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FINANCIAL EMERGENCY OF THE UNITED NATIONS

Report of the Secretary-General

Analysis of the financial situation of the United Nations

INTRODUCTION

1. At its forty-second session, the General Assembly, after consideration of the report of the Secretary-General on the financial emergency of the United Nations, 1/ adopted resolution 42/216 A and B on 21 December 1987.

2. In resolution 42/216 A, the General Assembly requested the Secretary-General:

- (a) In addition to sending his official communications to the permanent representatives of Member States, to approach, as and when appropriate, the Governments of Member States for the purpose of encouraging expeditious payment in full of assessed contributions, in compliance with regulation 5.4 of the Financial Regulations of the United Nations;
- (b) To submit to the General Assembly at its forty-third session detailed information relating to the extent, rate of increase and composition of the deficit of the Organization, the pattern of payments of Member States, the cash-flow situation and voluntary contributions received from Member States and other sources pursuant to Assembly resolutions 2053 A (XX) of 15 December 1965 and 3049 A (XXVII) of 19 December 1972; and

- (c) To update, as necessary, the information provided in his report on the practices of other organizations of the United Nations system for achieving prompt and full payment of assessed contributions and to report thereon to the General Assembly at its forty-third session.

3. In resolution 42/216 B, the General Assembly requested the Secretary-General to submit a final financial report on the project on the issue of special postage stamps to the General Assembly at its forty-third session.

4. This report is submitted in accordance with those requests.

I. FINAL REPORT ON SPECIAL POSTAGE STAMPS ON THE SOCIAL AND ECONOMIC CRISIS IN AFRICA

5. It was previously reported ^{2/} that 3.8 million stamps in three denominations on the social and economic crisis in Africa were printed and issued simultaneously in New York, Geneva and Vienna on 31 January 1986, the first day of issue. Several measures were taken by the United Nations Postal Administration (UNPA) before and after the issuance to ensure that these stamps and the cause they represent would receive maximum publicity, so as to attract as many sales and as much revenue as possible. Those publicity efforts were described in detail in paragraph 7 of document A/C.5/41/24 and in paragraph 6 of document A/C.5/42/31.

6. To give the issue added publicity and to increase revenue, it was decided to keep the stamps on sale until 31 January 1988, instead of the previously planned withdrawal date of 31 January 1987. Upon withdrawal from sale on 31 January 1988, the stamps had generated gross sales amounting to \$924,601, yielding a total net revenue of \$315,776.

II. CURRENT AND FORESEEN DEFICIT AND THE CASH-FLOW SITUATION OF THE ORGANIZATION

A. Extent, rate of increase and composition of the short-term deficit

7. The short-term deficit of the United Nations, as shown in annex I, is composed of: (a) amounts outstanding as a result of withholdings by some Member States of their shares of assessed contributions in respect of certain items in the regular budget; (b) unpaid assessments which were transferred to a special account pursuant to General Assembly resolutions 3049 C (XXVII) of 19 December 1972 and 36/116 A of 10 December 1981; (c) withholdings of assessments in respect of the United Nations Emergency Force (UNEF) (1973), the United Nations Disengagement Observer Force (UNDOF)

and the United Nations Interim Force in Lebanon (UNIFIL) by certain Member States; (d) net obligations incurred in excess of available funds in respect of UNEF (1956) and the United Nations Operation in the Congo (ONUC); and (e) the repayment due to Member States for credits in surplus accounts for UNEF (1956) and ONUC. The short-term deficit therefore excludes any unpaid assessments pertaining to the regular budget and to peace-keeping operations which have not been characterized by Member States as withholdings (see paras. 10 and 17).

8. The combined short-term deficit, so defined, projected to 31 December 1988, is currently estimated at \$319.7 million, compared with an estimated \$356.0 million for 1987. The decrease of an estimated \$36.3 million between 1987 and 1988 results from: (a) the payment in full by four Member States and partial payment by four other Member States of amounts previously withheld from their assessed contributions to the regular budget; (b) the partial payment by four Member States of amounts previously withheld from their assessed contributions to peace-keeping operations; and (c) an increase in the level of the Special Account resulting from an additional contribution from one Member State and from interest earned on the balance available in the Account.

9. The evolution of the estimated short-term deficit of the United Nations since 1974 is shown in annex II.

10. In addition to this short-term deficit, largely due to withholdings of assessed contributions to the regular budget and to withholdings from peace-keeping operations financed by assessed contributions, the financial difficulties of the Organization are compounded by delays in payment or non-payment by a number of Member States of assessed contributions to the regular budget and to peace-keeping operations.

11. In respect of peace-keeping operations financed by assessed contributions, it is estimated that as at 31 December 1988, unpaid debts to Member States which have participated in peace-keeping operations under agreements with the United Nations that provided for reimbursement for the services rendered, mainly provision of troops, will amount to \$310.6 million. At the present time, the Organization's peace-keeping activities can remain in operation despite the serious deficit pertaining to them only because the troop-contributing Member States continue to bear the full burden of the deficit, since some of the amounts owed to them have remained unpaid.

12. A shortfall in payments to the regular budget - whether due to withholdings or to delays in the payment of assessments - results in an immediate cash shortage in respect of the day-to-day needs of the Organization, i.e., essentially, payroll and payment to vendors. Because the total shortfall in payments to the regular budget is so large (see paras. 13-17 below), other sources of funding are often required to meet

these day-to-day cash requirements. In order to meet these obligations, the Organization has used the \$100 million Working Capital Fund as well as the funds available in the Special Account (estimated at \$109.8 million by 31 December 1988) and, on occasions in the past (the latest being 1986), has resorted to borrowing, temporarily, from peace-keeping funds. Amounts realized from the suspension of financial regulations 4.3, 4.4 and 5.2(d), in respect of the regular budget, as explained in paragraphs 18 to 20 below, have also been utilized when available to meet some of the cash requirements for the regular budget.

B. Payment of assessed contributions to the regular budget

13. The level of outstanding assessed contributions, whether caused by past withholdings or late payments, has increased dramatically over the past four years, as shown below:

31 December 1984	\$166.2 million
31 December 1985	\$242.3 million
31 December 1986	\$257.8 million
31 December 1987	\$353.4 million

At the end of 1987 these outstanding contributions far exceeded the funds then available from the Working Capital Fund (\$100 million), the Special Account (about \$99 million) and the amounts realized from the suspension of the provisions of financial regulations 4.3, 4.4 and 5.2(d) (\$52.4 million).

