



## **Financial situation of the United Nations**

**Statement by Warren Sach, Officer-In-Charge, Department of Management**

Fifth Committee of the General Assembly at its second resumed 66<sup>th</sup> session

14 May 2012

Thank you Mr. Chairman and, through you, let me also thank the members of the Fifth Committee for giving me this opportunity to brief you on the current financial situation of the United Nations.

In doing so, I shall focus on four main financial indicators:

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

**Chart 1** summarizes the status of these indicators at 31 December 2010 and 2011. While there were increases in unpaid assessments, the cash situation had improved in most areas and, there had also been some improvement in the level of debt to Member States though it was less than anticipated in October 2011.

### Regular budget

Let me turn first to the regular budget (see **Chart 2**). Assessments and payments were both higher in 2011 than in 2010, by \$249 million and \$162 million respectively. Unpaid assessed contributions were also higher by \$103 million at \$454 million on 31 December 2011, compared to \$351 million on 31 December 2010.

On a positive note, I am pleased to announce that 143 Member States had paid their regular budget assessments in full by the end of 2011, exceeding the previous year's

number by five (see **Chart 3**). On behalf of the Secretary-General, I should like to thank these Member States listed in **Chart 4** and urge all the other Member States to pay their assessed contributions in full as soon as possible.

The breakdown of the amount that remained outstanding at 5 October 2011 and its status on 31 December 2011 are shown in **Chart 5**. As you can see, Mr. Chairman, there has been a significant reduction in the outstanding assessment, though the amount continues to be concentrated with 95 per cent being owed by four Member States.

As of 7 May 2012, a total of 92 Member States have paid their assessments to the regular budget in full, six more than the level achieved by 10 May 2011, the cut-off date for last year's presentation (see **Chart 6**). Again, on behalf of the Secretary-General, let me thank these Member States for their support for the work of the Organization and urge other Member States to follow their example.

The financial position of the regular budget at 7 May 2012 is shown in **Chart 7**. Regular budget assessments for 2012 were \$2.4 billion. Against this, payments of \$1.7 billion were received by 7 May 2012, resulting in an outstanding amount of \$1.2 billion, which is also concentrated, with eight Member States accounting for 95 per cent of the total (see **Chart 8**). Out of this, \$171 million has been received from the United States after the cut-off date of 7 May 2012. The final outcome for 2012 will depend in large measure on action to be taken by these particular Member States.

Cash resources for the regular budget comprise the General Fund, to which assessed contributions are paid, the Working Capital Fund, authorized periodically by the General Assembly, and the Special Account. **Chart 9** shows the cash resources available at the end of 2011 and at 7 May 2012. The significant change for the regular budget is due to the receipts of contributions at the beginning of the year, while expenditures will be spread through out the year.

The month-by-month cash position in 2011-2012 is shown in **Chart 10**. The projected cash balance at the end of December 2012 is slightly lower than the amount at the end of 2011. The final position will depend in large measure on the action to be taken by the eight Member States that I have referred to earlier in **Chart 8**.

#### Peacekeeping operations

As you know, Mr. Chairman, the unpredictable nature of the demand for peacekeeping activities makes it very difficult to predict financial outcomes. In addition, peacekeeping has a different financial period; assessments are issued separately for each operation; and, since assessments can currently only be issued 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 between the

financial situation of peacekeeping operations and those of the regular budget and the tribunals.

The total amount outstanding for peacekeeping operations at the end of 2011 was \$2.63 billion, reflecting an increase of \$164 million from the amount of \$2.46 billion outstanding at the end of 2010 (see **Chart 11**). The breakdown of the amount that remained outstanding at 5 October 2011 and its status as on 31 December 2011 are shown in **Chart 12**. Again, like Regular Budget, there has been a good reduction in the outstanding assessment, perhaps reflecting the effect of differing payment cycles for Member States. However, approximately 80 per cent of the \$2.63 billion outstanding at the end of 2011 was owed by nine Member States.

