



The United Nations Financial Situation

Yukio Takasu
Under-Secretary-General for Management

United Nations

6 May 2015

Key Components (US\$ millions)



The United Nations
Financial Situation

		31 Dec 2013	30 Apr 2014	31 Dec 2014	30 Apr 2015
Assessments	Regular budget	2,606	2,612	2,612	2,771
	Peacekeeping	10,495	741	6,783	2,224
	Tribunals	248	196	196	190
	Capital Master Plan	-	-	-	-
Unpaid	Regular budget	461	1,391	535	1,566
Assessments	Peacekeeping	2,198	1,538	1,282	1,966
	Tribunals	54	149	40	128
	Capital Master Plan	2	1	0.5	0.5
Cash on Hand	Regular budget*	(31)	806	(81)	646
	Peacekeeping*	3,974	3,243	4,138	3,238
	Tribunals	168	170	148	194
	Capital Master Plan	251	190	(4)	(22)
Outstanding Payments to Member States***	Peacekeeping	513	804	779	653**

Note: Peacekeeping assessments for 2012/2013 fiscal year decreased in 2012 and increased in 2013 due to timing of decision on scale of assessment rates applicable to 2013.

* Not including the reserves

** As at 31 March 2015

*** Not including letters of assist, and death and disability claims

Regular Budget: Assessment Status

Actual (US\$ millions)



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■ **Regular budget**
Peacekeeping
Tribunals
Capital Master Plan

	31 Dec 2013	30 Apr 2014	31 Dec 2014	30 Apr 2015
Prior year's balance*	327	461	461	535
Assessments	2,606	2,612	2,612	2,771
Payments received	2,472	1,682	2,536	1,740
Unpaid assessments	461	1,391	535	1,566

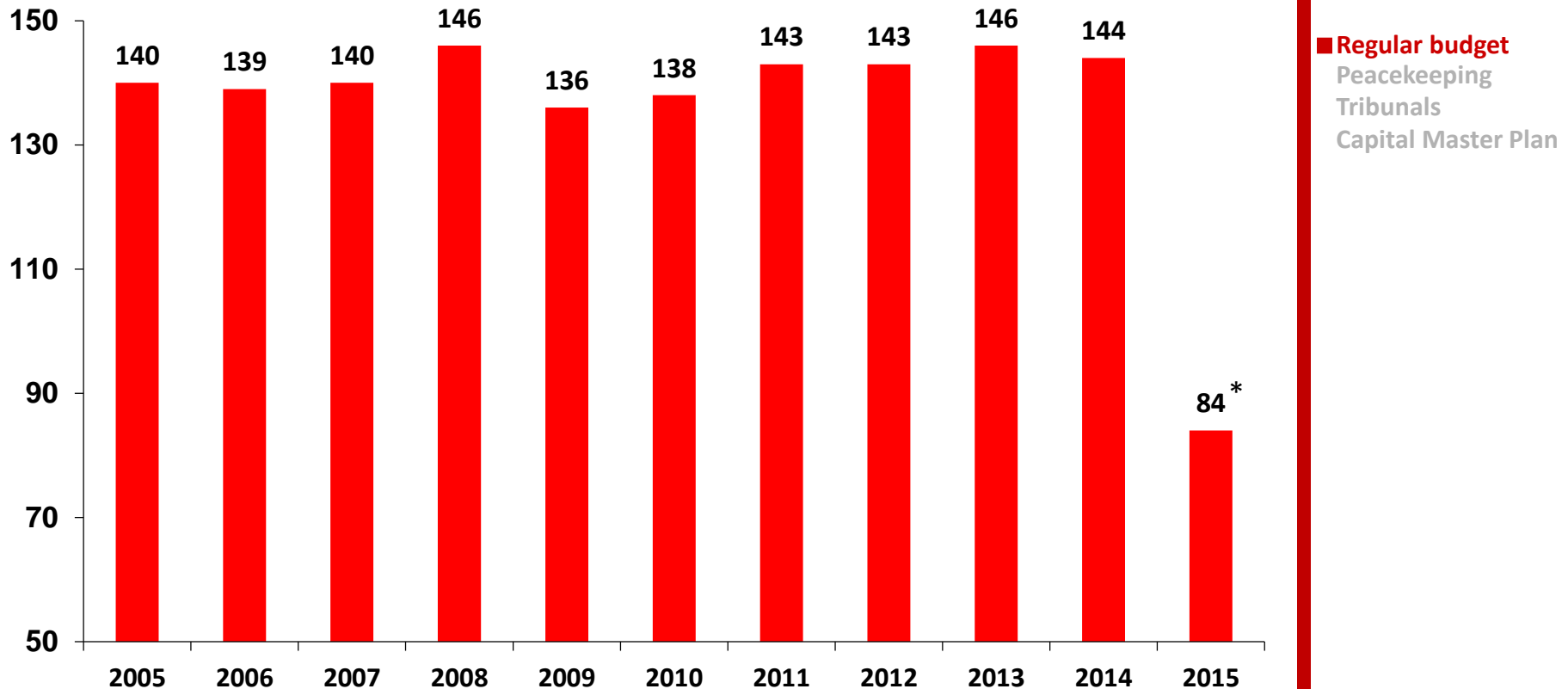
* As at 1 January

Regular Budget Assessments

Number of Member States paying in full at Year-End



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* At 30 April 2015, compared to 79 Member States at 30 April 2014

Regular Budget Assessments

Fully paid at 31 December 2014: 144 Member States

Afghanistan	Cote d'Ivoire	Iceland	Mozambique	Slovenia
Albania	Croatia	India	Myanmar	Solomon Islands
Algeria	Cuba	Indonesia	Namibia	South Africa
Andorra	Cyprus	Ireland	Netherlands	Spain
Antigua and Barbuda	Czech Republic	Israel	New Zealand	Sri Lanka
Armenia	Democratic People's Republic of Korea	Italy	Nicaragua	Sudan
Australia	Democratic Republic of Congo	Jamaica	Niger	Sweden
Austria	Denmark	Japan	Nigeria	Switzerland
Azerbaijan	Dominica	Jordan	Norway	Tajikistan
Bahamas	Dominican Republic	Kazakhstan	Pakistan	Thailand
Bahrain	Ecuador	Kenya	Panama	Timor-Leste
Barbados	Egypt	Kuwait	Papua New Guinea	Tunisia
Belarus	El Salvador	Kyrgyzstan	Paraguay	Turkey
Belgium	Equatorial Guinea	Lao People's Democratic Republic	Philippines	Turkmenistan
Belize	Estonia	Latvia	Poland	Tuvalu
Bolivia	Ethiopia	Lesotho	Portugal	Uganda
Bosnia and Herzegovina	Finland	Liechtenstein	Qatar	Ukraine
Botswana	France	Lithuania	Republic of Korea	United Arab Emirates
Brunei Darussalam	Gambia	Luxembourg	Republic of Moldova	United Kingdom
Bulgaria	Georgia	Madagascar	Romania	United Republic of Tanzania
Cambodia	Germany	Malaysia	Russian Federation	Uruguay
Cameroon	Greece	Maldives	Saint Kitts and Nevis	Uzbekistan
Canada	Guatemala	Malta	Saint Lucia	Yemen
Central African Republic	Guyana	Marshall Islands	Samoa	Zambia
Chad	Haiti	Mauritania	San Marino	Zimbabwe
Chile	Honduras	Mauritius	Saudi Arabia	
China	Hungary	Mexico	Senegal	
Colombia		Micronesia	Serbia	
		Monaco	Seychelles	
		Mongolia	Sierra Leone	
		Montenegro	Singapore	
		Morocco	Slovakia	



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■ **Regular budget**
Peacekeeping
Tribunals
Capital Master Plan

Unpaid Regular Budget Assessments

Actual (US\$ millions)



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■ **Regular budget**
Peacekeeping
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Member State	2 Oct 2014	31 Dec 2014
United States	882	398
Brazil	77	77
Venezuela (Bolivarian Republic of)	28	21
Other Member States	50	39
Total	1,037	535

Unpaid Regular Budget Assessments

Actual (US\$ millions)



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■ **Regular budget**
Peacekeeping
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Member State	30 Apr 2015
United States	1,053
Brazil	156
Italy	121
Mexico	50
Venezuela	35
Other Member States	151
Total	1,566

Regular Budget Assessments

Fully paid in 2014 and 2015



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- Regular budget
- Peacekeeping
- Tribunals
- Capital Master Plan

2014

<u>JAN.</u>	<u>FEB.</u>	<u>MAR.</u>	<u>APR.</u>
Armenia	Azerbaijan	Algeria	Albania
Australia	Bahrain	Bahamas	Andorra
Austria	Bulgaria	Belgium	Barbados
Canada	Cambodia	Brunei Darussalam	Bolivia
Dominican Republic	Czech Republic	Cyprus	Germany
Equatorial Guinea	Denmark	Democratic People's Republic of Korea	Greece
Finland	Ecuador	France	Japan
Georgia	Egypt	Haiti	Lesotho
Iceland	Hungary	Indonesia	Lithuania
Ireland	Israel	Marshall Islands	Malta
Kuwait	Kenya	Mauritania	Mauritius
Latvia	Kyrgyzstan	Republic of Korea	Namibia
Liechtenstein	Monaco	San Marino	Panama
Luxembourg	Nicaragua	Seychelles	Portugal
Netherlands	Norway	Spain	Turkey
New Zealand	Philippines	Turkmenistan	Ukraine
Senegal	Russian Federation		United Kingdom
Singapore	Saint Lucia		Zimbabwe
Switzerland	Samoa		
United Republic of Tanzania	Slovakia		
	South Africa		
	Sweden		
	Thailand		
	Timor - Leste		
	United Arab Emirates		