14. Letters of assessment, together with related documentation on budget appropriations and apportionment among Member States, were sent out to all Member States before the end of December 1987. Intensive follow-up, which included a letter to permanent representatives in early March, meetings by the Secretary-General with all regional groups and a subsequent letter to foreign ministers in June, resulted in positive responses from many Member States.

15. Seven Member States paid a total of \$13.4 million in December 1987 toward their 1988 assessment. As at 30 June 1988, 57 Member States had paid their assessed contributions in full, compared to 48 Member States in 1987, and as at 30 September 1988, 71 Member States had fully paid their assessed contributions, as compared to 62 Member States a year earlier. Of the 88 Member States still in arrears on 30 September 1988, 43 Member States owed more than the amounts assessed for 1988 and 45 Member States owed an amount equal to or less than their 1988 assessment. From these data it is evident that a number of Member States have made efforts to effect payments earlier in the year. It should also be noted, however, that between 1 January and 30 September 1988, 23 Member States made no payment at all to the regular budget.

16. The percentages of annual assessed contributions paid as at 30 June and 30 September 1988 are given below, together with the percentages paid as at 30 June, 30 September and 31 December annually since 1981. From the table it can be seen that the percentage of assessed contributions paid by the end of the year has been steadily declining since 1984, reaching an all-time low of 63.8 per cent in 1987.

	1981	1982	1983	1984	1985	1986	1987	1988
30 June	42.1	29.4	42.0	42.6	35.5	49.6	52.0	56.5
30 September	52.5	48.7	50.3	47.7	53.6	57.8	56.1	63.3
31 December	79.9	82.2	79.3	81.9	72.1	70.3	63.8	..

17. Annex III to the present report provides detailed information on the status of contributions to the regular budget as at 31 October 1988. As can be seen from that annex, total contributions outstanding under the regular budget at that date amounted to \$451.0 million, including \$181.3 million outstanding for 1987 and prior years, as compared to a total of \$470.1 million outstanding one year earlier.

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

18. As one measure to deal with the Organization's financial problems, the General Assembly decided, in resolutions 2947 A and B (XXVII), 36/116 B, 40/241 B and 42/216 A, to suspend the provisions of financial regulations 4.3, 4.4 and 5.2(d) in respect of the surpluses under the regular budget arising at the end of 1972 and at the end of the 1980-1981, 1982-1983, 1984-1985 and 1986-1987 bienniums.

19. By the application of these regulations, the Organization returns to Member States, as a credit against their assessed contributions in the next biennium, their share of the balance of the appropriations not required to discharge obligations in respect of goods, supplies and services rendered in the financial period or to liquidate any other outstanding legal obligation of the financial period. The effect of the suspension of the provisions of these regulations with respect to the regular budget is to increase the monies available to the Organization.

20. As a result of the suspension of the above-mentioned financial regulations, \$3.9 million was realized in 1974, \$5.4 million in 1983, \$20.4 million in 1985 and \$22.7 million in 1987. It is anticipated that another \$146.6 million and \$10.0 million will be realized in 1989 and in 1991, respectively. Thus, the maximum amount expected to be realized cumulatively by 1991 pursuant to the above-mentioned resolutions is now estimated at \$209.0 million. Annex IV provides a detailed explanation of the results of the suspension of the provisions of financial regulations 4.3, 4.4 and 5.2(d).

D. Estimated withholdings by Member States from the regular budget

21. As shown in detail in annex V A, 13 Member States have withheld payment toward certain specific items included in the approved regular budgets. Their estimated cumulative withholdings, projected to 31 December 1988, amount to \$63.8 million. These withholdings do not include \$16.6 million transferred to a special account in pursuance of General Assembly resolution 3045 C (XXVII).

E. Estimated withholdings from peace-keeping activities

22. Annex V B details the estimated withholdings by Member States from assessed peace-keeping activities. As shown therein, 19 Member States have been withholding payments toward the United Nations Emergency Force (UNEF) (1973) and the United Nations Disengagement Observer Force (UNDOF), and 23 Member States toward the United Nations Interim Force in Lebanon (UNIFIL). Their cumulative withholdings, projected to 31 December 1988, amount to \$31.7 million with respect to UNEF and UNDOF and to \$205.6 million with respect to UNIFIL. These withholdings do not include \$36.0 million and \$19.6 million in unpaid assessed contributions for UNEF/UNDOF and UNIFIL respectively for the periods ended 31 December 1981; the said amounts were transferred to a special account under the provisions of General Assembly resolution 36/116 A of 10 December 1981.

F. Voluntary contributions received from Member States

23. The United Nations Special Account was established pursuant to General Assembly resolution 2053 A (XX) of 15 December 1965 to record the results of the Secretary-General's appeal to the Governments of "all Member States to make voluntary contributions so that the financial difficulties of the Organization may be solved and the future may be faced with renewed hope and confidence". By General Assembly resolution 3049 A (XXVII) of 19 December 1972, the Secretary-General was requested to establish a special account into which "voluntary contributions may be paid and used for the purpose of clearing up the past financial difficulties of the United Nations and especially for resolving the short-term deficit of the Organization".

24. In 1987, the Secretary-General made a further appeal to Member States for voluntary contributions to augment the Special Account. In 1988 one Member State contributed \$5 million to that account. As stated in paragraph 12, the Special Account has had to be used to supplement the Working Capital Fund to meet the day-to-day cash needs of the Organization. The status of this account is shown in annex VI.

25. The General Assembly, in resolutions 34/9 D of 17 December 1979 and 42/233 of 17 August 1988, appealed to Member States for voluntary contributions to UNIFIL and to the United Nations Iran-Iraq Military Observer Group (UNIIMOG), respectively. In response to those appeals, cash contributions amounting to \$1.3 million for UNIFIL and \$11 million for UNIIMOG have been received as at 31 October 1988 and have been placed in the respective Suspense Accounts.

G. Cash-flow situation

26. Annex VII shows the General Fund cash flow from January 1985 to the end of December 1988. The figures provided on income are actual through October 1988, and estimated for November and December 1988. The figures on disbursements are actual through September 1988 and estimated from October through December 1988. Further information on this subject will be provided in the Secretary-General's report on the current financial crisis of the United Nations.

