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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-third session, after considering the report of the Secretary-General on the financial emergency of the United Nations, 1/ the General Assembly adopted resolution 43/220 on 21 December 1988. In that resolution, 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; and
- (b) To submit to the General Assembly at its forty-fourth session a comprehensive report on the financial situation of the United Nations, including updated information on the practices of other organizations of the United Nations system for achieving prompt and full payment of assessed contributions.

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

2. The origin and nature of the financial difficulties of the United Nations have been discussed year after year. Indeed, every year since 1965, the General Assembly has included an item entitled "Financial Emergency of the United Nations" in its agenda for each session. Notwithstanding the continued consideration which has been given to this subject, fundamental solutions have not been found and the financial situation of the Organization continues to be as precarious as ever.

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

3. The basic definition of the short-term deficit of the United Nations was established by the Negotiating Committee on the Financial Emergency of the United Nations, in its report to the General Assembly at its thirty-first session. 2/ Since that time, it has been traditional to provide an analysis of the short-term deficit each year in the report of the Secretary-General on the financial emergency.

4. As shown in annex I, the short-term deficit of the United Nations 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); (e) the repayment due to Member States for credits in surplus accounts for UNEF (1956) and ONUC; less (f) voluntary contributions to the United Nations Special Account.

5. Any unpaid assessments pertaining to the regular budget and to peace-keeping operations which have not been characterized by Member States as withholdings on the basis of positions of principle are therefore excluded from the estimation of the short-term deficit (see para. 8 below).

6. The combined short-term deficit, so defined and projected to 31 December 1989, is currently estimated at \$315.0 million, compared with an estimated \$326.4 million for 1988. The decrease of an estimated \$11.4 million between 1988 and 1989 results from: (a) the payment in full by two 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 interest earned on the balance available in the Account.

7. Annex II traces the evolution of the short-term deficit since 1974.

8. In addition to this short-term deficit, largely due to withholdings by Member States on the basis of positions of principle of their assessed contributions both for the regular budget and for peace-keeping operations

financed by assessed contributions, the financial difficulties of the Organization are exacerbated by non-payment or delays in payment by a number of Member States of assessed contributions to the regular budget and to peace-keeping operations. As indicated in paragraphs 11 to 17 below, the level of outstanding contributions to the regular budget and to peace-keeping operations financed by assessed contributions has continued to increase dramatically.

9. In respect of peace-keeping operations financed by assessed contributions, it is estimated that as at 31 December 1989, 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 some \$305 million. Thus, the troop-contributing Member States continue to bear the full burden of the effect of the shortfall in payments of assessed contributions for peace-keeping operations.

10. 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. Given the magnitude of the total shortfall in payments to the regular budget, other sources of funding are required most of the time to meet day-to-day cash requirements, mainly for payroll and payment to vendors. In order to meet these obligations, the Organization has used the funds available in the Working Capital Fund (\$100 million) as well as in the Special Account (estimated at \$114.5 million by 31 December 1989) and, in addition, the amounts realized from the suspension of financial regulations 4.3, 4.4 and 5.2(d) in respect of the regular budget, when available (see paragraphs 18 to 21 below). It has also been necessary on occasions in the past to resort to temporary borrowing from peace-keeping and other funds to meet some of the cash requirements for the regular budget.

B. Payment of assessed contributions to the regular budget

11. The level of unpaid assessed contributions, whether caused by past withholdings or late payments, has increased exponentially over the past ten years, as shown below:

|                  |                 |
|------------------|-----------------|
| 31 December 1978 | \$83.4 million  |
| 31 December 1984 | \$166.2 million |
| 31 December 1985 | \$242.3 million |
| 31 December 1986 | \$257.8 million |
| 31 December 1987 | \$353.4 million |
| 31 December 1988 | \$394.9 million |

At the end of 1988 these outstanding contributions far exceeded the \$255.5 million then available from the Working Capital Fund (\$100 million), the Special Account (about \$103.1 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).

12. As the following statistics demonstrate, in 1989 the pattern of payment by Member States of their assessed contributions to the regular budget has been even more unsatisfactory than was the case in 1988:

|   |                                 | <u>Change<br/>1988/1989</u> |
|---|---------------------------------|-----------------------------|
| (a) Paid in full:                               | 48 States at end June 1989      | (9)                         |
|   | 57 States at end June 1988      |                             |
|   | 64 States at end September 1989 | (7)                         |
|   | 71 States at end September 1988 |                             |
| (b) In arrears:                                 | 95 States at end September 1989 | 7                           |
|   | 88 States at end September 1988 |                             |
| (c) Owe more than current<br>year's assessment: | 50 States at end September 1989 | 7                           |
|   | 43 States at end September 1988 |                             |
| (d) Made no payment at all:                     | 37 States at end September 1989 | 14                          |
|   | 23 States at end September 1988 |                             |

13. The percentages of annual regular budget assessed contributions paid as at 30 June and 30 September 1989 are given below, together with the percentages paid as at 30 June, 30 September and 31 December annually since 1982. The table shows that the percentage of assessed contributions paid by the end of the year, which had steadily declined between 1984 and 1987, increased in 1988 as a result of the special efforts made by many Member States. During the first half of 1989 the results were much less encouraging.

|              | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 | 1988 | 1989 |
|--------------|------|------|------|------|------|------|------|------|
| 30 June      | 29.4 | 42.0 | 42.6 | 35.5 | 49.6 | 52.0 | 56.5 | 48.0 |
| 30 September | 48.7 | 50.3 | 47.7 | 53.6 | 57.8 | 56.1 | 63.3 | 64.8 |
| 31 December  | 82.2 | 79.3 | 81.9 | 72.1 | 70.3 | 63.8 | 66.0 | ..   |

14. Annex III to the present report provides detailed information on the status of contributions to the regular budget as at 31 October 1989. As can be seen from that annex, at that date, with only two months left in 1989, unpaid contributions to the regular budget totalled \$533.7 million, of which \$268.1 million was outstanding for 1988 and prior years and \$265.6 million

relates to 1989. The significance of the amount outstanding may be measured by the fact that it is the equivalent of more than four-fifths of the regular budget assessment for 1989.

C. Payment of assessed contributions to peace-keeping operations

15. As indicated in paragraph 8, non-payment or delays in payment by a number of Member States of their assessed contributions for peace-keeping operations have also exacerbated the financial difficulties of the United Nations. As the number of peace-keeping operations financed by assessed contributions has increased substantially in the past two years, the problem of obtaining sufficient contributions to keep each operation funded has grown proportionally.

16. At 31 October 1989 outstanding contributions to the five peace-keeping operations currently financed by assessed contributions totalled \$569.9 million, as shown in the table below:

|                      | Cumulative<br>Assessments<br>through Current<br>Mandate<br><u>(millions of US dollars)</u> | Outstanding<br>Contributions<br>as of<br>31 October 1989 | Percentage<br>of<br>Contributions<br><u>Unpaid</u> |
|----------------------|--|--|--|
| UNEF/UNDOF <u>a/</u> | 878.8  | 39.3   | 4.5  |
| UNIFIL <u>b/</u>     | 2,957.6  | 345.2  | 11.7   |
| UNIIMOG <u>c/</u>    | 148.7  | 43.1   | 29.0   |
| UNAVEM <u>d/</u>     | 9.0  | 2.4  | 26.7   |
| UNTAG <u>e/</u>      | 409.6  | 139.8  | 34.1   |

- a/ Assessments through 30 November 1989.  
b/ Assessments through 31 January 1990.  
c/ Assessments through 8 February 1990.  
d/ Assessments through 2 January 1990.  
e/ Assessments through 31 March 1990.

