



**REPORT
OF THE
SPECIAL COMMITTEE
ON THE FINANCIAL SITUATION
OF THE UNITED NATIONS**

GENERAL ASSEMBLY

OFFICIAL RECORDS: TWENTY-SEVENTH SESSION

SUPPLEMENT No. 29 (A/8729)

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New York, 1972

NOTE

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

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I. INTRODUCTION

1. At the 2031st plenary meeting, held on 22 December 1971 at the close of its twenty-sixth session, on the proposal of its President, the General Assembly decided to establish a Special Committee on the Financial Situation of the United Nations, charged with submitting to the Assembly at its twenty-seventh session suggestions and concrete proposals for resolving the financial situation of the United Nations. The Special Committee is composed of the following Member States: Brazil, Canada, China, France, Ghana, India, Japan, Kenya, Mexico, Nigeria, Norway, Poland, Union of Soviet Socialist Republics, United Kingdom of Great Britain and Northern Ireland and United States of America.
2. The Special Committee unanimously elected Mr. Ole Algard, Permanent Representative of Norway to the United Nations, as Chairman and elected as Vice-Chairmen Mr. Joseph Quao Cleland, Deputy Permanent Representative of Ghana, Mr. Eugeniusz Kulaga, Permanent Representative of Poland and Mr. Toru Nakagawa, Permanent Representative of Japan. Mr. Juan Antonio Merigo Aza, Deputy Permanent Representative of Mexico, was elected Rapporteur but was later succeeded by Mr. Alvaro Carranco Avila, his replacement as Deputy Permanent Representative of Mexico.
3. The Special Committee was established against the background of the growing recognition that the finances of the United Nations must be placed on a sound footing and that more than a decade had elapsed without having achieved that desired objective. The President of the twenty-fifth session of the General Assembly, Mr. Edvard Hambro, working together with Secretary-General U Thant, had explored this matter in some depth during the first half of 1971. In a letter dated 10 December 1971 addressed to the Secretary-General, Mr. Hambro, reporting on the efforts which he had made at the invitation of the Secretary-General, stated that while all Member Governments seemed to recognize the seriousness of the situation and the need for drastic measures, he had not been able to register any tendency to general agreement. He suggested therefore that the General Assembly should be asked to consider the establishment of an intergovernmental working group. In a note addressed to the General Assembly (A/8635), the President of the twenty-sixth session, Mr. Adam Malik, expressed full agreement with the suggestion made by Mr. Hambro and proposed that a Special Committee of 15 Member States be established, which would work in close collaboration with the Secretary-General. Mr. Malik expressed confidence that the endeavours initiated by Mr. Hambro and the Secretary-General must bear fruit in finding a final and satisfactory solution to the problems involved.
4. On 20 January 1972 the Secretary-General convened the first meeting of the Special Committee on the Financial Situation of the United Nations. He said that, if positive action were to be taken at the twenty-seventh session of the General Assembly, no time should be lost in initiating the necessary consultative processes. He urged the Special Committee, as its first task, to address itself to the cash liquidity position of the Organization and to the current deficit situation. He suggested using the findings in 1966 of the Ad Hoc Committee of

Experts to Examine the Finances of the United Nations and the Specialized Agencies as a point of departure. In his view, without limiting its activities to the accounting aspects of the problem, the Special Committee should endeavour to make suggestions in the form of specific proposals for the solution of the financial problem. He further characterized the financial difficulties of the Organization as being of two types:

- (a) That of dealing with immediate financial problems;
- (b) That of formulating a comprehensive plan of financial recovery.

5. During the course of its deliberations, the Special Committee generally organized its work into the following areas:

The present: cash liquidity situation

The future: development of a sound and agreed budget and financing structure from which there would be no withholding in the future

The past: elimination and financing of the past deficit

The consideration behind this progressive approach to the study of the financial problem was that the cash liquidity situation had become so acute that it demanded first priority and immediate remedial action. Second, a plan for a budget for 1973 and its financing must be developed that would have the full support of all Member States, if the erosion of the finances of the United Nations was to be arrested and the short-term deficit held static until it could be liquidated. Third, in order to re-establish the credit of the United Nations and confidence in the Organization, a plan must be developed for the total liquidation of the deficit over a short period of time. The remainder of the present report is based on this general approach regarding three major areas of concern. The Special Committee fully recognizes, however, that all parts of the problem are interrelated and must be dealt with simultaneously as a "total package", if the requisite co-operation from all Member States is to be secured.