III. REVIEW OF PRACTICES OF OTHER ORGANIZATIONS OF THE UNITED NATIONS SYSTEM FOR ACHIEVING PROMPT AND FULL PAYMENT OF ASSESSED CONTRIBUTIONS

27. In paragraph 9 of resolution 42/216 A, the General Assembly requested the Secretary-General to update, as necessary, the information on the practices of other organizations of the United Nations system for achieving prompt and full payment of assessed contributions. It will be recalled that extensive information on this subject was provided in paragraphs 30 to 38 of document A/C.5/42/31.

28. The specialized agencies with operating incentive schemes are carefully monitoring their effects and report inconclusive results to date. The incentive scheme of the International Civil Aviation Organization (ICAO), (which was the first organization to introduce an "S-curve" formula) has been in effect since 1 January 1987 and those of the United Nations Educational, Scientific and Cultural Organization (UNESCO), the International Maritime Organization (IMO) and the World Meteorological Organization (WMO) since 1 January 1988. While there appears to be an upward trend in contributions received during the first half of the year, the agencies are cautious about attributing this result to their respective incentive schemes alone. During the period in which the schemes have been in effect, all agencies have also engaged in intensive follow-up activities, and it is impossible to isolate the effects of the different measures used.

29. Plans for the future introduction of incentive schemes have been finalized at the Food and Agriculture Organization of the United Nations (FAO), the International Labour Organisation (ILO) and the World Health Organization (WHO). The FAO Conference, at its November 1987 session, adopted a resolution (18/87) which provides for the distribution, among member nations, as from the 1990-1991 biennium, of the interest income portion of any cash surplus using an "S-curve" formula and based on payments of assessed contributions during the preceding biennium.

30. The International Labour Conference endorsed an incentive scheme with effect from 1 January 1989 and for a trial period of two years. It involves the distribution, on the basis of an "S-curve" formula, of 60 per cent of interest earned on regular budget funds temporarily in surplus.

31. Commencing with the 1992-1993 biennium, WHO will introduce an incentive scheme using the "S-curve" formula and based on payments of assessed contributions during the years 1989 and 1990.

32. With regard to the International Telecommunication Union (ITU) and the Universal Postal Union (UPU), it was indicated in the previous report (A/C.5/42/31, para. 32) that both organizations obtain their working capital as advances from the Swiss authorities and are required to pay interest on such advances. This situation should be more precisely described as follows: ITU and UPU have no working capital of their own. Their cash resources are derived mainly from the members' contributions payable in advance. Advances from the Swiss authorities may be obtained as and when required to meet temporary liquidity problems. Interest is charged by the Swiss authorities on such advances. UPU has never availed itself of this provision.

IV. CONCLUSIONS

33. As described in detail in section II of this report, the financial position of the Organization is grave. With a total of \$451.0 million in assessed contributions to the regular budget and a total of \$365.1 million in assessed contributions for peace-keeping operations outstanding at 31 October 1988, the Working Capital Fund, the Special Account and the monies realized from the suspension of the Financial Regulations have all been committed to meet the shortfalls arising from past withholdings and the chronic delays in the payment of assessed contributions to both the regular budget and peace-keeping operations.

34. The primary means of resolving the Organization's financial difficulties, and the one which would result in the lowest cost to Member States, remains that of the prompt payment by every Member State, early in the year, of all its assessed contributions in accordance with financial regulation 5.4. Unless this is done, the Organization will continue to face the very real risk of defaulting on its day-to-day financial commitments.

Notes

1/ A/C.5/42/31.

2/ A/C.5/40/16, para. 6; A/C.5/41/24, para. 6; and A/C.5/42/31.

Annex ICOMPARATIVE ANALYSIS OF THE ESTIMATED SHORT-TERM DEFICIT OF THE
UNITED NATIONS AS AT 31 DECEMBER 1988 AND 1987 a/

(Millions of United States dollars)

	<u>1988</u>	<u>1987</u>
1. <u>Regular Budget and Working Capital Fund b/</u>		
Amounts withheld by Member States which, because of positions of principle, have not participated in the financing of certain regular budget items (see annex V A)	63.8	67.6
Special account for assessed contributions unpaid pursuant to General Assembly resolution 3049 C (XXVII)	<u>16.6</u>	<u>16.0</u>
Subtotal	<u>80.4</u>	<u>84.2</u>
2. <u>UNEF (1973) and UNDOF c/</u>		
Amounts withheld by Member States which, because of positions of principle, have not participated in the financing (see annex V B)	31.7	31.3
Special account for assessed contributions unpaid pursuant to General Assembly resolution 36/116 A	<u>36.0</u>	<u>36.0</u>
Subtotal	<u>67.7</u>	<u>67.3</u>
3. <u>UNIFIL d/</u>		
Amounts withheld by Member States which, because of positions of principle, have not participated in the financing (see annex V B)	205.6	226.8
Special account for assessed contributions unpaid pursuant to General Assembly resolution 36/116 A	<u>19.6</u>	<u>19.6</u>
Subtotal	<u>225.2</u>	<u>246.4</u>
4. <u>UNEF (1956) and ONUC</u>		
Conditional voluntary contributions received; repayable to Governments	2.2	2.2
Obligations incurred in excess of assessed contributions, voluntary contributions and miscellaneous income available	80.5 e/	81.1 e/
<u>Less:</u> Financed from the sale of United Nations bonds	(44.0)	(44.0)
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>34.8</u>	<u>36.0</u>
5. <u>Total gross deficit</u>	<u>408.1</u>	<u>433.9</u>

/...