TOTAL: 79

2015

<u>JAN.</u>	<u>FEB.</u>	<u>MAR.</u>	<u>APR.</u>
Armenia	Algeria	Albania	Andorra
Austria	Australia	Bolivia	Bahrain
Azerbaijan	Bahamas	Brunei Darussalam	Barbados
Bhutan	Belgium	Cambodia	Chile
Bulgaria	Czech Republic	China	Germany
Canada	Egypt	Cuba	Indonesia
Denmark	France	Ecuador	Iraq
Dominica	Hungary	Malaysia	Israel
Dominican Republic	Kazakhstan	Marshall Islands	Japan
Estonia	Kuwait	Monaco	Maldives
Finland	Lesotho	Saint Lucia	Poland
Georgia	Liberia	Slovenia	Portugal
Iceland	Malta	South Africa	Russian Federation
Ireland	Namibia	Spain	Serbia
Kyrgyzstan	Netherlands	Turkey	Sri Lanka
Latvia	New Zealand	Turkmenistan	Sudan
Liechtenstein	Nicaragua	Uzbekistan	United Kingdom
Luxembourg	Paraguay		
Mauritania	Philippines		
Norway	Republic of Korea		
Rwanda	Romania		
Senegal	Samoa		
Singapore	Slovakia		
Switzerland	Sweden		
Thailand	Tunisia		

TOTAL: 84

Regular Budget Cash Position

Actual (US\$ millions)



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	31 Dec 2013	30 Apr 2014	31 Dec 2014	30 Apr 2015
Regular Budget	(31)	806	(81)	646
Working Capital Fund	150	150	144	127
Special Account	259	234	234	235
Combined General Fund	378	1,190	297	1,008*

■ **Regular budget**
Peacekeeping
Tribunals
Capital Master Plan

* By its resolution 69/274, the General Assembly decided to finance the final shortfall of the CMP through transfer of \$154.9 million from the General Fund (including \$36.6 million from the Special Account). The related transactions and transfer will be effected by year-end 2015.

Regular Budget Cash Position*

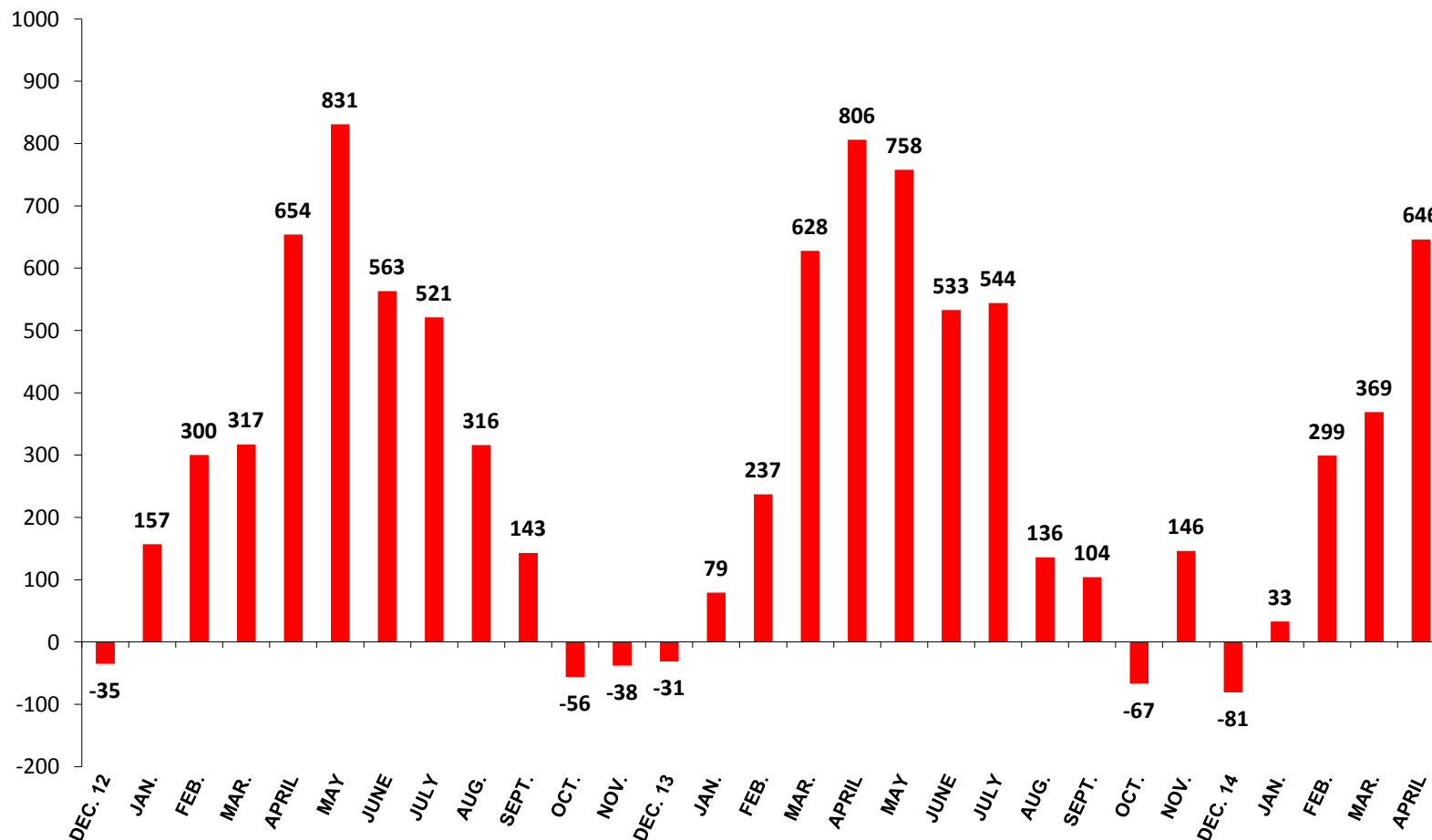
Actual Figures for Regular Budget for 2013-2015

(US\$ millions)



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■ Regular budget
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■ Tribunals
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* Does not include balances in Working Capital Fund and Special Account

Peacekeeping: Assessment Status

Actual (US\$ millions)



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Regular budget
■ Peacekeeping
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	31 Dec 2013	30 Apr 2014	31 Dec 2014	30 Apr 2015
Prior-years balance*	1,329	2,198	2,198	1,282
Assessments	10,495**	741	6,783	2,224
Payments/credits received	9,626	1,401	7,699	1,540
Unpaid assessments	2,198	1,538	1,282	1,966

* As at 1 January

** Peacekeeping assessments for 2012/2013 fiscal year decreased in 2012 and increased in 2013 due to timing of decision on scale of assessment rates applicable to 2013.

Unpaid Peacekeeping Assessments

Actual (US\$ millions)



Regular budget
■ Peacekeeping
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Member State	30 Apr 2015
United States	1,110
Ukraine	130
Brazil	100
Italy	98
Russian Federation	89
Other Member States	439
Total	1,966

Peacekeeping Assessments

Fully paid at 31 December 2014: 27 Member States*



Canada

Costa Rica

Czech Republic

Denmark

Egypt

Equatorial Guinea

Finland

Germany

Iceland

Ireland

Israel

Italy

Jordan

Kazakhstan

Latvia

Monaco

Netherlands

New Zealand

Nigeria

Norway

Republic of Korea

Samoa

Senegal

Singapore

Solomon Islands

Switzerland

**United Republic of
Tanzania**



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Regular budget
■ **Peacekeeping**
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*Compared to 21 Member States as at 31 December 2013

Peacekeeping Assessments

Fully paid at 30 April 2015: 23 Member States*



Austria	Japan
Canada	Kazakhstan
China	Latvia
Costa Rica	Liechtenstein
Equatorial Guinea	Monaco
Estonia	Netherlands
Finland	New Zealand
Georgia	Samoa
Germany	Senegal
Iceland	Singapore
Ireland	South Africa
Israel	



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■ **Peacekeeping**
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*Compared to 23 Member States as 30 April 2014

