



Financial situation of the United Nations

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

Fifth Committee of the General Assembly at its 71st session

3 May 2017

Madam Chairman, Thank you for this opportunity to update you on the current financial situation of the United Nations since I last briefed in October 2016. 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 2015 and 2016, and at 30 April 2016 and 2017. Overall, these financial indicators remain generally sound and positive, although there are some areas which still need to be closely monitored in 2017.

At the end of 2016, unpaid assessments were lower for regular budget and the tribunals, but higher for peacekeeping operations than the end of the previous year. The increase in unpaid peacekeeping assessments in 2016 is directly related to the increase in peacekeeping assessments in 2016, as half of the peacekeeping assessments for the 2015/2016 fiscal year could only be issued after adoption of the new scale in December 2015. Cash balances were positive for peacekeeping and tribunals at the end of 2016, but the regular budget continued to show a pattern of tightness in the last quarter, which I had forecasted when I briefed you in October last year.

More recently, at the end of April 2017, unpaid assessments were lower in all categories compared to one year ago. Cash balances are currently positive for all areas, however regular budget cash is expected to again tighten towards the end of the year.

As regards troop costs and contingent-owned equipment, the level of outstanding payments to Member States was lower at the end of 2016 compared to the previous year.

The Secretariat will continue to make every effort to expedite outstanding payments to Member States in 2017.

Regular budget

Let me turn first to the regular budget (see **Chart 2**). Assessments were issued in 2017 at a level of \$2.578 billion, reflecting \$29 million higher than in 2016. Payments received by 30 April 2017 amounted to \$1.6 billion. Unpaid assessed contributions at 30 April 2017 amounted to \$1.4 billion, lower than one year ago by \$8 million.

I am pleased that 145 Member States had paid their regular budget assessments in full by the end of 2016. This is three higher than the number at the end of 2015 (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 remaining 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 2016 and the position at 31 December 2016. As you can see, there was a significant reduction during the last quarter of 2016. More recently on 30 April 2017, a large portion of the unpaid assessments continued to be concentrated among few Member States (see **Chart 6**). I would like to update the Committee that one of the Member States (Italy) listed in the chart has already paid in full since the cut-off date of 30 April. The final outcome for 2017 will largely depend on actions taken by the other Member States. Here we acknowledge the differences in financial year of Member States and the related national processes, which may cause timing issues for prompt payment by some Member States.

By 30 April 2017, 92 Member States had paid their assessments to the regular budget in full, 13 more than the number on 30 April 2016 (see **Chart 7**). This is a significant improvement due to the efforts by many Member States - let me thank these 92 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 and the Special Account. **Chart 8** shows the cash resources available at year-end and at 30 April for 2016 and 2017. There were cash shortfalls in the last months of 2016, which were covered by the Working Capital Fund and the Special Account, and through cross-borrowing from other accounts. The final position at 31 December 2016 reflected a \$123 million cash shortfall under the regular budget, which was covered by the Working Capital Fund. The regular budget cash position had improved by 30 April this year, thanks to contributions from Member States.

The month-by-month cash position in 2015-2017 is reflected in **Chart 9**. Currently, the regular budget cash position is positive, due to the contributions received from Member States in 2017 so far. However, the regular budget cash will continue to face pressure given the current reduced level of reserves resulting from General Assembly decisions on use of Special Account in recent years, as well as General Assembly action to finance a significant level of activities with commitment authority

(without assessment) during biennium 2016-17. The final cash position towards the end of 2017 will depend largely on the payments to be made by the Member States in coming months.

Peacekeeping operations

Madam Chairman, peacekeeping has a different financial period from regular budget, running from 1 July to 30 June instead of the calendar year. 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 amount outstanding for peacekeeping operations at the end of 2016 was \$1.8 billion, reflecting an increase of \$826 million, compared to the \$976 million outstanding at the end of the previous year (see **Chart 10**). The amounts of assessments in 2016 are related to the timing of peacekeeping assessments following the adoption of the new scale of assessments for 2016. More recently, as of 30 April 2017, new assessments of \$1.2 billion had been issued and the level of unpaid assessments was reduced to under \$1.7 billion. This amount includes assessments of \$396 million issued just last week following the extension of the mandates for MONUSCO and MINUSTAH.

Chart 11 shows the breakdown of unpaid assessments on 30 April 2017, which continue to reflect some concentration among few Member States. Here again we acknowledge the differences in financial year of Member States, and the timing of the related national 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 2016, 24 Member States had paid all peacekeeping assessments in full (see **Chart 12**). Let me thank these 24 Member States in the chart. (**Chart 13**) More recently on 30 April 2017, this number had doubled, reflecting 48 Member States which had paid all peacekeeping assessments in full. I would like to pay special tribute to those 48 Member States in the chart for their efforts.

Although the total cash available for peacekeeping (including the reserve) at the end of 2016 amounted to approximately \$4.1 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 2016 consisted of \$3.8 billion in the accounts of active missions, \$211 million in closed missions accounts, and the Peacekeeping Reserve Fund with \$138 million.

As regards outstanding payments to Member States (see **Chart 15**), the total amount owed at the end of 2016 was \$808 million, reflecting a decrease from the \$824 million owed at the start of the year. We will continue to accelerate payments and reduce the amount owed for troops, formed-police units and contingent-owned equipment.

Chart 16 shows the breakdown of the \$777 million owed at 31 March 2017, consisting of \$225 million for troops and formed police units, \$466 million for COE claims for active missions, and \$86 million for COE claims for closed missions. The total amount owed is projected to be \$804 million at the end of this year. The Secretariat will continue to make every effort to keep reimbursement current. **Chart 17** shows the breakdown by Member State as at 31 March 2017.

Madam Chairman, 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 COE contributors.

International Tribunals

The financial position for the tribunals remains sound. As seen in **Chart 18**, the outstanding assessments for tribunals decreased to \$40 million at the end of 2016, compared to the \$65 million a year earlier.

As at 31 December 2016, 116 Member States had paid their assessed contributions for the international tribunals in full. This is 9 more than at the end of 2015. Let me express sincere thanks to those 116 Member States listed in **Chart 19** and urge other Member States to follow their example.

Looking at the more recent picture at 30 April 2017, a total of \$91 million remained outstanding (see **Chart 20**). I would like to update the Committee that payments have been received after the 30 April cut-off date from 2 Member States listed in the chart - \$2.9 million from the United States and \$4 million from Italy. As shown in **Chart 21**, as at 30 April 2017, 64 Member States had paid all their assessed contributions to the tribunals and the International Residual Mechanism in full. This is 12 more than one year ago. The month-by-month position of cash balances for the tribunals was positive in 2015, 2016 and 2017 (see **Chart 22**). Once again, the final outcome of 2017 depends on Member States continuing to honour their financial obligations to the tribunals.

Conclusions

In conclusion, Madam Chairman, let me pay special tribute to the Member States in **Chart 23** that currently have paid in full all assessments for the Regular Budget, Peacekeeping Operations and the International Tribunals that are due and payable. I

recognize and thank the tremendous efforts being made by those Member States to meet all their obligations.

These were Andorra, Angola, Australia, Austria, Benin, Bhutan, Bosnia and Herzegovina, Brunei Darussalam, Canada, China, Denmark, Estonia, Finland, Georgia, Germany, Hungary, Iceland, India, Ireland, Italy, Japan, Kazakhstan, Kuwait, Kyrgyzstan, Liberia, Liechtenstein, Mali, Monaco, Myanmar, Netherlands, New Zealand, Senegal, Singapore, Slovenia, Solomon Islands, South Africa, Spain, Sweden, and Switzerland. This is a total of 39 Member States.