II. THE PRESENT: CASH LIQUIDITY SITUATION

6. In his appearance before the Special Committee, the Secretary-General informed the Committee that, with respect to the liquidity situation, he had taken action designed to bring about net savings in the current budget of about \$4 million during 1972. To look further into the liquidity situation, the Special Committee undertook to study immediately the pattern of payments of Member States of their contributions to the regular budget of the United Nations. The Secretariat provided information regarding the time of payment of contributions to the regular budget in 1971, as well as the estimated timing of payments for 1972. Information was also made available, at the request of the Special Committee, regarding the unpaid assessed contributions of Member States to the regular budget, as well as the non-participation by certain Member States in the financing of some budget items. The Special Committee also studied estimated regular budget expenditures, by month, against estimated cash resources of the Organization for 1972.

7. On the basis of discussions in the Special Committee, its Chairman was authorized to request the Secretary-General to bring the acute liquidity situation of the Organization to the notice of all Member States and to appeal urgently to Member States which have not done so to settle their accounts at the earliest possible date, as required by the Financial Regulations and Rules of the United Nations. In writing to the Secretary-General on 16 March 1972, the Chairman of the Special Committee asked him to transmit the contents of his letter to all Member States as urgently as possible, in order that payments could be made in time to avoid any cash liquidity crisis for the United Nations in 1972. He also requested that his letter (A/AC.155/R.14) be transmitted for information to Member States which had already made their payments in full.

8. In a letter dated 5 April 1972, the Secretary-General transmitted the letter of the Chairman of the Special Committee to the Permanent Representatives to the United Nations of all Member States. In his transmittal, the Secretary-General stated that he was deeply appreciative of the work of the Special Committee and of the attention it had given to the immediate cash liquidity problems of the Organization. He noted that, as a result of the Committee's activities and in response to his appeals to Member States, several Governments had already made payments of their 1972 contributions at significantly earlier dates than in 1971. There had also been some improvement in the collection of arrear contributions due for prior years. The Secretary-General stated, however, that additional contributions were still required from a substantial number of Member States before mid May to meet current requirements. He concluded with an urgent appeal to Members which had not done so to settle their accounts for 1971 and prior years and to pay their assessed contributions for 1972 at the earliest possible date.

9. The Special Committee noted that, in his statement to the Fifth Committee at its 1494th meeting on 29 September 1972 (A/C.5/1442), the Secretary-General indicated that his goal of saving \$4 million would be achieved for 1972. He also cautioned that the Committee should not assume that these policies of austerity could be equally successful if attempted in a second year. In the same statement, the Secretary-General dealt with other aspects of the cash flow (or liquidity) situation. He stated that a substantial number of Member Governments had responded to his appeals and to those of the Special Committee on the Financial Situation of the United Nations by paying their assessed contributions to the regular budget at dates earlier than had been their practice. This, the Secretary-General stated, had eased the problem of meeting payrolls and other obligations as they came due during the first nine months of 1972. However, while expressing appreciation for the co-operation received, he pointed out that the earlier payment of assessments did nothing to solve the basic, continuing problem. He further pointed out that, even after exhausting the \$40 million Working Capital Fund, after utilizing for the regular budget \$21.7 million of the voluntary contributions received from 23 Governments, after holding expenditures this year below budget levels by \$4 million and after receiving early payment co-operation from some Members, it had still been necessary to borrow from other internal accounts of the United Nations in order to meet obligations. He stressed that the Organization deserved a more permanent solution to the cash flow requirements than had been achieved to date.

10. The Committee welcomes the steps undertaken by the Secretary-General to minimize the effects of the liquidity problem and to improve the United Nations

financial situation. These steps have created an atmosphere of goodwill among the Members of the Organization and thus form a basis for a realistic approach to the problems that have to be solved in order to put the United Nations on a more efficient footing.

11. In this connexion, the Special Committee notes that for the regular budget - as the amounts are required to be credited under the Financial Regulations - as of 30 September 1972 there was \$27.6 million in arrears due for 1971 and prior years from 48 Member States and that, in addition, \$70.7 million in contributions was due from 79 Member States on current year assessments - a total of \$98.3 million. Of this \$98.3 million total, \$43.1 million has been contested and remains unpaid for reasons of principle; \$10.9 million has been withheld or tendered only in local currencies by certain Members for technical programmes; and \$44.3 million remains unpaid, apparently owing to lateness in payments. The Special Committee requests the Secretary-General to ask the States Members of the United Nations to review their payments pattern with a view to paying future contributions on time. The amounts for the regular budget, together with the amounts assessed for certain items which remain unpaid mainly for reasons of principle, are set out in annex II, prepared by the Secretariat at the request of various representatives.