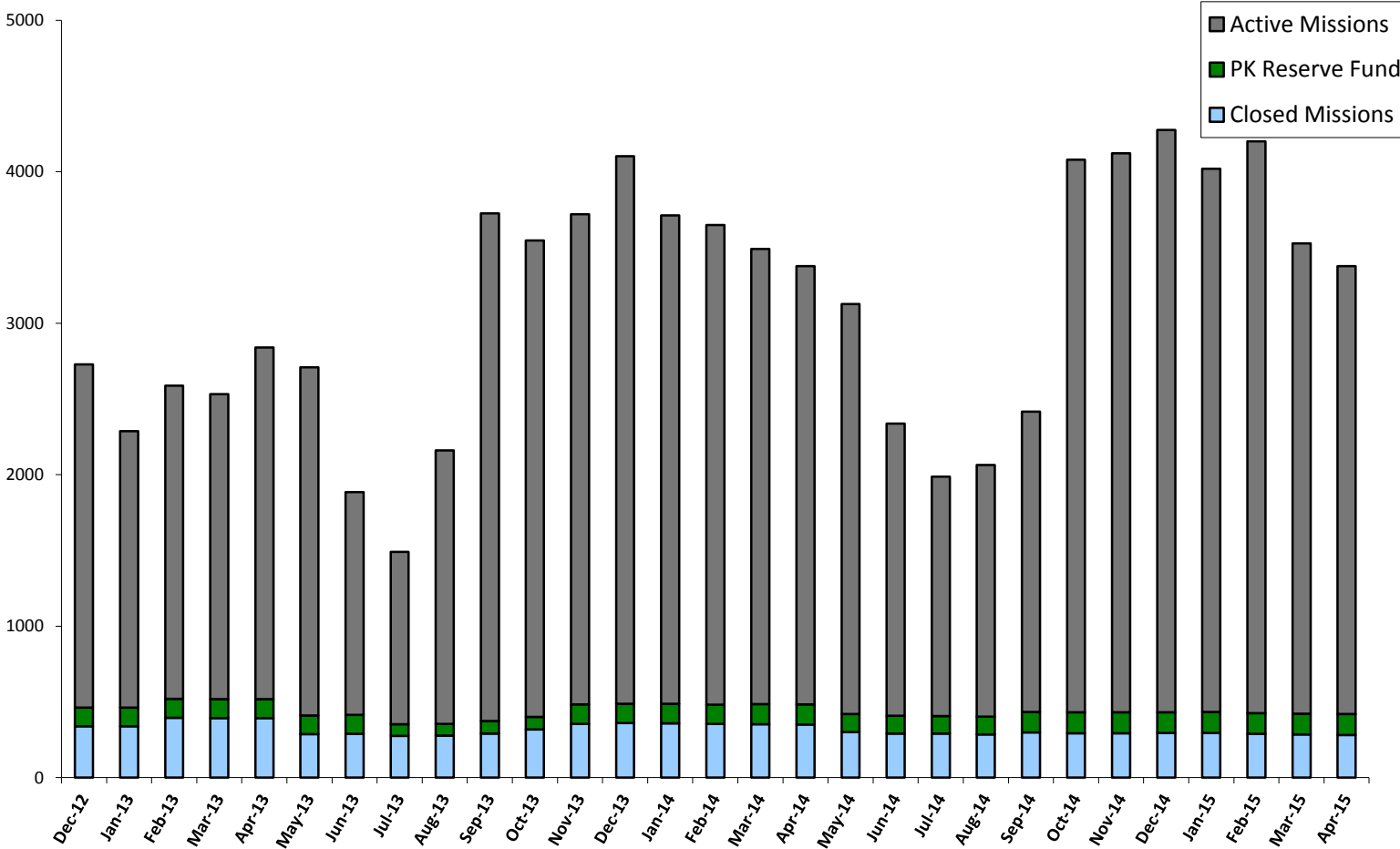
Peacekeeping Cash Position

Actual Figures for Peacekeeping for 2013-2015
(US\$ millions)



*The United Nations
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Regular budget
■ Peacekeeping
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Outstanding Payments to Member States

Amounts Owed for Troops/Formed-Police Units and Contingent-Owned Equipment (US\$ millions)

	Actual 2014 ^a	Projected 2015
1 January	513	779
New obligations	2 235	2 417
Payments to Member States	(1 969)	(2 635)
31 December	779	561
	Over 12 months: 86	Over 12 months: 86
	Less than 12 months: 693	Less than 12 months: 475

^a Reference A/69/751/Rev.1, table 21

Outstanding Payments to Member States

Projected 2015 Outstanding Payments (US\$ millions)

	31 Dec 2014	31 March 2015	31 Dec 2015 (Projected)
Troop/formed police unit costs	373	153 ^a	255 ^c
COE claims (active missions)	320	414 ^b	220
COE claims (closed missions)	86	86	86
TOTAL^d	779	653	561

^a Payments for troops/formed police unit costs for all missions are current up to January 2015 except MINUSMA, UNISFA and UNMISS which are paid to February 2015; MINURSO, UNFYCIP and UNIFIL which are paid to July, December and October 2014 respectively.

^b Payments for COE for active missions are current up to Dec 2014 for all missions, except for MINURSO and UNFYCIP which are up to September 2014

^c Projections do not include COE GAP deductions as per resolution 67/261

^d Does not include Letters of Assist and death and disability claim costs which have balances of \$156 million and \$1.6 million respectively as at 31 March 2015.



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Outstanding Payment to Member States

Amounts Owed for Troops/Formed Police Units and COE
at 31 March 2015 (US\$ millions)



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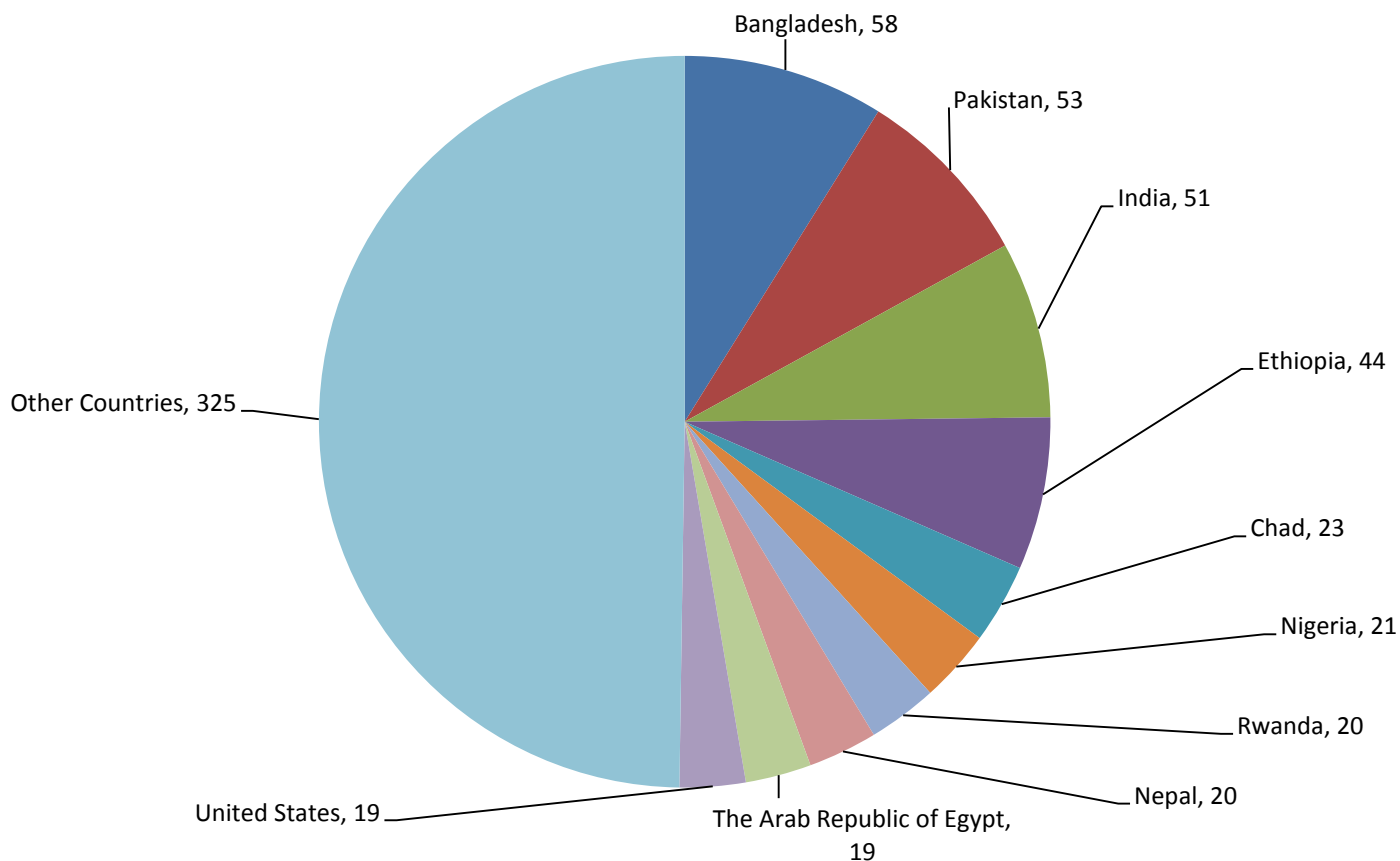
Regular budget