Chart 24 summarizes the key points. Currently, the UN financial situation is generally sound. Due to the efforts of many Member States to expedite payments, there are increases in the number of Member States meeting their obligations in full to every category, compared to one year ago.

Unpaid assessments are currently lower in all categories compared to one year ago. However, unpaid regular budget assessments continue to be highly concentrated, and the final position of the regular budget for 2017 depends on action by the remaining Member States.

The experience of the last few years reflects that the last quarter continues to be a very difficult period for regular budget cash. It was again necessary to significantly draw on regular budget cash reserves (both Working Capital Fund and Special Account) during the final months of 2016. Last year, these reserves proved insufficient, and it was necessary to cross-borrow from other accounts. We believe that the time has come to review the level of regular budget reserves in light of this experience.

The overall UN cash situation is currently positive for all categories at 30 April 2017. 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 cash is expected to again tighten towards the end of this year. The Secretariat will continue to monitor the cash flow closely and to ensure tight financial management.

An increased number of Member States are making timely contributions to peacekeeping operation, and the Secretariat is making every effort to expedite outstanding payments for troops and formed police units, and COE claims.

As always, Madam 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.



The United Nations Financial Situation

Yukio Takasu
Under-Secretary-General for Management

United Nations

3 May 2017
(Revised – Charts 1 and 4 amended)

Key Components (US\$ millions)



The United Nations
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		31 Dec 2015	30 Apr 2016	31 Dec 2016	30 Apr 2017
Assessments	Regular budget	2,771	2,549	2,549	2,578
	Peacekeeping	6,377	3,882	10,631*	1,161
	Tribunals	190	66	66	109
Unpaid	Regular budget	533	1,403	409	1,395
	Peacekeeping	976	2,396	1,802	1,679
	Tribunals	65	93	40	91
Cash on Hand	Regular budget**	(217)	471	(123)	632
	Peacekeeping**	2,803	2,571	3,990	2,889
	Tribunals	169	167	142	172
Outstanding Payments to Member States****	Peacekeeping	824	827***	808	777***

* Peacekeeping assessments increased in 2016, following a decrease in 2015, due to the timing of decision on scale of assessment rates applicable to 2016.

** Not including the reserves

*** As at 31 March

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

Regular Budget: Assessment Status

Actual (US\$ millions)



*The United Nations
Financial Situation*

■ **Regular budget**
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	31 Dec 2015	30 Apr 2016	31 Dec 2016	30 Apr 2017
Prior year's balance*	535	533	533	409
Assessments	2,771	2,549	2,549	2,578
Payments received	2,773	1,679	2,673	1,592
Unpaid assessments	533	1,403	409	1,395

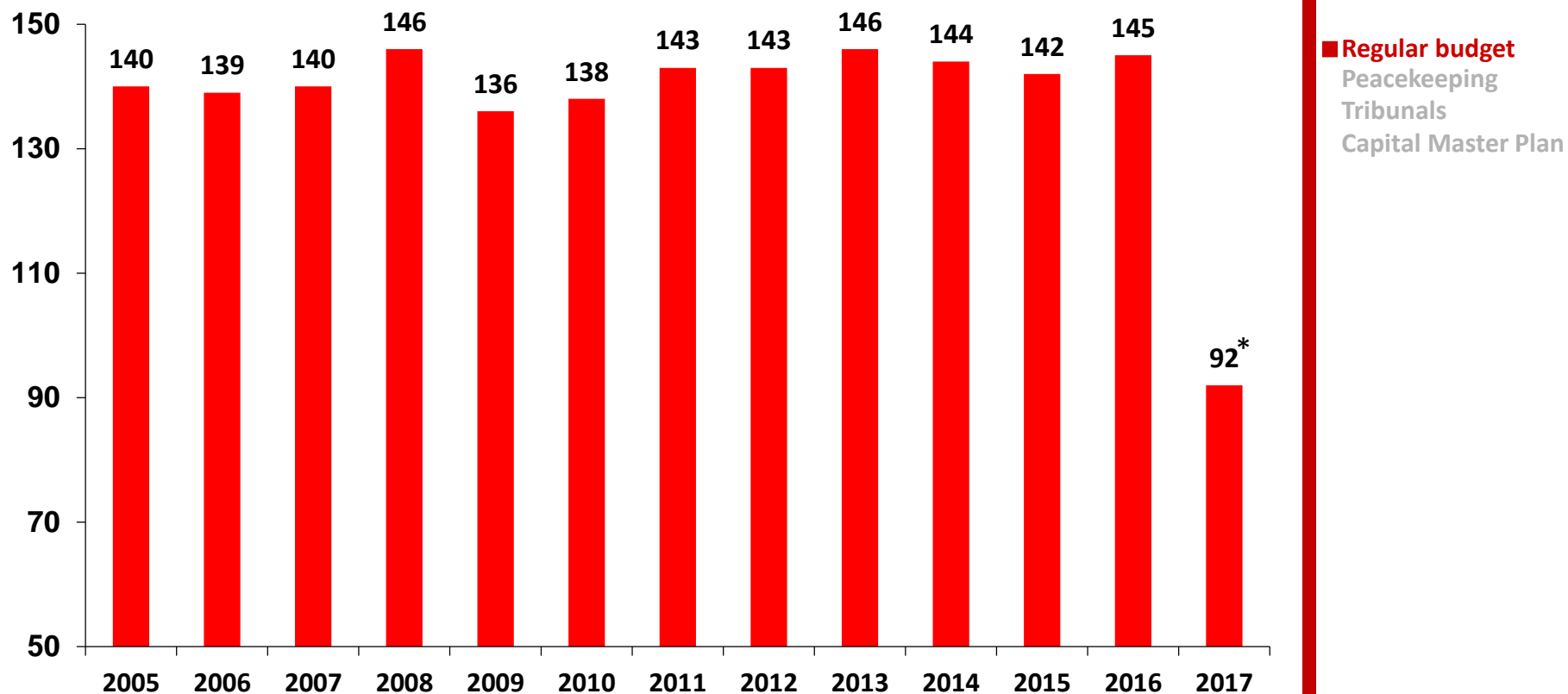
* As at 1 January

Regular Budget Assessments

Number of Member States paying in full at Year-End



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Financial Situation*



* At 30 April 2017, compared to 79 Member States at 30 April 2016

Regular Budget Assessments

Fully paid at 31 December 2016: 145 Member States

Afghanistan	Central African Republic	Indonesia	Myanmar	South Sudan
Albania	Chad	Ireland	Namibia	Spain
Algeria	Chile	Israel	Nepal	Sri Lanka
Andorra	China	Italy	Netherlands	Sweden
Angola	Colombia	Jamaica	New Zealand	Switzerland
Antigua and Barbuda	Congo	Japan	Nicaragua	Syrian Arab Republic
Armenia	Cote d'Ivoire	Jordan	Niger	Thailand
Australia	Croatia	Kazakhstan	Norway	Timor-Leste
Austria	Cuba	Kenya	Peru	Togo
Azerbaijan	Czech Republic	Kiribati	Philippines	Tonga
Bahamas	Democratic People's Republic of Korea	Kuwait	Poland	Trinidad and Tobago
Bahrain	Denmark	Kyrgyzstan	Portugal	Tunisia
Bangladesh	Dominica	Lao People's Democratic Republic	Qatar	Turkey
Barbados	Dominican Republic	Latvia	Republic of Korea	Turkmenistan
Belarus	Ecuador	Lesotho	Republic of Moldova	Tuvalu
Belgium	El Salvador	Liberia	Romania	Uganda
Belize	Estonia	Liechtenstein	Russian Federation	Ukraine
Benin	Ethiopia	Luxembourg	Rwanda	United Arab Emirates
Bhutan	Finland	Malawi	Saint Kitts and Nevis	United Kingdom
Bolivia	France	Maldives	Saint Lucia	United Republic of Tanzania
Bosnia and Herzegovina	Gambia	Mali	Samoa	Uruguay
Botswana	Georgia	Malta	San Marino	Uzbekistan
Brazil	Germany	Marshall Islands	Senegal	Viet Nam
Brunei Darussalam	Greece	Mauritius	Serbia	Zambia
Bulgaria	Guatemala	Micronesia (Federated States of)	Seychelles	Zimbabwe
Burkina Faso	Guinea	Monaco	Sierra Leone	
Burundi	Haiti	Montenegro	Singapore	
Cambodia	Hungary	Morocco	Slovakia	
Cameroon	Iceland	Mozambique	Slovenia	
Canada	India		Solomon Islands	
			South Africa	