III. THE FUTURE: DEVELOPMENT OF A SOUND AND AGREED BUDGET AND FINANCING STRUCTURE FROM WHICH THERE WOULD BE NO WITHHOLDING IN THE FUTURE

12. After a series of meetings of the Special Committee, followed by informal negotiations conducted by the Chairman, the following principles were enunciated: a "total package" solution was required for the financial problems of the United Nations, and a tentative agreement on any single point in the complex of problems would be subject to, and dependent upon, a final over-all solution; and the responsibility for seeking a final solution rested with all Member States and not solely with any single category of Member States.

13. Several of the members of the Special Committee from developed and developing countries produced a plan with respect to the content and financing of future regular budgets of the United Nations. After several weeks of negotiation, an understanding was reached among 12 of the 15 members of the Special Committee, according to which the proposals set out below would be subject to consultation with their respective regional groups at an appropriate time. Almost all members agreed that they preferred, in general, the current method of financing the items contained in the regular budget, but they all indicated a willingness to work towards a different solution as a concession to the position of principle taken by other members of the Committee, if it would fully resolve the problem. As mentioned in the preceding paragraph, that accord reached with varying degrees of reluctance was with the express understanding that the proposals would become a part of a total package in which all made concessions and which included a solution that dealt with the past as well as the future.

14. The key elements of the proposals included in the above-mentioned understanding of the 12 members for resolving the future with respect to the regular budget and its financing are set out below (the proposals and the points of view of other members are set out in paragraph 16):

(a) The United Nations Memorial Cemetery in Korea, the United Nations Commission for the Unification and Rehabilitation of Korea (UNCURK), and the repayment of the United Nations bond issue would no longer be included in the expenditure sections of the regular budget. The estimated requirement for these three items for 1973 is about \$9 million.

(b) These three items would be financed from miscellaneous income, for which provision would be made in the income sections of the budget.

(c) The extent of the agreement with respect to the handling of part V of the budget as a part of the "total package" is described below. It was suggested in the Committee that the technical programmes for developing countries, which are at present financed from the regular budget, might be removed from the budget, as a part of the "package deal", on the understanding that these would, without diminution in amount, be financed from voluntary contributions made to the United Nations Development Programme (UNDP). Some developing countries in the Special Committee asked for positive assurances from the developed countries in that Committee that they would make sufficient additional voluntary contributions to UNDP, largely in currencies acceptable to the United Nations, to offset such amount as would be removed from the regular budget. Those assurances were given by most of the developed countries. A number of developing countries expressed in the Committee their strong objections concerning the idea in that connexion, as they could not agree to any measures eliminating from the regular budget the technical assistance programme nor the obligations binding all Member States to contribute to it, thus leaving it entirely dependent on voluntary contributions.

(d) The two other parts of the "total package" were that all Members would further undertake to pay in full, beginning with 1973, all amounts assessed for the regular budget and that the short-term deficit of the past would be settled once and for all. The financing of the short-term deficit is dealt with in the next session of this report.

15. The Special Committee has not yet carried out a study of all of the details that would be required to implement the above plan.

16. Three of the members of the Special Committee did not join in the above 12-member general understanding. One of the members did not attend any meetings of the Committee. The views of the representative of the Union of Soviet Socialist Republics in the Committee can be summarized as follows:

First, expenditure on repaying and servicing the United Nations bonds should be excluded from the regular budget. Expenditure on UNCURK and the maintenance of the United Nations Memorial Cemetery in Korea must also be excluded from the budget, on the understanding that such expenditure shall be met from voluntary contributions. Budgetary income under the heading "Miscellaneous income" should not be used to meet the expenditure already mentioned; the United Nations bond issue, UNCURK and the Memorial Cemetery in Korea.

Second, the Western Powers and their allies should not insist on repayment for the United Nations bonds that they hold, since these funds were used to finance military operations in which the United Nations was illegally involved by those Powers. In the case of developing countries

which hold such bonds, redemption can be effected through voluntary contributions, as it would be improper to apply the same principle to both developed and developing countries. The latter cannot bear material responsibility and losses for operations imposed on the United Nations by the Western Powers. Moreover, in view of the acute shortage in developing countries of funds for economic development, it would be improper not to repay the sums they invested in United Nations bonds.