Annex I (continued)

	<u>1988</u>	<u>1987</u>
<u>Total gross deficit</u> (brought forward)	408.1	433.9
6. <u>Less:</u> Voluntary contributions and pledges to the United Nations Special Account (see annex VI)	(109.8) f/	<u>(98.8) f/</u>
7. <u>Net "A" deficit</u>	<u>298.3</u>	<u>335.1</u>
8. <u>Add:</u> Amounts to be repaid or credited to Member States from surplus accounts for contributions to UNEF (1956) and ONUC	<u>21.4</u>	<u>20.9</u>
9. <u>Net "B" deficit</u>	<u>319.7</u>	<u>356.0</u>

a/ For the definition of the short-term deficit, see paragraph 7.

b/ The deficit shown does not take into account \$209.0 million currently estimated to be retained as a result of various General Assembly resolutions which suspended the provisions of financial regulations 5.2(d), 4.3 and 4.4 (see annex IV).

c/ The deficit shown does not take into account \$56.5 million currently held in suspense as a result of annual General Assembly resolutions since the thirty-third session which suspended financial regulations 5.2(b), 5.2(d), 4.3 and 4.4 in respect of UNEF (1973) and UNDOF.

d/ The deficit shown does not take into account \$44.1 million currently held in suspense as a result of annual General Assembly resolutions since the thirty-fourth session which suspended the provisions of financial regulations 5.2(b), 5.2(d), 4.3 and 4.4 in respect of UNIFIL.

e/ The above amounts 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; the amount shown includes an allowance of \$5.3 million resulting from currency translations.

f/ 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.

Annex II

EVOLUTION OF THE ESTIMATED SHORT-TERM DEFICIT OF THE UNITED NATIONS a/

(Millions of United States dollars)

	<u>Up to 1974</u>	<u>1975 to 1978</u>	<u>1979 to 1982</u>	<u>1983 to 1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>
Opening balance, short-term deficit	-	71.7	168.1	306.6	407.6	390.6	356.0
<u>Add:</u> Estimated withholdings of Member States -							
Regular Budget	45.1	34.5	19.5	21.7	(2.2)	(34.4)	(3.8)
UNEF/UNDOF	7.7	38.7	16.5	3.6	1.1	(0.3)	0.4
UNIFIL	-	27.4	122.1	88.2	4.7	4.0	(21.2)
Adjustments -							
UNEF (1956) and ONUC	44.1	(3.0)	(6.9)	(2.0)	1.3	2.5	(1.2)
Surplus account repayments	16.1	0.6	5.8	1.1	(0.9)	(1.8)	0.5
<u>Less:</u> Contributions to and interest on Special Account	(41.3)	(1.8)	(18.5)	(11.6)	(21.0)	(4.6)	(11.0)
Net increment	<u>71.7</u>	<u>96.4</u>	<u>138.5</u>	<u>101.0</u>	<u>(17.0)</u>	<u>(34.6)</u>	<u>(36.3)</u>
Closing balance, short-term deficit	<u>71.7</u>	<u>168.1</u>	<u>306.6</u>	<u>407.6</u>	<u>390.6</u>	<u>356.0</u>	<u>319.7</u>

a/ For the definition of the short-term deficit, see paragraph 7.

Annex III

STATUS OF CONTRIBUTIONS TO THE UNITED NATIONS REGULAR BUDGET
AS AT 31 OCTOBER 1988
(United States dollars)

Member State	1988 Scale of assess- ments	Contributions payable as at 1 January 1988		Total	Collections in 1988		Contributions outstanding		
		Prior years	Current year		Total	Prior years	Current year	Total	
Afghanistan	0.01	0	72 413	72 413	72 102	0	311	0	311
Albania	0.01	0	72 413	72 413	72 413	0	0	0	0
Algeria	0.14	0	1 013 780	1 013 780	1 013 780	0	0	0	0
Angola	0.01	72 454	72 413	144 867	144 867	0	0	0	0
Antigua and Barbuda	0.01	128 911	72 413	201 324	18 000	110 911	72 413	183 324	183 324
Argentina	0.62	2 252 428	4 489 593	6 742 021	1 493 688	758 759	4 489 593	5 248 352	5 248 352
Australia	1.66	0	12 020 526	12 020 526	12 020 526	0	0	0	0
Austria	0.74	0	5 358 547	5 358 547	5 358 547	0	0	0	0
Bahamas	0.01	0	72 413	72 413	72 413	0	0	0	0
Bahrain	0.02	0	144 825	144 825	144 825	0	0	0	0
Bangladesh	0.02	111 848	144 825	256 673	256 673	0	0	0	0
Barbados	0.01	0	72 413	72 413	72 413	0	0	0	0
Belgium	1.18	0	8 544 710	8 544 710	8 544 710	0	0	0	0
Belize	0.01	0	72 413	72 413	72 413	0	0	0	0
Benin	0.01	216 080	72 413	288 493	68 200	147 880	72 413	220 293	220 293
Bhutan	0.01	0	72 413	72 413	72 413	0	0	0	0
Bolivia	0.01	72 454	72 413	144 867	72 413	72 454	72 413	144 867	144 867
Botswana	0.01	0	72 413	72 413	72 413	0	0	0	0
Brazil	1.40	7 812 235	10 137 793	17 950 028	72 413	7 812 235	10 137 793	17 950 028	17 950 028
Brunei Darussalam	0.04	0	289 651	289 651	289 651	0	0	0	0
Bulgaria	0.16	759 301	1 158 605	1 917 906	1 323 905	0	594 001	594 001	594 001
Burkina Faso	0.01	156 335	72 413	228 748	179 311	0	49 437	49 437	49 437
Burma	0.01	0	72 413	72 413	72 413	0	0	0	0
Burundi	0.01	12 497	72 413	214 910	106 770	35 727	72 413	108 140	108 140
Byelorussian SSR	0.34	419 695	2 462 038	2 881 731	2 504 630	0	377 101	377 101	377 101
Cameroon	0.01	0	72 413	72 413	72 413	0	0	0	0
Canada	3.08	0	22 172 754	22 172 754	22 172 754	0	0	0	0
Cape Verde	0.01	72 454	72 413	144 867	72 454	0	72 413	72 413	72 413
Central African Republic	0.01	197 139	72 413	269 552	121 966	75 173	72 413	147 586	147 586
Chad	0.01	44 204	72 413	116 617	116 617	44 204	72 413	116 617	116 617
Chile	0.07	507 176	508 889	1 014 065	15 065	492 111	506 889	999 000	999 000
China	0.79	0	5 720 611	5 720 611	5 720 611	0	0	0	0
Colombia	0.13	72 161	941 367	1 013 528	1 013 528	0	0	0	0
Comoros	0.01	131 106	72 413	203 519	77 845	53 261	72 413	125 674	125 674
Congo	0.01	132 696	72 413	205 109	41 028	91 670	72 413	164 083	164 083
Costa Rica	0.02	0	144 825	144 825	118 976	0	25 849	25 849	25 849
Cote d'Ivoire	0.02	76 123	144 825	220 948	186 216	0	34 732	34 732	34 732
Cuba	0.09	872 143	651 715	1 523 858	750 000	122 143	651 715	773 858	773 858
Cyprus	0.02	0	144 825	144 825	144 825	0	0	0	0
Czechoslovakia	0.70	324 722	5 068 896	5 393 618	5 393 618	0	0	0	0
Democratic Kampuchea	0.01	195 293	72 413	267 706	70 000	125 293	72 413	197 706	197 706
Democratic Yemen	0.01	0	72 413	72 413	72 413	0	0	0	0