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■ **Regular budget**
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Unpaid Regular Budget Assessments

Actual (US\$ millions)



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Member State	30 Sep 2016	31 Dec 2016
United States	786	286
Venezuela (Bolivarian Republic of)	31	31
Iran (Islamic Republic of)	22	22
Mexico	25	13
Brazil	219	-
Other Member States	106	57
Total	1,189	409

Unpaid Regular Budget Assessments

Actual (US\$ millions)



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Member State	30 Apr 2017
United States	897
Brazil	96
Italy*	95
Mexico	36
Argentina	36
Other Member States	235
Total	1,395

* Payment received in full after cut-off date of 30 April 2017

Regular Budget Assessments

Fully paid in 2016 and 2017

2016

<u>JAN.</u>	<u>FEB.</u>	<u>MAR.</u>	<u>APR.</u>
Armenia	Bahamas	Andorra	Albania
Australia	Belgium	Bosnia and Herzegovina	Azerbaijan
Canada	Bulgaria	Brunei Darussalam	Bahrain
Denmark	China	Chile	Barbados
Dominican Republic	Czech Republic	France	Bolivia
Finland	Estonia	Germany	Cote d'Ivoire
Georgia	Israel	Indonesia	India
Haiti	Liechtenstein	Italy	Japan
Hungary	Monaco	Kazakhstan	Kazakhstan
Iceland	Netherlands	Mali	Mali
Ireland	Rwanda	Montenegro	Montenegro
Kuwait	Serbia	Russian Federation	Russian Federation
Kyrgyzstan	Slovenia	Spain	Spain
Latvia	Sri Lanka	Timor-Leste	Timor-Leste
Luxembourg	Thailand	Turkey	Turkey
New Zealand	United Arab Emirates	United Kingdom	United Kingdom
Nicaragua			
Norway			
Samoa			
Senegal			
Singapore			
South Sudan			
Sweden			
Switzerland			
Ukraine			

TOTAL: 79

2017

<u>JAN.</u>	<u>FEB.</u>	<u>MAR.</u>	<u>APR.</u>
Algeria	Belgium	Albania	Andorra
Angola	Bosnia and Herzegovina	Bahrain	Antigua and Barbuda
Armenia	China	Bhutan	Brunei Darussalam
Australia	China	Bulgaria	Dominica
Austria	Iceland	Cabo Verde	Ethiopia
Azerbaijan	Malta	Croatia	Germany
Bahamas	Marshall Islands	Czech Republic	Guatemala
Benin	Monaco	Democratic People's Republic of Korea	Haiti
Canada	Republic of Korea	Ecuador	India
Denmark	Slovenia	Guyana	Japan
Djibouti	Solomon Islands	Mauritius	Kazakhstan
Dominican Republic	South Africa	Myanmar	Montenegro
Estonia	Sri Lanka	Nepal	Philippines
Finland	Thailand	Nicaragua	Portugal
Georgia	Uzbekistan	Papua New Guinea	Qatar
Guinea	Viet Nam	Romania	Sudan
Hungary		Russian Federation	Trinidad and Tobago
Ireland		Samoa	Turkey
Kuwait		San Marino	United Kingdom
Kyrgyzstan		Spain	
Latvia		Tunisia	
Liberia		Turkmenistan	
Liechtenstein		United Arab Emirates	
Luxembourg		Vanuatu	
Mali			
Netherlands			
New Zealand			
Norway			
Senegal			
Singapore			
South Sudan			
Sweden			
Switzerland			
Ukraine			

TOTAL: 92



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Regular Budget Cash Position

Actual (US\$ millions)



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■ **Regular budget**
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	30 Apr 2015	31 Dec 2015	30 Apr 2016	31 Dec 2016	30 Apr 2017
Regular Budget	646	(217)	471	(123)	632
Working Capital Fund	127	150	150	150	150
Special Account	235	200*	200	200	200
Combined General Fund	1,008	133	821	227	982

* Resolution 69/274 authorized a credit from the Special Account to the General Fund in the amount of 36,613,400 dollars.

Regular Budget Cash Position*

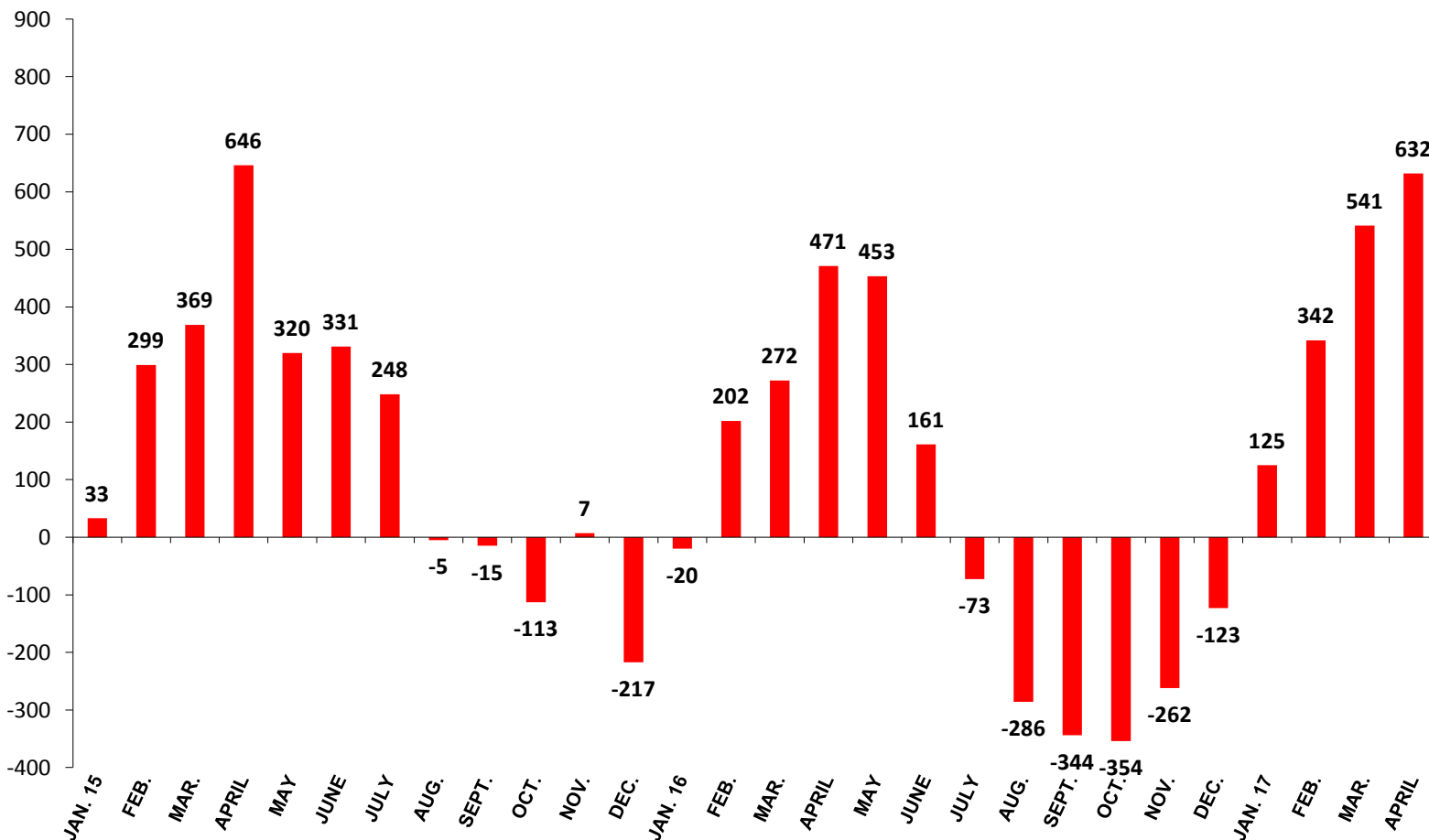
Actual Figures for Regular Budget for 2015-2017