Due to the unpredictable amount and timing of peacekeeping assessments throughout the year, it can be more difficult for Member States to keep fully current with assessments. Let me therefore pay special thanks to 29 Member States that had paid all peacekeeping assessments due and payable at 31 December 2011. This is two more than at end 2010 (see **Chart 13**). They were Armenia, Australia, Belize, Burkina Faso, Canada, Denmark, Estonia, Finland, Georgia, Germany, Iceland, Ireland, Jordan, Kazakhstan, Latvia, Monaco, the Netherlands, New Zealand, Niger, Norway, Poland, the Republic of Moldova, Saint Kitts and Nevis, Singapore, Solomon Islands, South Africa, Sweden, Thailand, and the United Republic of Tanzania.

Although the cash available for peacekeeping at the end of 2011 was approximately \$3.8 billion, it was divided among the separate accounts maintained for each peacekeeping operation and there are restrictions on the use of this cash. In its resolutions on the financing of peacekeeping operations, the General Assembly has specified that no peacekeeping mission shall be financed by borrowing from other active peacekeeping missions. In addition, the terms of reference of the Peacekeeping Reserve Fund restrict its use only to new operations and expansions of existing operations. **Chart 14** shows the breakdown of peacekeeping cash at the end of 2011 among active missions with \$3,398 million, closed missions with \$238 million, and the Peacekeeping Reserve Fund with \$140 million.

The financial position of peacekeeping operations at 7 May 2012 shows significant improvement (see **Chart 15**). New assessments of over \$1.2 billion had been issued by this date. Against this, double the amount, namely \$2.4 billion, was received as contributions, thereby reducing the amount outstanding from \$2.6 billion to \$1.4 billion. Out of the total owed for peacekeeping operations as of 7 May 2012, 79 per cent relates to seven Member States (see **Chart 16**).

By 7 May 2012, 37 Member States had paid all peacekeeping assessments that were due and payable, six higher than at 10 May 2011 (see **Chart 17**). Let me therefore pay special tribute to these Member States, which are Australia, Austria, Belize, Burkino Faso, Canada, Denmark, Eritrea, Estonia, Finland, Germany, Hungary, Iceland, India, Ireland, Israel, Italy, Japan, Kazakhstan, Kuwait, Latvia, Luxembourg, Malawi, Monaco, the Netherlands, New Zealand, Nicaragua, Niger, Norway, the Republic of Moldova, the

Russian Federation, Singapore, South Africa, Sweden, Switzerland, Tajikistan, Thailand and the United Republic of Tanzania.

Based on information currently available, we expect the total cash available in peacekeeping accounts at the end of 2012 to amount to over \$3 billion, with \$2.6 billion in the accounts of active missions, \$279 million in the accounts of closed missions and \$139 million in the Peacekeeping Reserve Fund (see **Chart 18**). These estimates are based on projected receipts and disbursements, as well as the reclassification of MINURCAT from active to closed mission. The cash in closed missions will be the projected total cash and not the surplus cash that would be available for return to Member States.

As regards Debt to Member States - as indicated in **Chart 19**, the amount owed for troops, formed-police units and contingent-owned equipment at 31 December 2011 was \$529 million, reflecting a decrease from the \$539 million owed at the start of the year. New obligations are projected to increase in 2012 compared to 2011. This is primarily due to UNSOA's exceptional reimbursement for COE as well as the increase in the COE reimbursement rate effective 1 July 2011, which has been partly offset by MINUSTAH's partial drawdown of the post-earthquake surge capacities. By the end of 2012, it is projected that debt to Member States will increase to \$678 million. This is based on projected new obligations of \$2.1 billion and projected payments of \$1.9 billion. As at 7 May 2012, the amount owed was \$774 million, of which 50 per cent is owed to 8 Member States (see **Chart 20**).