Annex III (continued)

Member State	1988 Scale of assessments	Contributions as at 1 January 1988		Total	Contributions outstanding		Total
		Prior years	Current year		Prior years	Current year	
Denmark	0.72	0	5 213 721	5 213 721	0	0	0
Djibouti	0.01	72 454	144 867	144 867	0	36 206	36 206
Dominica	0.01	227 784	300 197	300 197	108 661	72 413	141 409
Dominican Republic	0.03	651 666	865 904	865 904	158 788	68 896	141 666
Ecuador	0.03	165 431	362 669	362 669	210 000	217 238	658 904
Egypt	0.07	189 150	696 889	696 889	164 475	0	217 238
El Salvador	0.01	192 687	72 413	265 100	680 816	15 223	15 223
Equatorial Guinea	0.01	171 909	244 322	244 322	71 200	72 413	193 900
Ethiopia	0.01	0	72 413	72 413	68 622	103 287	175 700
Fiji	0.01	0	72 413	72 413	36 207	0	36 206
Finland	0.50	0	3 620 640	3 620 640	0	0	0
France	6.37	4 357 157	50 484 114	50 484 114	50 484 114	0	0
Gabon	0.03	0	217 238	217 238	217 238	0	0
Gambia	0.01	218 229	290 642	290 642	157 031	72 413	133 611
German Democratic Rep	1.33	3 617 300	13 248 203	13 248 203	13 248 203	0	0
Germany, Federal Rep. of	8.28	0	59 812 977	59 812 977	59 812 977	0	0
Ghana	0.01	0	72 413	72 413	72 413	0	0
Greece	0.44	0	3 186 163	3 186 163	3 186 163	0	0
Grenada	0.01	134 795	207 208	207 208	51 000	83 795	156 208
Guatemala	0.02	328 427	473 252	473 252	105 579	222 848	367 673
Guinea	0.01	92 683	72 413	72 413	72 413	0	0
Guinea-Bissau	0.01	145 734	219 147	219 147	150 576	0	0
Guyana	0.01	0	72 413	72 413	72 413	0	0
Haiti	0.01	3 768	76 181	76 181	37 654	67 571	67 571
Honduras	0.01	1 219 574	2 812 656	2 812 656	1 593 082	0	0
Hungary	0.22	0	217 238	217 238	217 238	0	0
Iceland	0.03	0	2 534 448	2 534 448	2 485 988	0	0
India	0.35	0	1 013 780	1 013 780	1 148 793	0	0
Indonesia	0.14	135 013	4 562 006	12 133 890	25 755	0	0
Iran (Islamic Rep. of)	0.63	7 571 864	868 954	868 954	868 954	7 546 129	12 108 135
Iraq	0.12	0	1 303 431	1 303 431	1 303 431	0	0
Ireland	0.18	0	4 715 611	4 715 611	1 023 782	0	0
Israel	0.22	0	27 444 453	27 444 453	27 444 453	0	0
Italy	3.78	0	144 825	144 825	120 000	0	0
Jamaica	0.02	0	78 495 481	78 495 481	78 495 481	0	0
Japan	10.84	0	72 413	72 413	72 413	0	0
Jordan	0.01	0	72 413	72 413	72 413	0	0
Kenya	0.01	476	72 413	72 889	0	476	72 889
Kuwait	0.29	0	2 099 971	2 099 971	2 099 971	0	0
Laos People's Dem. Rep.	0.01	72 454	144 867	144 867	72 454	0	72 413
Lebanon	0.01	0	72 413	72 413	72 413	0	0
Lesotho	0.01	0	72 413	72 413	72 413	0	72 413

Annex III (continued)