Third, the Organization should adopt the proposal that expenditure on technical assistance should be excluded from the regular budget, and Member States should undertake to increase their contributions to UNDP by an amount equal to their contributions to the regular programme of technical assistance. The question of the currencies in which contributions to UNDP are to be made should be left to the discretion of States making voluntary contributions.

The views of the representative of Poland in the Special Committee on the over-all deficit problem and the question of financial recovery can be summarized as follows:

First, to ensure the development of a sound and agreed budget and financing structure from which there would be no withholding, it is necessary to solve the problem which is the source of annual cumulative deficit.

Second, it is necessary to exclude from the United Nations regular budget the following items, whose inclusion in the United Nations budget was decided in violation of basic provisions of the Charter:

- (a) Bond issues related to the peace-keeping operations in the Congo and the Middle East,
- (b) UNCURK,
- (c) The United Nations Memorial Cemetery in Korea.

Poland does not recognize the expenses paid for those items. It cannot therefore agree to a proposal that those items be financed from miscellaneous income that constitutes an integral part of the budget. As to the financing of those items, Poland shares the views expressed by the representative of the Union of Soviet Socialist Republics.

Third, it is also necessary to remove from the regular budget the item from which technical programmes are being financed at present. The regular budget should be used exclusively to cover administrative expenses, while the technical assistance programmes, in the same manner as all other operational activities of the United Nations, should be financed by voluntary contributions made to UNDP. Poland is prepared to make additional contribution to UNDP to offset the sum it now pays for the technical programmes to the regular budget.

IV. THE PAST: ELIMINATION AND FINANCING OF THE PAST DEFICIT

17. The Special Committee also requested and reviewed information on the short-term deficit of the United Nations. Current estimates were prepared on the basis of definitions and agreements reached by the Ad Hoc Committee of Experts to Examine the

Finances of the United Nations and the Specialized Agencies in 1966. These were set forth in the first report of that Committee. ^{1/} The report further made calculations of an "A" deficit and a "B" deficit, the difference between the two amounts reflecting the divergence of viewpoints concerning the "surplus accounts".

18. This deficit (commonly referred to as the "short-term deficit" of the United Nations) was updated by the representative of the Secretary-General to 31 December 1972 - the presumed time and amount with which an effective solution would have to deal. The estimated "A" deficit figure for the end of 1972 is \$53.1 million; the estimated "B" deficit is \$69.8 million. Annex I to this report shows the sources of the deficit. However, since the definitions and agreements reached in 1966, the situation with respect to amounts assessed against China which have not been paid for periods prior to 25 October 1971 has arisen. These recorded assessments amount to \$16.6 million and will have to be dealt with by the General Assembly. The Secretary-General reported that the People's Republic of China stated that it was not obligated to pay them. But these amounts constitute assessments and expenditures of the United Nations which also need to be financed and therefore are a part of the short-term deficit. If these amounts are added to the deficit figures given above, the "A" and "B" deficit figures would be \$69.7 million and \$86.4 million, respectively. The Committee notes that the Secretary-General has, of course, no authority to extend the 1966 consensus, nor do the "A" and "B" deficit figures shown above so imply. With regard to the debt attributed to China mentioned by the Secretary-General, the representative of the Soviet Union in the Special Committee stated that the Soviet Union did not intend to participate in paying off the debt and that it would be entirely logical for the various States Members of the United Nations which had supported the "illegal presence of the Chiang Kai-shek régime" in the United Nations for so long to take it upon themselves to liquidate that debt.

19. There was general agreement in the Special Committee that the major part of the deficit could be eliminated only by voluntary contributions from Member States or by the cancellation of obligations included within the short-term deficit. In their interventions in the Special Committee, the Chairman and a number of other members emphasized the collective responsibility of all Member States in that regard. They stressed that all must be prepared to accept certain sacrifices, financial or otherwise, in order to assure a sound and viable United Nations for the future. In that connexion one member of the Special Committee was of the view that for a satisfactory solution of the problem an agreement among the permanent members of the Security Council was necessary. Another member of the Special Committee stated in connexion with this that the major part of the United Nations deficit was a consequence of actions contrary to the United Nations Charter undertaken with the participation of certain permanent members of the Security Council.