Payments for troops and formed police unit costs, including the supplemental payment as decided by the General Assembly during its 65th session, are current up to January/February 2012 for all missions, except for MINURSO and UNMIT due to insufficient cash in the special accounts of these two missions (see **Chart 21**). Payments for contingent-owned equipment are current up to December 2011 for all active missions with liabilities for COE, except for MINURSO, UNFICYP, UNMIT and UNOCI, due to insufficient cash in the special accounts for these missions. Projected payments for 2012 are dependent on timely finalization of MOUs. At 7 May 2012, out of 326 MOUs for all peacekeeping missions, 31 MOUs (9.5 per cent) were yet to be finalized. Naturally, the actual level of payments will also depend on Member States meeting their financial obligations to the United Nations.

#### International tribunals

The financial position of the international tribunals for Rwanda and the former Yugoslavia in 2011 remained unchanged at the end of 2011 with \$27 million outstanding matching the amount at the end of 2010 (see **Chart 22**).

The breakdown of the amount owed at 5 October 2011, and its improved status as on 31 December, are shown in **Chart 23**.

The number of Member States paying their assessed contributions for both international tribunals in full by the end of 2011 was 105, seven more than the level reached at the end of 2010. On behalf of the Secretary-General, let me express our sincere thanks to those 105 Member States listed in **Chart 24** and urge other Member States to follow their example.

The tribunals' financial situation has showed improvement in 2012 (see **Chart 25**). Outstanding assessments at 7 May 2012 were \$84 million, reflecting a lower level than the amount of \$133 million at 10 May 2011. By 7 May 2012, 64 Member States had paid their assessed contributions to both tribunals and the International Residual Mechanism for Criminal Tribunals in full, three more than the levels at 10 May 2011. End 2012 cash balances are projected to almost match the actual cash balances at the end of 2011 (see **Chart 26**). Once again, the actual outcome of 2012 depends on Member States continuing to honour their financial obligations to the tribunals.

### Capital Master Plan

By its resolution 57/292 of 20 December 2002, the General Assembly decided that a special account should be established for the CMP. Since then, assessments were issued under the special account through 2011, in accordance with the approved financial arrangements.

As of 7 May 2012, 188 Member States have made payments which totalled \$1.86 billion, with \$8 million currently outstanding (see **Chart 27**). The breakdown of the outstanding amount of \$8 million is set out in **Chart 28**.

Actual and projected cash balances for the CMP through 2012 are shown in **Chart 29**.

In addition to the cost of the project, the General Assembly approved the establishment of a working capital reserve of \$45 million. As of 7 May 2012, 183 Member States have already made payments to almost fully fund the reserve, leaving a balance due of \$8,785 (see **Chart 30**).

As of 7 May 2012, 142 Member States have paid in full as set out in **Chart 31**, while another 46 Member States have made partial payments. Regrettably, 4 Member States have not yet made any payments to the Capital Master Plan.

### Conclusions

In conclusion, Mr. Chairman, let me first pay special tribute to those Member States that had paid in full all assessments for the Regular Budget, Peacekeeping

Operations, the International Tribunals, and the Capital Master Plan that were due and payable as at 7 May 2012 (see **Chart 32**). These were Australia, Austria, Belize, Burkina Faso, Canada, Eritrea, Estonia, Finland, Germany, Hungary, Iceland, India, Ireland, Israel, Italy, Japan, Kuwait, Latvia, Luxembourg, Malawi, Monaco, the Netherlands, New Zealand, Nicaragua, Niger, Norway, the Republic of Moldova, Singapore, South Africa, Sweden, Switzerland, Tajikistan, Thailand and the United Republic of Tanzania. In addition, payments received after the cut-off date of 7 May result in the addition of Denmark and Liechtenstein to the list of Member States that have paid all assessments as of today's date.

The latest situation reflects the continued emphasis on improving Member States' access to information on the status of contributions. With the gains made in recent years, there has been a steady increase in the number of Member States demonstrating their commitment to the Organization by meeting their financial obligations in full at the time of the financial situation presentation (see **Chart 33**).

The financial situation at the end of 2011 showed improvement in some areas despite the global financial climate. Though unpaid assessments were higher compared to end of 2010, the number of Member States meeting their obligations in full had increased in all categories and the cash situation was also better in most areas; in addition, the debt to Member States had also decreased a little.

