884	6,784,214
Ghana	87,846	91,241	(3,395)	(3,395)	89,628	94,071	(41,175)	(37,800)	(26,286)
Guatemala	241,342	309,102	(67,760)	(67,760)	21,891	87,089	(200,570)	(126,850)	(17,988)
Guinea	84,995	84,231	(764)	(764)	117,836	128,430	(16,027)	(9,691)	17,793
Guinea-Bissau	412,778	416,184	(3,406)	(3,406)	424,182	427,086	412,731	414,106	424,114
Guyana	34,928	37,499	(2,571)	(2,571)	(19,286)	(15,646)	(41,852)	(36,179)	(26,119)
Haiti	17,866	24,428	(6,562)	(6,562)	40,228	47,281	(3,467)	3,296	19,093
Honduras	127,647	139,467	(11,820)	(11,820)	(85,068)	(85,037)	(149,749)	(137,833)	(101,752)
Iran (Islamic Republic of)	(126,522)	704,720	(831,242)	(831,242)	962,729	4,113,428	(4,093,842)	(3,256,400)	(40,801)
Iraq	11,186,959	11,408,346	(221,387)	(221,387)	3,481,184	4,113,428	11,128,977	11,348,383	12,396,320
Kazakhstan	421,036	737,304	(316,268)	(316,268)	973,737	1,184,784	(1,741,058)	(1,424,287)	(23,549)
Kyrgyzstan	864,567	902,871	(38,304)	(38,304)	886,326	711,329	(109,057)	(71,353)	78,731
Laos	(1,271)	2,104	(3,375)	(3,375)	(407)	3,117	(11,836)	(6,453)	(455)
Latvia	603,286	733,497	(130,211)	(130,211)	502,087	578,447	(652,500)	(732,288)	(282,851)
Lebanon	(243,934)	(188,968)	(54,966)	(54,966)	(83,868)	4,279	(429,257)	(379,959)	(181,044)
Liberia	1,068,462	1,095,405	(26,943)	(26,943)	1,111,848	1,119,123	1,016,333	1,023,286	1,039,760