17. The dramatic increase in the number of peace-keeping operations financed by assessed contributions has also focused attention on the problem of start-up financing for such operations. This refers to the funds needed for pre-implementation and other immediate costs which have to be met before the General Assembly has acted to approve the financing of the operation and

prior to the receipt of an adequate level of assessed contributions. The basic mechanism available for this purpose is the Working Capital Fund, which may be utilized under the provisions governing unforeseen and extraordinary expenses. The Working Capital Fund is, however, also required to meet shortfalls in receipt of assessed contributions to the regular budget, as indicated in paragraph 10 above. At its present level of \$100 million, the Working Capital Fund is clearly insufficient to serve both purposes.

D. 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 second year of 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 suspension of the provisions of these regulations with respect to the regular budget is intended to increase the monies available to the Organization, by enabling the Organization to retain, temporarily, any budgetary savings that may have been effected. The intended effect of this arrangement is only realized, however, when assessments are paid in full.

20. It should be kept in mind that suspension of the provisions of these financial regulations can only be regarded as a temporary palliative for the financial difficulties of the Organization, since the amounts so realized must be returned to Member States at some point, that is, when the financial situation of the Organization permits.

21. 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 if all assessments were paid in full, \$146.6 million would be realized in 1989 and another \$15.7 million in 1991. Thus, it is now estimated that the maximum amount to be realized cumulatively by 1991 pursuant to the above-mentioned resolutions would be \$214.7 million. Annex IV A provides a detailed explanation of the results of the suspension of the provisions of financial regulations 4.3, 4.4 and 5.2(d) in respect of the regular budget.

22. In parallel actions with respect to peace-keeping operations, the General Assembly, concerned that the Secretary-General was facing growing difficulties in meeting the obligations of UNEF/UNDOF and of UNIFIL, decided in its resolutions 33/13 E of 14 December 1978 in respect of UNEF/UNDOF and 34/9 E of 17 December 1979 in the case of UNIFIL, to suspend temporarily the provisions of financial regulations 4.3, 4.4, 5.2(b) and 5.2(d) in connection with the unencumbered balances and/or surpluses in the special accounts of UNEF/UNDOF and UNIFIL, respectively. The General Assembly also decided that these amounts should be entered in a separately-identified account and be held in suspense pending its further decisions. In each of the years since that time, the General Assembly has taken similar actions, with the result that a total of \$108,805,617 has been placed in suspense. Of this amount, \$58,385,659 relates to UNEF/UNDOF and \$50,419,958 relates to UNIFIL. Details of the results of the actions taken by the General Assembly is shown in annex IV B.

E. Estimated withholdings by Member States from the regular budget

23. As shown in detail in annex V A, 11 Member States have withheld payment toward certain specific items included in the approved regular budgets. Their estimated cumulative withholdings, projected to 31 December 1989, amount to \$59.8 million. These withholdings do not include \$16.6 million transferred to a special account in pursuance of General Assembly resolution 3049 C (XXVII).

F. Estimated withholdings from peace-keeping activities

24. Annex V B details the estimated withholdings by Member States from assessed peace-keeping activities. As shown therein, 16 Member States have been withholding payments toward the United Nations Emergency Force (UNEF) (1973) and the United Nations Disengagement Observer Force (UNDOF), and 22 Member States toward the United Nations Interim Force in Lebanon (UNIFIL). Their cumulative withholdings, projected to 31 December 1989, amount to \$31.7 million with respect to UNEF and UNDOF and to \$208.9 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.

#### G. Voluntary contributions received from Member States

25. 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".

26. No new contributions to the Special Account have been received in 1989. As indicated in paragraph 10, 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, a purpose for which it was not intended. The status of this account is shown in annex VI.

#### H. Cash-flow situation

27. Annex VII shows the General Fund cash flow from January 1986 to the end of December 1989. The figures provided on income are actual through October 1989, and estimated for November and December 1989. The figures on disbursements are actual through September 1989 and estimated from October through December 1989. Further information on this subject will be provided in the Secretary-General's report on the current financial crisis of the United Nations later in the current session.

#### I. An increase in the Working Capital Fund

28. The Working Capital Fund was established in 1946 for the purpose of providing sufficient liquidity to enable the Secretary-General to advance from it such sums as might be necessary to finance budgetary appropriations, pending the receipt of contributions. It was also meant to cover commitments which might be duly authorized under the provisions of the resolutions adopted by the General Assembly to meet unforeseen and extraordinary expenses of the Organization. The establishment of the Working Capital Fund was based on a recommendation of the Preparatory Commission of the United Nations, which stated, *inter alia*, that "a Working Capital Fund should form an essential feature of the permanent financial arrangements of the Organization in order to ensure means for financing various contingencies." 3/



29. In view of the chronic cash-flow difficulties related to regular budget requirements, as well as the increased demand for cash to finance the start-up costs of new peace-keeping operations, the Secretary-General believes it is essential to increase the Working Capital Fund from its present level of \$100 million to a level of not less than \$200 million for the biennium 1990-1991.

30. From the beginning of the United Nations, the level of the Working Capital Fund, as well as deliberations on whether increases in that level were required, have been based on the size of the Fund as a percentage of authorized appropriations. Thus, when the Working Capital Fund was increased to \$100 million in 1982 from its previous level of \$40 million, Member States recognized and responded to the fact that the level of the Working Capital Fund had declined from 43.1 per cent of the annual budget in 1963 to 6 per cent of the corresponding figure for 1981.

31. The Advisory Committee on Administrative and Budgetary Questions, in its report to the General Assembly at its current session on agenda items 133, 134 and 137 <sup>4</sup>/<sub>1</sub>, has made a comparable analysis for recent years, in response to the Secretary-General's conclusion that the Working Capital Fund should be increased to provide for start-up costs for peace-keeping operations. Noting the growth in appropriations for peace-keeping operations, the Advisory Committee has pointed out that the existing level of the Working Capital Fund as a percentage of the combined regular budget and peace-keeping appropriations for 1989 is 6.0 per cent.

32. Although resort to the Working Capital Fund is necessitated by unpaid assessed contributions, outstanding contributions as such have not been the basis for determining the appropriate level of the Working Capital Fund. At 31 December 1984, outstanding contributions to the regular budget totalled \$166.2 million and outstanding contributions to assessed peace-keeping operations totalled \$323.5 million. By 31 October 1989, these outstanding contributions had risen to \$533.7 million and \$569.9 million, respectively, or a total of \$1,103.6 million. At neither date could a Working Capital Fund at a level of \$100 million, or even \$200 million, have compensated for such unpaid assessments.

33. An increase in the level of the Working Capital Fund requires Member States to agree upon: (a) the principle of an increase; (b) the size of the increase; and (c) the method of financing the increase. Based on views expressed to date during the forty-fourth session of the General Assembly, it would appear that most Member States have agreed with both the principle of an increase in the Working Capital Fund and the size of such an increase.

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34. So far as the method of financing is concerned, increases in the level of the Working Capital Fund have traditionally been effected by apportioning the amount of the increase among all Member States as part of their assessments. For this purpose, the scale of assessments applied for the regular budget is used. Thus, when the Working Capital Fund was increased in 1982, as mentioned in paragraph 30 above, an additional amount of \$60 million was assessed on all Member States. Financial regulation 5.6 provides: "Payments made by a Member State shall be credited first to the Working Capital Fund and then to the contributions due, in the order in which the Member was assessed". As with all other assessments, the amount actually realized is dependent upon the number of Member States that pay their assessments and whether these assessments are paid in full.

