



Financial situation of the United Nations
Statement
by
Jan Beagle, Under-Secretary-General
Management Strategy, Policy and Compliance

Fifth Committee of the General Assembly at its 73nd session
7 May 2019

I am pleased to present to you the current financial situation of the United Nations. Since I briefed you last October, the Secretary-General has briefed the General Assembly on 1 March 2019, and issued a report (A/73/809) on 26 March 2019, on improving the financial situation of the United Nations. As you know, in that report, he detailed a set of measures to address the liquidity problems, as well as broader structural issues that constrain budget management. This report has been considered by the ACABQ, and is scheduled to be considered by the Fifth Committee on 28 May 2019. Accordingly, I will not address that report at this time.

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

Regular budget

As you see from **Chart 1**, the regular budget has been facing severe liquidity issues in recent years, with cash deficits occurring earlier in the year, becoming larger, and lingering for longer periods.

At the end of October 2018, the regular budget cash deficit reached its highest at \$488 million, following shortfalls starting as early as the end of May. In October, the reserves of \$353 million (that is \$150 million from the Working Capital Fund, and \$203 million from the Special Account) had been completely exhausted. The deficit, after

taking into account these reserves, was \$135 million. This was covered by borrowing from the accounts of closed peacekeeping operations.

Chart 2 shows the cash resources available as at 31 December 2017 and 2018, and as at 30 April 2018 and 2019. At the end of 2018, the regular budget cash shortfall was \$323 million. The cash position had improved to \$484 million by 30 April 2019, as a result of the contributions from Member States in the first quarter of the year.

Chart 3 summarizes the status of regular budget assessments as at 31 December 2017 and 2018, and 30 April 2018 and 2019. In 2019, assessments were issued at a level of \$2.85 billion, that is \$362 million above the level in 2018. Payments received by 30 April 2019 totalled \$1.7 billion. Unpaid assessed contributions at 30 April 2019 amounted to \$1.7 billion, higher than one year ago by \$146 million.

As seen in **Chart 4**, 152 Member States had paid their regular budget assessments in full by the end of 2018, seven more than at the end of 2017. I would like to thank those 152 Member States which are listed in **Chart 5**.

Moving on to **Chart 6**, as at 30 April 2019, 89 Member States had paid their assessments to the regular budget in full, one more than at the same date last year. I would note that since the cut-off date, China and Uzbekistan have paid in full.

Next, **Chart 7** provides an overview of the unpaid regular budget assessments as of 30 April 2019, indicating the largest contributions outstanding.

Peacekeeping operations

As you know, peacekeeping has a different financial period from the regular budget, running from 1 July to 30 June rather than the calendar year. Assessments are issued separately for each operation; and, assessment letters are issued for different periods throughout the year, depending on the expiration of the mandates of the individual missions.

As seen in **Chart 8**, the total amount outstanding for peacekeeping operations at the end of 2018 was \$1.5 billion. By 30 April 2019, new assessments had been issued at a level of \$3.3 billion, and payments received amounted to \$2.7 billion. As of 30 April 2019, \$2.1 billion was outstanding. This includes unpaid assessments of \$205 million for MONUSCO, which was very recently assessed on 5 April 2019.

Chart 9 provides an overview of outstanding amounts by peacekeeping operation. As seen in the chart, the \$2.1 billion outstanding as at 30 April comprises \$1.7 billion owed for active missions and \$414 million for closed missions. For active missions, out of \$1.7 billion, \$1.1 billion relates to 2019 assessments, while \$562 million relates to assessments in 2018 and prior.

As shown in **Chart 10**, at 31 December 2018, 45 Member States had paid all peacekeeping assessments in full. That was an improvement on 2017.

Chart 11 shows the data as of 30 April 2019. 45 Member States had paid all peacekeeping assessments in full, seven more than at the same time last year. Since the cut-off date, Italy and Jamaica have also paid all peacekeeping assessments in full. I would like to pay tribute to these Member States for their efforts.

Chart 12 shows the breakdown of unpaid peacekeeping assessments as of 30 April 2019, with the largest contributions outstanding. I would note that payments were received from the United Kingdom after the cut-off date.

Although the total cash available for peacekeeping (including the reserve) at the end of 2018 amounted to \$1.45 billion, this amount is segregated in accordance with the General Assembly's decision to maintain separate accounts for each mission. 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 to new operations and expansion of existing operations. **Chart 13** shows the breakdown of peacekeeping cash, which at the end of 2018 consisted of approximately \$1.28 billion in the accounts of active missions, \$23 million in closed missions accounts, and the Peacekeeping Reserve Fund with \$141 million.

As **Chart 14** shows, as at 30 April 2019, \$339 million was owed to Member States for troops and formed police units. For contingent-owned equipment claims, \$584 million was owed for active missions and \$86 million for closed missions.

Payments for troops/formed police unit costs are current for all missions up to January 2019 except MONUSCO, UNMISS, MINUJUSTH, MINUSMA and MINURSO. Contingent-owned equipment for active missions are current up to December 2018 except for MONUSCO, UNMISS, MINUJUSTH, UNSOS and MINURSO.

