Check against delivery

Financial situation of the United Nations

Statement

by

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Mr. Chairman, 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.

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. 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.

So far this year, we ended each quarter ahead of our anticipated forecast: by $143 million in the first quarter and $154 million by the end of the second quarter. Due to collection uncertainties and low cash balance, we had to borrow the full amount of the Working Capital Fund in June and from the Special Account by July. Fortunately, due to larger unexpected collections received in September, we ended the third quarter $608 million ahead of our collection forecast and we were able to repay the loans borrowed from both the Working Capital Fund and the Special Account.

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. Liquidity in 2026 remained challenging because: (a) we started the year with liquidity reserves exhausted; and (b) we returned $299 million in credits to Member States. 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.

Chart 2 shows the cash resources available on 30 September and 31 December of last year, and on 30 September this year. The amounts shown for last year include borrowings from the Working Capital Fund in August and from the Special Account in November, ending 2025 with our regular budget liquidity reserves virtually exhausted. This year given collections so far have exceeded estimates, we have been able to replenish our reserves, and we anticipate enough cash to meet our legal obligations up to the end of December.

Chart 3 summarizes the status of regular budget assessments as of 30 September since 2022. In 2026, assessments were $233 million lower than the level in 2025. By 30 September of this year, we received $983 million more than the same period in 2025. Approximately $3.4 billion was collected by 30 September 2026 and of this amount, $982 million relates to the delayed receipt of outstanding contributions. Collections in the final quarter remain critical for the outcome of 2026.

As seen in **Chart 4,** 141 Member States have paid their regular budget assessments in full by 30 September 2026, compared to 136 Member States as of 30 September 2025. In doing so, we tied the 2018 and 2024 record for the number of Member States paying in full for the regular budget by the end of September since we started tracking these statistics in 2001. We hope we can exceed the 2021 record of 153 Member States paying in full by year-end.

Chart 5 lists the 11 Member States that made advance payments to the 2026 regular budget. So far, Chad has made an advance payment towards the regular budget for 2027. Several other Member States have signaled their intention to make advanced contributions for 2027. We welcome any Member State that is interested in making an advance payment and stand ready to provide estimates.

Chart 6 lists the 141 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, Saudi Arabia and Uganda have also paid their assessments in full, bringing the count of fully paid Member States to 143.

Chart 7 shows the 52 Member States who were yet to pay their assessments to the regular budget in full as of 30 September 2026, five fewer than September last year.

Chart 8 provides a comparative view of the largest outstanding assessments for the regular budget as of 30 September 2025 and 2026.

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.

The decisions taken during the General Assembly's eightieth session were an important step in addressing the calls by the Secretary-General for structural adjustments to address the systemic problems that have impacted the financial situation of the United Nations. In particular, resolution 80/270 instituted a revised methodology for the calculation and application of credits for the regular budget, peacekeeping and international tribunals for a four-year trial period. This new methodology is positive outcome in breaking the vicious cycle of returning monies that were never received thus averting a severe financial crisis. **Chart 9** illustrates the impact of this new methodology in peacekeeping.

Chart 10 shows the status of peacekeeping assessments and collections by September, for the three most recent fiscal years. In 2024, payments and credits applied were $2.7 billion. This year, similar to 2025, collections were around $1.4 billion, which is significantly lower than preceding years.

As shown in **Chart 11**, on 30 September 2026, 48 Member States had paid all peacekeeping assessments in full. This was six fewer than on 30 September 2025. I would like to pay tribute to these Member States for their efforts. Since the cut-off date, Barbados, Dominican Republic, Kyrgyzstan, Lesotho, Malta, New Zealand, Portugal, Singapore, Slovenia, Spain and Switzerland have also paid their assessments in full, bringing the count of fully paid Member States to 59.

Chart 12 provides an overview of outstanding amounts by peacekeeping operation. As seen in the chart, the $4.1 billion outstanding on 30 September 2026 comprises $3.4 billion owed for active missions and almost $682 million for closed missions. For active missions, out of $3.4 billion, $1.4 billion relates to 2026/27 assessments and almost $2.0 billion relates to assessments in 2025/26 and prior years.

Chart 13 shows the unpaid peacekeeping assessments as of

30 September 2026 for Member States. The chart also lists outstanding amounts from these Member States as of 30 September 2025.

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 14 shows the impact of this General Assembly decision. In July 2026, $2.2 billion was assessed for peacekeeping operations for the 'non-mandated' period through 30 June 2027. 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 15 shows those Member States that have paid in full for the period to 30 June 2027 including the non-mandated period. I would like to thank these 19 Member States for their additional payments to all peacekeeping operations.

Chart 16 shows the status of peacekeeping cash over the last three years. As of 30 September 2026, the cash balance consisted of approximately $1.6 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. The chart shows the drawdown of the Peacekeeping Reserve Fund from July 2022 as it became the first lender for active missions requiring cash infusion.

As **Chart 17** shows, as of 30 September 2026, the liabilities to Member States for troops and formed police units have been settled in full. Claims for contingent-owned equipment in active missions have also been settled in full compared to $333 million in September of 2025. The only remaining liabilities for contingent-owned equipment amount to $30 million which is for closed peacekeeping missions, where these are pending settlement only because we are awaiting instructions from the respective Member States.

International Tribunals

Moving on to international tribunals, **Chart 18** provides details on the situation of the Tribunals. As seen in the chart, the total contributions outstanding for the Tribunals as of 30 September 2026 are $87 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 IRMCT in 2026.

Chart 19 shows the overall situation as of 30 September 2026, where 122 Member States had paid their assessed contributions in full for all the Tribunals, nine more than on 30 September 2025. Since the cut-off date, Kyrgyzstan, Tonga and Uganda have also paid their Tribunal assessments in full, bringing the total count of Member States to 125. 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 20 provides the breakdown of unpaid tribunals assessments as of 30 September 2026, with the largest contributions outstanding. For comparison purposes, the chart also lists the amounts outstanding from these Member States on 30 September 2025.

Next, **Chart 21** 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 the past three cycles.

Conclusion

In conclusion, **Chart 22** 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 the regular budget are lower this year but higher for peacekeeping operations and tribunals 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 2026, the outstanding payments to Member States amounted to $30 million which are awaiting instructions from Member States.

Chart 23 gives you the very latest information on payments as of today, 7 October 2026, 57 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, Mr. Chairman, 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.