(US\$ millions)



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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
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	31 Dec 2015	30 Apr 2016	31 Dec 2016	30 Apr 2017
Prior-years balance*	1,282	976	976	1,802
Assessments	6,377	3,882	10,631	1,161
Payments/credits received	6,683	2,462	9,805	1,284
Unpaid assessments	976	2,396	1,802	1,679**

* As at 1 January

** Including assessments within 30-day period for MONUSCO (\$321.4 million) and MINUSTAH (\$74.5 million), which were issued on 26 April 2017

Unpaid Peacekeeping Assessments*

Actual (US\$ millions)



*The United Nations
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Regular budget
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Member State	30 Apr 2017
United States	667
Brazil	194
Ukraine	117
Saudi Arabia	65
Venezuela (Bolivarian Republic of)	47
Other Member States	589
Total	1,679

** Including assessments within 30-day period for MONUSCO (\$321.4 million) and MINUSTAH (\$74.5 million), which were issued on 26 April 2017

Peacekeeping Assessments

Fully paid at 31 December 2016: 24 Member States*



Armenia	Ireland	Norway
Australia	Israel	Republic of Korea
Bosnia and Herzegovina	Italy	Romania
Canada	Latvia	Saint Kitts and Nevis
Cuba	Liechtenstein	Senegal
France	Monaco	Switzerland
Georgia	Netherlands	Tuvalu
Germany	New Zealand	United Republic of Tanzania



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*Compared to 30 Member States as at 31 December 2015

Peacekeeping Assessments

Fully paid at 30 April 2017: 48 Member States*



Andorra	Georgia	Netherlands
Angola	Germany	New Zealand
Australia	Hungary	Norway
Austria	Iceland	Papua New Guinea
Benin	India	Qatar
Bhutan	Ireland	Republic of Korea
Bosnia and Herzegovina	Japan	Saint Kitts and Nevis
Brunei Darussalam	Kazakhstan	Senegal
Canada	Kuwait	Singapore
China	Kyrgyzstan	Slovakia
Cote d'Ivoire	Liberia	Slovenia
Cyprus	Liechtenstein	Solomon Islands
Denmark	Mali	South Africa
Estonia	Monaco	Spain
Finland	Myanmar	Sweden
France	Nauru	Switzerland

*Compared to 40 Member States as 30 April 2016



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Regular budget
■ **Peacekeeping**
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Peacekeeping Cash Position

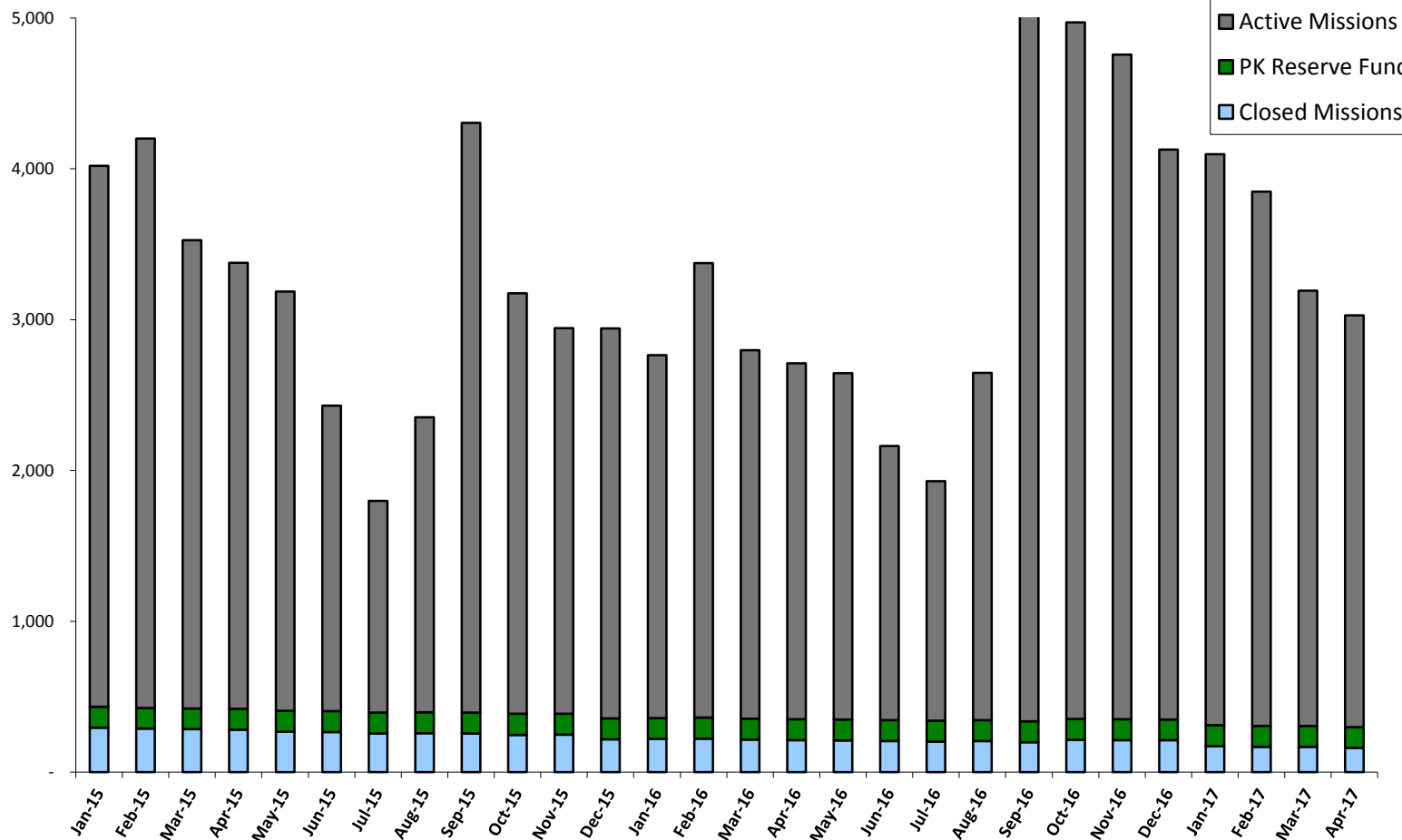
Actual Figures for Peacekeeping for 2015-2017



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Regular budget
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(US\$ millions)



Outstanding Payments to Member States

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



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	2015	2016	2017
Owed as at 1 January ^a	828	824	808
New obligations	2 408 ^b	2 310 ^b	2 381
Payments made during the year	(2 412) ^b	(2 326) ^b	(2 385)
Owed as at 31 December	824	808	804

^a Includes COE claims for 86 million for closed missions

^b Reference A/71/809, Annex V

Outstanding Payments to Member States

Projected 2017 Outstanding Payments (US\$ millions)



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	31 Dec 2015	31 Dec 2016	31 Mar 2017 ^a	31 Dec 2017 ^b
Troops/formed police units	261	247	225	247
COE claims (active missions)	477	475	466	471
COE claims (closed missions)	86	86	86	86
TOTAL^c	824	808	777	804

^a Payments for troops/formed police unit costs for all missions are current up to January 2017 except: MINURSO which are paid up to October 2016. Payments for COE for active missions are current up to December 2016 for all missions.

