



Financial situation of the United Nations

Statement

by

Catherine Pollard

Under-Secretary-General Management Strategy, Policy and Compliance

Fifth Committee of the General Assembly at its 80th session

7 May 2026

Madam Chair, Distinguished delegates,

Thank you for this opportunity to present to you the current financial situation of the United Nations. The Secretary-General continues to actively engage with Member States on the liquidity situation of the Organization and today I will update you on the results of those interactions.

I will first focus on the regular budget, then the financial situation of peacekeeping operations and finally the international tribunals. The cut-off date for today's presentation is 30 April, but I will update you on developments in recent days as well. The presentation and my statement will be made available on the website of the Fifth Committee.

Regular budget

As you can see from **Chart 1**, monthly regular budget collections continue to fluctuate significantly each year, making it difficult to safely commit funds in time for implementing the budget efficiently or effectively.

The first quarter collections were 52 per cent in 2024, then decreased to 40 per cent in 2025 and increased again to 46 per cent in 2026. By the end of the second quarter, collections were 76 per cent in 2024 and 52 per cent in 2025. Final collections in 2024 and 2025 were 102.9 per cent and 76.7 per cent respectively.

Collections in 2025 were the lowest in the last seven years and we ended with new record arrears of \$1.57 billion.

In 2026, at the end of April, collections were ahead of our estimate by \$38 million and we collected 51.4 per cent, compared to 50.5 per cent at the end of April 2025. However, our current estimate for collection for the whole year is only 91.1 per cent.

As we have said on several occasions in recent years, predictability in the timing and amount of collections is critical for managing the Organization's cash outflows and planning spending properly and safely without risk of payment default. We, therefore, appeal to Member States to commit to paying earlier and to communicate their plans for payment as early as possible. The more confident we can be about collections; the greater will be our ability to commit funds when we need them for programme delivery.

Chart 2 shows the cash balances at 31 December 2024 and 2025, and at 30 April 2025 and 2026. Assessments for 2025 were issued at a level of \$3.5 billion, \$276 million higher than the level in 2024. As the year started with a cash deficit of \$135 million, stringent cash conservation measures were required from the start. For most of 2025, cumulative monthly collections trailed estimated collections.

At the end of 2025, we had a cash deficit of nearly \$400 million after having borrowed from Working Capital Fund and Special Account. With the decision of the General Assembly in December to offset nearly \$300 million of credits against the 2026 assessments and arrears, we started 2026 with no liquidity reserves and a lower collection target due to the return of credits.

The receipt of large contributions in January of 2026 enabled the repayment of borrowings from both the Special Account and the Working Capital Fund in early February.

While collections so far have slightly exceeded estimates in 2026, cash conservation measures will remain in effect until we have certainty that we will have enough cash to meet our legal obligations up to the end of December. The current cash balance is only sufficient to meet legal obligations through mid-August.

Chart 3 summarizes the status of regular budget assessments at the end of April in 2025 and 2026. We began 2025 with unpaid assessments of \$760 million. Assessments of \$3.5 billion were issued during the year. By 30 April, \$2.4 billion was still outstanding.

We started 2026 with unpaid assessments of \$1.6 billion. Assessments of nearly \$3.3 billion were issued in January. By 30 April the outstanding assessments were \$2.8 billion, significantly higher than 2025, due to the large arrears at the end of 2025.

As seen in **Chart 4**, 151 Member States had paid their regular budget assessments in full by the end of 2025, one fewer than at the end of 2024. By the end of April this year, 106 Member States had paid in full, five more than at the same time last year, a new high for this time of the year in the last 20 years.

Also as seen in **Chart 5**, 11 Member States made payments for the 2026 regular budget before the issuance of assessment letters. I would like to thank those 11 Member States. We welcome any Member State that is interested in making such an advance payment in future and we stand ready to provide estimates.

Chart 6 lists the 151 Member States who paid in full their contributions for 2025 by year-end. I would like to thank all of them.

Chart 7 lists the 55 Member States on the 2026 Honour Roll that paid their regular budget assessments in full within the 30-day period specified in Financial Regulation 3.5. My special thanks to these 55 Member States for paying their assessments in full and on time. The Honour Roll for 2025 was 49 Member States.

Moving on to **Chart 8**, by 30 April 2026, 106 Member States had paid their assessments to the regular budget in full. I would note that since the cut-off date, Somalia has paid its regular budget assessment in full. I would like to thank all 107 Member States for their timely contributions.