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86 Member States

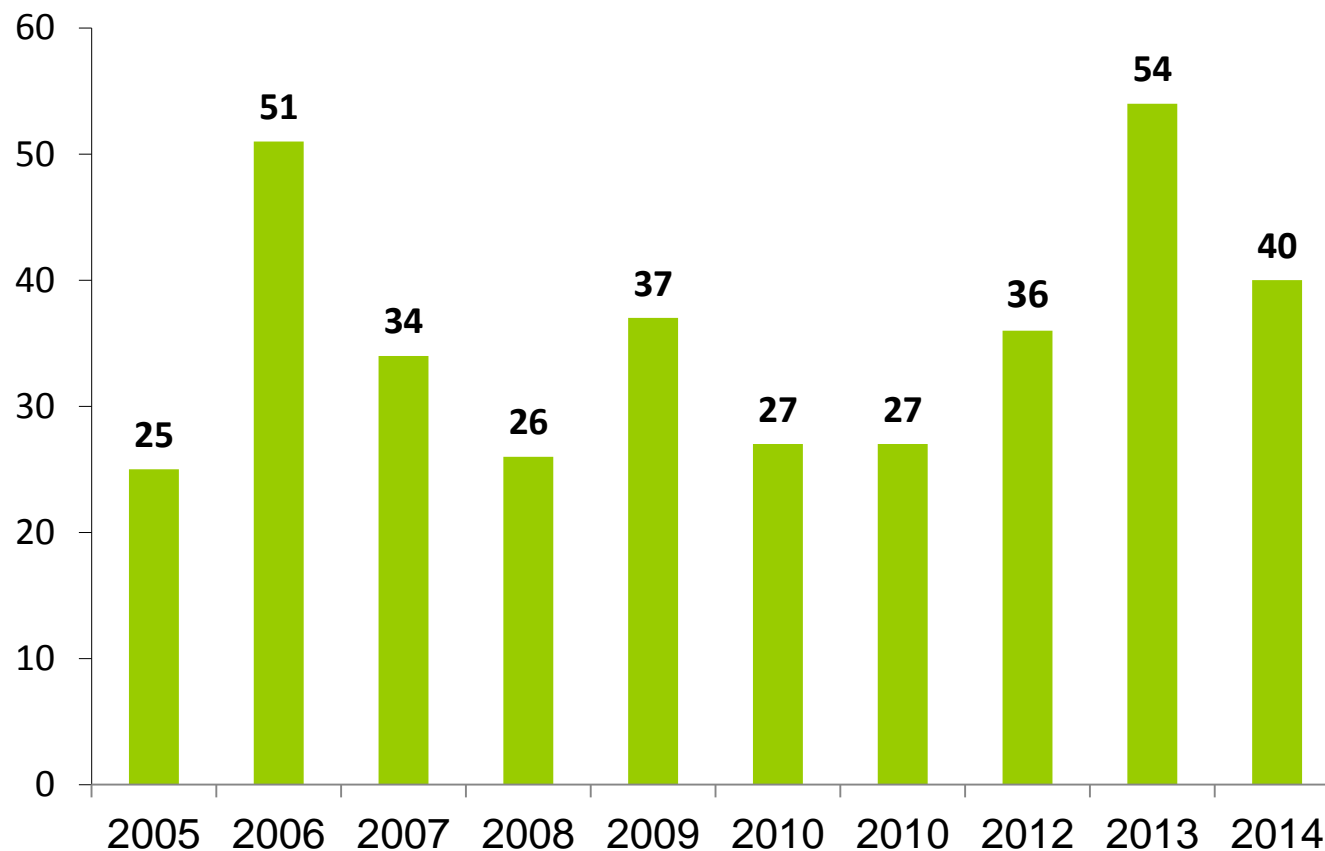


TOTAL 653 million*

*excluding letters of assist, and death and disability claims

Outstanding Tribunal Assessments

at 31 December (US\$ millions)



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Unpaid Tribunal Assessments

at 31 December 2014 (US\$ millions)



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■ **Tribunals**
Capital Master Plan

Member State	2 October 2014	31 December 2014
United States	29	12
Russian Federation	8	8
Brazil	6	6
Indonesia	4	4
Venezuela	3	3
Other Member States	10	7
Total	60	40

Tribunal Assessments

Fully paid at 31 December 2014: 112 Member States*

Afghanistan	Estonia	Malaysia	Samoa
Albania	Finland	Malta	San Marino
Algeria	France	Mauritania	Saudi Arabia
Andorra	Gambia	Mauritius	Senegal
Australia	Georgia	Mexico	Serbia
Austria	Germany	Monaco	Singapore
Azerbaijan	Greece	Mongolia	Slovakia
Bahamas	Grenada	Montenegro	Slovenia
Bangladesh	Guatemala	Mozambique	Solomon Islands
Belarus	Guinea-Bissau	Myanmar	South Africa
Belgium	Guyana	Namibia	Spain
Brunei Darussalam	Hungary	Nauru	Sweden
Bulgaria	Iceland	Netherlands	Switzerland
Cameroon	India	New Zealand	Thailand
Canada	Ireland	Nicaragua	Timor-Leste
Central African Republic	Israel	Niger	Tonga
Chad	Italy	Nigeria	Trinidad and Tobago
Chile	Japan	Norway	Tunisia
China	Jordan	Oman	Turkey
Colombia	Kazakhstan	Panama	Turkmenistan
Costa Rica	Kenya	Poland	Tuvalu
Cuba	Kuwait	Portugal	Uganda
Cyprus	Latvia	Qatar	United Arab Emirates
Czech Republic	Lesotho	Republic of Korea	United Kingdom
Democratic Republic of Congo	Liechtenstein	Republic of Moldova	United Republic of Tanzania
Denmark	Lithuania	Saint Kitts and Nevis	Uruguay
Dominica	Luxembourg	Saint Lucia	Uzbekistan
Ecuador	Madagascar		
Egypt			
Equatorial Guinea			



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■ **Tribunals**
Capital Master Plan

*Compared to 113 Member States as at 31 December 2013

Tribunals: Assessment Status



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Peacekeeping

■ **Tribunals**

Capital Master Plan

	30 Apr 2014	30 Apr 2015
Member States paid in full	54	57
Payments received (US\$ millions)	101	102
Unpaid Assessments (US\$ millions)	149	128

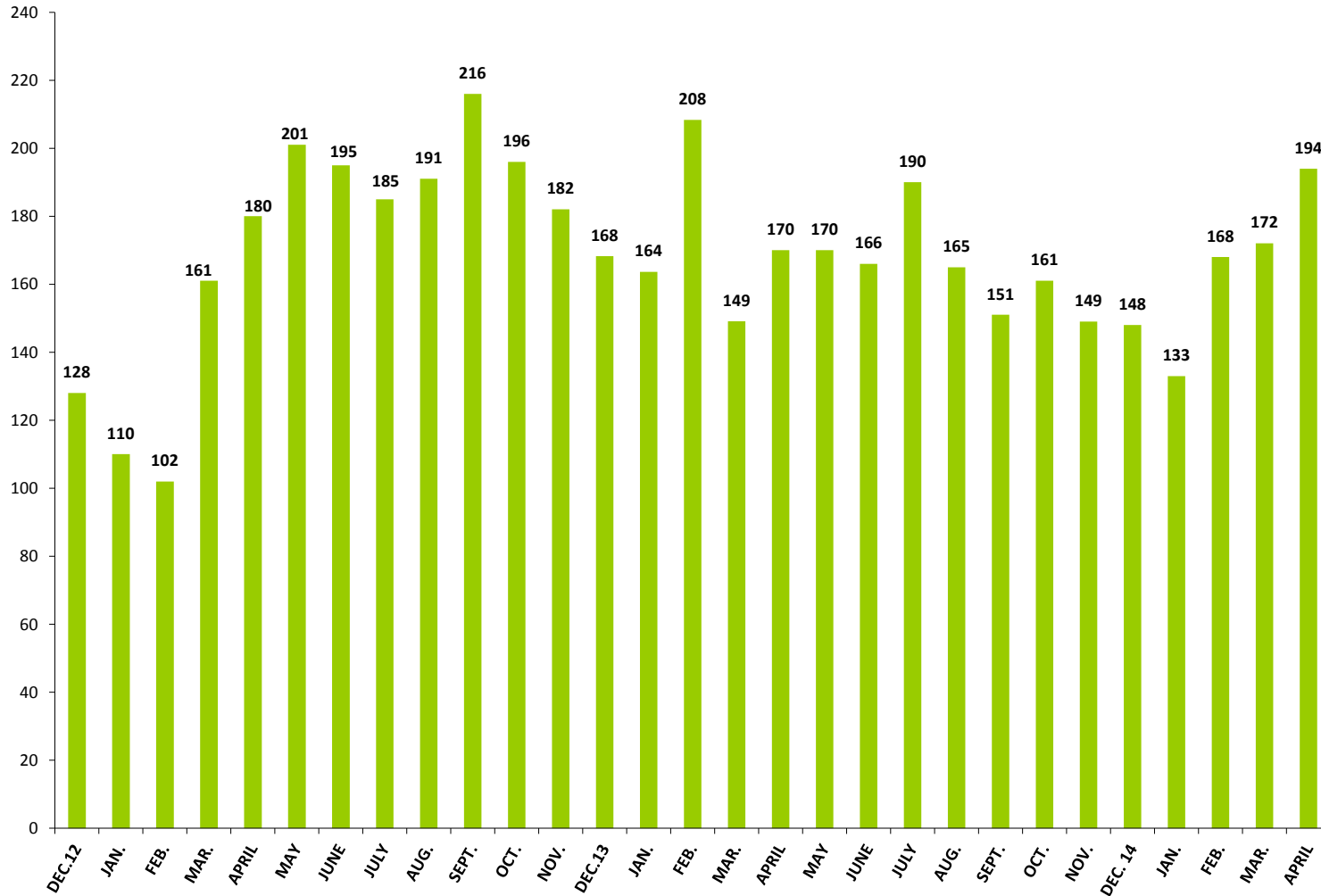
Tribunals Cash Position

Actual Figures for Tribunals for 2013-2015 (US\$ millions)



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Capital Master Plan

(US\$ millions)



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Tribunals

■ Capital Master Plan

	Assessments/ payments (US \$ millions)	Unpaid balance* (US \$ millions)	Number of Member States paid in full*
Assessments	1,868.7		
Payments 2002-2011	(1,782.0)	86.7	132
Payments during 2012	(83.4)	3.3	152
Payments during 2013	(1.7)	1.6	168
Payments during 2014	(1.1)	0.5	178
Payments during 2015**	(0.01)	0.5	180