35. It is noted that the Advisory Committee on Administrative and Budgetary Questions, in its report to the General Assembly cited in paragraph 31, 4/ has expressed the opinion that the present report should contain an indication of options for financing the increase in the Working Capital Fund. A variation of the method outlined in paragraph 34 and which would achieve the desired result of providing cash to meet the Organization's needs would be that of assessing the increase over several years, rather than at one time. For example, the increase of \$100 million could be achieved by assessing \$40 million in 1990, \$30 million in 1991, \$20 million in 1992 and \$10 million in 1993. Such an arrangement would prolong the period during which the level of the Working Capital Fund remained below that required to meet its intended purposes.

36. Another option which has been considered but which is not being put forward is that of financing the increase in the Working Capital Fund through voluntary contributions. Experience has shown that, as with the Special Account (see paras. 25 to 26), voluntary contributions are made by a relatively small number of Member States and thus constitute a narrow contributions base. Even more important in this context, however, is the factor of the collective responsibility of the membership of the United Nations for the financial viability of the Organization.

37. While there are other options that could be considered to increase the level of the Working Capital Fund, they are essentially accounting options. For example, it would be possible to envisage increasing the Working Capital Fund by crediting to it part or all of the amounts realized in accounting terms from the suspension of the provisions of financial regulations 4.3, 4.4 and 5.2(d) in respect of the regular budget (see paras. 18 to 21 above). Such an arrangement would not, however, increase the actual cash available to meet the Organization's financial difficulties. As indicated in paragraph 19, the intended effect of the suspension of the provisions of these regulations is only achieved when assessments are paid in full. With

outstanding contributions to the regular budget at an unprecedented level, an increase in the Working Capital Fund through such a mechanism would be only theoretical in nature and would not provide the reserves needed for the Working Capital Fund to play its intended role. This mechanism would, however, enable the Organization to reduce its liabilities to Member States because, as indicated in paragraph 20, the amounts so realized must be returned to Member States at some point.

38. Under this option, the Working Capital Fund would be credited as of 31 December 1989 with an additional \$100 million, while the amounts shown as ultimately repayable to Member States from the suspension of the provisions of financial regulations 4.3, 4.4 and 5.2(d) would be reduced by a comparable amount.

39. One variation of this option, which would provide some measure of cash, would be to assess the increase of \$100 million on all Member States, with the proviso that those Member States whose assessments to the regular budget are paid in full as of 31 December 1989 would be given the option of: (a) paying cash or (b) applying their proportionate share of the credits from the suspension of the financial regulations to their assessment for 1990. For those Member States whose assessments are unpaid, alternative (b) would not be available and therefore their share of the increase in the Working Capital Fund would be added to their assessment in 1990.

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

40. In paragraph 8 of resolution 43/220, the General Assembly requested the Secretary-General to include in his report on the financial situation of the United Nations to the forty-fourth session updated 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, supplemented by additional information in paragraphs 28 through 32 of document A/C.5/43/29. There are no new practices to report; however, the organizations of the United Nations system continue to apply the measures described in the above-quoted documents, sharing data and monitoring the effects of these efforts through the inter-organizational consultative machinery.

### III. CONCLUSION

41. As described in detail in section I of this report, the financial position of the Organization is grave. 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, within 30 days of receipt of an assessment letter, 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.

42. There are other options that could be considered to alleviate the financial difficulties of the Organization. These include the authority to borrow commercially when required and the issuance of certificates of indebtedness against the arrears of Member States. As both of these proposals have received negative reactions from Member States in the past, they are not being put forward at this time. Voluntary contributions, though welcome when freely and unconditionally provided, are unlikely to be received in amounts sufficient to relieve the pressing financial needs.

43. The Secretary-General therefore considers that the only practical way to maintain the financial viability of the United Nations in the present circumstances is for the membership to assume its collective responsibility and to authorize an increase in the Working Capital Fund through assessments on all Member States.

#### Notes

1/ A/C.5/43/29 and Corr.1.

2/ Official Records of the General Assembly, Thirty-first Session, Supplement No. 37 (A/31/37), para. 46.

3/ PC/20. 23 December 1945.

4/ A/44/725, para. 25.

**A N N E X E S**

ANNEX ICOMPARATIVE ANALYSIS OF THE ESTIMATED SHORT-TERM DEFICIT OF THE UNITED NATIONS AS AT 31 DECEMBER 1989 AND 1988 a/

(Millions of United States dollars)

|  | <u>1989</u>  | <u>1988</u>  |
|--|--------------|--------------|
| 1. <u>Regular Budget and Working Capital Fund b/</u>   |              |              |
| Amounts v held by Member States which, because of positions of principle, have not participated in the financing of certain regular budget items (see annex V A) | 59.8         | 63.8         |
| Special account for assessed contributions unpaid pursuant to General Assembly resolution 3049 C (XXVII)   | <u>16.6</u>  | <u>16.6</u>  |
| Subtotal   | <u>76.4</u>  | <u>80.4</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         | 31.7         |
| 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>67.7</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)                               | 208.9        | 205.6        |
| Special account for assessed contributions unpaid pursuant to General Assembly resolution 36/116 A   | <u>19.6</u>  | <u>19.6</u>  |
| Subtotal   | <u>228.5</u> | <u>225.2</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   | 81.6 e/      | 80.5 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>35.9</u>  | <u>34.8</u>  |
| 5. <u>Total gross deficit</u>  | 408.5        | 408.1        |

ANNEX I (continued)

|  | <u>1989</u>  | <u>1988</u>  |
|--|--------------|--------------|
| <u>Total gross deficit</u> (brought forward)   | 408.5        | 408.1        |
| 6. <u>Less:</u> Voluntary contributions and pledges to the<br>United Nations Special Account (see annex VI)                            | (114.5)      | f/(103.1) f/ |
| 7. <u>Net "A" deficit</u>  | 294.0        | 305.0        |
| 8. <u>Add:</u> Amounts to be repaid or credited to Member States<br>from surplus accounts for contributions to<br>UNEF (1956) and ONUC | 21.0         | 21.4         |
| 9. <u>Net "B" deficit</u>  | <u>315.0</u> | <u>326.4</u> |

a/ For the definition of the short-term deficit, see paragraph 4.

b/ The deficit shown does not take into account \$214.7 million estimated to be retained at 31 December 1989 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 \$58.4 million presently held in suspense as a result of annual General Assembly resolutions since the 33rd session which suspended financial regulations 5.2(b), 5.2(d), 4.3 and 4.4 in respect of the UNEF (1973) and UNDOF.

d/ The deficit shown does not take into account \$50.4 million presently held in suspense as a result of annual General Assembly resolutions since the 34th 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 \$6.4 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.