The next chart, **Chart 15**, shows the breakdown of the estimated overall amount owed for troop and formed police units and for contingent-owned equipment by Member State as at 30 April 2019.

The Secretary-General is committed to meeting obligations to Member States providing troops and equipment as expeditiously as possible, as the cash situation permits. I would like to reassure you that we monitor the peacekeeping cash flow situation continuously, and attach high priority to maximize the quarterly payments based on the available cash and data. To do so, we depend on Member States meeting their financial obligations in full and on time, and also on the expeditious finalization of MOUs with contingent-owned equipment contributors.

International Tribunals

Moving on to international tribunals, **Chart 16** provides details on the situation of the Tribunals. As seen in the chart, the total contributions outstanding for the Tribunals as of 30 April 2019 was \$90 million. This includes amounts outstanding for ICTR, which

was last assessed in 2016, for ICTY, which was last assessed in 2018, and the MICT which was assessed in 2019.

As of 30 April 2019, 173 Member States for ICTR, 130 Member States for ICTY, and 67 Member States had paid in full for MICT. 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 17 shows the overall situation as of 30 April 2019, where 65 Member States had paid their assessed contributions in full for all the Tribunals. Since the cut-off date, Belgium and Uzbekistan have also paid their tribunals assessment in full.

Chart 18 provides the breakdown of unpaid tribunals assessments as of 30 April 2019, with the largest contributions outstanding. Here, I would note that a payment was received from the United States after the cut-off date.

Next, **Chart 19** shows the month-by-month position of the overall cash balances for the tribunals over the last three years. The cash position is currently positive. However, the final outcome of 2019 will depend on Member States continuing to honour their financial obligations to the Tribunals.

Conclusion

In conclusion, **Chart 20** gives you an overview of the entire financial situation, and **Chart 21** gives you the very latest information on payments as of today, 7 May 2019. 40 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, Madam Chair, the financial health of the Organization depends on Member States meeting their financial obligations in full and on time. A sound cash flow is essential for the Organization to deliver on its mandates. 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.



The United Nations Financial Situation

**Jan Beagle
Under-Secretary-General
Management Strategy, Policy and Compliance**

United Nations

7 May 2019

Chart 1 - Regular Budget Cash Balance Trend (US\$ millions)