* As at 31 December

** As at 30 April 2015

Capital Master Plan

Fully paid at 30 April 2015: 180 Member States*

Afghanistan	Central African Republic	Germany	Liberia	Papua New Guinea	Syrian Arab Republic
Albania		Ghana	Libya	Paraguay	Tajikistan
Algeria	Chad	Greece	Liechtenstein	Peru	Thailand
Andorra	Chile	Grenada	Lithuania	Philippines	The former Yugoslav Republic of Macedonia
Angola	China	Guatemala	Luxembourg	Poland	
Antigua and Barbuda	Colombia	Guinea	Madagascar	Portugal	Timor-Leste
Argentina	Congo	Guinea-Bissau	Malawi	Qatar	Togo
Armenia	Costa Rica	Guyana	Malaysia	Republic of Korea	Tonga
Australia	Cote d'Ivoire	Haiti	Maldives	Republic of Moldova	Trinidad and Tobago
Austria	Croatia	Honduras	Mali	Romania	Tunisia
Azerbaijan	Cuba	Hungary	Malta	Russian Federation	Turkey
Bahamas	Cyprus	Iceland	Marshall Islands	Rwanda	Turkmenistan
Bahrain	Czech Republic	India	Mauritania	Saint Kitts and Nevis	Tuvalu
Bangladesh	Democratic People's Republic of Korea	Indonesia	Mauritius	Saint Lucia	Uganda
Barbados	Republic of Korea	Iran (Islamic Republic of)	Mexico	Samoa	Ukraine
Belarus	Democratic Republic of Congo	Iraq	Monaco	San Marino	United Arab Emirates
Belgium	Denmark	Ireland	Mongolia	Saudi Arabia	United Kingdom
Belize	Djibouti	Israel	Montenegro	Senegal	United Republic of Tanzania
Benin	Dominica	Italy	Mozambique	Serbia	United States of America
Bhutan	Dominican Republic	Japan	Myanmar	Seychelles	
Bosnia and Herzegovina	Ecuador	Jordan	Namibia	Sierra Leone	United States of America
Botswana	Egypt	Kazakhstan	Nauru	Singapore	Uruguay
Brazil	El Salvador	Kenya	Nepal	Slovakia	Uzbekistan
Brunei	Equatorial Guinea	Kiribati	Netherlands	Slovenia	Venezuela (Bolivarian Republic of)
Darussalam	Eritrea	Kuwait	New Zealand	Solomon Islands	
Bulgaria	Estonia	Kyrgyzstan	Nicaragua	South Africa	
Burkina Faso	Ethiopia	Lao People's Democratic Republic	Niger	Spain	Viet Nam
Cabo Verde	Finland		Nigeria	Sri Lanka	Zambia
Cambodia	France		Norway	Sudan	Zimbabwe
Cameroon	Gabon	Latvia	Oman	Suriname	
Canada	Gambia	Lebanon	Pakistan	Swaziland	
	Georgia	Lesotho	Palau	Sweden	
			Panama	Switzerland	



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■ Capital Master Plan

*Compared to 174 Member States as at 30 April 2014

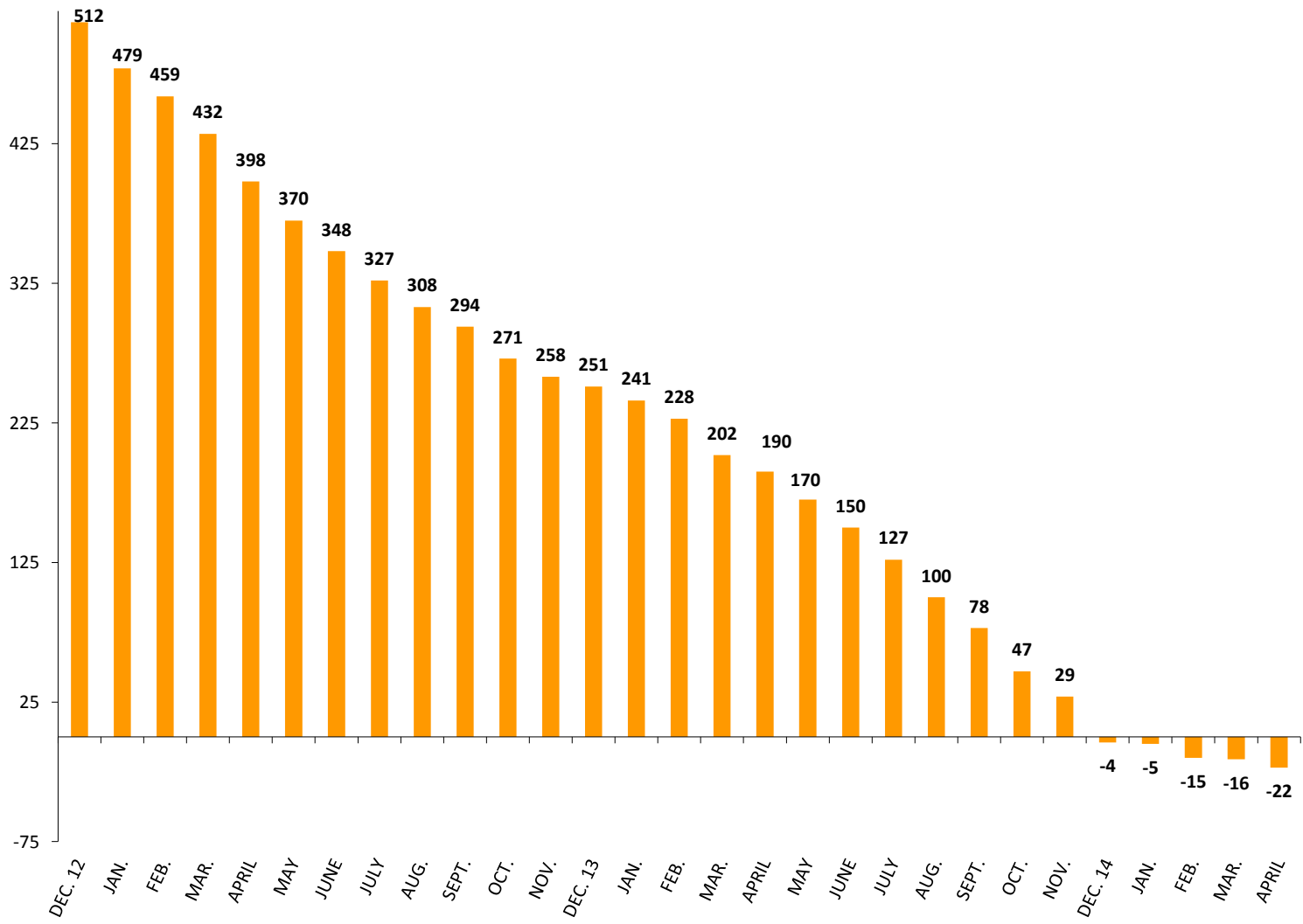
Capital Master Plan Cash Position

Actual Figures for the Capital Master Plan for 2013-2015 (US\$ millions)



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Note: Current shortfall funded by the Working Capital Fund. By its resolution 69/274, the General Assembly decided to finance the final shortfall of the CMP through transfer of \$154.9 million from the General Fund. The related transactions and transfer will be effected by year-end 2015.

All Assessments

Fully paid at 6 May 2015 Paid in Full: 22 Member States*



*The United Nations
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Austria

Canada

China

Estonia

Finland

Georgia

Germany

Hungary

Iceland

Ireland

Israel

Japan

Latvia

Liechtenstein

Monaco

Netherlands

New Zealand

Samoa

Senegal

Singapore

South Africa

Sweden

*Compared to 26 Member States as at 6 May 2014

Conclusions



- ❑ Financial situation at the end of 2014 was generally sound, although it was necessary to draw on regular budget cash reserves (both Working Capital Fund and Special Account) during the last months of the year.
- ❑ There has been an increase in the number of Member States paying in full for the regular budget in 2015, compared to one year ago. However, unpaid assessments remain at a significant level and continue to be highly concentrated.
- ❑ The overall UN cash situation is currently positive for all categories at 30 April 2015; however, the regular budget cash is expected to again tighten towards the end of the year. The Secretariat will continue to monitor the cash flow and ensure prudent financial management of resources.
- ❑ The level of outstanding payments to Member States is projected to decrease to \$561 million at the end of 2015. The Secretariat is making every effort to expedite outstanding payments.
- ❑ The financial health of the Organization continues to depend on Member States meeting their financial obligations in full and on time.



The United Nations Financial Situation

6 May 2015



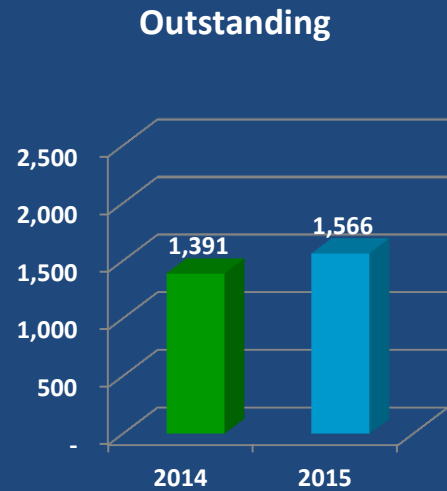
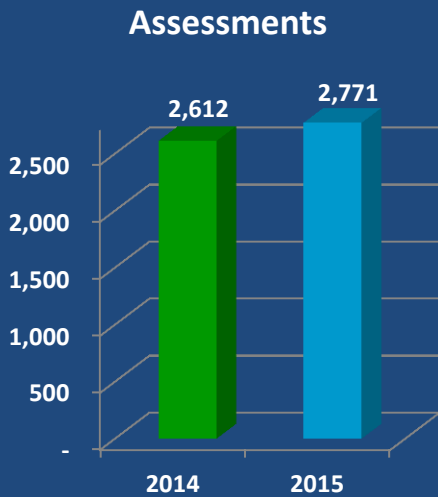
Content