Member State	1988 Scale of assess- ments	Contributions payable as at 1 January 1988			Contributions outstanding			Total
		Prior years	Current year	Total	Collections in 1988	Prior years	Current year	
Liberia	0.01	147 977	72 413	220 390	60 200	87 777	72 413	160 190
Libyan Arab Jamahiriya	0.26	941 888	1 882 733	2 824 631	0	941 888	1 882 733	2 824 631
Luxembourg	0.05	0	362 064	362 064	362 064	0	0	0
Madagascar	0.01	31 187	72 413	103 600	103 600	0	0	0
Malawi	0.01	0	72 413	72 413	72 413	0	0	0
Malaysia	0.10	0	724 128	724 128	724 128	0	0	0
Maldives	0.01	72 454	72 413	144 867	72 454	0	72 413	72 413
Mali	0.01	57 460	72 413	129 873	0	57 460	72 413	129 873
Malta	0.01	0	72 413	72 413	72 413	0	0	0
Mauritania	0.01	137 267	72 413	209 680	137 413	0	72 267	72 267
Mauritius	0.01	0	72 413	72 413	72 413	0	0	0
Mexico	0.89	428 630	6 444 739	6 871 369	5 897 751	0	973 618	973 618
Mongolia	0.01	51 984	72 413	124 277	124 277	0	0	0
Morocco	0.05	0	362 064	362 064	362 064	0	0	0
Mozambique	0.01	0	72 413	72 413	0	0	72 413	72 413
Nepal	0.01	0	72 413	72 413	72 413	0	0	0
Netherlands	1.74	0	12 599 828	12 599 828	12 599 828	0	0	0
New Zealand	0.24	0	1 737 908	1 737 908	1 737 908	0	0	0
Nicaragua	0.01	228 663	72 413	299 076	70 000	156 663	72 413	229 076
Niger	0.01	142 497	72 413	214 910	70 043	72 454	72 413	144 867
Nigeria	0.19	50 855	1 375 844	1 426 699	1 426 699	0	0	0
Norway	0.54	0	3 910 291	3 910 291	3 910 291	0	0	0
Oman	0.02	36 227	144 825	181 052	181 052	0	0	0
Pakistan	0.06	228 968	434 476	434 476	434 476	0	0	0
Panama	0.02	0	144 825	373 794	48 071	180 898	144 825	325 723
Papua New Guinea	0.01	0	72 413	72 413	72 413	0	0	0
Paraguay	0.02	214 948	144 825	359 773	287 361	0	72 412	72 412
Peru	0.07	1 007 146	506 889	1 514 035	0	1 007 146	506 889	1 514 035
Philippines	0.10	161 897	724 128	886 025	715 626	0	170 399	170 399
Poland	0.64	5 609 853	4 330 431	10 244 272	5 913 600	0	4 330 672	4 330 672
Portugal	0.18	0	1 303 431	1 303 431	1 303 431	0	0	0
Qatar	0.04	154 906	289 651	444 557	0	154 906	289 651	444 557
Romania	0.19	3 858 102	1 375 844	5 373 946	1 328 600	2 669 502	1 375 844	4 045 346
Rwanda	0.01	0	72 413	72 413	72 413	0	0	0
Saint Kitts & Nevis	0.01	122 487	72 413	194 910	122 487	0	72 413	72 413
Saint Lucia	0.01	227 921	72 413	300 334	252 628	0	47 706	47 706
Saint Vincent & the Grenadines	0.01	36 227	72 413	108 640	72 434	0	36 206	36 206
Samoa	0.01	0	72 413	72 413	0	0	72 413	72 413
Sao Tome and Principe	0.01	168 328	72 413	260 741	30 100	158 228	72 413	230 641
Saudi Arabia	0.97	0	7 024 042	7 024 042	7 024 042	0	0	0
Senegal	0.01	64 125	72 413	136 538	68 055	0	68 483	68 483
Seychelles	0.01	0	72 413	72 413	72 413	0	0	0

Annex III (continued)

Member State	1988 Scale of assessments	Contributions payable as at 1 January 1988		Total	Collections in 1988		Contributions outstanding		Total
		Prior years	Current year		Prior years	Current year	Prior years	Current year	
Sierra Leone	0.01	206 107	72 413	278 520	165 925	40 182	72 413	112 595	
Singapore	0.10	0	724 128	724 128	724 128	0	0	0	
Solomon Islands	0.01	0	72 413	72 413	0	0	72 413	72 413	
Somalia	0.01	0	72 413	72 413	22	0	72 391	72 391	
South Africa	0.44	30 754 378	3 186 163	33 940 541	0	30 754 378	3 186 163	33 940 541	
Spain	2.03	14 899 789	14 899 789	14 899 789	14 899 789	0	0	0	
Sri Lanka	0.01	0	72 413	72 413	72 413	0	0	0	
Sudan	0.01	887	72 413	73 300	0	887	72 413	73 300	
Suriname	0.01	0	72 413	72 413	40 000	0	32 413	32 413	
Swaziland	0.01	0	72 413	72 413	59 247	0	13 166	13 166	
Sweden	1.25	0	9 051 601	9 051 601	9 051 601	0	0	0	
Syrian Arab Republic	0.04	463 917	289 651	753 568	0	463 917	289 651	753 568	
Thailand	0.09	0	651 715	651 715	651 715	0	0	0	
Togo	0.01	64 942	72 413	137 355	120 851	0	16 474	16 474	
Trinidad and Tobago	0.04	157 132	289 651	446 783	446 783	0	0	0	
Tunisia	0.03	63 000	217 238	280 238	255 130	0	25 108	25 108	
Turkey	0.34	55 007	2 468 483	2 523 490	2 435 058	0	86 434	86 434	
Uganda	0.01	0	72 413	72 413	0	0	72 413	72 413	
Ukrainian Soviet Soc. Rep.	1.28	2 453 034	9 268 839	11 721 873	10 284 705	0	1 457 168	1 457 168	
Union of Soviet Soc. Reps.	10.20	10 544 762	73 861 082	84 406 824	77 189 081	0	7 218 743	7 218 743	
United Arab Emirates	0.18	1 304 168	1 303 431	2 607 597	0	1 304 168	1 303 431	2 607 597	
United Kingdom of Great Britain & Northern Ireland	4.86	0	35 192 823	35 192 823	36 192 823	0	0	0	
United Rep. of Tanzania	0.01	121 494	74 818	196 112	124 784	0	71 328	71 328	
United States of America	25.00	252 837 615	214 909 500	467 747 115	130 462 250	122 375 365	214 909 500	337 284 865	
Uruguay	0.04	0	289 651	289 651	0	0	289 651	289 651	
Vanuatu	0.01	4 228	72 413	76 642	76 642	0	0	0	
Venezuela	0.60	0	4 344 768	4 344 768	4 344 768	0	0	0	
Viet Nam	0.01	236 733	72 413	309 146	245 000	0	64 146	64 146	
Yemen	0.01	0	72 413	72 413	72 413	0	0	0	
Yugoslavia	0.48	2 361 961	3 330 988	5 692 949	2 155 202	206 759	3 330 988	3 537 747	
Zaire	0.01	0	72 413	72 413	0	0	0	0	
Zambia	0.01	0	72 413	72 413	55 899	0	16 514	16 514	
Zimbabwe	0.02	3 000	145 628	148 628	148 628	0	0	0	
Total	100.00	353 430 821	756 027 428	1 111 458 249	860 448 078	181 323 982	269 686 179	451 010 171	

a/ Includes \$13.4 million received in December 1987 toward the 1988 assessment from the United Kingdom (\$9,000,000), Finland (\$3,620,640), Singapore (\$700,000), Gabon (\$104,833), Ethiopia (\$11,305), Costa Rica (\$8,133) and Guyana (\$4,843).