The United Nations
Financial Situation

■ Regular budget
Peacekeeping
Tribunals

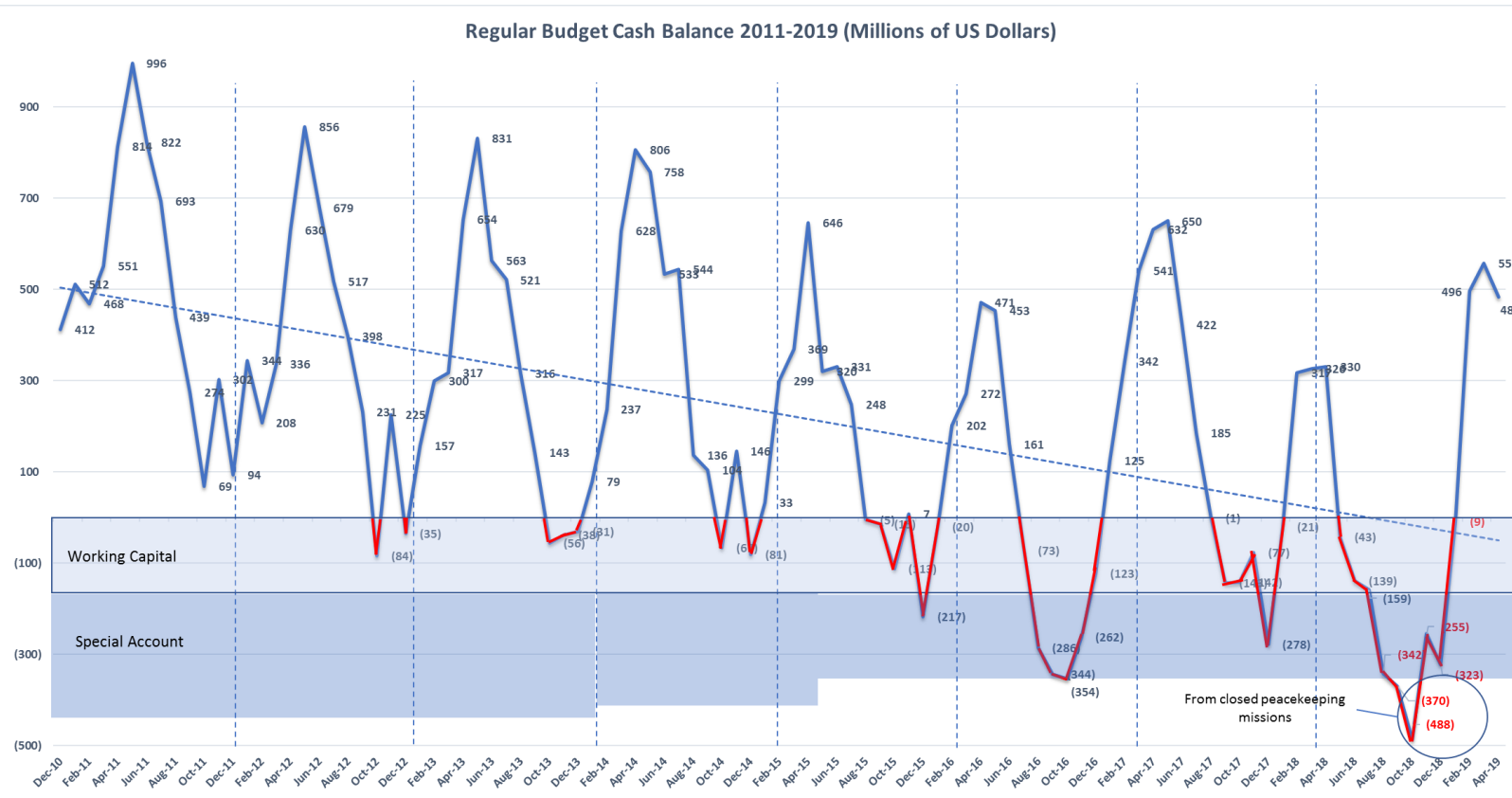


Chart 2 - Regular Budget Cash Position

Actual (US\$ millions)



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	31 Dec 2017	30 Apr 2018	31 Dec 2018	30 Apr 2019
Regular Budget	(278)	330	(323)	484
Working Capital Fund	150	150	150	150
Special Account	202	202	203	203
Combined General Fund	74	682	30	837

■ **Regular budget**
Peacekeeping
Tribunals

Chart 3 - Regular Budget Assessment Status

Actual (US\$ millions)



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■ **Regular budget**
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	As at 31 Dec 2017	As at 31 Dec 2018	As at 30 Apr 2018	As at 30 Apr 2019
Prior year's balance*	409	531	531	529
Assessments	2,578	2,487	2,487	2,849
Payments received	2,456	2,489	1,457	1,671
Unpaid assessments	531	529	1,561	1,707