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ANNEX II

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

(Millions of United States dollars)

|   | Up to<br><u>1974</u> | 1975<br>to<br><u>1982</u> | 1983<br>to<br><u>1986</u> | <u>1987</u>  | <u>1988</u>  | <u>1989</u>  |
|---|----------------------|---------------------------|---------------------------|--------------|--------------|--------------|
| Opening balance,<br>short-term deficit                              | -                    | 71.7                      | 306.6                     | 390.6        | 356.0        | 326.4        |
| <u>Add:</u> Estimated withholdings<br>of Member States -            |                      |                           |                           |              |              |              |
| Regular Budget  | 45.1                 | 54.0                      | 19.5                      | (34.4)       | (3.8)        | (4.0)        |
| UNEF/UNDOF  | 7.7                  | 55.2                      | 4.7                       | (0.3)        | 0.4          | -            |
| UNIFIL  | -                    | 149.5                     | 92.9                      | 4.0          | (21.2)       | 3.3          |
| Adjustments -   |                      |                           |                           |              |              |              |
| UNEF (1956)<br>and ONUC   | 44.1                 | (9.9)                     | (0.7)                     | 2.5          | (1.2)        | 1.1          |
| Surplus account<br>repayments                                       | 16.1                 | 6.4                       | 0.2                       | (1.8)        | 0.5          | (0.4)        |
| <u>Less:</u> Contributions to<br>and interest on<br>Special Account | (41.3)               | (20.3)                    | (32.6)                    | (4.6)        | (4.3)        | (11.4)       |
| Net increment   | 71.7                 | 234.9                     | 84.0                      | (34.6)       | (29.6)       | (11.4)       |
| Closing balance,<br>short-term deficit                              | <u>71.7</u>          | <u>306.6</u>              | <u>390.6</u>              | <u>356.0</u> | <u>326.4</u> | <u>315.0</u> |

a/ For the definition of the short-term deficit, see paragraph 4.



## ANNEX III

STATUS OF CONTRIBUTIONS TO THE UNITED NATIONS REGULAR BUDGET FOR 1989  
AS AT 31 OCTOBER 1989

(In United States dollars)

| Member State                              | 1989<br>scale of<br>assess-<br>ments | Contributions payable as at |                 |                | Total      | Contributions outstanding |                 |                      |
|---|--------------------------------------|-----------------------------|-----------------|----------------|------------|---------------------------|-----------------|----------------------|
|   |                                      | Prior<br>years              | Current<br>year | 1 January 1989 |            | Prior<br>years            | Current<br>year | Total<br>outstanding |
| Afghanistan                               | 0.01                                 | 0                           | 74 708          | 74 708         | 0          | 0                         | 74 708          | 74 708               |
| Albania                                   | 0.01                                 | 0                           | 74 708          | 74 708         | 74 708     | 0                         | 0               | 0                    |
| Algeria                                   | 0.15                                 | 0                           | 1 120 610       | 1 120 610      | 1 120 610  | 0                         | 0               | 0                    |
| Angola                                    | 0.01                                 | 0                           | 74 708          | 74 708         | 74 708     | 0                         | 2 254           | 2 254                |
| Antigua and Barbuda                       | 0.01                                 | 173 324                     | 74 708          | 248 032        | 68 032     | 105 292                   | 74 708          | 180 000              |
| Argentina                                 | 0.66                                 | 5 248 352                   | 4 930 687       | 10 179 039     | 5 195 030  | 53 322                    | 4 930 687       | 4 984 009            |
| Australia                                 | 1.57                                 | 0                           | 11 729 062      | 11 729 062     | 11 729 062 | 0                         | 0               | 0                    |
| Austria                                   | 0.74                                 | 0                           | 5 528 347       | 5 528 347      | 5 528 347  | 0                         | 0               | 0                    |
| Bahamas                                   | 0.02                                 | 0                           | 149 415         | 149 415        | 149 415    | 0                         | 0               | 0                    |
| Bahrain                                   | 0.02                                 | 0                           | 149 415         | 149 415        | 149 415    | 0                         | 0               | 0                    |
| Bangladesh                                | 0.01                                 | 0                           | 74 708          | 74 708         | 74 708     | 0                         | 0               | 0                    |
| Barbados                                  | 0.01                                 | 0                           | 74 708          | 74 708         | 74 708     | 0                         | 0               | 0                    |
| Belgium                                   | 1.17                                 | 0                           | 8 740 766       | 8 740 766      | 8 740 766  | 0                         | 0               | 0                    |
| Belize                                    | 0.01                                 | 0                           | 74 708          | 74 708         | 74 708     | 0                         | 0               | 0                    |
| Benin                                     | 0.01                                 | 220 293                     | 74 708          | 295 001        | 96 416     | 123 877                   | 74 708          | 74 708               |
| Bhutan                                    | 0.01                                 | 0                           | 74 708          | 74 708         | 74 708     | 0                         | 0               | 0                    |
| Bolivia                                   | 0.01                                 | 4 867                       | 74 708          | 79 575         | 74 708     | 4 867                     | 74 708          | 74 708               |
| Botswana                                  | 0.01                                 | 0                           | 74 708          | 74 708         | 74 708     | 0                         | 0               | 0                    |
| Brazil                                    | 1.45                                 | 0                           | 10 832 573      | 10 832 573     | 10 832 573 | 0                         | 7 221 715       | 7 221 715            |
| Brunei Darussalam                         | 0.04                                 | 0                           | 298 831         | 298 831        | 298 831    | 0                         | 0               | 0                    |
| Bulgaria                                  | 0.15                                 | 594 001                     | 1 120 610       | 1 714 611      | 1 120 610  | 0                         | 594 001         | 594 001              |
| Burkina Faso                              | 0.01                                 | 49 437                      | 74 708          | 124 145        | 74 708     | 49 437                    | 74 708          | 124 145              |
| Burundi                                   | 0.01                                 | 108 140                     | 74 708          | 182 848        | 74 708     | 108 140                   | 74 708          | 182 848              |
| Byelorussian Soviet<br>Socialist Republic | 0.33                                 | 377 101                     | 2 465 343       | 2 842 444      | 2 613 647  | 0                         | 228 797         | 228 797              |
| Cameroun                                  | 0.01                                 | 0                           | 74 708          | 74 708         | 74 708     | 0                         | 74 708          | 74 708               |
| Canada                                    | 3.09                                 | 0                           | 23 091 430      | 23 091 430     | 23 091 430 | 0                         | 0               | 0                    |
| Cape Verde                                | 0.01                                 | 72 413                      | 74 708          | 147 121        | 72 413     | 0                         | 74 708          | 74 708               |
| Central African Republic                  | 0.01                                 | 147 586                     | 74 708          | 222 294        | 80 205     | 67 381                    | 74 708          | 142 089              |
| Chad                                      | 0.01                                 | 116 617                     | 74 708          | 191 325        | 16 274     | 100 343                   | 74 708          | 175 051              |
| Chile                                     | 0.08                                 | 900 000                     | 597 658         | 1 497 658      | 477 658    | 422 342                   | 597 658         | 1 020 000            |
| China                                     | 0.79                                 | 0                           | 5 901 883       | 5 901 883      | 5 901 883  | 0                         | 0               | 0                    |
| Colombia                                  | 0.14                                 | 0                           | 1 045 903       | 1 045 903      | 1 045 903  | 0                         | 0               | 0                    |
| Comoros                                   | 0.01                                 | 125 674                     | 74 708          | 200 382        | 83 387     | 42 287                    | 74 708          | 116 995              |
| Congo                                     | 0.01                                 | 164 083                     | 74 708          | 238 791        | 121 951    | 42 132                    | 74 708          | 116 840              |
| Costa Rica                                | 0.02                                 | 0                           | 149 415         | 149 415        | 149 415    | 0                         | 0               | 0                    |
| Côte d'Ivoire                             | 0.02                                 | 34 732                      | 149 415         | 184 147        | 149 415    | 34 732                    | 149 415         | 184 147              |
| Cuba                                      | 0.09                                 | 773 858                     | 672 365         | 1 446 223      | 480 000    | 293 858                   | 672 365         | 966 223              |
| Cyprus                                    | 0.02                                 | 0                           | 149 415         | 149 415        | 149 415    | 0                         | 0               | 0                    |