There have been further encouraging signs of progress in the financial position of the Organization in 2012 (see **Chart 34**). At 7 May 2012, unpaid assessments were below the levels of one year ago across all categories. Total unpaid assessments were \$600 million lower at 7 May 2012. However, some peacekeeping operations continue to be affected by cash shortages, which also impact the payments to TCCs.

Finally, while I am heartened by the increase in the number of Member States that have settled their financial obligation in full as at 7 May 2012, a significant level of outstanding assessments remains. Clearly, the final outcome for 2012 will depend in large measure on action to be taken by the Member States that have outstanding assessments. As always, Mr. Chairman, the financial health of our Organization depends on Member States meeting their financial obligations in full and on time.

Thank you.

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

(as of 7 May 2012)

(In thousands of US dollars)

Government	Total	Troops and formed police	Contingent-owned equipment			Letter of Assist <sup>c</sup>	Death and disability <sup>c</sup>
			(new COE methodology) <sup>a</sup>	(old COE methodology) <sup>b</sup>	TOTAL Contingent-owned equipment		
<b>Total</b>	<b>774 308</b>	<b>218 030</b>	<b>406 071</b>	<b>86 447</b>	<b>492 518</b>	<b>61 808</b>	<b>1 952</b>
Argentina	7 760	2 315	4 462	—	4 462	983	—
Australia	3 334	—	18	3 316	3 334	—	—
Austria	1 456	1 193	200	64	264	—	—
Bangladesh	74 371	25 900	46 377	314	46 691	1 717	64
Belarus	5	5	—	—	—	—	—
Belgium	2 887	292	614	—	614	1 610	371
Benin	6 332	2 038	4 069	—	4 069	226	—
Bolivia	3 364	471	2 893	—	2 893	—	—
Bosnia amd Herzegovina	930	—	—	930	930	—	—
Brazil	13 118	5 511	7 200	407	7 607	—	—
Bulgaria	341	—	—	341	341	—	—
Burkina Faso	5 739	2 200	3 399	—	3 399	114	27
Burundi	177	—	177	—	177	—	—
Cambodia	1 705	501	1 185	—	1 185	19	—
Canada	6 063	—	—	6 063	6 063	—	—
Chad	475	—	—	475	475	—	—
Chile	3 715	1 146	2 144	78	2 222	347	—
China	14 560	4 678	8 809	141	8 950	932	—
Côte d'Ivoire	1	—	—	1	1	—	—
Croatia	229	225	4	—	4	—	—
Denmark	8 100	—	—	8 100	8 100	—	—
Djibouti	396	—	396	—	396	—	—
Ecuador	157	157	—	—	—	—	—
El Salvador	122	122	—	—	—	—	—
Ethiopia	38 462	14 224	23 682	—	23 682	388	168
Fiji	199	—	199	—	199	—	—
France	25 228	2 992	9 280	6 662	15 942	6 295	—
Gabon	30	—	—	30	30	—	—
Gambia	459	459	—	—	—	—	—
Georgia	88	—	88	—	88	—	—
Germany	6 699	299	349	312	661	5 739	—
Ghana	14 287	5 944	7 651	490	8 141	167	35
Greece	2 219	106	81	—	81	2 033	—
Guatemala	1 366	682	684	—	684	—	—
Hungary	173	173	—	—	—	—	—
India	66 234	21 175	22 722	13 363	36 085	8 879	95
Indonesia	13 511	4 616	7 336	1 558	8 894	—	—
Iran	25	—	—	25	25	—	—
Ireland	3 366	1 036	2 328	2	2 330	—	—
Italy	11 683	2 555	7 225	—	7 225	1 902	—
Japan	12 828	1 255	7 876	2 031	9 907	1 666	—
Jordan	27 920	7 322	20 389	—	20 389	200	9
Kenya	6 692	2 543	4 099	—	4 099	—	50
Liberia	224	—	—	224	224	—	—
Malawi	7 880	1 991	5 889	—	5 889	—	—
Malaysia	9 109	3 465	4 338	1 166	5 504	—	140