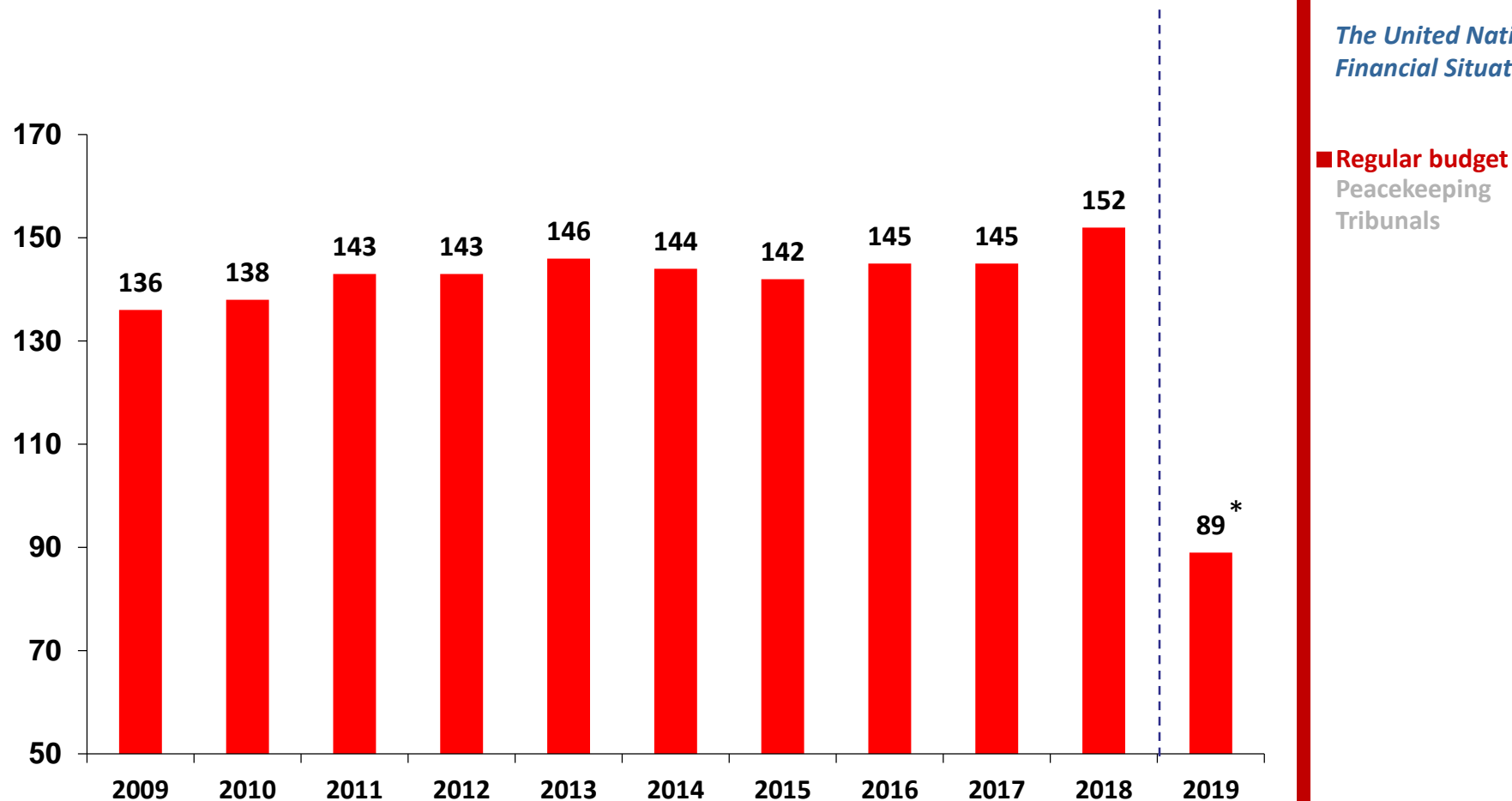
* As at 1 January

Chart 4 - Regular Budget Assessments

Number of Member States paying in full at Year-End



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* At 30 April 2019, compared to 88 Member States at 30 April 2018

Chart 5 - Regular Budget Assessments

Fully paid at 31 December 2018: 152 Member States*



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■ **Regular budget**
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Afghanistan	Cote d'Ivoire	India	Mongolia	Sierra Leone
Albania	Croatia	Indonesia	Montenegro	Singapore
Algeria	Cuba	Iraq	Morocco	Slovakia
Andorra	Cyprus	Ireland	Myanmar	Slovenia
Antigua and Barbuda	Czech Republic	Italy	Namibia	South Africa
Armenia	Democratic Republic of the Congo	Jamaica	Nauru	South Sudan
Australia	Denmark	Japan	Nepal	Spain
Austria	Dominican Republic	Jordan	Netherlands	Sri Lanka
Azerbaijan	Ecuador	Kazakhstan	New Zealand	Sudan
Bahamas	Egypt	Kiribati	Nicaragua	Sweden
Bahrain	El Salvador	Kuwait	Nigeria	Switzerland
Barbados	Equatorial Guinea	Kyrgyzstan	North Macedonia	Syrian Arab Republic
Belarus	Eritrea	Lao People's Democratic Republic	Norway	Tajikistan
Belgium	Estonia	Latvia	Oman	Thailand
Benin	Eswatini	Lebanon	Pakistan	Trinidad and Tobago
Bhutan	Ethiopia	Liberia	Paraguay	Tunisia
Bolivia (Plurinational State of)	Fiji	Liechtenstein	Philippines	Turkey
Bosnia and Herzegovina	Finland	Lithuania	Poland	Turkmenistan
Botswana	France	Luxembourg	Portugal	Tuvalu
Brunei Darussalam	Georgia	Malawi	Qatar	Ukraine
Bulgaria	Germany	Malaysia	Republic of Korea	United Arab Emirates
Burundi	Ghana	Maldives	Republic of Moldova	United Kingdom of Great Britain and Northern Ireland
Cabo Verde	Greece	Mali	Romania	Uruguay
Cambodia	Grenada	Malta	Russian Federation	Uzbekistan
Cameroon	Guatemala	Marshall Islands	Rwanda	Vanuatu
Canada	Guinea	Mauritania	Saint Lucia	Viet Nam
Central African Republic	Guinea-Bissau	Mauritius	Saint Vincent and the Grenadines	Yemen
Chad	Guyana	Mexico	Samoa	Zambia
Chile	Honduras	Micronesia (Federated States of)	San Marino	Zimbabwe
China	Hungary	Monaco	Saudi Arabia	
Costa Rica	Iceland		Serbia	

* compared to 145 Member States at 31 December 2017

Chart 6 - Regular Budget Assessments

Fully paid in 2018 and 2019 (As of 30 April)



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2018

<u>JAN.</u>	<u>FEB.</u>	<u>MAR.</u>	<u>APR.</u>
Armenia	Algeria	Bosnia and Herzegovina	Antigua and Barbuda
Australia	Austria		Barbados
Azerbaijan	Bahamas	Fiji	Cambodia
Bahrain	Bhutan	France	Central African Republic
Belgium	Bulgaria	Greece	Ethiopia
Benin	China	Malta	Guatemala
Brunei Darussalam	Croatia	Namibia	Italy
Canada	Cuba	Nicaragua	Jamaica
Denmark	Cyprus	Saint Lucia	Kazakhstan
Dominican Republic	Equatorial Guinea	Slovakia	Nigeria
Estonia	Germany	South Africa	Portugal
Finland	Ireland	Thailand	Spain
Georgia	Kuwait		Sri Lanka
Hungary	Mauritius		Tunisia
Iceland	Micronesia		Tuvalu
India	Montenegro		
Kyrgyzstan	Morocco		
Latvia	Netherlands		
Liberia	Qatar		
Liechtenstein	Republic of Korea		
Luxembourg	Romania		
Marshall Islands	Serbia		
Monaco	Slovenia		
Nepal	Sweden		
New Zealand	Turkey		
Norway	Turkmenistan		
Philippines	United Arab Emirates		
Poland			
Russian Federation			
Rwanda			
Samoa			
Singapore			
South Sudan			
Switzerland			
Ukraine			