20. The concept that the Member States themselves will have to liquidate the deficit of their Organization is not new. The Ad Hoc Committee of Experts came to this conclusion eight years ago. Twenty-three Governments have already contributed some \$26.2 million for this purpose, which has been used to pay expenses or has been applied against the deficit. Former Assembly President Hamro and former Secretary-General U Thant also concluded that voluntary contributions must be received. Moreover, it is believed that the general membership of the Organization shares this view.

^{1/} Official Records of the General Assembly, Twenty-first Session, Annexes, agenda item 80, documents A/6289 and Add.1 and 2.

21. The problem is that the voluntary contributions paid into the United Nations Special Account, which were made to assist in restoring the United Nations to solvency, were made mainly in 1965 and 1966. In 1971, a further voluntary contribution of \$3.9 million was added for that purpose. The full list of Member States that have made contributions or pledges is contained in annex I. The Special Committee was also pleased to learn that at the current session of the General Assembly, the United Arab Emirates has also pledged to make a voluntary contribution for this purpose. However, as will be seen from the short-term deficit figures contained in paragraph 18 above, what is needed now, at this session of the General Assembly, is additional large pledges that are directly related to the present short-term deficit. The log-jam of inaction needs to be broken quickly with the flow of amounts required in cash contributions or in cancelled obligations.

22. In addition to the obligations set forth in paragraphs 17 through 21 above, namely the "short-term deficit", there are longer-term obligations of the United Nations which will mature during the period 1973 to 1990. The most significant of these are the amounts due on principal for construction loans in New York and Geneva, which total approximately \$35.1 million, and the \$113.8 million required for the amortization of the principal on United Nations bonds. Interest is also to be paid on these obligations, except for the Headquarters loan which is interest free. Certain members of the Special Committee object as a matter of principle to characterizing as obligations the amounts shown above for United Nations bonds.

V. FURTHER STEPS AT THE CURRENT SESSION

23. In submitting the present report, the Special Committee has been unable to formulate a common position on the matter of resolving the financial situation of the United Nations since no common viewpoint was reached among members of the Committee, although the Committee's report sets forth both proposals having the support of a majority of its members and proposals and points of view expressed by other members. However, further discussion and guidance from the General Assembly with respect to the ideas put forward or new elements that can be added to bring about a solution are still needed.

24. Should the General Assembly wish the Special Committee to be of further assistance during the current session, the Committee is willing to respond. To permit time for a considered response, it would appear that any new guidance or views from the General Assembly would need to be received by the Special Committee at a relatively early date.

25. In this connexion, the Special Committee again notes the address of the Secretary-General to the Fifth Committee of 29 September 1972 (see paragraph 9 above). The Special Committee has noted particularly his plea that final action to resolve the Organization's financial difficulties be taken at the current session of the General Assembly.

ANNEX I

Analysis of the short-term deficit of the
United Nations as at 31 December 1972

(Estimated in millions of US dollars)

	<u>"A" deficit</u>	<u>"B" deficit</u>
1. <u>Regular budget and Working Capital Fund</u>		
Amounts withheld by Member States which, because of positions of principle, have not participated in the financing of certain regular budget items	<u>37.4</u>	<u>37.4</u>
2. <u>United Nations Emergency Force (UNEF)</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	38.9 ^{a/b/}	38.9 ^{a/b/}
<u>Less:</u> Financed from the United Nations bonds	(8.1)	(8.1)
Financed from the United Nations Special Account, General Assembly resolution 2115 (XX)	(3.9)	(3.9)
Net obligations incurred in excess of available funds	<u>27.5</u>	<u>27.5</u>
3. <u>United Nations Operation in the Congo (ONUC)</u>		
Conditional voluntary contributions received; repayable to Governments	1.6	1.6

^{a/} The amounts shown above include an allowance of \$1.7 million for currency realignments.

^{b/} The above amounts take into consideration the claims received from Governments but not yet accepted by the United Nations for assistance furnished UNEF in an amount of approximately \$0.6 million. Provisions for reimbursable costs for which no claims have yet been received from Governments estimated at \$0.3 million for UNEF have also been included.