Chart 9 provides an overview of the unpaid regular budget assessments as of 30 April 2026, indicating the largest contributions outstanding.

Peacekeeping operations

As you know, peacekeeping has a different financial period from the regular budget, running from 1 July to 30 June rather than the calendar year.

As seen in **Chart 10**, the 2025/26 fiscal year began with \$2.1 billion due for all peacekeeping operations; assessments of \$5.3 billion had been issued by 30 April. \$3.8 billion has been received, resulting in an overall outstanding amount of \$3.5 billion as at 30 April, which also includes prior period arrears. The actions taken by Member States in the next two months will determine the final situation of the current fiscal year.

Chart 11 provides an overview of unpaid assessments broken down by active peacekeeping operations. As seen in the chart, the \$3.5 billion outstanding at 30 April comprises \$2.9 billion owed for active missions and \$684 million for closed missions. For active missions, out of \$2.9 billion, \$2.3 billion relates to the current fiscal year while \$608 million relates to assessments in prior fiscal periods.

Chart 12 presents the status of assessed contributions for active peacekeeping operations for each of the past twelve financial periods and the current fiscal year. This shows a worrisome trend as unpaid assessments have not gone down despite declining peacekeeping assessments. With less than two months remaining in the current fiscal year, the outstanding assessment is more than half of the latest assessment. We are extremely likely to end the current fiscal year in a much worse financial position than last year.

Peacekeeping operations continue to face cash shortages. During the 2025/26 period, we began implementing a 15 per cent reduction in spending due to the announced reductions in the payment of assessed contributions. Although the General Assembly welcomed the continued management of the cash resources of the active peacekeeping operations as a pool and approved the use of the Peacekeeping Reserve Fund as an additional liquidity mechanism, the Organization continues to depend on Member States to meet their financial obligations in full and on time. In the 2025/26 period, cash pooling and the use of the Peacekeeping Reserve Fund have not been enough to deal with the scale of the problem. Therefore, the Secretary-General mandated the additional above-mentioned reduction and was also forced to delay the payments for contingent-owned equipment. To prevent a further deterioration of the financial situation of peacekeeping operations, the Secretary-General had also requested Member States to come to an agreement on limiting the return of credits based on actual cash collections.

As shown in **Chart 13**, by 31 December 2025, 52 Member States had paid all peacekeeping assessments that were due and payable. 71 Member States had paid in full by the same time last year. I thank the Member States listed in Chart 13.

Chart 14 shows the list of the 51 Member States who had paid all peacekeeping assessments due and payable by 30 April 2026, 12 fewer than the same date last year. I would note that since the cut-off date, the Dominican Republic, Pakistan and Somalia have paid their peacekeeping assessments in full. I would like to thank these 54 Member States for their efforts.

Chart 15 shows the breakdown of unpaid peacekeeping assessments as of 30 April 2026.

Before moving to the next chart, I would like you to recollect that, in its resolution 73/307, the General Assembly decided that the Secretary-General should issue assessment letters for peacekeeping operations for the full budget period, subject to the availability of rates of assessment for applicable years, including the period for which the mandate has not yet been approved by the Security Council, with the understanding that the ‘advance’ assessment will be considered due within 30 days of the effective date of the extension of the mandate.

Chart 16 shows the impact of this General Assembly decision. In July 2025, \$2.6 billion was assessed for peacekeeping operations for the ‘non-mandated’ period through 30 June 2026.

The chart shows the amounts paid voluntarily by Member States against these assessments for ‘non-mandated’ periods for the past three fiscal years and the current period. Together with the General Assembly decision in resolution 73/307 to remove the restriction on cross-borrowing of cash for active missions, the assessment and collection for non-mandated periods has assisted with the overall liquidity which in turn has helped settle dues to troop/police contributing countries.

Since the adoption of resolution 73/307 in 2019, the non-mandated assessments have ranged between \$2.4 billion to \$2.8 billion with the exception of the 2021/22 and

2024/25 periods which were transition fiscal years as they were based on two different triennial scales. Advance collections between \$300 million and \$750 million were received against these non-mandated assessments.