TOTAL: 88

2019

<u>JAN.</u>	<u>FEB.</u>	<u>MAR.</u>	<u>APR.</u>
Armenia	Albania	Belgium	Bosnia and Herzegovina
Australia	Algeria	Croatia	Colombia
Azerbaijan	Austria	Czech Republic	Fiji
Bahrain	Bahamas	France	Jamaica
Bhutan	Brunei Darussalam	Gabon	Maldives
Bulgaria	Dominica	Guyana	Mauritius
Canada	Eswatini	Iraq	Palau
Cuba	Ethiopia	Kazakhstan	Portugal
Cyprus	Georgia	Mongolia	Spain
Denmark	Germany	Samoa	United Kingdom
Dominican Republic	Greece		
Estonia	Iceland		
Finland	Indonesia		
Hungary	Italy		
India	Kuwait		
Ireland	Kyrgyzstan		
Kenya	Malta		
Latvia	Marshall Islands		
Liechtenstein	Micronesia		
Luxembourg	Monaco		
Malawi	Montenegro		
Malaysia	Morocco		
Netherlands	Namibia		
New Zealand	Nauru		
Norway	Nicaragua		
Poland	Qatar		
Rwanda	Russian Federation		
Singapore	Saint Lucia		
Solomon Islands	Serbia		
Sweden	Slovakia		
Switzerland	Slovenia		
Thailand	South Africa		
Tuvalu	Turkey		
Ukraine	United Arab Emirates		
	Viet Nam		

TOTAL: 89

Chart 7 - Unpaid Regular Budget Assessments

Actual (US\$ millions)



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■ Regular budget
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Member State	30 Apr 2019
United States	1,055
Brazil	143
Japan	136
China	135 *
Argentina	52
Other Member States	186
Total	1,707

* Full payment received subsequent to 30 April 2019.

Chart 8 - Peacekeeping: Assessment Status

Actual (US\$ millions)



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	31 Dec 2017	30 Apr 2018	31 Dec 2018	30 Apr 2019
Prior-years balance*	1,802	1,930	1,930	1,472
Assessments	6,866	1,457	4,982	3,327
Payments/credits received	6,738	1,117	5,440	2,737
Unpaid assessments	1,930	2,270	1,472	2,062**

* As at 1 January

** Including unpaid assessments within 30-day period for MONUSCO (\$205 million)

Chart 9 - Unpaid Peacekeeping Assessments by Operation as at 30 April 2019

Actual (US\$ millions)



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Peacekeeping	2018 and prior	2019	Total
<i>Active Missions</i>			
UNDOF	4.7	10.4	15.1
UNIFIL	33.4	51.3	84.8
UNFICYP	12.0	5.6	17.6
MINURSO	37.2	6.0	43.2
UNMIK	29.0	6.8	35.8
MONUSCO	82.8	300.1	382.9
MINUJUSTH	23.2	12.0	35.3
UNAMID	68.0	102.5	170.5
UNISFA	14.7	25.4	40.1
UNMISS	90.4	293.7	384.1
UNSOS	76.5	85.7	162.2
MINUSMA	50.4	99.7	150.1
MINUSCA	39.3	87.0	126.2
Subtotal	561.6	1,086.2	1,647.8
<i>Closed Missions</i>			
	414.1	-	414.1
Total	975.7	1,086.2	2,061.9 *

* Including unpaid assessments within 30-day period for MONUSCO (\$205 million)

Chart 10 - Peacekeeping Assessments

Fully paid at 31 December 2018: 45 Member States*



- | | | |
|-----------------------|----------------------|----------------------------|
| Armenia | Finland | New Zealand |
| Australia | Georgia | Norway |
| Azerbaijan | Germany | Poland |
| Belgium | Hungary | Portugal |
| Bulgaria | Iceland | Republic of Korea |
| Cameroon | Ireland | Republic of Moldova |
| Canada | Israel | Russian Federation |
| China | Italy | Samoa |
| Costa Rica | Japan | Singapore |
| Croatia | Liechtenstein | Slovakia |
| Cuba | Luxembourg | Slovenia |
| Cyprus | Malaysia | Spain |
| Czech Republic | Mauritania | Sweden |
| Denmark | Mexico | Switzerland |
| Estonia | Monaco | Tuvalu |



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*Compared to 29 Member States as at 31 December 2017

Chart 11 - Peacekeeping Assessments

Fully paid at 30 April 2019: 45 Member States*



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Armenia	Guyana	New Zealand
Australia	Hungary	Nicaragua
Austria	Iceland	Norway
Bahrain	India	Poland
Bhutan	Israel	Qatar
Brunei Darussalam	Jordan	Republic of Korea
Canada	Kiribati	Samoa
China	Kuwait	Singapore
Cyprus	Kyrgyzstan	Slovakia
Denmark	Latvia	Slovenia
Estonia	Liechtenstein	Solomon Islands
Finland	Malaysia	Sweden
Gabon	Monaco	Switzerland
Georgia	Nauru	Tuvalu
Germany	Netherlands	Zambia

Regular budget
■ **Peacekeeping**
Tribunals

*Compared to 38 Member States as 30 April 2018



Chart 12 - Unpaid Peacekeeping Assessments*

Actual (US\$ millions)