- **Regular Budget**
- **Peacekeeping**
- **Tribunals**
- **Payments to Member States**
- **Fully paid Member States**

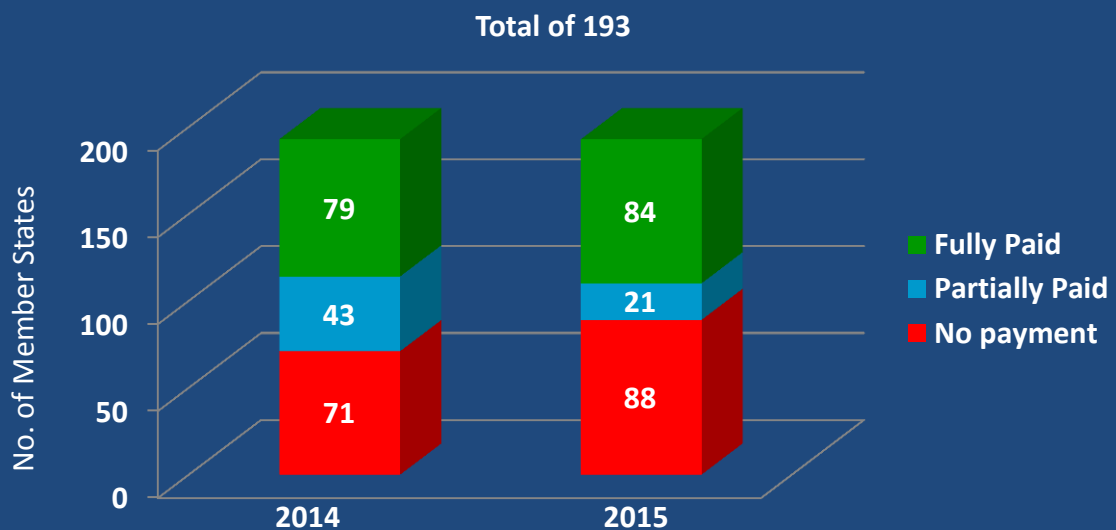


Regular Budget

- Comparison of Assessments and Outstanding as at 30 April (US \$ M)



- Comparison of Member States who made payments as at 30 April

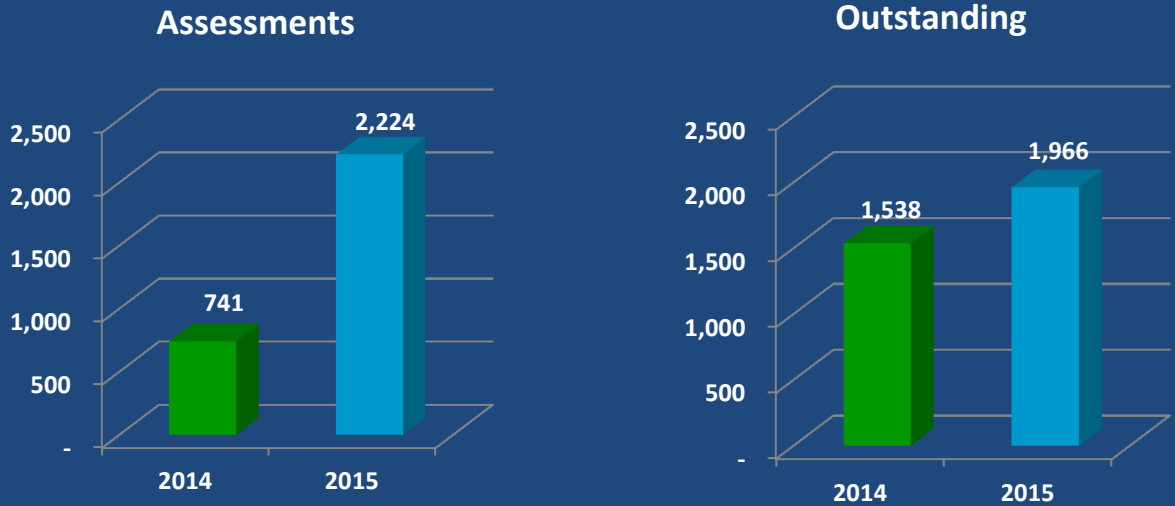




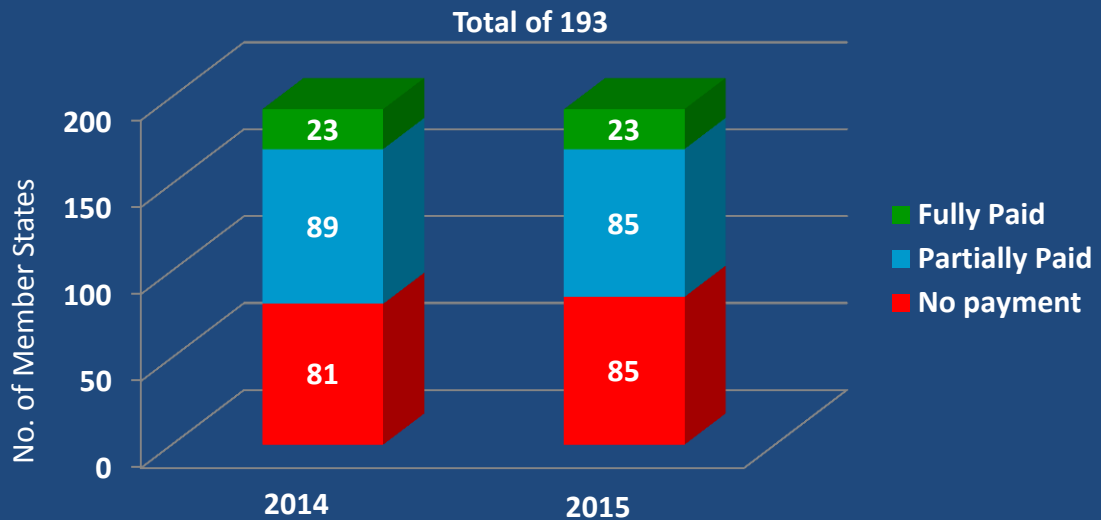
The United Nations Financial Situation

Peacekeeping

- Comparison of Assessments and Outstanding as at 30 April (US \$ M)

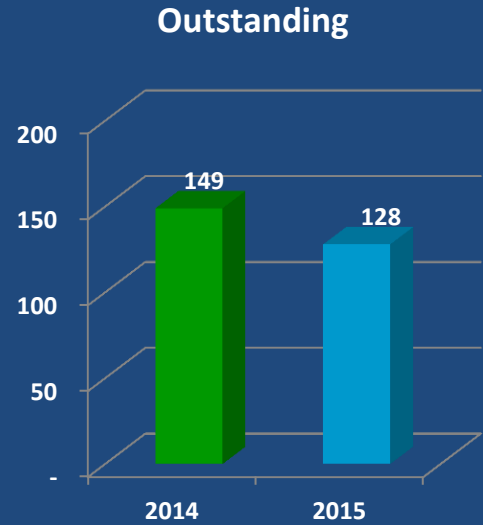
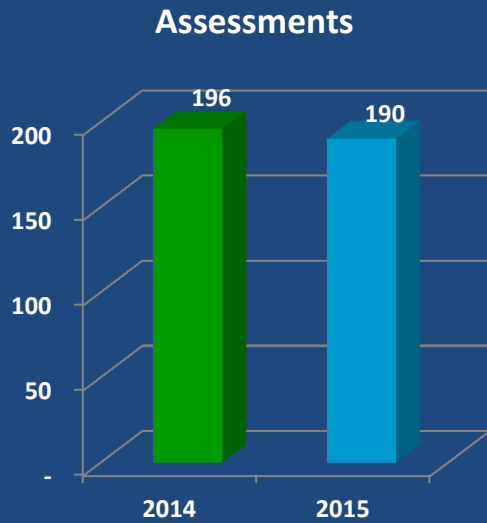