**ANNEX III (continued)**

| Member State                     | 1989<br>scale of<br>assess-<br>ments | Contributions payable as at |                 |            | Contributions outstanding |                |                 |                      |
|----------------------------------|--------------------------------------|-----------------------------|-----------------|------------|---------------------------|----------------|-----------------|----------------------|
|                                  |                                      | Prior<br>years              | Current<br>year | Total      | Collections<br>in 1989    | Prior<br>years | Current<br>year | Total<br>outstanding |
| Czechoslovakia                   | 0.66                                 | 0                           | 4 930 687       | 4 930 687  | 4 930 687                 | 0              | 0               | 0                    |
| Democratic Kampuchea             | 0.01                                 | 197 706                     | 74 708          | 272 414    | 75 500                    | 122 206        | 74 708          | 196 914              |
| Democratic Yemen                 | 0.01                                 | 0                           | 74 708          | 74 708     | 74 708                    | 0              | 0               | 0                    |
| Denmark                          | 0.69                                 | 0                           | 5 154 810       | 5 154 810  | 5 154 810                 | 0              | 0               | 0                    |
| Djibouti                         | 0.01                                 | 36 206                      | 74 708          | 110 914    | 36 206                    | 0              | 74 708          | 74 708               |
| Dominica                         | 0.01                                 | 126 686                     | 74 708          | 201 394    | 52 870                    | 73 816         | 74 708          | 148 524              |
| Dominican Republic               | 0.03                                 | 658 904                     | 224 123         | 883 027    | 223 600                   | 435 304        | 224 123         | 659 427              |
| Ecuador                          | 0.03                                 | 218 194                     | 224 123         | 442 317    | 187 343                   | 30 851         | 224 123         | 254 974              |
| Egypt                            | 0.07                                 | 15 223                      | 522 951         | 538 174    | 0                         | 15 223         | 522 951         | 538 174              |
| El Salvador                      | 0.01                                 | 193 900                     | 74 708          | 268 608    | 85 887                    | 108 013        | 74 708          | 182 721              |
| Equatorial Guinea                | 0.01                                 | 175 705                     | 74 708          | 250 408    | 60 735                    | 114 965        | 74 708          | 182 721              |
| Ethiopia                         | 0.01                                 | 0                           | 74 708          | 74 708     | 74 708                    | 0              | 0               | 0                    |
| Fiji                             | 0.01                                 | 0                           | 74 708          | 74 708     | 74 708                    | 0              | 0               | 0                    |
| Finland                          | 0.51                                 | 0                           | 3 810 077       | 3 810 077  | 3 810 077                 | 0              | 0               | 0                    |
| France                           | 6.25                                 | 0                           | 46 692 128      | 46 692 128 | 46 692 128                | 0              | 0               | 0                    |
| Gabon                            | 0.03                                 | 0                           | 224 123         | 224 123    | 224 123                   | 0              | 0               | 0                    |
| Gambia                           | 0.01                                 | 133 611                     | 74 708          | 208 319    | 129 239                   | 4 372          | 74 708          | 79 080               |
| German Democratic Republic       | 1.28                                 | 0                           | 9 562 547       | 9 562 547  | 9 562 547                 | 0              | 0               | 0                    |
| Germany, Federal Republic of     | 8.08                                 | 0                           | 60 363 583      | 60 363 583 | 60 363 583                | 0              | 0               | 0                    |
| Ghana                            | 0.01                                 | 0                           | 74 708          | 74 708     | 74 708                    | 0              | 0               | 0                    |
| Greece                           | 0.40                                 | 0                           | 2 988 296       | 2 988 296  | 2 988 296                 | 0              | 0               | 0                    |
| Grenada                          | 0.01                                 | 156 208                     | 74 708          | 230 916    | 74 700                    | 81 508         | 74 708          | 156 216              |
| Guatemala                        | 0.02                                 | 286 420                     | 149 415         | 435 835    | 22 554                    | 263 866        | 149 415         | 413 281              |
| Guinea                           | 0.01                                 | 0                           | 74 708          | 74 708     | 74 708                    | 0              | 0               | 0                    |
| Guinea-Bissau                    | 0.01                                 | 0                           | 74 708          | 74 708     | 74 708                    | 0              | 0               | 0                    |
| Guyana                           | 0.01                                 | 67 571                      | 74 708          | 142 279    | 17 055                    | 50 516         | 74 708          | 125 224              |
| Haiti                            | 0.01                                 | 0                           | 74 708          | 74 708     | 74 708                    | 0              | 0               | 74 708               |
| Honduras                         | 0.01                                 | 38 527                      | 74 708          | 113 235    | 38 527                    | 0              | 74 708          | 74 708               |
| Hungary                          | 0.21                                 | 1 219 574                   | 1 568 854       | 2 788 428  | 1 672 575                 | 0              | 1 115 853       | 1 115 853            |
| Iceland                          | 0.73                                 | 0                           | 224 123         | 224 123    | 224 123                   | 0              | 0               | 0                    |
| India                            | 0.37                                 | 48 460                      | 2 764 173       | 2 812 633  | 2 788 895                 | 0              | 23 738          | 23 738               |
| Indonesia                        | 0.15                                 | 0                           | 1 120 610       | 1 120 610  | 1 120 610                 | 0              | 0               | 0                    |
| Iran (Islamic Republic of)       | 0.69                                 | 7 934 808                   | 5 154 810       | 13 089 618 | 1 219 678                 | 5 715 130      | 5 154 810       | 11 869 940           |
| Iraq                             | 0.12                                 | 0                           | 896 488         | 896 488    | 896 488                   | 0              | 0               | 0                    |
| Ireland                          | 0.18                                 | 0                           | 1 344 732       | 1 344 732  | 1 344 732                 | 0              | 0               | 0                    |
| Israel                           | 0.21                                 | 3 184 395                   | 1 568 854       | 4 753 249  | 784 591                   | 2 399 804      | 1 568 854       | 3 968 658            |
| Italy                            | 3.99                                 | 0                           | 29 808 254      | 29 808 254 | 29 808 254                | 0              | 0               | 0                    |
| Jamaica                          | 0.01                                 | 0                           | 74 708          | 74 708     | 74 708                    | 0              | 0               | 0                    |
| Japan                            | 11.38                                | 0                           | 85 017 027      | 85 017 027 | 85 017 027                | 0              | 0               | 0                    |
| Jordan                           | 0.01                                 | 0                           | 74 708          | 74 708     | 74 708                    | 0              | 0               | 0                    |
| Kenya                            | 0.01                                 | 72 889                      | 74 708          | 147 597    | 74 708                    | 72 889         | 74 708          | 147 597              |
| Kuwait                           | 0.29                                 | 0                           | 2 166 513       | 2 166 513  | 2 166 513                 | 0              | 0               | 0                    |
| Lao People's Democratic Republic | 0.01                                 | 72 413                      | 74 708          | 147 121    | 147 121                   | 0              | 0               | 0                    |
| Lebanon                          | 0.01                                 | 0                           | 74 708          | 74 708     | 74 708                    | 0              | 74 708          | 74 708               |
| Lesotho                          | 0.01                                 | 0                           | 74 708          | 74 708     | 74 708                    | 0              | 0               | 0                    |