	<u>"A" deficit</u>	<u>"B" deficit</u>
Obligations incurred in excess of assessed contributions, voluntary contributions and miscellaneous income available	48.4 ^{a/c/}	48.4 ^{a/c/}
<u>Less:</u> Financed from the United Nations bonds	(35.9)	(35.9)
Net obligations incurred in excess of available funds	<u>14.1</u>	<u>14.1</u>
4. <u>Total gross "A" deficit</u>	79.0	79.0
5. <u>Less:</u> Voluntary contributions and pledges to the United Nations Special Account	<u>25.9^{d/}</u>	<u>25.9^{d/}</u>
6. <u>Net "A" deficit</u>	<u>53.1</u>	53.1 ^{e/}
7. <u>Add:</u> Amounts to be repaid or credited to Member States from surplus accounts for contributions:		
to UNEF		1.1
to ONUC		<u>15.6</u>
8. <u>Net "B" deficit</u>		<u>69.8^{e/}</u>

c/ 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 in an amount of \$3 million.

d/ See the schedule attached for an analysis of the voluntary contributions received and pledged to the United Nations Special Account.

e/ In addition, the unpaid assessed contributions of \$16.6 million due from the Government of China prior to 25 October 1971 will also have to be financed and are therefore part of the short-term deficit. The addition of that amount would increase the "A" deficit to \$69.7 million and the "B" deficit to \$86.4 million.

Schedule

ANALYSIS OF VOLUNTARY CONTRIBUTIONS RECEIVED AND PLEDGED TO
UNITED NATIONS SPECIAL ACCOUNT AS AT 30 SEPTEMBER 1972

	<u>Received</u> US\$	<u>Pledged</u> US\$
Voluntary contributions:		
Canada	3,871,769	
Denmark	987,766	
Egypt	50,000	
Finland	507,865	
France	3,900,000	
Ghana		20,000
Greece	50,000	
Iceland	80,000	
Italy	1,499,755	
Jamaica	10,000	
Japan	2,500,000	
Kuwait	250,000	250,000
Liberia	8,000	
Mali	4,990	
Malta	9,000	
Nigeria	20,000	
Norway	678,136	
Sudan		100,000
Sweden	2,000,000	
Tunisia	5,000	
Uganda	19,000	
United Kingdom of Great Britain and Northern Ireland	9,527,943	
Yugoslavia	100,000	
Zaire	100,000	
Zambia	14,000	
Amounts received from Governments	<hr/> 26,193,224	
Amounts pledged but not yet paid by Governments		370,000
<u>Add:</u>		
Public contributions	47,267	
Other income	28,257	
	<hr/> 75,524	

	<u>Received</u> US\$	<u>Pledged</u> US\$
Income earned on investments (through 31 December 1971)	2,949,413	
During 1972	259,723*	
	<hr/>	
Total income and public contributions	3,284,660	
	<hr/>	
Total amount received and earned	29,477,884	
<u>Less:</u>		
Amount appropriated for the operation of the United Nations Emergency Force, pursuant to General Assembly resolution 2115 (XX), section II	3,911,000	
	<hr/>	
Net amount received and earned		25,566,884
		<hr/>
Total estimated availability for short-term deficit		25,936,884
		<hr/> <hr/>

* Income accrued to 31 December 1972 (estimated).

ANNEX II

Assessed contributions to the United Nations regular budget which remain unpaid, together with assessed contributions for certain other items which remain unpaid mainly for reasons of principle, as at 30 September 1972 a/

(In US dollars)

MEMBER STATE	REGULAR BUDGET		UNEP	ONUC
	For 1972	For prior years		
1. AFGHANISTAN	17,808.00	-	29,498.50	37,603.50
2. ALBANIA	70,788.00	70,381.77	45,299.00	43,602.00
3. ALGERIA	-	-	8,932.00	-
4. ARGENTINA	-	-	-	-
5. AUSTRALIA	-	-	63,227.00 b/	-
6. AUSTRIA	-	-	-	-
7. BARBADOS	-	-	-	-
8. BELGIUM	-	-	144,583.00 c/	-
9. BHUTAN	-	-	-	-
10. BOLIVIA	70,788.00	135,318.00	41,905.00	34,833.40
11. BOTSWANA	-	-	-	-
12. BRAZIL	1,415,765.00	18,594.00	-	248,837.50
13. BULGARIA	318,547.00	354,025.55	181,155.00	190,746.00
14. BURMA	-	-	-	-
15. BURUNDI	70,788.00	32,659.33	11,278.00	10,471.00
16. BYELORUSSIAN SOVIET SOCIALIST REPUBLIC	884,853.00	377,097.80	911,964.00	1,357,881.00
17. CAMEROON	70,788.00	2,169.00	1,689.00	-
18. CANADA	-	-	-	-
19. CENTRAL AFRICAN REPUBLIC	70,788.00	111,547.48	2,256.00	6,589.00
20. CHAD	70,788.00	81,036.90	8,385.39	9,832.23