- Comparison of Member States who made payments as at 30 April

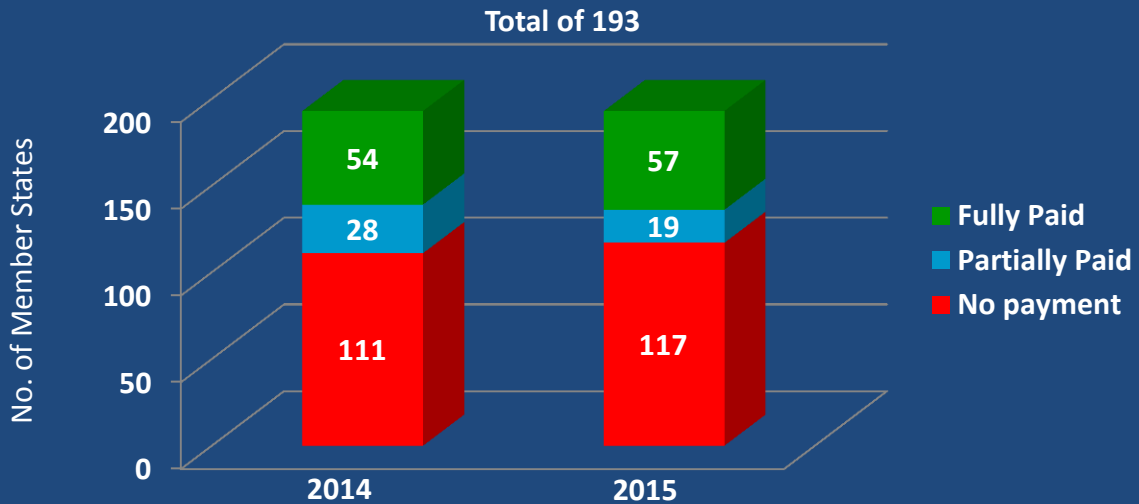




- **Comparison of Assessments and Outstanding as at 30 April (US \$ M)**



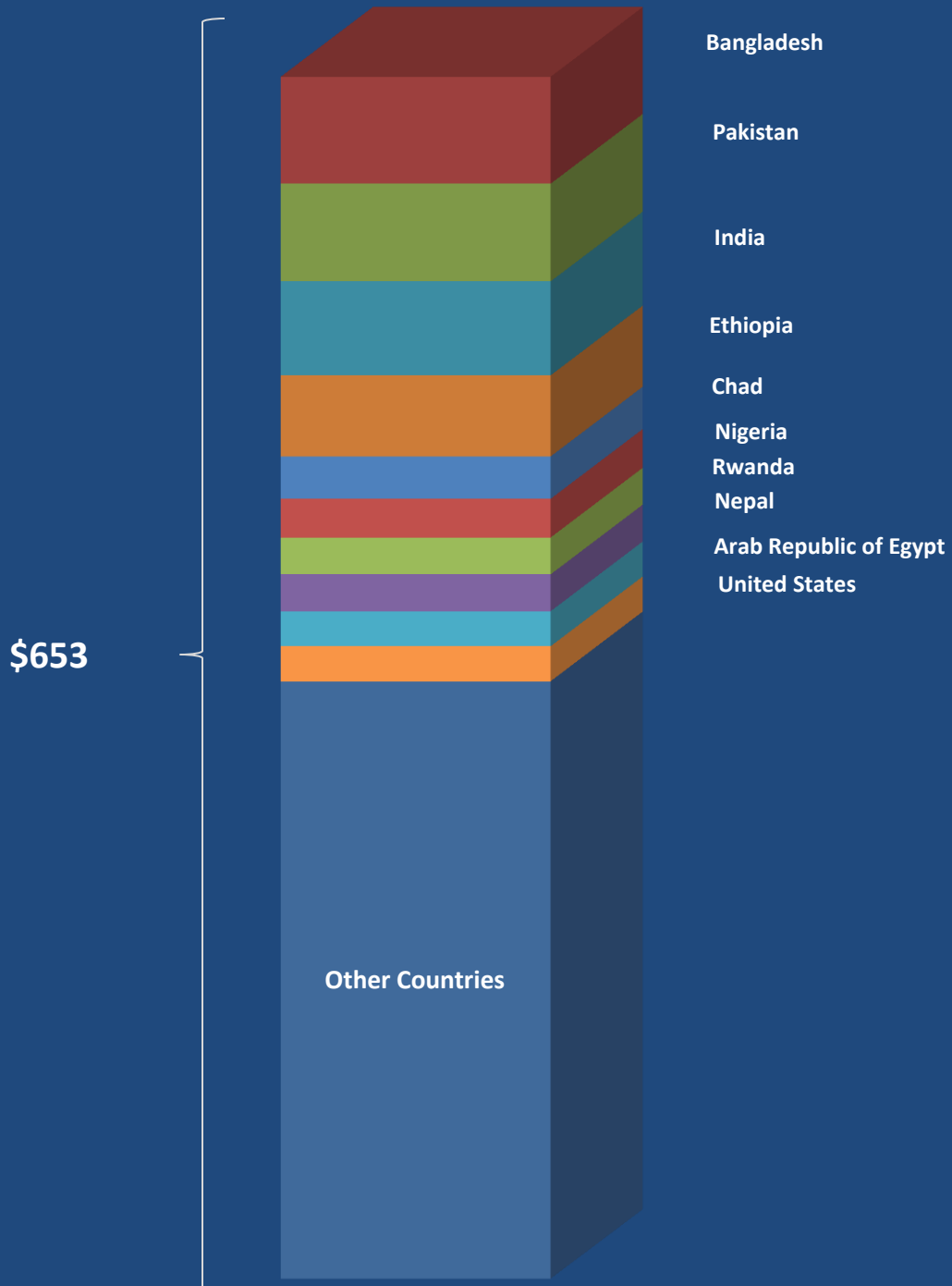
- **Comparison of Member States who made payments as at 30 April**





Payments to Member States

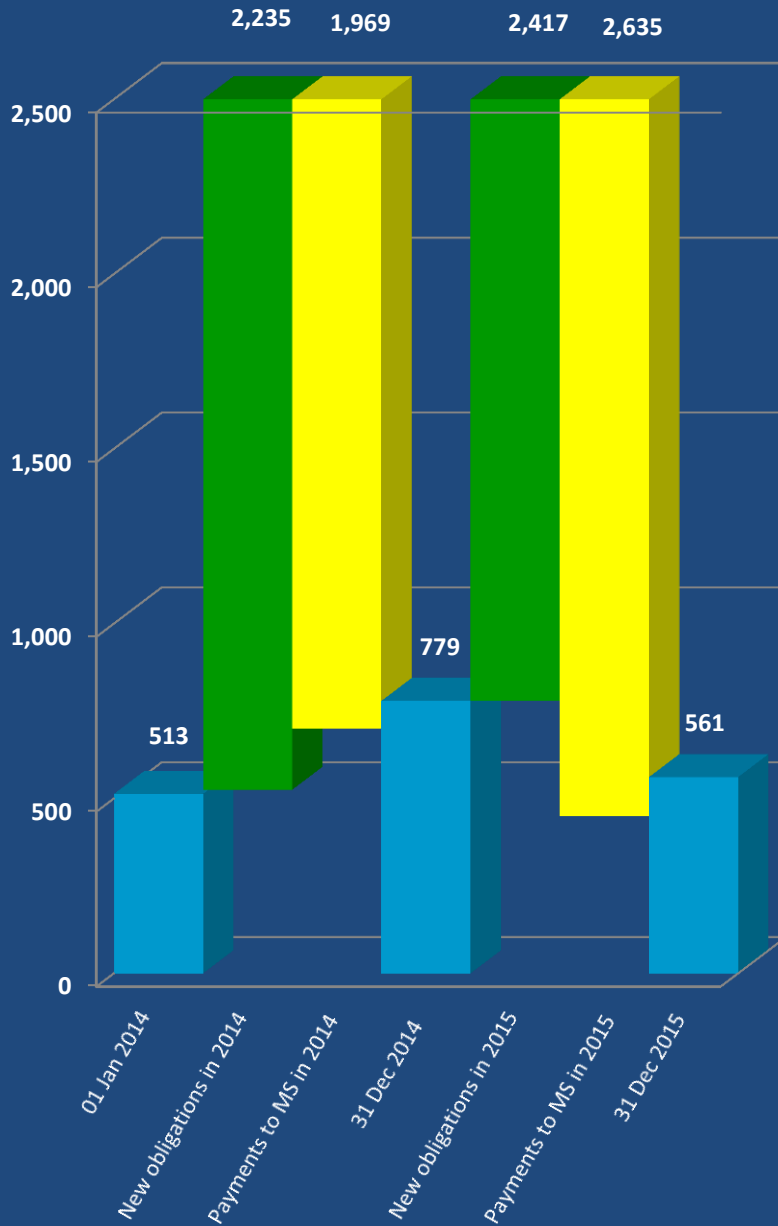
- Amounts owed for Troops/Formed Police Units & Contingent Owned Equipment at 31 March 2015 (US \$ M)





Payments to Member States

- Amounts owed for Troops/Formed Police Units & Contingent Owned Equipment (US\$ M)



2015
Projected



Fully paid Member States

- 22 Member States with all assessments fully paid as of 6 May 2015:

Austria		Japan	
Canada		Latvia	
China		Liechtenstein	
Estonia		Monaco	
Finland		Netherlands	
Georgia		New Zealand	
Germany		Samoa	
Hungary		Senegal	
Iceland		Singapore	
Ireland		South Africa	
Israel		Sweden	



Financial situation of the United Nations

Statement by Yukio Takasu, Under-Secretary-General for Management

Fifth Committee of the General Assembly at its 69th session

6 May 2015

Mr. Chairman, Thank you for this opportunity to update you on the current financial situation of the United Nations since I last briefed in October 2014. In addition to the presentation, there is also a handout which has been made available – this can be picked up in the room.

Today, I shall focus on four main financial indicators:

- (a) Assessments issued
- (b) Unpaid assessed contributions
- (c) Available cash resources
- (d) Outstanding payments to Member States.

Chart 1 summarizes the overall status of these indicators at 31 December 2013 and 2014, and at 30 April 2014 and 2015. Overall, these financial indicators are generally sound and positive, although there are some areas which still need to be closely monitored in 2015.

At the end of 2014, unpaid assessments were lower than end of the previous year in all areas, except the regular budget. Cash balances were positive for peacekeeping and the tribunals at the end of 2014, but the regular budget and CMP cash position showed tightness, which I had forecasted when I briefed you in October last year. The regular budget cash reserves covered these shortfalls.

More recently, at the end of April 2015, unpaid assessments were higher for the regular budget and peacekeeping operations, and lower for tribunals, compared to one year ago. Cash balances are currently positive for the regular budget, peacekeeping operations, and the tribunals. In the first resumed session, the General Assembly made an important decision to solve the issue of CMP shortfall by financing the associate costs.

As regards troop costs and contingent-owned equipment, the level of outstanding payments to Member States was higher at the end of 2014 compared to the previous year.

However, the amount outstanding was considerably reduced by the end of the first quarter of 2015. The Secretariat will continue to make every effort to expedite outstanding payments to Member States in 2015.