## ANNEX III (continued)

| Member State                        | 1989<br>scale of<br>assess-<br>ments | Contributions payable as at |                 |            | Contributions outstanding |                 |                      |
|-------------------------------------|--------------------------------------|-----------------------------|-----------------|------------|---------------------------|-----------------|----------------------|
|                                     |                                      | 1 January 1989              | Current<br>year | Total      | Prior<br>years            | Current<br>year | Total<br>outstanding |
| Liberia                             | 0.01                                 | 160 190                     | 74 708          | 234 898    | 119 286                   | 74 708          | 193 994              |
| Libyan Arab Jamahiriya              | 0.28                                 | 2 824 631                   | 2 091 807       | 4 916 438  | 781 867                   | 2 091 807       | 2 873 674            |
| Luxembourg                          | 0.06                                 | 0                           | 448 243         | 448 243    | 0                         | 0               | 0                    |
| Madagascar                          | 0.01                                 | 0                           | 74 708          | 74 708     | 0                         | 56 412          | 56 412               |
| Malawi                              | 0.01                                 | 0                           | 74 708          | 74 708     | 0                         | 74 708          | 74 708               |
| Malaysia                            | 0.11                                 | 0                           | 821 781         | 821 781    | 0                         | 0               | 0                    |
| Maldives                            | 0.01                                 | 72 413                      | 74 708          | 147 121    | 0                         | 74 708          | 74 708               |
| Mali                                | 0.01                                 | 129 873                     | 74 708          | 204 581    | 98 426                    | 74 708          | 173 134              |
| Malta                               | 0.01                                 | 0                           | 74 708          | 74 708     | 0                         | 0               | 0                    |
| Mauritania                          | 0.01                                 | 72 267                      | 74 708          | 146 975    | 72 267                    | 74 708          | 146 975              |
| Mauritius                           | 0.01                                 | 0                           | 74 708          | 74 708     | 0                         | 0               | 0                    |
| Mexico                              | 0.94                                 | 973 618                     | 7 022 495       | 7 996 113  | 7 149 275                 | 846 838         | 846 838              |
| Mongolia                            | 0.01                                 | 0                           | 74 708          | 74 708     | 0                         | 0               | 0                    |
| Morocco                             | 0.04                                 | 0                           | 298 831         | 298 831    | 0                         | 0               | 0                    |
| Mozambique                          | 0.01                                 | 72 413                      | 74 708          | 147 121    | 74 708                    | 72 413          | 72 413               |
| Myanmar                             | 0.01                                 | 0                           | 74 708          | 74 708     | 0                         | 0               | 0                    |
| Nepal                               | 0.01                                 | 0                           | 74 708          | 74 708     | 0                         | 0               | 0                    |
| Netherlands                         | 1.65                                 | 0                           | 12 326 721      | 12 326 721 | 12 326 721                | 0               | 0                    |
| New Zealand                         | 0.24                                 | 0                           | 1 792 977       | 1 792 977  | 1 792 977                 | 0               | 0                    |
| Nicaragua                           | 0.01                                 | 229 076                     | 74 708          | 303 784    | 154 576                   | 74 708          | 229 284              |
| Niger                               | 0.01                                 | 144 867                     | 74 708          | 219 575    | 72 413                    | 74 708          | 147 121              |
| Nigeria                             | 0.20                                 | 0                           | 1 494 148       | 1 494 148  | 588 872                   | 0               | 905 276              |
| Norway                              | 0.55                                 | 0                           | 4 108 906       | 4 108 906  | 4 108 906                 | 0               | 0                    |
| Oman                                | 0.02                                 | 0                           | 149 415         | 149 415    | 112 062                   | 0               | 37 353               |
| Pakistan                            | 0.06                                 | 0                           | 448 243         | 448 243    | 445 757                   | 0               | 2 486                |
| Panama                              | 0.02                                 | 325 723                     | 149 415         | 475 138    | 285 723                   | 149 415         | 435 138              |
| Papua New Guinea                    | 0.01                                 | 0                           | 74 708          | 74 708     | 0                         | 74 708          | 74 708               |
| Paraguay                            | 0.03                                 | 72 412                      | 224 123         | 296 535    | 0                         | 224 123         | 296 535              |
| Peru                                | 0.06                                 | 1 489 035                   | 448 243         | 1 937 278  | 492 000                   | 448 243         | 1 445 278            |
| Philippines                         | 0.09                                 | 170 399                     | 672 365         | 842 764    | 0                         | 672 365         | 842 764              |
| Poland                              | 0.56                                 | 4 330 672                   | 4 183 614       | 8 514 286  | 170 399                   | 2 908 686       | 2 908 686            |
| Portugal                            | 0.18                                 | 0                           | 1 344 732       | 1 344 732  | 1 344 732                 | 0               | 0                    |
| Qatar                               | 0.05                                 | 144 825                     | 373 538         | 518 363    | 144 826                   | 373 537         | 373 537              |
| Romania                             | 0.19                                 | 4 045 346                   | 1 419 440       | 5 464 786  | 1 431 000                 | 1 419 440       | 4 033 786            |
| Rwanda                              | 0.01                                 | 0                           | 74 708          | 74 708     | 74 708                    | 0               | 0                    |
| Saint Kitts and Nevis               | 0.01                                 | 72 413                      | 74 708          | 147 121    | 90 000                    | 57 121          | 57 121               |
| Saint Lucia                         | 0.01                                 | 12 056                      | 74 708          | 86 764     | 48 263                    | 38 501          | 38 501               |
| Saint Vincent and<br>the Grenadines | 0.01                                 | 36 206                      | 74 708          | 110 914    | 36 206                    | 74 708          | 74 708               |
| Samoa                               | 0.01                                 | 72 413                      | 74 708          | 147 121    | 131 940                   | 15 181          | 15 181               |
| Sao Tome and Principe               | 0.01                                 | 230 641                     | 74 708          | 305 349    | 73 000                    | 74 708          | 232 349              |
| Saudi Arabia                        | 1.02                                 | 0                           | 7 620 155       | 7 620 155  | 7 620 155                 | 0               | 0                    |
| Senegal                             | 0.01                                 | 68 483                      | 74 708          | 143 191    | 61 027                    | 74 708          | 82 164               |
| Seychelles                          | 0.01                                 | 0                           | 74 708          | 74 708     | 74 708                    | 0               | 0                    |
| Sierra Leone                        | 0.01                                 | 112 595                     | 74 708          | 187 303    | 112 595                   | 74 708          | 187 303              |
| Singapore                           | 0.11                                 | 0                           | 821 781         | 821 781    | 821 781                   | 0               | 0                    |

ANNEX III (continued)

