



Financial situation of the United Nations

Statement

by

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Madame 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, which unfortunately has not improved since my last briefing to you.

I will focus first on the regular budget, and then I will cover the financial situation of peacekeeping operations and the international tribunals. 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 each year, making it difficult to plan the implementation of the budget efficiently or effectively. This year, we collected \$67 million less than we anticipated in the first quarter and

\$160 million less than anticipated by the end of the second quarter. Due to large collections received in September, for the first time this year, we ended the third quarter ahead of our collection forecast. We collected \$185 million more than anticipated by the end of September. However, collections in the last quarter of the year remain uncertain.

In August we had to borrow the full amount of the Working Capital Fund. We anticipate that we will need to borrow from the Special Account this month, leaving us only the surplus cash in the Closed Tribunals which the General Assembly has approved as a last liquidity buffer. We now anxiously await the outcome of the fourth quarter.

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 our ability to commit funds when we need them for programme delivery.

As shown in **Chart 2**, stringent cash conservation measures have been effective during the last few years in increasing liquidity for ensuring business continuity and reducing the risk of disruptions through the exhaustion of reserves. During these years, we have delayed borrowing until later in the year. The first borrowing occurred in May in 2018 and July in 2019. Since then, we have pushed back first borrowing until September in 2020, November in 2021, September in 2022, August in 2023, September in 2024 and August this year. While we managed to stay within our liquidity reserves in 2022 and barely avoided borrowing from the closed tribunals in 2023, we were forced to borrow from the closed tribunals in 2024. Current indications are that we may have to borrow from them again this year.

To execute the 2025 budget in full, we would require about \$3,530 million. However, liquidity in 2025 has been and will remain challenging because we started the year without our full liquidity reserves, and we returned \$89 million in credits. Based on a somewhat optimistic scenario for collections, our cash conservation target was

initially set at \$400 million (it was \$345 million last year). However, in early March, we had to increase the cash conservation target to about \$600 million based on a reassessment of the collection forecast.

Chart 3 shows the cash resources available on 30 September and 31 December of last year, and on 30 September this year. Last year, we borrowed the full amount from the Working Capital Fund in September and from the Special Account in October. We almost exhausted the regular budget liquidity reserves. This year we borrowed the full amount from the Working Capital Fund in August and may exhaust the Special Account in October. This year, we collected about 66.2 per cent of the year's assessment by 30 September, compared to about 78.1 per cent the same time last year. If collections in the fourth quarter of this year do not pick up significantly, we could end 2025 with a cash deficit that would exacerbate liquidity pressure in 2026. Last year, we ended the year with a smaller cash deficit of \$135 million than in 2023, after collecting 102.9 per cent of the year's assessments.

Chart 4 summarizes the status of regular budget assessments as of 30 September since 2021. In 2025, assessments were \$276 million above the level in 2024. By 30 September of this year, we received \$192 million less than the same period in 2024. Approximately \$2.4 billion was collected by 30 September 2025 and of this amount, \$52 million relates to the delayed receipt of outstanding contributions. This chart also reflects a continuing increase in unpaid assessments as of 30 September for the last four years, indicating a worrisome trend. Collections in the final quarter remain critical for the outcome of 2025. We hope collections will pick up as large arrears deplete liquidity reserves.

136 Member States have paid their regular budget assessments in full by 30 September 2025, compared to 141 Member States as of 30 September 2024.

Chart 5 shows the number of Member States paying in full at the year end. The number of fully paid Member States has lagged behind last year's count so far this year, but we hope collections will increase in the last quarter and we can exceed the 2021 record of 153 Members States paying in full by year-end. We would also like to again thank the 12 Member States that made advance payments to the 2025 regular budget.

We welcome any Member State that is interested in making an advance payment and stand ready to provide estimates.

Chart 6 lists the 136 Member States that have paid their assessed contributions in full. I would like to thank those Member States for their regular budget contributions. Since the cut-off date, Central African Republic, Guinea and the Islamic Republic of Iran have also paid their assessments in full, bringing the count of fully paid Member States to 139.

Chart 7 shows the 57 Member States who were yet to pay their assessments to the regular budget in full as of 30 September 2025, five more than September last year.

Chart 8 provides a comparative view of the largest outstanding assessments for the regular budget as of 30 September 2024 and 2025.

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.