Annex IV

RESULTS OF SUSPENSION OF THE PROVISIONS OF
 FINANCIAL REGULATIONS 4.3, 4.4 AND 5.2(d)
 (Millions of United States dollars)

<u>Description</u>	<u>Years in which benefit realized from the suspension of 4.3, 4.4 and 5.2(d)</u>						<u>Total</u>
	<u>1974</u>	<u>1983</u>	<u>1985</u>	<u>1987</u>	<u>1989</u>	<u>1991</u>	
<u>I. Decrease in appropriations:</u>							
Decrease in 1972 appropriations and income	3.9 <u>a/b/</u>						3.9
<u>II. Unobligated balance of appropriations:</u>							
1980-1981		5.4 <u>c/</u>					5.4
1982-1983			5.7 <u>d/</u>				5.7
1984-1985				3.0 <u>e/</u>			3.0
1986-1987 Expenditure sections	129.1						
<u>Add: Excess of actual miscellaneous income over revised estimates</u>	<u>9.9</u>				139.0 <u>h/</u>		139.0
<u>III. Savings in liquidation of prior years' outstanding obligations:</u>							
1980-1981			14.7 <u>f/</u>				14.7
1982-1983				19.7 <u>g/</u>			19.7
1984-1985					7.6 <u>i/</u>		7.6
1986-1987						10.0 <u>j/</u>	10.0
Total	<u>3.9</u>	<u>5.4</u>	<u>20.4</u>	<u>22.7</u>	<u>146.6</u>	<u>10.0</u>	<u>209.0</u>

Annex IV (continued)

a/ Net result of decrease in appropriations approved by General Assembly in resolutions 2947 A and B (XXVII), totalling \$4.4 million, less shortfall of \$0.5 million in actual miscellaneous income and staff assessment income as compared with final appropriations.

b/ Reflected in audited financial statements for 1972 and would have been credited against Member States' assessed contributions in 1974.

c/ Reflected in audited financial statements for 1980-1981 and would have been credited against Member States' assessed contributions in 1983.

d/ Reflected in audited financial statements for 1982-1983 and would have been credited against Member States' assessed contributions in 1985.

e/ Reflected in audited financial statements for 1984-1985; as amended in 1986 by \$1.3 million of unrecorded 1984-1985 obligations and in 1987 by \$1.2 million representing additional expenditures resulting from Judgement No. 370 of the United Nations Administrative Tribunal approved under General Assembly resolution 41/209 VIII.

f/ Balance of unliquidated obligations shown in 1980-1981 financial statements remained open through 1982; net savings reflected in 1982-1983 audited financial statements and would have been credited against Member States' assessed contributions in 1985.

g/ Balance of unliquidated obligations shown in 1982-1983 financial statements remained open through 1984; net savings reflected in 1984-1985 audited financial statements would have been credited against Member States' assessed contributions in 1987.

h/ Reflected in financial statements for 1986-1987 and would otherwise be credited against Member States' assessed contributions in 1989.

i/ Balance of unliquidated obligations shown in 1984-1985 financial statements remained open through 1986; net savings reflected in 1986-1987 financial statements would be credited against Member States' assessed contributions in 1989 after reduction of \$3.1 million to be credited to Member States in accordance with General Assembly resolution 40/239 A.

j/ Estimated saving in liquidations of the 1986-1987 unliquidated obligations which will remain open through 1988, which would otherwise be credited against Member States' assessments in 1991.

Annex V AESTIMATED WITHHOLDINGS BY MEMBER STATES FROM THE REGULAR BUDGET
OF THE UNITED NATIONS PROJECTED TO 31 DECEMBER 1988

(Thousands of United States dollars)

Member State	Bond issue	Regular programme of technical assistance	Other budget items	Total
Byelorussian Soviet Socialist Republic	-	377.1	-	377.1
Democratic Kampuchea	-	-	70.6	70.6
Hungary	795.1	292.9	131.6	1 219.6
Israel	-	-	21.6	21.6
Mongolia	41.9	-	-	41.9
Poland	2 569.8	-	344.0	2 913.8
Romania	594.0	-	222.5	816.5
South Africa	955.4	..	32 985.1	33 940.5
Turkey	-	-	41.0	41.0
Ukrainian Soviet Socialist Republic	-	1 457.2	-	1 457.2
Union of Soviet Socialist Republics	-	7 216.7	-	7 216.7
United States of America	-	-	15 700.0	15 700.0
Viet Nam	14.6	-	0.4	15.0
Total	<u>4 970.8</u>	<u>9 343.9</u>	<u>49 516.8</u>	<u>63 831.5</u>

Annex V BESTIMATED WITHHOLDINGS BY MEMBER STATES FROM THE UNITED NATIONS
EMERGENCY FORCE (UNEF), THE UNITED NATIONS DISENGAGEMENT OBSERVER
FORCE (UNDOF) AND THE UNITED NATIONS INTERIM FORCE IN LEBANON (UNIFIL)
PROJECTED TO 31 DECEMBER 1988

(Thousands of United States dollars)

Member State	UNEF/UNDOF <u>1/</u>	UNIFIL <u>2/</u>
Albania	24.4	30.7
Algeria	-	384.7
Benin	12.0	15.0
Bulgaria	20.1	377.0
Byelorussian Soviet Socialist Republic	653.0	3 749.2
Cuba	-	303.0
Czechoslovakia	390.6	9 224.4
Democratic Kampuchea	24.4	-
Democratic Yemen	6.5	15.0
German Democratic Republic	1 395.2	15 854.0
Hungary	-	705.3
Iran (Islamic Republic of)	384.9	1 761.5
Iraq	142.1	350.2
Lao People's Democratic Republic	-	15.0
Libyan Arab Jamahiriya	296.7	725.6
Mongolia	8.4	30.7
Poland	-	14 545.0
South Africa	3 605.6	6 481.2
Syrian Arab Republic	41.7	96.0
Ukrainian Soviet Socialist Republic	2 436.6	13 925.9
Union of Soviet Socialist Republics	21 744.5	129 624.5
United States of America	481.4	7 343.7
Viet Nam	22.4	66.4
Yemen	12.0	15.0
Total	<u>31 702.5</u>	<u>205 639.0</u>

1/ From inception up to mandate ending 30 November 1988.2/ From inception up to 1988 portion of mandate ending 31 January 1989.