Regular budget

Let me turn first to the regular budget (see **Chart 2**). Both assessments issued, and payments received by 30 April, the cut-off date of this presentation, were higher in 2015 than 2014, by \$159 million, and \$58 million respectively. Unpaid assessed contributions amounted to \$1.57 billion at 30 April 2015, which is \$175 million higher than the year before.

I am pleased that 144 Member States had paid their regular budget assessments in full by the end of 2014. This is 2 lower than the number in 2013 (see **Chart 3**). On behalf of the Secretary-General, I would like to thank these Member States, which are listed in **Chart 4**, and urge all the other Member States to pay their assessed contributions in full as soon as possible.

Chart 5 shows the breakdown of the amounts that were outstanding when I briefed you in October 2014 and the position at 31 December 2014. As you can see, there was a significant reduction during the last quarter of 2014. More recently on 30 April 2015, a large portion of the unpaid assessments continued to be concentrated among few Member States (see **Chart 6**). The final outcome for 2015 will depend on actions taken by these Member States in large. Here we acknowledge the differences in financial year of Member States, and the timing of the related national legislative processes, which may cause timing issues for prompt payment by some Member States.

At 30 April 2015, 84 Member States had paid their assessments to the regular budget in full (see **Chart 7**), five more than the number on 30 April 2014. Again, let me thank these 84 Member States for their prompt payment in support for the work of the Organization and urge other Member States to follow their example.

Cash resources available for the regular budget under the General Fund include the Working Capital Fund, authorized at \$150 million, and the Special Account. **Chart 8** shows the cash resources available at year-end and at 30 April for 2014 and 2015. There were cash shortfalls in the last months of 2014. These were covered by the Working Capital Fund in September through December, and also by the Special Account during November. The final position at 31 December 2014 reflected an \$81 million cash shortfall under the regular budget, which was fully covered by the Working Capital Fund.

The regular budget cash position had improved by 30 April this year, thanks to contributions from Member States. However, if the trend of previous years is repeated, the regular budget cash will experience tightening in the last quarter of the year. In the first resumed session, the General Assembly, in its resolution 69/274, decided to fund the final shortfall of the CMP, by financing through transfer of \$154.9 million from the General Fund (including \$36.6 million from the Special Account). The related transactions and transfers will be effected later this year. Thus, regular budget reserves

will be reduced to \$348.4 million (\$150 million of WCF and \$198.4 million of Special Account)

The month-by-month cash position in 2013-2015 is reflected in **Chart 9**. While the month-end cash position is shown reflecting tightness in the last quarter, the daily situation is more complicated. Regular budget shortfall reached \$174 million during early November 2014, \$162 million in mid-November 2014 and \$136 million at the end of January 2015. The final cash position towards the end of 2015 will depend largely on the payments to be made by the Member States in coming months.

Peacekeeping operations

Mr. Chairman, peacekeeping has a different financial period from regular budget from July to June. Assessments are issued separately for each operation; and, since assessment letters are issued only through the mandate period approved by the Security Council for each mission, they are issued for different periods throughout the year. All of these factors complicate a comparison of the financial situation of peacekeeping operations with other budgets.

The total unpaid assessment for peacekeeping operations at the end of 2014 was \$1.28 billion, reflecting a significant decrease of \$916 million compared to the \$2.2 billion outstanding at the end of the previous year (see **Chart 10**). As of 30 April 2015, new assessments of \$2.2 billion had been issued and the level of unpaid assessments amounted to \$2 billion.

Chart 11 shows the breakdown of unpaid assessment on 30 April 2015. The unpaid assessments continue to be concentrated among few Member States. Here again we acknowledge the differences in financial year of Member States, and the timing of the related national legislative processes. This is a particular challenge for peacekeeping operations, because letters of assessment are issued throughout the year for different missions whenever the Security Council renews the respective mandates.

Given all these challenges, we greatly appreciate the efforts Member States are making to keep current with peacekeeping assessments. By 31 December 2014, 27 Member States had paid all peacekeeping assessments in full (see **Chart 12**). Let me thank these 27 Member States in the chart. (**Chart 13**) More recently, on 30 April 2015, 23 Member States had paid all peacekeeping assessments in full, despite a considerable challenge to pay by the cut-off date of 30 April when assessments were last issued only on 1 April. I would like to pay special tribute to those 23 Member States in the chart for their exceptional efforts.

Although the total cash available for peacekeeping (including the reserve) at the end of 2014 was \$4.3 billion, this amount is segregated in accordance with the General Assembly's decision to maintain separate accounts for each operation. The General Assembly has specified that no peacekeeping mission should be financed by borrowing from other active peacekeeping missions. The use of the Peacekeeping Reserve Fund is restricted only to new operations and expansions of existing operations. **Chart 14** shows

the breakdown of peacekeeping cash, which at the end of 2014 consisted of \$3.84 billion in the accounts of active missions, \$294 million in closed missions accounts, and the Peacekeeping Reserve Fund with \$138 million.

As regards outstanding payments to Member States (see **Chart 15**), we will continue to accelerate payments and reduce the amount owed for troops, formed-police units and contingent-owned equipment. The total amount owed was \$779 million at the end 2014, and it is projected to decrease to \$561 million by the end of this year.

Chart 16 shows the breakdown of outstanding payments; at 31 March 2015, \$153 million for troops and formed police units, \$414 million for COE claims for active missions, and \$86 million for COE claims for closed missions. These components total to \$653 million. As I mentioned, by the end of this year it is projected that these will reduce to \$561 million. **Chart 17** shows the breakdown by Member State as at 31 March 2015.

Mr. Chairman, the Secretary-General is committed to meeting obligations to Member States providing troops and equipment as expeditiously as possible as cash situation permits. I would like to reassure you that we monitor peacekeeping cash flow situation constantly, and we 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 COE contributors.

International tribunals

The financial position of the international tribunals improved in 2014. As indicated in **Chart 18**, outstanding assessments for the tribunals fell from \$54 million to \$40 million at the end of 2014.

Chart 19 shows the breakdown of the outstanding tribunal amounts. At the end of the year, unpaid assessments had decreased to \$40 million, from the \$60 million on 2 October 2014.

The number of Member States paying their assessed contributions for the international tribunals in full by the end of 2014 was 112. Let me express sincere thanks to those 112 Member States listed in **Chart 20** and urge other Member States to follow their example.

Looking at the more recent picture, on 30 April 2015 outstanding assessments amounted to \$128 million (see **Chart 21**). By 30 April 2015, 57 Member States had paid their assessed contributions to both tribunals and the International Residual Mechanism in full. As shown in **Chart 22**, month-by-month position of cash balances for the tribunals was positive in 2013, 2014 and 2015. Once again, the final outcome of 2015 depends on Member States continuing to honour their financial obligations to the tribunals.

Capital Master Plan

A total of \$1.87 billion was assessed under the special account for the Capital Master Plan. As of 30 April 2015, the bulk of the assessed contributions had been received, with \$0.5 million still outstanding (see **Chart 23**). Over the years, Member States have extended strong support to the project, and this is manifested by the number of Member States which have paid in full for the project. As of 30 April 2015, 180 Member States had paid their Capital Master Plan assessments in full (see **Chart 24**). I should like to thank these Member States. At the same time, I would like to urge the remaining 12 Member States to make a special effort to make their assessed payment as soon as possible so that we can make clean closure of the book.

The CMP has been experiencing cash shortfalls since December 2014 as shown in **Chart 25**. The deficit has been bridged by the Working Capital Fund on an exceptional basis. We are grateful to the members of the Fifth Committee for the decision of financing the final shortfall of the CMP through transfer of \$154.9 million from the General Fund. After the approved transactions and transfers are effected, we will be able to complete CMP account fully balanced.

Conclusions

In conclusion, Mr. Chairman, let me pay special tribute to the Member States in **Chart 26** that currently have paid in full all assessments for the Regular Budget, Peacekeeping Operations, the International Tribunals, and the Capital Master Plan that are due and payable. I recognize and thank the tremendous efforts being made by those Member States to meet all their obligations by today - 6 May. These were Austria, Canada, China, Estonia, Finland, Georgia, Germany, Hungary, Iceland, Ireland, Israel, Japan, Latvia, Liechtenstein, Monaco, Netherlands, New Zealand, Samoa, Senegal, Singapore, South Africa and Sweden. This is a total of 22 Member States.

Chart 27 summarizes the key points. The financial situation at the end of 2014 was generally sound. However, it was necessary to draw on regular budget cash reserves, both Working Capital Fund and Special Account, during the last months of 2014.

There has been an increase in the number of Member States paying in full for the regular budget in 2015 compared to one year ago. However, unpaid assessments remain at a significant level and continue to be highly concentrated.

The overall cash situation is sound and positive for all categories at 30 April 2015. This is the result of the continued efforts by many Member States, to which I would like to express our deep appreciation.

However, the regular budget situation is expected to tighten again towards the end of the year. In recent years, the UN had to resort to regular budget reserves (the Working Capital Fund and Special Account) to manage expenditure requirements, particularly most heavily towards the end of the year. The Secretariat will continue to closely monitor the cash flow and ensure prudent financial management of resources.

The level of outstanding payments to Member States which contribute troop, police and equipment is projected to decrease to \$561 million at the end of 2015. The Secretariat will continue to make every effort to expedite outstanding payments to Member States.

As always, Mr. Chairman, the financial health of our Organization depends on Member States meeting their financial obligations in full and on time. On behalf of the Secretary-General, let me urge all Member States to continue to endeavour to do so.

Thank you.