| Member State  | 1989<br>scale of<br>assess-<br>ments | Contributions payable as at |                                   |                      | Contributions outstanding |                    |                    |                      |
|---|--------------------------------------|-----------------------------|-----------------------------------|----------------------|---------------------------|--------------------|--------------------|----------------------|
|   |                                      | Prior<br>years              | 1 January 1989<br>Current<br>year | Total                | Collections<br>in 1989    | Prior<br>years     | Current<br>year    | Total<br>outstanding |
| Solomon Islands   | 0.01                                 | 72 413                      | 74 708                            | 147 121              | 72 413                    | 0                  | 74 708             | 74 708               |
| Somalia   | 0.01                                 | 1 073                       | 74 708                            | 75 781               | 70 000                    | 0                  | 5 781              | 5 781                |
| South Africa  | 0.45                                 | 33 940 541                  | 3 361 832                         | 37 302 373           | 0                         | 33 940 541         | 3 361 832          | 37 302 373           |
| Spain   | 1.95                                 | 0                           | 14 567 943                        | 14 567 943           | 14 567 943                | 0                  | 0                  | 0                    |
| Sri Lanka   | 0.01                                 | 0                           | 74 708                            | 74 708               | 0                         | 0                  | 74 708             | 74 708               |
| Sudan   | 0.01                                 | 0                           | 74 708                            | 74 708               | 0                         | 0                  | 74 708             | 74 708               |
| Suriname  | 0.01                                 | 32 413                      | 74 708                            | 107 121              | 74 708                    | 0                  | 32 413             | 32 413               |
| Swaziland   | 0.01                                 | 0                           | 74 708                            | 74 708               | 0                         | 0                  | 74 708             | 74 708               |
| Sweden  | 1.21                                 | 0                           | 9 039 595                         | 9 039 595            | 9 039 595                 | 0                  | 0                  | 0                    |
| Syrian Arab Republic                                    | 0.04                                 | 753 568                     | 298 831                           | 1 052 399            | 1 052 399                 | 0                  | 0                  | 0                    |
| Thailand  | 0.10                                 | 0                           | 747 073                           | 747 073              | 747 073                   | 0                  | 0                  | 0                    |
| Togo  | 0.01                                 | 16 474                      | 74 708                            | 91 182               | 15 573                    | 901                | 74 708             | 75 609               |
| Trinidad and Tobago                                     | 0.05                                 | 0                           | 373 538                           | 373 538              | 373 538                   | 0                  | 0                  | 0                    |
| Tunisia   | 0.03                                 | 25 108                      | 224 123                           | 249 231              | 224 123                   | 0                  | 25 108             | 25 108               |
| Turkey  | 0.32                                 | 100 664                     | 2 396 146                         | 2 496 810            | 2 496 810                 | 0                  | 0                  | 0                    |
| Uganda  | 0.01                                 | 72 413                      | 74 708                            | 147 121              | 0                         | 72 413             | 74 708             | 147 121              |
| Ukrainian Soviet Socialist<br>Republic                  | 1.25                                 | 1 457 168                   | 9 338 425                         | 10 795 593           | 9 910 457                 | 0                  | 885 136            | 885 136              |
| Union of Soviet Socialist<br>Republics                  | 9.99                                 | 7 216 743                   | 74 632 698                        | 81 849 441           | 79 208 962                | 0                  | 2 640 479          | 2 640 479            |
| United Arab Emirates                                    | 0.19                                 | 0                           | 1 419 440                         | 1 419 440            | 0                         | 0                  | 1 419 440          | 1 419 440            |
| United Kingdom of Great<br>Britain and Northern Ireland | 4.86                                 | 0                           | 36 307 798                        | 36 307 798           | 36 307 798                | 0                  | 0                  | 0                    |
| United Republic of Tanzania                             | 0.01                                 | 71 328                      | 74 708                            | 146 036              | 71 328                    | 0                  | 74 708             | 74 708               |
| United States of America                                | 25.00                                | 307 684 865                 | 216 286 625                       | 523 971 490          | 93 840 023                | 213 844 842        | 216 286 625        | 430 131 467          |
| Uruguay   | 0.04                                 | 0                           | 298 831                           | 298 831              | 0                         | 0                  | 298 831            | 298 831              |
| Vanuatu   | 0.01                                 | 0                           | 74 708                            | 74 708               | 74 708                    | 0                  | 0                  | 0                    |
| Venezuela   | 0.57                                 | 0                           | 4 258 322                         | 4 258 322            | 4 258 322                 | 0                  | 0                  | 0                    |
| Viet ..   | 0.01                                 | 64 146                      | 74 708                            | 138 854              | 0                         | 64 146             | 74 708             | 138 854              |
| Yemen   | 0.01                                 | 0                           | 74 708                            | 74 708               | 72 513                    | 0                  | 2 195              | 2 195                |
| Yugoslavia  | 0.46                                 | 3 537 747                   | 3 436 539                         | 6 974 286            | 1 000 000                 | 2 537 747          | 3 436 539          | 5 974 286            |
| Zaire   | 0.01                                 | 0                           | 74 708                            | 74 708               | 74 708                    | 0                  | 0                  | 0                    |
| Zambia  | 0.01                                 | 0                           | 74 708                            | 74 708               | 49 217                    | 0                  | 25 491             | 25 491               |
| Zimbabwe  | 0.02                                 | 0                           | 149 461                           | 149 461              | 149 461                   | 0                  | 0                  | 0                    |
| <b>Total</b>  | <b>100.00</b>                        | <b>394 857 104</b>          | <b>776 604 569</b>                | <b>1 171 461 673</b> | <b>637 717 066</b>        | <b>268 113 505</b> | <b>265 631 102</b> | <b>533 744 607</b>   |

a/ Includes \$3,810,077 received from Finland in December 1988 towards the 1989 assessment and \$518,877, which had been held in the suspense account in favour of eight Member States.

Annex IV A

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

Years in which benefit realized from  
 the suspension of 4.3, 4.4 and 5.2 (d)

| <u>Description</u>   | <u>1974</u>     | <u>1983</u>   | <u>1985</u>    | <u>1987</u>    | <u>1989</u>     | <u>1991</u>    | <u>Total</u> |
|--|-----------------|---------------|----------------|----------------|-----------------|----------------|--------------|
| <b>I. <u>Decrease in appropriations:</u></b>   |                 |               |                |                |                 |                |              |
| L. <u>Decrease in 1972<br/>               appropriations and income</u>  | 3.9 <u>a/b/</u> |               |                |                |                 |                | 3.9          |
| <b>II. <u>Unobligated balance of<br/>               appropriations:</u></b>  |                 |               |                |                |                 |                |              |
| 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<br/>               miscellaneous<br/>               income over<br/>               revised estimates</u> <u>9.9</u> |                 |               |                |                | 139.0 <u>h/</u> |                | 139.0        |
| <b>III. <u>Savings in liquidation of<br/>               prior years' outstanding<br/>               obligations:</u></b>                     |                 |               |                |                |                 |                |              |
| 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  |                 |               |                |                |                 | 15.7 <u>j/</u> | 15.7         |
| Total  | <u>3.9</u>      | <u>5.4</u>    | <u>20.4</u>    | <u>22.7</u>    | <u>146.6</u>    | <u>15.7</u>    | <u>214.7</u> |

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Annex IV A (Continued)

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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 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 remained open through 1988, which would be credited against Member States' assessments in 1991.

ANNEX IV B

RESULTS OF SUSPENSION OF THE PROVISIONS OF  
 FINANCIAL REGULATIONS 4.3, 4.4, 5.2(b) AND 5.2(d)  
 IN RESPECT OF UNEF/UNDOF AND UNIFIL

(United States dollars)

| UNEF/UNDOF                     |                   | UNIFIL                         |                   |
|--------------------------------|-------------------|--------------------------------|-------------------|
| General Assembly<br>resolution | Amount            | General Assembly<br>resolution | Amount            |
|                                | \$                |                                | \$                |
| 33/13 E                        | 17,693,065        | -                              | -                 |
| 34/7 D                         | 5,260,420         | 34/9 E                         | 122,492           |
| 35/45 B                        | 6,825,999         | 35/115 B                       | 2,173,113         |
| 36/66                          | 2,694,446         | 36/138 B                       | 3,759,109         |
| 37/38 B                        | 7,403,489         | 37/127 B                       | 5,939,256         |
| 38/35 B                        | 5,191,637         | 38/38 B                        | 5,599,876         |
| 39/28 B                        | 4,824,613         | 39/71 B                        | 6,035,305         |
| 40/59 B                        | 3,250,131         | 40/246 B                       | 8,868,174         |
| 41/44 B                        | 1,496,703         | 41/179 B                       | 4,763,620         |
| 42/70 B                        | 1,331,921         | 42/223                         | 6,845,651         |
| 43/228                         | 2,413,235         | 43/229                         | 6,313,362         |
| TOTAL                          | <u>58,385,659</u> |                                | <u>50,419,958</u> |