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Annex VI

UNITED NATIONS SPECIAL ACCOUNT
 ESTIMATED AS AT 31 DECEMBER 1988 AND 1987

(Thousands of United States dollars)

Member States voluntary contributions: a/

	<u>1988</u>	<u>1987</u>
Bulgaria	150.0	150.0
Canada	3 871.8	3 871.8
China	5 000.0	5 000.0
Denmark	987.8	987.8
Egypt	50.0	50.0
Finland	507.9	507.9
France	-	3 900.0
Ghana	20.0	20.0
Greece	50.0	50.0
Iceland	80.0	80.0
Italy	1 499.7	1 499.7
Jamaica	10.0	10.0
Japan	17 500.0	12 500.0
Kuwait	250.0	250.0
Liberia	8.0	8.0
Mali	5.0	5.0
Malta	9.0	9.0
Nigeria	20.0	20.0
Norway	678.1	678.1
Saudi Arabia	250.0	250.0
Sweden	2 000.0	2 000.0
Togo	14.4	14.4
Tunisia	5.0	5.0
Uganda	19.0	19.0
Union of Soviet Socialist Republics	10 000.0	10 000.0
United Arab Emirates	1 000.0	1 000.0
United Kingdom of Great Britain and Northern Ireland	9 527.9	9 527.9
Yugoslavia	100.0	100.0
Zaire	100.0	100.0
Zambia	14.0	14.0
	<hr/>	<hr/>
Total Contributions	53 727.6	52 627.6

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Annex VI (continued)

	<u>1988</u>	<u>1987</u>
Total contributions (brought forward)	53 727.6	52 627.6
<u>Less:</u> Contributions received		
from Japan pursuant		
to General Assembly		
resolution 3049 A (XXVII)	10 000.0 <u>b/</u>	
Amount appropriated for UNEF		
pursuant to resolution		
2115 (XX), section II	<u>3 911.0</u>	<u>13 911.0</u>
Subtotal	39 816.6	38 716.6
<u>Add:</u> Interest earned, public		
contributions and		
other income		
Through 31 December 1987	60 129.0 <u>c/</u>	
1988 (estimated)	<u>9 900.0</u>	<u>70 029.0 <u>d/</u></u>
Balance of United Nations Special		
Account applied to the short-		
term deficit	<u>109 845.6</u>	<u>98 845.6</u>

a/ Amounts received pursuant to General Assembly resolutions 2053 A (XX) and 3049 A (XXVII) and in response to the appeal of the Secretary-General in 1986 (see A/40/1102, para. 19). The contributions shown were received pursuant to General Assembly resolution 2053 A (XX) except those from China, Saudi Arabia and the United Arab Emirates, which were contributed under resolution 3049 A (XXVII). Japan contributed pursuant to resolutions 2053 A (XX) (\$2.5 million), 3049 A (XXVII) (\$10.0 million) and in connection with the Secretary-General's efforts to achieve a political solution to the situation relating to Afghanistan (\$5.0 million). Bulgaria, Togo and the Union of Soviet Socialist Republics contributed in response to the 1986 appeal of the Secretary-General. The amount contributed by France was applied to the United Nations regular budget arrears in January 1988.

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

c/ Includes proceeds of \$624,897 from the sale of postage stamps allocated to the Special Account pursuant to General Assembly resolution 38/228 A. It does not include any proceeds from the sale of special postage stamps on the economic crisis in Africa to be allocated to the Special Account pursuant to General Assembly resolutions 39/239 and 40/242. The revenue deriving from the sale of this issue will be realized later this year.

d/ Excludes interest earned with effect from 1978 in respect of the \$10 million Japanese contribution received pursuant to General Assembly resolution 3049 A (XXVII).

ANNEX VII
GENERAL FUND CASH FLOW INCLUDING WORKING CAPITAL FUND AND SPECIAL ACCOUNT, JANUARY 1985-DECEMBER 1988
(in millions of U.S. dollars)

YEAR	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sept.	Oct.	Nov.	Dec.	Total
1985													
Opening balance	74.5	8.7	55.9	45.2	21.0	39.3	61.8	77.3	22.9	32.6	39.3	(13.8)	651.5
Income	6.4	99.8	41.8	37.3	73.2	81.7	72.3	22.6	69.6	71.4	9.7	65.7	738.2
Disbursements	72.2	52.6	52.5	61.5	54.9	59.2	56.8	77.0	59.9	64.7	62.8	64.1	
Closing balance	8.7	55.9	45.2	21.0	39.3	61.8	77.3	22.9	32.6	39.3	(13.8)	(12.2)	
1986													
Opening balance	(12.2)	(13.8)	8.1	62.1	200.5	189.3	189.9	175.5	117.5	88.6	50.8	103.2	787.9
Income	60.9	74.4	107.6	201.9	46.9	48.2	55.7	4.6	24.7	17.8	106.8	38.4	694.4
Disbursements	62.5	52.5	53.6	63.5	58.1	47.6	70.1	62.6	53.6	55.6	54.4	60.3	
Closing balance	(13.8)	8.1	62.1	200.5	189.3	189.9	175.5	117.5	88.6	50.8	103.2	81.3	
1987													
Opening balance	81.3	233.7	206.4	208.4	196.6	170.4	209.5	163.0	119.3	76.1	72.0	36.4	710.3
Income	212.9	32.2	61.6	48.0	23.6	83.8	11.0	25.4	15.0	59.0	16.9	120.9	725.2
Disbursements	60.5	59.5	59.6	59.8	49.8	44.7	57.5	59.1	58.2	63.1	52.5	90.9	
Closing balance	233.7	206.4	208.4	196.6	170.4	209.5	163.0	119.3	76.1	72.0	36.4	66.4	
1988													
Opening balance	66.4	186.6	214.2	215.8	245.6	193.4	180.7	178.1	145.4	117.9	179.5	185.3	804.9
Income a/	182.4	81.5	56.1	100.6	12.1	48.3	47.5	26.0	34.2	128.4	76.5	11.2	772.7
Disbursements b/	62.2	53.9	54.5	70.8	64.3	61.0	50.1	58.7	61.7	66.8	70.7	93.0	
Closing balance	186.6	214.2	215.8	245.6	193.4	180.7	178.1	145.4	117.9	179.5	185.3	98.5	

a/ Includes actual receipts for January to October and projections for November and December 1988.
b/ Includes actual disbursements for January to September and projections for October. Noember and December 1988.

Note: Actual disbursements include net changes in other assets and liabilities.