Member State	30 Apr 2019
United States	1,087
Brazil	260
Ukraine	103
United Kingdom	63**
Saudi Arabia	55
Other Member States	494
Total	2,062

* Including unpaid assessments within 30-day period for MONUSCO (\$205 million)

**Payment of \$57.1 million received subsequent to 30 April 2019

Chart 13 - Peacekeeping Cash Position

Actual Figures for Peacekeeping for 2017-2019
(US\$ millions)



*The United Nations
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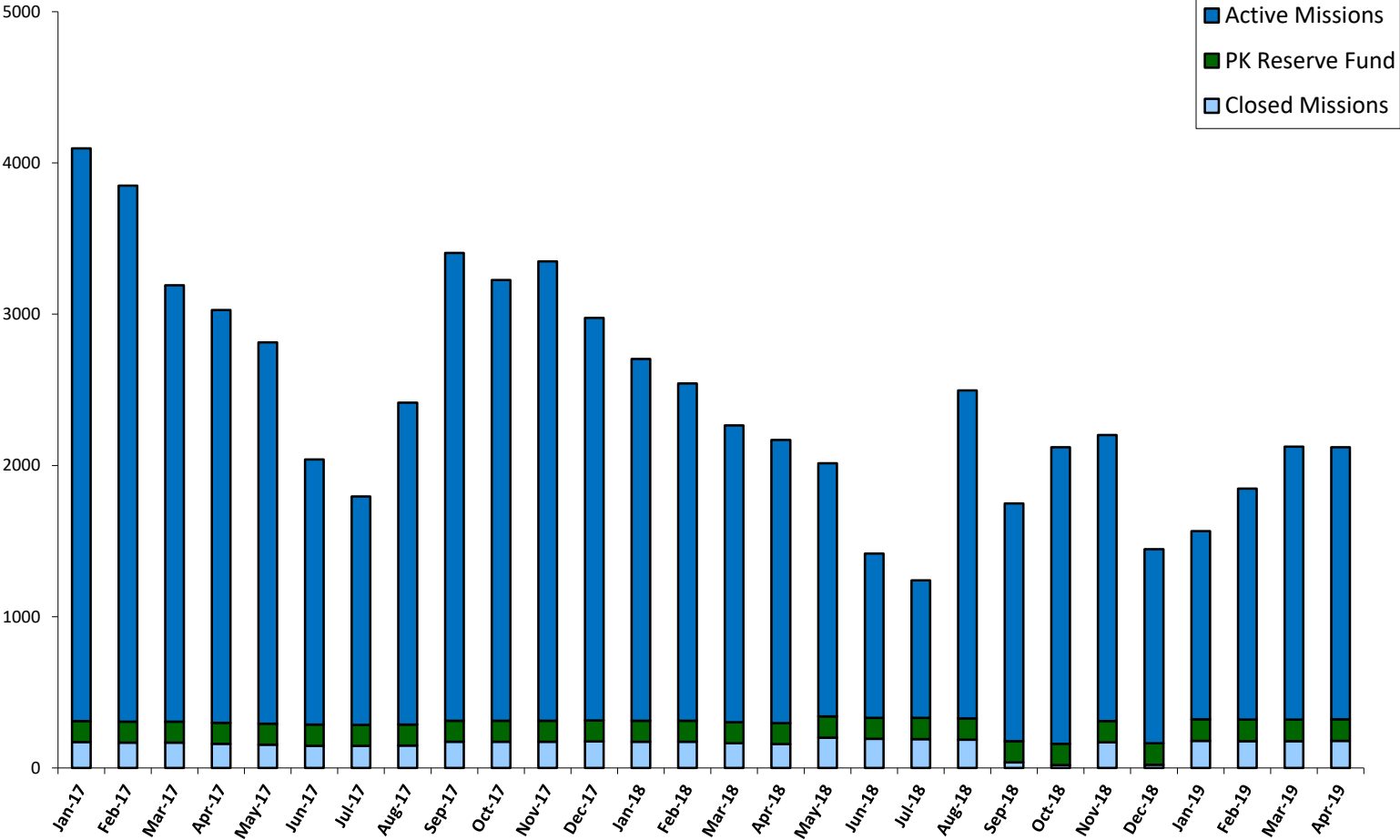


Chart 14 - Outstanding Payments to Member States

2019 Outstanding Payments (US\$ millions)



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	31-Dec-17	30-Apr-18	31-Dec-18	30-Apr-19 ^a
Troops/formed police units	251	385	373	339
COE claims (active missions) ^b	460	734	622	584
COE claims (closed missions)	86	86	86	86
Total^c	797	1,205	1,081	1,009
<i>Breakdown by status due</i>				
Payments already due	108	362	340	292
Estimated current liabilities	689	843	741	717

^a Payments for troops/formed police unit costs are current for all missions up to January 2019 except MONUSCO, UNMISS, MINUJUSTH, MINUSMA and MINURSO. Payments for COE for active missions are current up to December 2018 except for MONUSCO, UNMISS, MINUJUSTH, UNSOS and MINURSO. The liabilities includes current dues up to 31 March 2019 which will become payable in quarterly payment cycle in June 2019.