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

(as of 7 May 2012)

(In thousands of US dollars)

Government	Total	Troops and formed police	Contingent-owned equipment			Letter of Assist <sup>c</sup>	Death and disability <sup>c</sup>
			(new COE methodology) <sup>a</sup>	(old COE methodology) <sup>b</sup>	TOTAL Contingent-owned equipment		
Mongolia	2 420	168	2 252	—	2 252	—	—
Morocco	12 354	3 643	8 276	277	8 553	—	158
Nepal	18 854	7 614	11 227	—	11 227	13	—
Netherlands	6 992	—	—	3 970	3 970	3 022	—
Niger	7 358	2 179	5 180	—	5 180	—	—
Nigeria	31 365	12 518	17 846	1 001	18 847	—	—
Norway	6 136	—	—	6 136	6 136	—	—
Pakistan	69 688	22 200	40 016	581	40 597	6 821	70
Paraguay	925	381	543	—	543	—	—
Peru	1 976	841	906	—	906	195	34
Philippines	2 006	1 431	391	185	576	—	—
Poland	1 202	—	—	1 020	1 020	182	—
Portugal	3 780	1 662	2 118	—	2 118	—	—
Republic of Korea	4 156	1 428	1 732	—	1 732	996	—
Russian Federation	707	354	283	—	283	—	70
Rwanda	19 584	7 877	11 626	—	11 626	—	82
Senegal	16 283	5 138	10 237	105	10 342	677	126
Serbia	132	132	—	—	—	—	—
Sierra Leone	1 117	300	817	—	817	—	—
Slovakia	1 781	371	1 222	—	1 222	188	—
Slovenia	58	33	21	—	21	—	4
South Africa	36 613	4 733	31 880	—	31 880	—	—
Spain	13 801	2 365	10 598	—	10 598	832	7
Sri Lanka	5 029	2 304	2 651	—	2 651	—	74
Sweden	2 188	—	—	2 188	2 188	—	—
Thailand	4 818	1 902	2 557	201	2 758	157	—
The Arab Republic of Egypt	32 502	9 007	18 380	4 408	22 788	490	217
The United Republic of Tanzania	5 822	2 412	3 258	—	3 258	—	152
Togo	4 044	1 429	2 616	—	2 616	—	—
Tunisia	175	—	—	175	175	—	—
Turkey	2 062	1 039	1 023	—	1 023	—	—
Uganda	2 061	—	2 061	—	2 061	—	—
Ukraine	1 814	806	1 008	—	1 008	—	—
United Kingdom	645	607	39	—	39	—	—
United States	33 885	438	—	19 190	19 190	14 257	—
Uruguay	15 951	5 126	9 144	917	10 061	763	—
Zambia	7	1	6	—	6	—	—

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 comprises the following missions: MINURCA, UNMIH, UNOSOM, UNPREDEP, UNPROFOR, UNTAC, ONUC and UNEF.

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.





# The United Nations Financial Situation

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United Nations

14 May 2012

# Key Components

(US\$ millions)

		31 Dec 2010	31 Dec 2011
<b>Assessments</b>	<b>Regular budget</b>	2,166	2,415
	<b>Peacekeeping</b>	9,671	8,651
	<b>Tribunals</b>	256	286
	<b>Capital Master Plan</b>	341	341
<b>Unpaid Assessments</b>	<b>Regular budget</b>	351	454
	<b>Peacekeeping</b>	2,461	2,625
	<b>Tribunals</b>	27	27
	<b>Capital Master Plan</b>	22	87
<b>Cash on Hand *</b>	<b>Regular budget*</b>	412	94
	<b>Peacekeeping*</b>	3,088	3,636
	<b>Tribunals</b>	88	129
	<b>Capital Master Plan*</b>	858	861
<b>Debt owed to Member States</b>	<b>Peacekeeping</b>	539	529