Chart 9 shows the status of peacekeeping assessments and collections by September, for the five most recent fiscal years. Total payments and credits in the last four fiscal years have ranged from \$2.5 billion to \$2.8 billion. This year we have collected only \$1.4 billion, which is significantly lower than the last four years.

As shown in **Chart 10**, on 30 September 2025, 54 Member States had paid all peacekeeping assessments in full. This was five less than on 30 September 2024. I would like to pay tribute to these Member States for their efforts. Since the cut-off date, Central African Republic, Croatia, Lithuania, and the United Kingdom have also paid their assessments in full, bringing the count of fully paid Member States to 58.

Chart 11 provides an overview of outstanding amounts by peacekeeping operation. As seen in the chart, the \$3.7 billion

outstanding on 30 September 2025 comprises \$3.2 billion owed for active missions and \$483 million for closed missions. For active and closing missions, out of \$3.2 billion, \$1.8 billion relates to 2025/26 assessments and over \$1.4 billion relates to assessments in 2024/25 and prior years.

Chart 12 shows the unpaid peacekeeping assessments as of 30 September 2025 for Member States. The chart also lists outstanding amounts from these Member States as of 30 September 2024.

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 assessments for peacekeeping operations for the full budget period for which scales are available, 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 13 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. This chart shows the amounts paid voluntarily by Member States against these assessments.

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 and police contributing countries.

Chart 14 shows those Member States that have paid in full for the period to 30 June 2026 including the non-mandated period. I would like to thank these 18 Member States for their additional payments to all peacekeeping operations.

As **Chart 15** shows, as of 30 September 2025, 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 \$333 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. This is the first time in several years that we have outstanding contingent-owned claims in September.

Chart 16 shows the breakdown of the overall amount owed for contingent-owned equipment to Member States on 30 September 2025. 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 liquidity situation continuously and attach high priority to maximize the quarterly payments based on the available cash and data. To do so, we also depend on the expeditious finalization of MOUs with contingent owned equipment contributors. As requested by the General Assembly in resolution 73/307, quarterly briefings are being organized for Member States on the status of these reimbursements and the actions taken for their timely settlement.

International Tribunals

Moving on to international tribunals, **Chart 17** provides details on the situation of the Tribunals. As seen in the chart, the total contributions outstanding for the Tribunals as of 30 September 2025 are \$65 million. This includes amounts outstanding for ICTR, which was last assessed in 2016, and for ICTY, which was last assessed in 2018, and the most recent assessment for MICT in 2025.

Chart 18 shows the overall situation as of 30 September 2025, where 113 Member States had paid their assessed contributions in full for all the Tribunals, three less than on 30 September 2024. Since the cut-off date, Central African Republic and Panama have also paid their Tribunal assessments in full, bringing the total count of Member States to 115. I would like to thank all 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 19 provides the breakdown of unpaid tribunals assessments as of 30 September 2025, with the largest contributions outstanding. For comparison purposes the chart also lists amounts outstanding from these Member States on 30 September 2024.

Next, **Chart 20** shows the month-by-month position of the overall cash balances for the tribunals over the last three years. As per General Assembly resolution 76/272, the surplus cash in closed tribunals may be used for regular budget liquidity if needed, from January 2023. The ability to borrow from closed tribunals has been critical in mitigating the negative impact of liquidity shortages for regular budget operations in 2023 and 2024. For 2025 also, we are counting on this surplus cash.

Conclusion

In conclusion, **Chart 21** summarizes the status of assessments and unpaid assessments for each of the three categories of operations at the end of the last two years as well as at the end of the third quarter for comparison purposes. Unpaid assessments for all categories are higher compared to a similar period last year.

The Chart also provides an overview of the evolution of the cash situation for all three categories of operations, as well as the evolution of the outstanding payments to troop and police contributing countries for peacekeeping operations. As of 30 September 2025, the outstanding payments to Member States amounted to \$363 million of which \$30 million is awaiting instructions from Member States.

Chart 22 gives you the very latest information on payments as of today, 9 October 2025, 46 Member States have paid all their assessments 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 financial health of the Organization depends on Member States meeting their financial obligations in full and on time. 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. For our part, the Secretariat is committed to using the resources entrusted to it in a cost-effective and efficient manner, and to provide information to Member States with utmost transparency.

I would like to take this opportunity to express my gratitude to Member States for heeding the Secretary-General's repeated calls for predictable and timely payments to help improve the financial situation of the United Nations.

Thank you.