Chart 17 shows the status of peacekeeping cash over the last three years. As of 30 April 2026, the cash balance consisted of approximately \$1.2 billion in the accounts of active missions, closed missions, and the Peacekeeping Reserve Fund. As a mechanism to ease the liquidity problems, the General Assembly, in resolution 76/272, directed the use of the Peacekeeping Reserve Fund as the first choice for borrowing for active peacekeeping operations, retaining \$40 million to support new missions and the expansion of existing missions as originally intended for the Fund. Since March 2024, borrowing from the Peacekeeping Reserve Fund has again increased. The cash balances for June 2024 and June 2025 would have been lower had we paid for contingent-owned equipment when they became due. Consequently, the cash balances for July 2024 and July 2025 also appear higher than they would have been with such timely payments of dues to troop and police contributing countries. In November and December of 2025 and January of 2026, the Peacekeeping Reserve Fund was used for the newly established United Nations Support Office in Haiti (UNSOH).

As **Chart 18** shows, as of 30 April 2026, the liabilities to Member States for troops and formed police units have been settled in full while liabilities for contingent-owned equipment for active missions amount to \$483 million. The total liabilities for contingent-owned equipment amounted to \$30 million for closed peacekeeping missions, where these are pending settlement only because we are awaiting instructions from the respective Member States.

Chart 19 shows the breakdown of payables to Member States for the \$483 million due for active peacekeeping operations at the end of April. The Secretary-General is committed to meeting obligations to Member States providing troops and equipment as expeditiously as possible, as the cash situation permits. I would like to reassure you that we monitor the peacekeeping cash flow situation continuously and attach high priority to maximize the quarterly payments based on the available cash and data. To do so, we depend on Member States meeting their financial obligations in full and on time, and also on the expeditious finalization of MoUs with contingent-owned equipment contributors. During the past seven budget periods, the General Assembly's decision to allow cash pooling among active peacekeeping operations has been instrumental in the earlier payment of dues to troop- and police-contributing countries than in the past.

International Tribunals

Moving on to the International Tribunals, **Chart 20** provides details on the situation of the Tribunals. As seen in the chart, the total contribution outstanding for the Tribunals as of 30 April 2026 was \$91 million. This includes amounts outstanding for ICTR which was last assessed in 2016, for ICTY which was last assessed in 2018, and the most recent assessment for MICT in 2026.

Chart 21 shows the overall situation as of 30 April 2026, where 86 Member States have paid their assessed contributions in full for all the Tribunals compared to 79 Member States at 30 April 2025. Since the cut-off date, Pakistan and Somalia have also paid their tribunal assessments in full. I would like to thank these 88 Member States for their financial support to the Tribunals and urge those Member States with pending assessments to complete their payments as soon as possible.

Chart 22 provides the breakdown of unpaid tribunal assessments as of 30 April 2026.

Next, **Chart 23** shows the monthly position of the overall cash balances for the Tribunals since 2024. The final outcome for 2026 will depend on Member States continuing to honour their financial obligations to the Tribunals. In resolution 76/272, the General Assembly also decided that surplus cash in closed Tribunals can be used as a last resort for regular budget liquidity, if needed, from January 2023. This was helpful in reducing the liquidity constraints during 2023 and instrumental in reducing the impact on regular budget operations during 2024, especially when extra liquidity was needed in the final quarter of the year. It may also be required for regular budget operations in 2026.

Conclusion

In conclusion, **Chart 24** provides an overview of the financial situation for all three categories of operations, as well as the evolution of the outstanding payments to troop/police contributing countries for peacekeeping operations.

Chart 25 gives you the latest information on payments of assessments. As of today, 7 May 2026, 50 Member States have paid all assessments due and payable in full. On behalf of the Secretary-General, I would like to express my deep appreciation to these Member States.

As always, Madame Chair, the full and efficient implementation of our programme of work depends on the financial support of Member States through the adoption of realistic budget levels and the provision of timely contributions to ensure a stable and predictable financial situation throughout the year. The Secretary-General has requested Member States to either honour their obligations to pay in full and on time or fundamentally overhaul the Organization's financial rules to prevent an imminent collapse. The previous decisions of Member States have increased the liquidity for regular budget and peacekeeping operations, but these are insufficient as the liquidity crisis deepens. To halt this vicious cycle, it is critical for Member States to come to an agreement about the return of credits. Without action and under the present rules, the Organization will be forced to give back approximately \$1.3 billion in 2027 across regular budget and peacekeeping operations that we could not spend because we did not collect. The Secretary-General urges Member States to update the financial rules of the Organization to prevent a financial collapse of the United Nations, and the negative consequences for effective programme delivery.

Thank you.