\* Not including reserve accounts



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# Regular Budget: Assessment Status

at 31 December (Actual)  
(US\$ millions)

	2010	2011	Difference
Prior year's balance*	335	351	16
Assessments	2,166	2,415	249
Payments received	2,150	2,312	162
Unpaid assessments	351	454	103

\* As at 1 January



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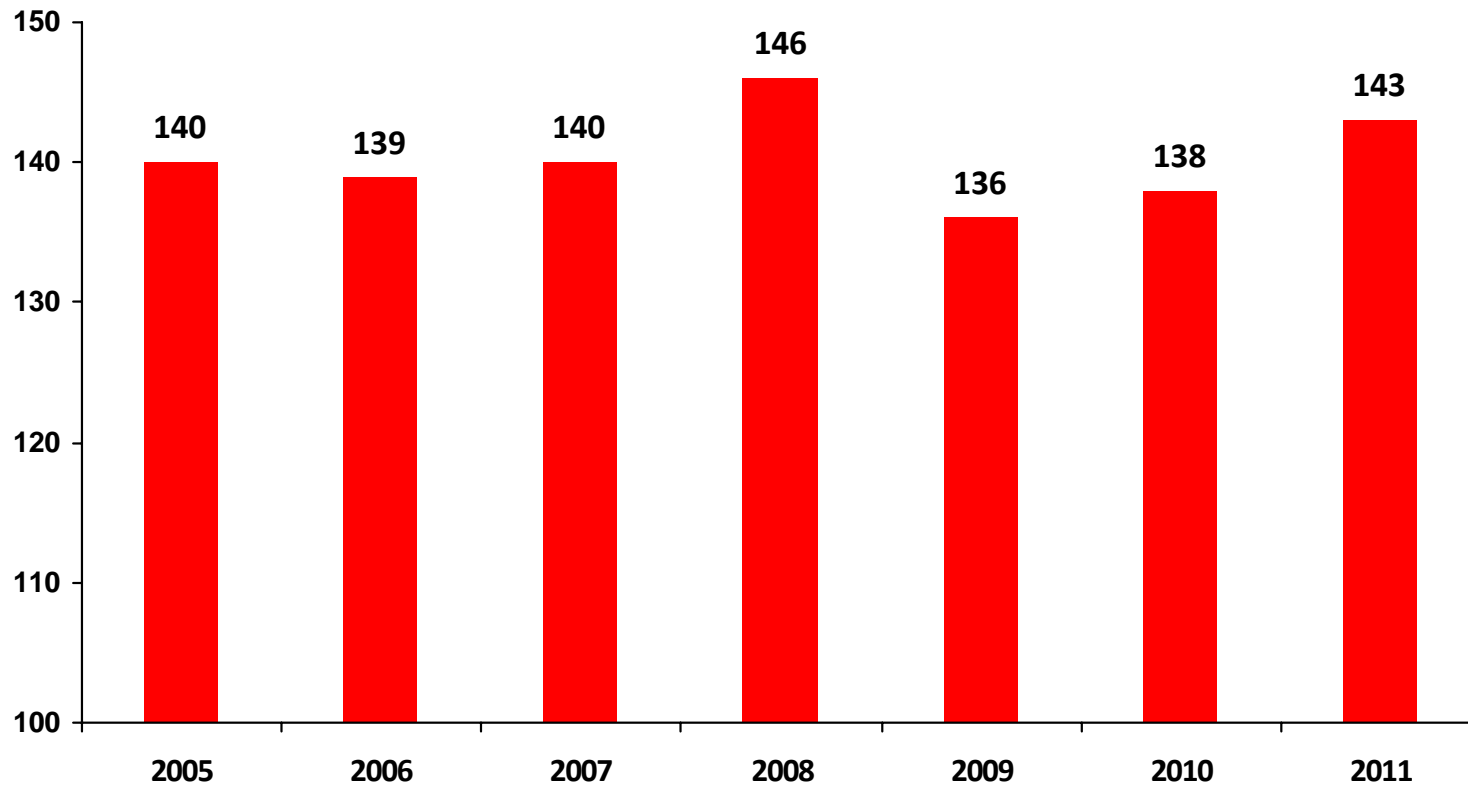
■ **Regular budget**  
Peacekeeping  
Tribunals  
Capital Master Plan