MEMBER STATE	REGULAR BUDGET		UNEP	ONUC
	For 1972	For prior years		
21. CHILE	353,941.00	301,648.00	165,903.00	224,847.00
22. CHINA	7,078,828.00 d/	16,759,541.21	5,274,569.50	6,687,206.50
23. COLOMBIA	336,244.00	305,768.83	-	-
24. CONGO	70,788.00	16,649.10	9,249.33	9,938.00
25. COSTA RICA	70,788.00	18,230.90	-	-
26. CUBA	283,153.00	187,513.85	249,811.00	260,259.00
27. CYPRUS	-	-	-	-
28. CZECHOSLOVAKIA	1,592,736.00	156,654.40	1,814,845.00	2,759,408.00
29. DAHOMEY	70,788.00	49,664.24	5,529.91	6,993.81
30. DEMOCRATIC YEMEN	70,788.00	-	-	-
31. DENMARK	-	-	-	-
32. DOMINICAN REPUBLIC	70,788.00	135,318.00	22,898.00	54,503.00
33. ECUADOR	70,788.00	135,318.00	10,129.30	4,120.29
34. EGYPT	318,547.00	-	351,946.00	48,387.00
35. EL SALVADOR	70,788.00	62,730.00	7,411.00	3,349.00
36. EQUATORIAL GUINEA	70,788.00	62,730.00	-	-
37. ETHIOPIA	-	-	-	-
38. FIJI	-	-	-	-
39. FINLAND	-	-	-	-
40. FRANCE	4,707,507.00	-	765,655.00 e/	17,031,152.00
41. GABON	52,138.00	-	-	-
42. GAMBIA	70,788.00	13,632.80	-	-
43. GHANA	123,880.00	-	-	-
44. GREECE	58,349.00	-	-	-
45. GUATEMALA	26,256.00	-	-	38,209.00

MEMBER STATE	REGULAR BUDGET		UNEF	ONUC
	For 1972	For prior years		
46. GUINEA	70,788.00	135,318.14	19,410.00	9,938.00
47. GUYANA	70,624.11	-	-	-
48. HAITI	70,788.00	135,297.95	25,661.00	33,915.50
49. HONDURAS	70,788.00	26,759.01	-	5,676.50
50. HUNGARY	849,459.00	448,396.00	898,298.00	995,024.00
51. ICELAND	-	-	-	-
52. INDIA	187,544.50	-	-	-
53. INDONESIA	495,518.00	-	-	-
54. IRAN	-	-	-	-
55. IRAQ	123,880.00	-	100,407.00	22,362.00
56. IRELAND	-	-	-	-
57. ISRAEL	234,893.00	-	-	-
58. ITALY	237,235.21	-	-	-
59. IVORY COAST	-	-	1,689.00	-
60. JAMAICA	-	-	-	-
61. JAPAN	-	-	-	-
62. JORDAN	70,788.00	-	45,299.00	43,602.00
63. KENYA	70,788.00	-	-	-
64. KEMER REPUBLIC	9,456.07	-	1,689.00	-
65. KUWAIT	-	-	-	-
66. LAOS	70,788.00	-	-	-
67. LEBANON	-	-	19,850.00	12,108.02
68. LESOTHO	-	-	-	-
69. LIBERIA	-	-	-	-
70. LIBYAN ARAB REPUBLIC	-	-	1,689.00	-

MEMBER STATE	REGULAR BUDGET		UNEP	ONUC
	For 1972	For prior years		
71. LUXEMBOURG	-	-	-	-
72. MADAGASCAR	-	-	-	-
73. MALAWI	4,844.62	-	-	-
74. MALAYSIA	-	-	-	-
75. MALDIVES	-	-	-	-
76. MALI	70,788.00	73,899.84	1,469.00	24,259.00
77. MALTA	-	-	-	-
78. MAURITANIA	70,788.00	29,967.25	-	17,215.00
79. MAURITIUS	-	-	-	-
80. MEXICO	-	-	679,491.00	786,193.00
81. MONGOLIA	39,457.13	-	12,387.00	17,215.00
82. MOROCCO	-	-	-	-
83. NEPAL	70,788.00	6,474.02	-	-
84. NETHERLANDS	-	-	-	-
85. NEW ZEALAND	-	-	-	-
86. NICARAGUA	70,788.00	114,540.25	-	33,915.50
87. NIGER	36,852.07	-	1,906.00	-
88. NIGERIA	-	-	-	-
89. NORWAY	-	-	-	-
90. PAKISTAN	284,071.64	-	-	-
91. PANAMA	20,788.00	-	15,648.00	33,915.50
92. PARAGUAY	70,788.00	133,934.50	31,661.00	24,229.00
93. PERU	176,971.00	299,648.82	77,441.01	89,183.50
94. PHILIPPINES	548,610.00	-	15,631.50	-
95. POLAND	1,428,820.86	-	2,528,364.00	2,466,010.00