^b Estimated amount for COE claims in active missions include claims related to unsigned MOUs.

^c Does not include Letters of Assist and death and disability claim costs which have balances of \$124.4 million and \$3.6 million respectively as at 20 April 2017.

Outstanding Payment to Member States

Amounts Owed for Troops/Formed Police Units and COE
at 31 March 2017 (US\$ millions)



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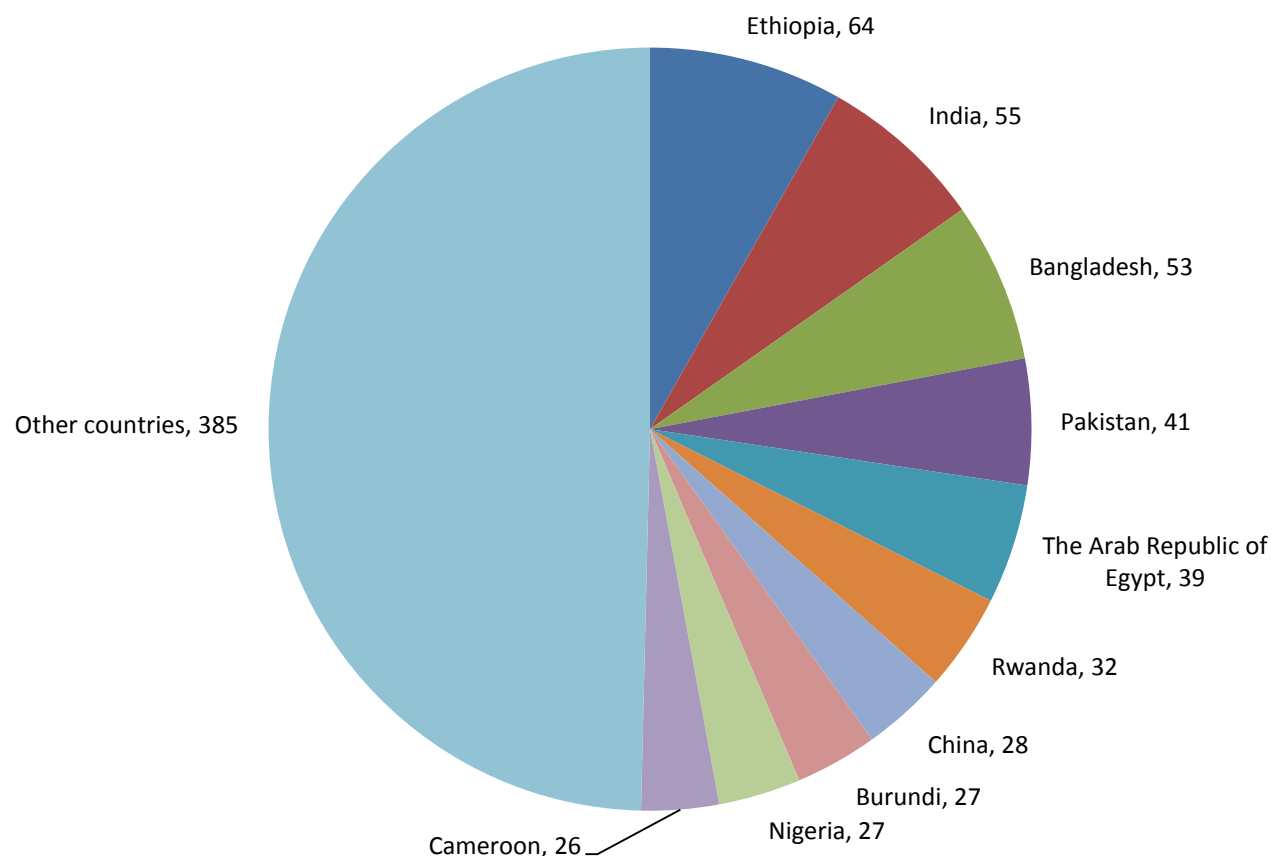
Regular budget