^b Claims awaiting MOU signature (estimated at \$162 million), and arrears (\$74 million) and current claims that are being certified (\$348 million) will become payable in the June 2019 quarterly cycle.

^c Does not include Letters of Assist and death and disability claim costs which have balances of \$178 million and \$8 million respectively as at 30 April 2019.

Chart 15 - Outstanding Payments to Member States

Amounts Owed for Troops/Formed Police Units and Contingent-Owned Equipment at 30 April 2019 (US\$ millions)

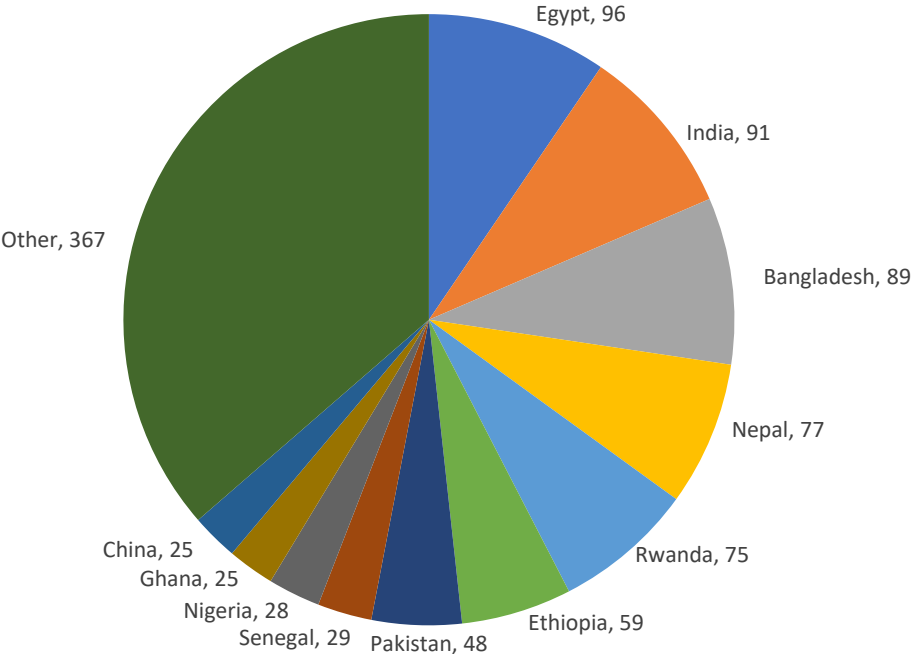


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Liabilities: 85 Member States

Amounts payable to troop- and police-contributing countries
30 April 2019 (US\$ millions)
Total:\$1,009 million*



*excluding letters of assist, and death and disability claims

Chart 16 - Tribunal Assessments as at 30 April 2019

Actual (US\$ millions)



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■ Tribunals

	Last Assessed	Assessments in 2019 (\$millions)	Unpaid Assessments (\$millions)	Paid in full (# of Member States)
MICT	Jan-19	89.8	55.8	67
ICTY	Jan-18	-	26.5	130
ICTR	Jan-16	-	7.6	173
Total		89.8	89.9*	

*Compared to \$83.2 million as at 30 April 2018

Chart 17 - Tribunal Assessments

Fully paid at 30 April 2019: 65 Member States*

Armenia	France	Kyrgyzstan	Poland
Australia	Gabon	Latvia	Portugal
Austria	Georgia	Liechtenstein	Republic of Korea
Azerbaijan	Germany	Malaysia	Republic of Moldova
Bahrain	Greece	Marshall Islands	Samoa
Bhutan	Guyana	Mauritius	Singapore
Brunei Darussalam	Haiti	Micronesia (Federated States of)	Slovakia
Bulgaria	Hungary	Monaco	Solomon Islands
Canada	Iceland	Montenegro	South Africa
China	India	Morocco	Spain
Cuba	Ireland	Nauru	Sweden
Cyprus	Israel	Netherlands	Switzerland
Czech Republic	Italy	New Zealand	Turkey
Denmark	Jamaica	Nicaragua	Tuvalu
Dominican Republic	Kazakhstan	Niger	Ukraine
Estonia	Kiribati	Norway	
Finland	Kuwait		



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*Compared to 64 Member States as at 30 April 2018

Chart 18 - Unpaid Tribunal Assessments

Actual (US\$ millions)