MEMBER STATE	REGULAR BUDGET		UNEP	ONUC
	For 1972	For prior years		
96. PORTUGAL	283,153.00	115,602.82	-	201,673.00
97. ROMANIA	637,095.00	292,402.00	682,212.00	641,015.00
98. RWANDA	70,788.00	5,510.00	11,278.00	10,471.00
99. SAUDI ARABIA	-	-	74,890.00	69,487.00
100. SENEGAL	70,788.00	39,643.02	9,814.00	20,418.00
101. SIERRA LEONE	70,788.00	29,621.46	2,469.00	-
102. SINGAPORE	-	-	-	-
103. SOMALIA	138.46	-	11,191.00	17,445.07
104. SOUTH AFRICA	955,642.00	407,004.68	80,862.00 e/	1,503,337.00
105. SPAIN	-	-	1,089,981.00	985,159.00
106. SRI LANKA	-	-	-	-
107. SUDAN	-	-	89,332.00	5,860.00
108. SWAZILAND	70,788.00	-	-	-
109. SWEDEN	-	-	-	-
110. SYRIAN ARAB REPUBLIC	70,788.00	118,986.00	46,654.00	20,379.00
111. THAILAND	-	-	9,026.00	-
112. TOGO	70,788.00	5,612.64	16,174.00	25,324.50
113. TRINIDAD AND TOBAGO	-	-	-	-
114. TUNISIA	-	-	-	-
115. TURKEY	-	-	-	-
116. UGANDA	70,810.00	7,124.00	9,589.00	10,471.00
117. UKRAINIAN SOVIET SOCIALIST REPUBLIC	3,309,352.00	565,966.20	3,476,580.00	5,185,697.00
118. UNION OF SOVIET SOCIALIST REPUBLICS	25,094,443.00	10,928,897.30	27,665,631.00	39,223,085.00
119. UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	-	-	283,299.49	-
120. UNITED REPUBLIC OF TANZANIA	71,478.00	-	-	-

MEMBER STATE	REGULAR BUDGET		UNEP	ONUC
	For 1972	For prior years		
121. UNITED STATES OF AMERICA	14,519,286.37	-	1,182,096.00	-
122. UPPER VOLTA	70,788.00	19,432.63	19,936.00	14,145.00
123. URUGUAY	123,880.00	268,723.00	54,388.00	97,662.00
124. VENEZUELA	725,581.00	626,979.00	32,297.80	-
125. YEMEN	70,788.00	37,695.00	45,299.00	43,602.00
126. YUGOSLAVIA	39,489.00	-	7,598.00	333,269.00
127. ZAIRE	71,092.00	1,000.00	-	-
128. ZAMBIA	70,788.00	-	-	-
TOTAL	70,696,597.04	34,262,665.67	49,516,706.73	82,092,029.32
	104,959,262.71	d/		
Less CHINA	6,718,353.00			
	98,240,909.71			

(Foot--notes to table on following page)

a/ All assessments and payments received from Member States have been recorded by the United Nations in accordance with the relevant General Assembly resolutions and the Financial Regulations of the United Nations, except as noted in note d/ below.

b/ Represents additional 25 per cent assessment for UNEF for reserve requirements for 1967.

c/ Represents additional 25 per cent assessment for UNEF for reserve requirements for 1965, 1966 and 1967.

d/ The People's Republic of China has made regular budget payments totalling \$6,718,353, stated to be for 1972, which have not been reflected in this figure. This amount has been put in suspense (and has been shown as a deduction in total at the bottom of this table) and will be recorded after the General Assembly has had time to consider this matter at its current session.

e/ Includes \$65,377 representing additional 25 per cent assessment for UNEF for reserve requirements for 1965, 1966 and 1967

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