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86 Member States



TOTAL 777 million*

*excluding letters of assist, and death and disability claims

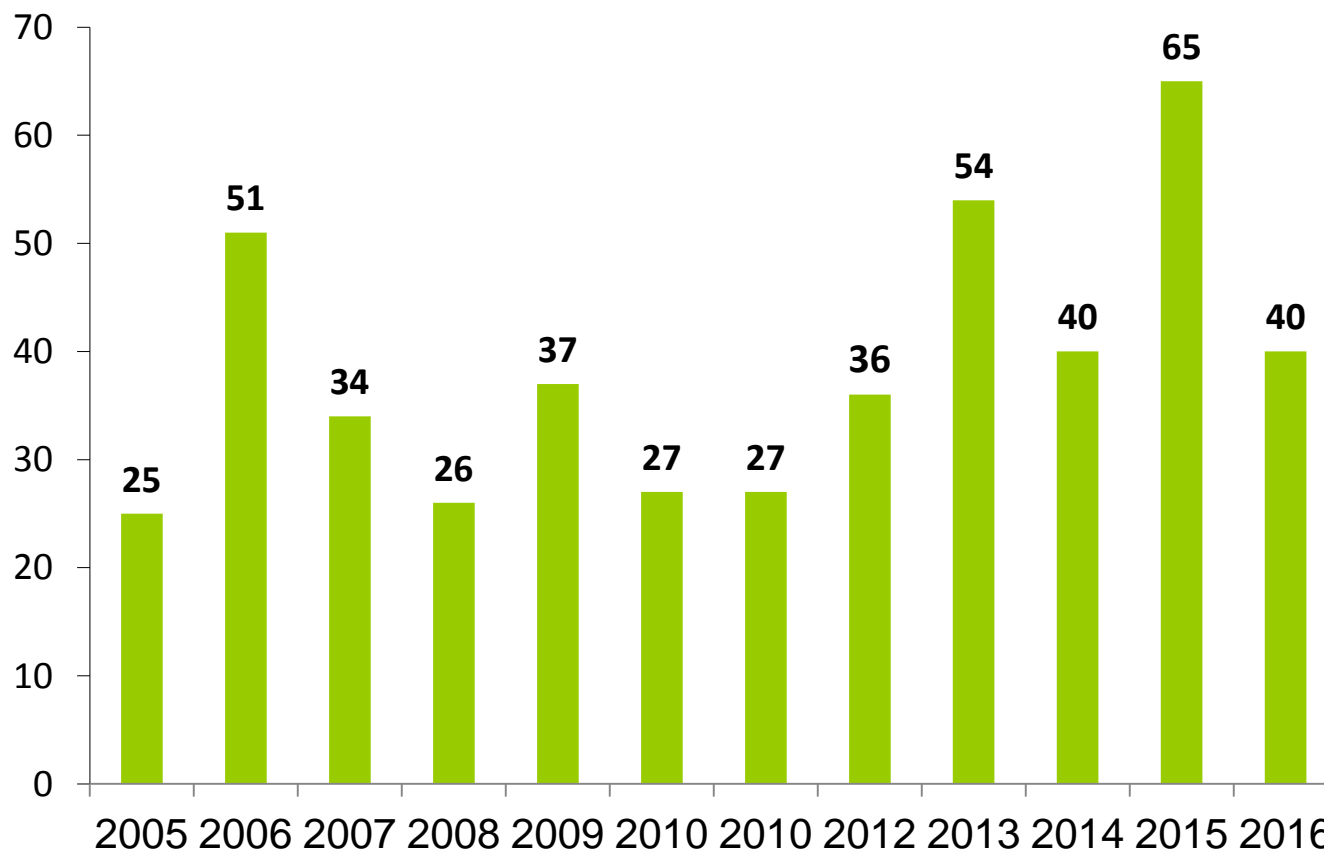
Outstanding Tribunal Assessments

at 31 December (US\$ millions)



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Tribunal Assessments

Fully paid at 31 December 2016: 116 Member States*

Afghanistan	Democratic People's Republic of Korea	Latvia	Saint Kitts and Nevis
Algeria	Denmark	Lesotho	Samoa
Andorra	Dominica	Liberia	San Marino
Antigua and Barbuda	Ecuador	Liechtenstein	Saudi Arabia
Armenia	Estonia	Lithuania	Senegal
Australia	Ethiopia	Luxembourg	Serbia
Austria	Finland	Madagascar	Seychelles
Azerbaijan	France	Malawi	Sierra Leone
Bahrain	Gambia	Mali	Singapore
Bangladesh	Georgia	Malta	Slovakia
Barbados	Germany	Micronesia	Slovenia
Belarus	Ghana	Monaco	Solomon Islands
Belgium	Greece	Mongolia	Spain
Benin	Guatemala	Montenegro	Sweden
Bhutan	Guyana	Myanmar	Switzerland
Bosnia and Herzegovina	Haiti	Namibia	Syrian Arab Republic
Brunei Darussalam	Hungary	Nauru	Thailand
Bulgaria	Iceland	Netherlands	Trinidad and Tobago
Burundi	India	New Zealand	Tunisia
Cameroon	Ireland	Nicaragua	Turkey
Canada	Israel	Norway	Turkmenistan
Chad	Italy	Oman	Tuvalu
China	Japan	Philippines	Uganda
Congo	Jordan	Poland	Ukraine
Costa Rica	Kazakhstan	Portugal	United Arab Emirates
Cote d'Ivoire	Kenya	Qatar	United Kingdom
Cuba	Kuwait	Republic of Korea	United Republic of Tanzania
Cyprus	Kyrgyzstan	Republic of Moldova	Uzbekistan
Czech Republic	Lao People's Democratic Republic	Romania	Zambia



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■ **Tribunals**
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*Compared to 107 Member States as at 31 December 2015

Unpaid Tribunal Assessments

Actual (US\$ millions)



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■ **Tribunals**

Capital Master Plan

Member State	30 Apr 2017
United States*	46
Russian Federation	13
Indonesia	5
United Kingdom	4
Italy**	4
Other Member States	19
Total	91

* Payment of \$2.9 million received after cut-off date of 30 April 2017

** Payment received in full after cut-off date of 30 April 2017

Tribunals: Assessment Status



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Regular budget
Peacekeeping

■ **Tribunals**

Capital Master Plan

	30 Apr 2016	30 Apr 2017
Member States paid in full	52	64
Payments received (US\$ millions)	38	53
Unpaid Assessments (US\$ millions)	93	91

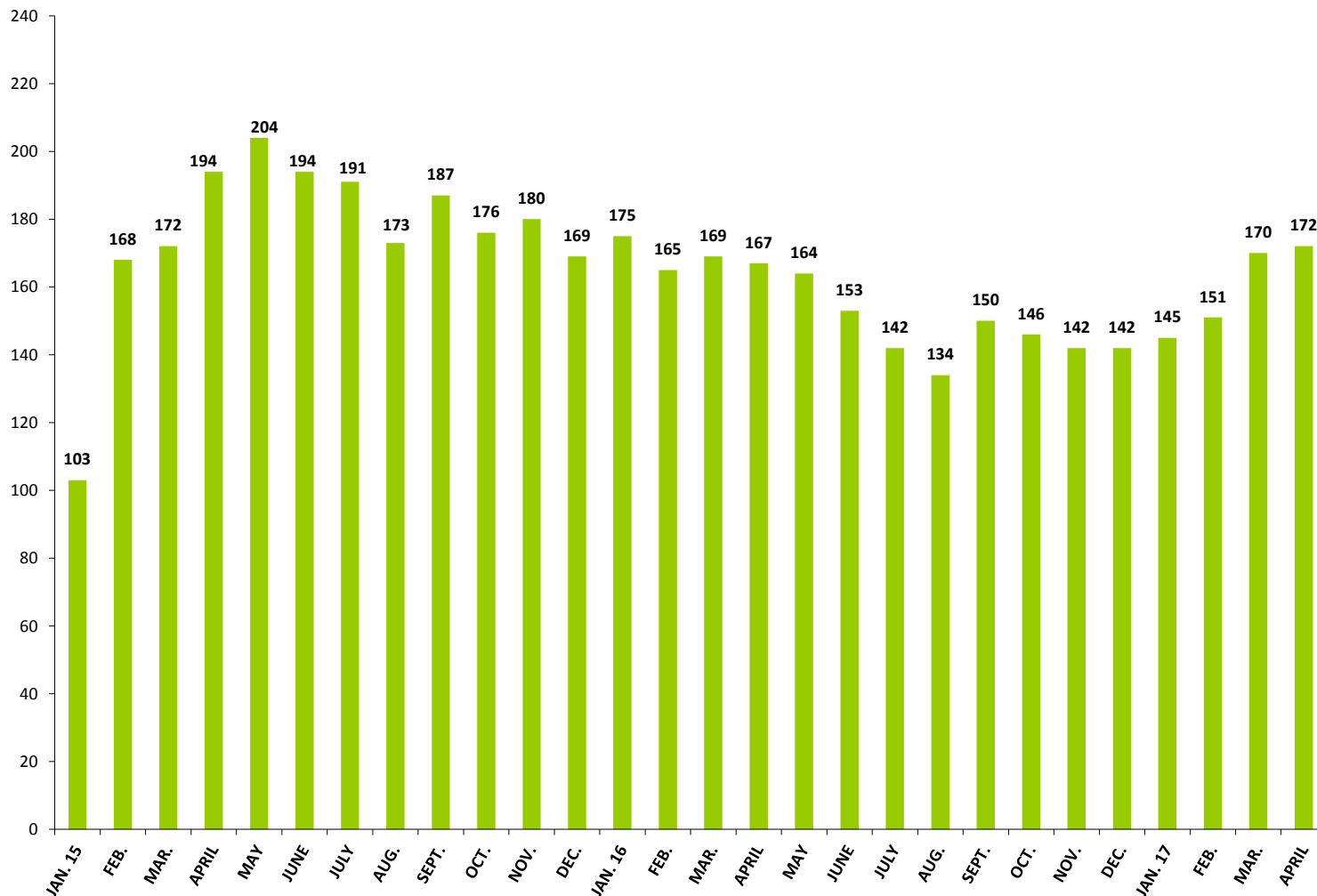
Tribunals Cash Position

Actual Figures for Tribunals for 2015-2017 (US\$ millions)