Annex V A

ESTIMATED WITHHOLDINGS BY MEMBER STATES FROM THE REGULAR BUDGET  
 OF THE UNITED NATIONS PROJECTED TO 31 DECEMBER 1989

(Thousands of United States dollars)

| Member State                              | Bond<br>issue  | Regular<br>programme of<br>technical<br>assistance | Other<br>budget<br>items | Total           |
|---|----------------|--|--------------------------|-----------------|
| Bulgaria                                  | 394.4          | 199.6  | -                        | 594.0           |
| Byelorussian Soviet<br>Socialist Republic | -              | 228.8  | -                        | 228.8           |
| Democratic Kampuchea                      | -              | -  | 70.6                     | 70.6            |
| Hungary                                   | 795.1          | 292.9  | 28.0                     | 1 116.0         |
| Israel                                    | -              | -  | 24.6                     | 24.6            |
| Romania                                   | 594.0          | -  | 225.8                    | 819.8           |
| South Africa                              | 955.4          | -  | 36 347.0                 | 37 302.4        |
| Ukrainian Soviet Socialist<br>Republic    | -              | 885.1  | -                        | 885.1           |
| Union of Soviet Socialist<br>Republics    | -              | 2 640.5  | -                        | 2 640.5         |
| United States of America                  | -              | -  | 16 100.0                 | 16 100.0        |
| Viet Nam                                  | 14.6           | -  | 0.4                      | 15.0            |
| Total                                     | <u>2 753.5</u> | <u>4 246.9</u>                                     | <u>52 796.4</u>          | <u>59 796.8</u> |

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Annex V B

ESTIMATED 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 1989

(Thousands of United States dollars)

| Member State                           | UNEF/UNDOF <u>1/</u>   | UNIFIL <u>2/</u>        |
|--|------------------------|-------------------------|
| Albania                                | 25.2                   | 33.5                    |
| Benin                                  | 12.4                   | 16.4                    |
| Bulgaria                               | -                      | 377.0                   |
| Byelorussian Soviet Socialist Republic | 653.0                  | 3 749.2                 |
| Cuba                                   | -                      | 224.2                   |
| Czechoslovakia                         | -                      | 9 224.4                 |
| Democratic Kampuchea                   | 25.2                   | -                       |
| Democratic Yemen                       | -                      | 16.4                    |
| German Democratic Republic             | 1 395.2                | 15 854.0                |
| Hungary                                | -                      | 700.4                   |
| Iran (Islamic Republic of)             | 433.7                  | 1 955.3                 |
| Iraq                                   | 150.6                  | 383.9                   |
| Lao People's Democratic Republic       | -                      | 16.4                    |
| Libyan Arab Jamahiriya                 | 316.5                  | 804.3                   |
| Mongolia                               | 8.8                    | 29.3                    |
| Poland                                 | -                      | 15 331.7                |
| South Africa                           | 3 765.5                | 7 113.4                 |
| Syrian Arab Republic                   | 44.5                   | 107.3                   |
| 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               | 643.0                  | 9 357.6                 |
| Viet Nam                               | 23.1                   | 69.2                    |
| Yemen                                  | <u>12.4</u>            | <u>16.4</u>             |
| Total                                  | <u><u>31 697.2</u></u> | <u><u>208 930.7</u></u> |

1/ From inception up to mandate ending 30 November 1989.

2/ From inception up to 1989 portion of mandate ending 31 January 1990.

Annex VI

UNITED NATIONS SPECIAL ACCOUNT  
 ESTIMATED AS AT 31 DECEMBER 1989 AND 1988

(Thousands of United States dollars)

Member States voluntary contributions: a/

|   | <u>1989</u> | <u>1988</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       |
| 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   | 12 500.0    | 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<br>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                                     | 48 727.6    | 48 727.6    |

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Annex VI (Continued)

|   | <u>1989</u>               | <u>1988</u>             |
|---|---------------------------|-------------------------|
| Total contributions (brought forward)   | 48 727.6                  | 48 727.6                |
| <u>Less:</u> Contributions received<br>from Japan pursuant<br>to General Assembly<br>resolution 3049 A (XXVII) 10 000.0 <u>b/</u><br>Amount appropriated for UNEF<br>pursuant to resolution<br>2115 (XX), section II <u>3 911.0</u> | <u>13 911.0</u>           | <u>13 911.0</u>         |
| Subtotal  | 34 816.6                  | 34 816.6                |
| <u>Add:</u> Interest earned, public<br>contributions and<br>other income<br>Through 31 December 1988           68 296.8 <u>c/</u><br>1989 (estimated) <u>11 400.0</u>   | <u>79 696.8</u> <u>d/</u> | <u>68 296.8</u>         |
| Balance of United Nations Special<br>Account applied to the short-<br>term deficit  | <u><u>114 513.4</u></u>   | <u><u>103 113.4</u></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) and 3049 A (XXVII) (\$10.0 million). Bulgaria, Togo and the Union of Soviet Socialist Republics contributed in response to the 1986 appeal of the Secretary-General.

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 and proceeds of \$157,888 from the sale of special postage stamps on the economic crisis in Africa allocated to the special Account pursuant to General Assembly resolutions 39/239 and 40/242.

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

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Annex VII

GENERAL FUND CASH FLOW INCLUDING WORKING CAPITAL FUND AND SPECIAL ACCOUNT, JANUARY 1986 - DECEMBER 1989  
 (in millions of U.S. dollars)

| YEAR             | Jan.   | Feb.   | Mar.  | Apr.  | May   | Jun.  | Jul.  | Aug.  | Sept. | Oct.  | Nov.  | Dec.  | Total |
|------------------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 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 |       |
| 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  | 787.9 |
| 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  | 694.4 |
| 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  |       |
| 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 | 710.3 |
| Disbursements    | 60.5   | 59.5   | 59.6  | 59.8  | 49.8  | 44.7  | 57.5  | 69.1  | 58.2  | 63.1  | 52.5  | 90.9  | 725.2 |
| 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 | 136.9 | 95.7  | 164.6 | 106.4 |       |
| Income           | 182.4  | 81.5   | 56.1  | 100.6 | 12.1  | 48.3  | 47.5  | 17.5  | 20.5  | 128.1 | 2.9   | 62.2  | 759.7 |
| Disbursements    | 62.2   | 53.9   | 54.5  | 70.8  | 64.3  | 61.0  | 50.1  | 58.7  | 61.7  | 59.2  | 61.1  | 80.2  | 737.7 |
| Closing balance  | 186.6  | 214.2  | 215.8 | 245.6 | 193.4 | 180.7 | 178.1 | 136.9 | 95.7  | 164.6 | 106.4 | 88.4  |       |
| 1989             |        |        |       |       |       |       |       |       |       |       |       |       |       |
| Opening balance  | 88.4   | 218.7  | 291.2 | 250.7 | 218.5 | 170.8 | 157.0 | 152.4 | 86.9  | 104.7 | 131.0 | 150.0 |       |
| Income a/        | 179.0  | 127.1  | 35.6  | 43.5  | 21.6  | 47.6  | 46.5  | 15.7  | 83.1  | 80.6  | 88.0  | 18.7  | 787.0 |
| Disbursements b/ | 48.7   | 54.6   | 76.1  | 75.7  | 69.3  | 61.4  | 51.1  | 81.2  | 65.3  | 54.3  | 69.0  | 106.6 | 813.3 |
| Closing balance  | 218.7  | 291.2  | 250.7 | 218.5 | 170.8 | 157.0 | 152.4 | 86.9  | 104.7 | 131.0 | 150.0 | 62.1  |       |

a/ Includes actual receipts for January to October and projections for November and December 1989.

b/ Includes actual disbursements for January to September and projections for October, November and December 1989.

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