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■ **Tribunals**

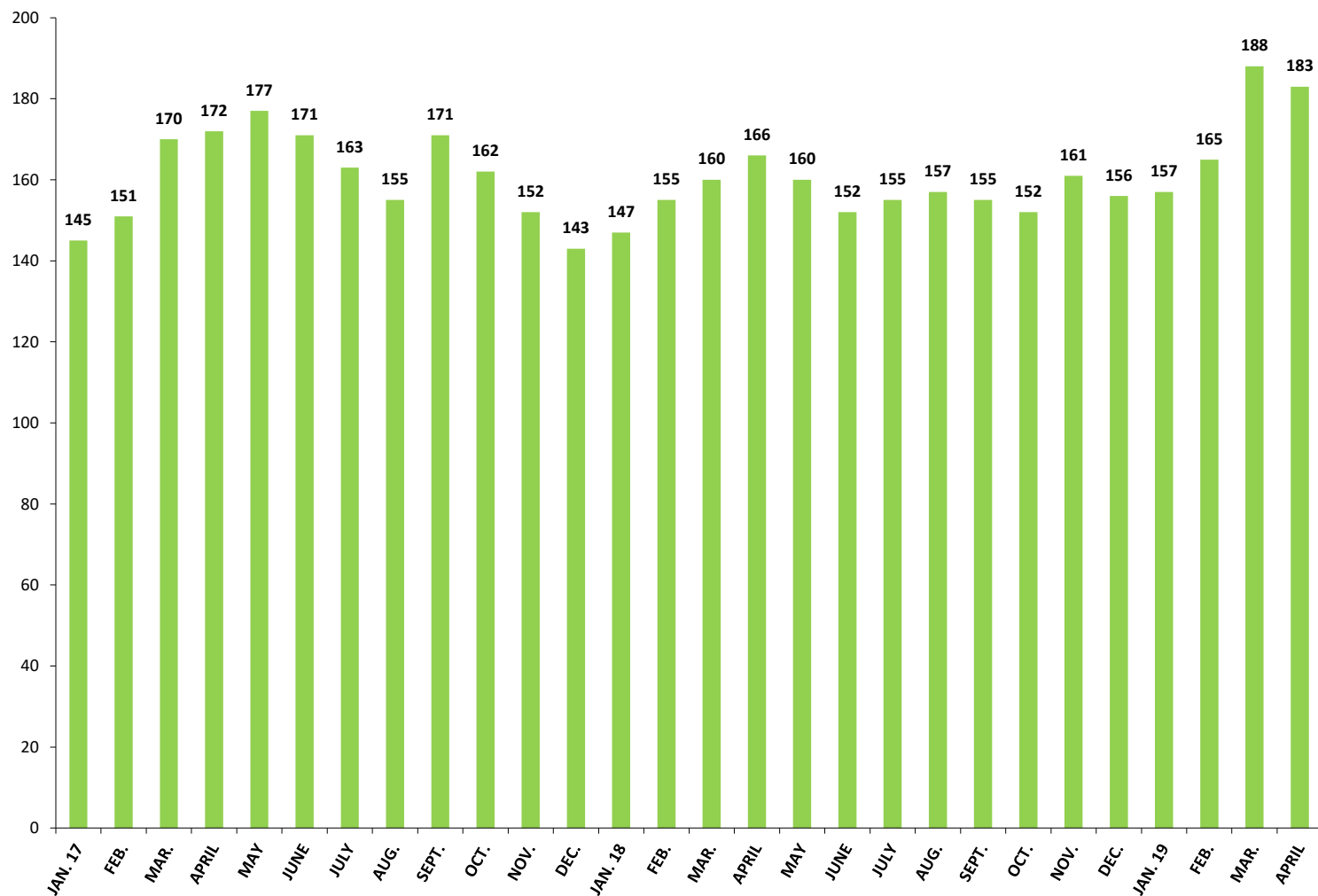
Member State	30 Apr 2019
United States	41*
Russian Federation	19
Indonesia	6
Japan	4
Brazil	4
Other Member States	16
Total	90

* Payment of \$1.1 million received subsequent to 30 April 2019.

Chart 19 - Tribunals Cash Position

Actual Figures for Tribunals for 2017-2019

(US\$ millions)



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■ **Tribunals**



Chart 20 - Overview

(US\$ millions)

		31 Dec 2017	30 Apr 2018	31 Dec 2018	30 Apr 2019
Assessments	Regular budget	2,578	2,487	2,487	2,849
	Peacekeeping*	6,866	1,457	4,982	3,327
	Tribunals	109	84	93	90
Unpaid assessments	Regular budget	531	1,561	529	1,707
	Peacekeeping	1,930	2,270	1,472	2,062
	Tribunals	47	83	49	90
Cash on Hand**	Regular budget	(278)	330	(323)	484
	Peacekeeping	2,838	2,030	1,305	1,978
	Tribunals	143	166	156	183
Outstanding Payments to Member States***	Peacekeeping	797	1,205	1,081	1,009

* Peacekeeping assessments increased in 2019, following a decrease in 2018, due to the timing of decision on scale of assessment rates applicable to 2019.

** Not including reserves

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

Chart 21 - All Assessments

Paid in Full as at 7 May 2019: 40 Member States*

Armenia	Germany	Nauru
Australia	Guyana	Netherlands
Austria	Hungary	New Zealand
Bahrain	Iceland	Nicaragua
Bhutan	India	Norway
Brunei Darussalam	Italy	Poland
Canada	Jamaica	Samoa
China	Kuwait	Singapore
Cyprus	Kyrgyzstan	Slovakia
Denmark	Latvia	Solomon Islands
Estonia	Liechtenstein	Sweden
Finland	Malaysia	Switzerland
Gabon	Monaco	Tuvalu
Georgia		



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*Compared to 41 Member States as at 11 May 2018