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Capital Master Plan



All Assessments

Fully paid at 3 May 2017 Paid in Full: 39 Member States*



*The United Nations
Financial Situation*

Andorra	Germany	Myanmar
Angola	Hungary	Netherlands
Australia	Iceland	New Zealand
Austria	India	Senegal
Benin	Ireland	Singapore
Bhutan	Italy	Slovenia
Bosnia and Herzegovina	Japan	Solomon Islands
Brunei Darussalam	Kazakhstan	South Africa
Canada	Kuwait	Spain
China	Kyrgyzstan	Sweden
Denmark	Liberia	Switzerland
Estonia	Liechtenstein	
Finland	Mali	
Georgia	Monaco	

*Compared to 35 Member States as at 4 May 2016

Conclusions

- ❑ Currently, the UN financial situation is generally sound. Due to the efforts of many Member States to expedite payments, there are increases in the number of Member States meeting their obligations in full in every category, compared to one year ago.
- ❑ Unpaid assessments are currently lower in all categories compared to one year ago. However, unpaid regular budget assessments continue to be highly concentrated, and the final position of the regular budget for 2017 depends on action by the remaining Member States.
- ❑ The experience of the last few years reflects that the last quarter is a very difficult period for regular budget cash. It was again necessary to significantly draw on regular budget cash reserves (both Working Capital Fund and Special Account) during the final months of 2016. It would be prudent to review the level of regular budget reserves in light of this experience.
- ❑ The overall UN cash situation is currently positive for all categories at 30 April 2017; 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.
- ❑ An increased number of Member States are making timely contributions to peacekeeping operations, and the Secretariat is making every effort to expedite outstanding TCC/COE payments.
- ❑ The financial health of the Organization continues to depend on Member States meeting their financial obligations in full and on time.



Estimated amounts owed to Governments for troops/formed police, contingent-owned equipment and consumables, letters of assist and death and disability

(as at 31 March 2017)

(In thousands of US dollars)

Government	Total	Troop Cost - Troops and formed police	Contingent-owned equipment		TOTAL Contingent-owned equipment	Not included in total	Not included in total
			(new COE methodology) ^a	(old COE methodology) ^b		Letter of Assist ^c	Death and disability ^e
Total	777 808	225 235	466 126	86 447	552 573	124 352	3 587
Argentina	1 696	999	697	—	697	636	—
Australia	3 316	—	—	3 316	3 316	—	—
Austria	550	459	28	64	92	—	—
Bangladesh	52 715	17 179	35 221	314	35 535	4 700	505
Belgium	13	—	13	—	13	226	—
Benin	4 948	2 367	2 581	—	2 581	46	—
Bolivia	9 802	—	9 802	—	9 802	—	—
Bosnia and Herzegovina	930	—	—	930	930	—	—
Brazil	6 588	3 346	2 836	407	3 243	2 922	70
Bulgaria	341	—	—	341	341	—	—
Burkina Faso	14 155	5 263	8 891	—	8 891	50	420
Burundi	27 146	1 992	25 154	—	25 154	2 460	—
Cambodia	5 379	1 994	3 385	—	3 385	17	5
Cameroon	25 555	2 750	22 804	—	22 804	1 193	—
Canada	6 063	—	—	6 063	6 063	—	—
Chad	8 879	3 751	4 653	475	5 128	—	150
Chile	2 373	1 065	1 231	78	1 308	2 735	—
China	27 894	4 779	22 974	141	23 116	—	—
Republic of Congo	4 046	2 099	1 946	—	1 946	—	—
Congo, Democratic Republic	383	—	383	—	383	—	—
Croatia	—	—	—	—	—	—	—
Denmark	8 133	33	—	8 100	8 100	—	30
Djibouti	5 048	377	4 671	—	4 671	—	—
Ecuador	—	—	—	—	—	—	—
Estonia	25	25	—	—	—	—	—
El Salvador	689	505	184	—	184	—	—
Ethiopia	63 897	20 295	43 602	—	43 602	329	84
Fiji	1 188	1 183	4	—	4	—	—
Finland	981	489	492	—	492	—	—
France	13 191	2 259	4 271	6 661	10 932	8 301	—
Gabon	2 333	1 185	1 118	30	1 148	—	—
Gambia	568	568	—	—	—	—	—
Germany	8 947	1 461	7 174	312	7 486	14	—
Ghana	12 296	5 574	6 232	490	6 722	1 101	45
Greece	197	137	61	—	61	—	—
Guatemala	937	545	393	—	393	—	—
Guinea	4 550	2 321	2 229	—	2 229	—	—
Guinea-Bissau	—	—	—	—	—	—	—
Honduras	128	128	—	—	—	—	—
Hungary	197	197	—	—	—	—	—
India	54 663	17 342	23 958	13 363	37 321	—	14
Indonesia	15 960	7 286	7 116	1 558	8 674	9 321	—
Iran	25	—	—	25	25	—	—
Ireland	3 445	1 298	2 145	2	2 147	—	—
Italy	8 871	3 302	5 569	—	5 569	—	—

Government	Total	Troop Cost - Troops and formed police	Contingent-owned equipment		TOTAL Contingent-owned equipment	Not included in total	Not included in total
			(new COE methodology) ^a	(old COE methodology) ^b		Letter of Assist ^c	Death and disability ^c
Ivory Coast	152	—	151	1	152	—	—
Japan	20 741	366	18 344	2 031	20 375	—	—
Jordan	4 230	1 701	2 529	—	2 529	16	—
Kenya	8 400	457	7 943	—	7 943	—	—
Kuwait	—	—	—	—	—	—	—
Liberia	593	186	183	224	407	—	—
Luxembourg	—	—	—	—	—	—	—
Malawi	4 359	2 318	2 041	—	2 041	—	—
Malaysia	5 887	2 319	2 402	1 166	3 568	—	—
Mali	—	—	—	—	—	—	—
Mauritania	4 857	2 385	2 472	—	2 472	—	140
Mongolia	4 201	1 345	2 856	—	2 856	—	—
Morocco	8 896	4 230	4 389	277	4 665	—	476
Mozambique	—	—	—	—	—	—	—
Namibia	—	—	—	—	—	—	71
Nepal	23 136	10 612	12 525	—	12 525	—	72
Netherlands	7 001	1 099	1 933	3 970	5 903	16 059	—
New Zealand	—	—	—	—	—	—	—
Niger	7 048	2 780	4 269	—	4 269	—	—
Nigeria	27 144	4 582	21 560	1 001	22 561	—	75
Norway	6 576	30	411	6 136	6 546	—	—
Pakistan	41 536	19 058	21 897	581	22 478	18 279	—
Paraguay	568	224	344	—	344	—	—
Peru	1 946	1 031	915	—	915	—	—
Philippines	836	369	283	185	468	—	—
Poland	1 020	—	—	1 020	1 020	—	—
Portugal	1 535	725	810	—	810	—	—
Republic of Belarus	11	11	—	—	—	—	—
Republic of Korea	8 239	1 257	6 982	—	6 982	—	—
Republic of Moldova	—	—	—	—	—	—	—
Romania	—	—	—	—	—	—	—
Russian Federation	—	—	—	—	—	—	—
Rwanda	31 914	13 228	18 685	—	18 685	194	630
Senegal	18 335	7 748	10 483	105	10 588	3 540	210
Serbia	1 156	717	440	—	440	—	—
Sierra Leone	—	—	—	—	—	—	—
Singapore	—	—	—	—	—	—	—
Slovakia	624	442	182	—	182	—	—
Slovenia	54	38	16	—	16	—	—
South Africa	6 969	3 619	3 351	—	3 351	25 764	—
Spain	4 520	1 689	2 832	—	2 832	—	—
Sri Lanka	4 088	951	3 136	—	3 136	15 244	—
Sweden	3 362	521	653	2 188	2 841	—	—
Thailand	201	—	—	201	201	—	—
The Arab Republic of Egypt	39 382	7 209	27 765	4 408	32 173	—	—
The United Republic of Tanzania	11 018	6 041	4 976	—	4 976	123	—
Switzerland	—	—	—	—	—	—	—
Togo	8 121	3 464	4 658	—	4 658	—	450
Tunisia	175	—	—	175	175	—	—
Turkey	1 823	228	1 595	—	1 595	—	—
Uganda	13 491	—	13 491	—	13 491	—	—

			Contingent-owned equipment		TOTAL Contingent-owned equipment	Not included in total	Not included in total
			Troop Cost - Troops and formed police	(new COE methodology) ^a		(old COE methodology) ^b	Letter of Assist ^c
<i>Government</i>	<i>Total</i>						
Ukraine	1 799	1 026	773	—	773	11 064	70
United Kingdom	1 008	920	88	—	88	—	—
United States	19 190	—	—	19 190	19 190	4	—
Uruguay	8 753	3 716	4 121	917	5 038	14	—
Zambia	3 870	2 046	1 824	—	1 824	—	70
Zimbabwe	—	—	—	—	—	—	—

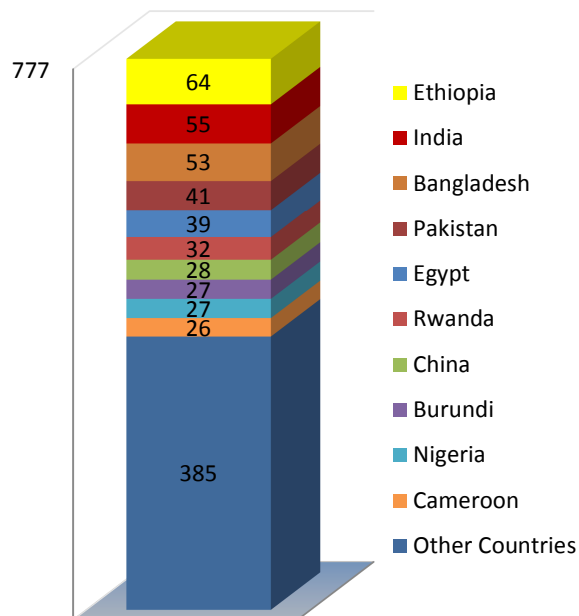
a. This amount comprised the actual amount owed based on the Verification Reports (VR) certified to date plus an estimate of the amount owed based on the Annexes B and C of the MOU, subject to confirmation by VR.

b. This is for claims certified using the COE calculation methodology in effect prior to 1 July 1996 when the current COE calculation methodology took effect. This comprises the following missions: MINURCA, ONUC, UNMIH, UNEF, UNOSOM, UNPREDEP, UNPROFOR, UNTAC. All amounts are in Accounts Payable.

c. This amount comprises the actual amount owed from claims certified plus the amount for claims received by TC and under review pending verification for both ongoing and closed/liquidated missions. Some claims are submitted without an amount claimed and are shown as "0" until a determination is made of the value of the claim.

Outstanding Payments to Member States (TCC/COE)

Amounts owed for Troops/Formed Police Units & Contingent Owned Equipment at 31 March 2017 (US \$M)



39 Fully paid Member States

All assessments fully paid at 3 May 2017

Andorra		Japan	
Angola		Kazakhstan	
Australia		Kuwait	
Austria		Kyrgyzstan	
Benin		Liberia	
Bhutan		Liechtenstein	
Bosnia and Herzegovina		Mali	
Brunei Darussalam		Monaco	
Canada		Myanmar	
China		Netherlands	
Denmark		New Zealand	
Estonia		Senegal	
Finland		Singapore	
Georgia		Slovenia	
Germany		Solomon Islands	
Hungary		South Africa	
Iceland		Spain	
India		Sweden	
Ireland		Switzerland	
Italy			

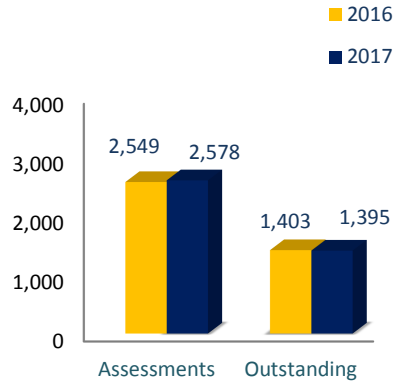
The United Nations Financial Situation

3 May 2017

Prepared by OPPBA/Accounts Division/Contributions Service
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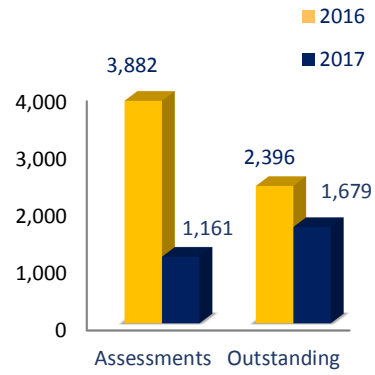
Regular Budget

Assessments and Outstanding (US \$M)



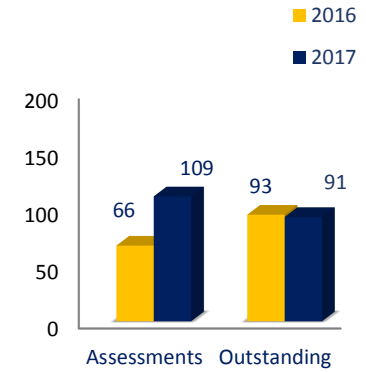
Peacekeeping

Assessments and Outstanding (US \$M)

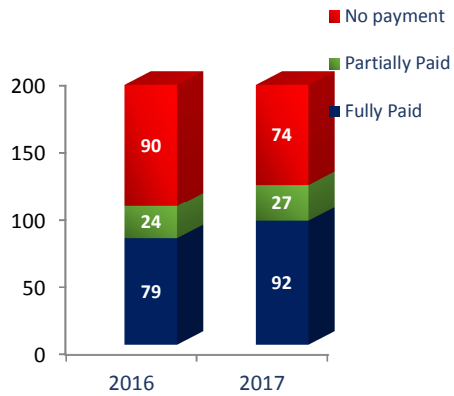


Tribunals

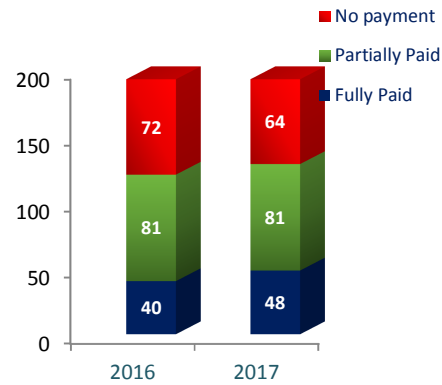
Assessments and Outstanding (US \$M)



Member States who paid by 30 April
(Total of 193)



Member States who paid by 30 April
(Total of 193)



Member States who paid by 30 April
(Total of 193)