# Regular Budget Assessments

Number of Member States paying in full at Year-End



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- Regular budget
- Peacekeeping
- Tribunals
- Capital Master Plan

# Regular Budget Assessments

Fully paid at 31 December 2011: 143 Member States

Afghanistan	Colombia	Honduras	Mongolia	Saudi Arabia
Albania	Congo	Hungary	Montenegro	Senegal
Algeria	Costa Rica	Iceland	Morocco	Serbia
Andorra	Cote d'Ivoire	India	Myanmar	Sierra Leone
Angola	Croatia	Indonesia	Namibia	Singapore
Antigua and Barbuda	Cuba	Iraq	Nepal	Slovakia
Armenia	Cyprus	Ireland	Netherlands	Slovenia
Australia	Czech Republic	Israel	New Zealand	Solomon Islands
Austria	Democratic People's Republic of Korea	Italy	Nicaragua	South Africa
Azerbaijan	Democratic Republic of the Congo	Japan	Niger	Sri Lanka
Bahamas	Denmark	Jordan	Nigeria	Suriname
Bahrain	Djibouti	Kazakhstan	Norway	Sweden
Barbados	Dominican Republic	Kenya	Oman	Switzerland
Belarus	Ecuador	Kuwait	Pakistan	Tajikistan
Belgium	Egypt	Kyrgyzstan	Panama	Thailand
Bhutan	El Salvador	Lao People's Democratic Republic	Paraguay	Timor-Leste
Bolivia	Eritrea	Latvia	Philippines	Togo
Bosnia and Herzegovina	Estonia	Liberia	Poland	Tunisia
Botswana	Finland	Liechtenstein	Portugal	Turkey
Brazil	France	Lithuania	Qatar	Turkmenistan
Brunei Darussalam	Georgia	Luxembourg	Republic of Korea	Tuvalu
Bulgaria	Germany	Malawi	Republic of Moldova	Ukraine
Burkina Faso	Ghana	Malaysia	Romania	United Arab Emirates
Burundi	Greece	Mali	Russian Federation	United Kingdom
Canada	Guatemala	Malta	Rwanda	United Republic of Tanzania
Cape Verde	Guinea	Mauritania	Saint Kitts and Nevis	Uruguay
Chile	Guyana	Mauritius	Saint Vincent and the Grenadines	Uzbekistan
China	Haiti	Monaco	Samoa	Vietnam
			San Marino	Zambia
				Zimbabwe



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

# Unpaid Regular Budget Assessments

Actual (US\$ millions)



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Member State	Outstanding	
	5 Oct 2011	31 Dec 2011
United States	758	359
Mexico	40	40
Spain	19	19
Venezuela	11	11
Others	39	25
<b>Total</b>	<b>867</b>	<b>454</b>

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

# Regular Budget Assessments

Fully paid in 2011 and 2012



The United Nations  
Financial Situation

Regular budget  
Peacekeeping  
Tribunals  
Capital Master Plan

2011

<u>JAN.</u>	<u>FEB.</u>	<u>MAR.</u>	<u>APR.</u>
Austria	Australia	Antigua and Barbuda	Belgium
Armenia	Azerbaijan	Barbuda	Bolivia
Burkina Faso	Bulgaria	Bahamas	Democratic People's Republic of Korea
Canada	Costa Rica	Bhutan	Germany
Cape Verde	Croatia	Burundi	Guyana
Denmark	Cuba	Cyprus	Iraq
Djibouti	Czech Republic	Dominican Republic	Italy
Estonia	Israel	Egypt	Kazakhstan
Finland	Kuwait	France	Kenya
Georgia	Lao People's Democratic Republic	Guatemala	Kyrgyzstan
Iceland	Malaysia	Hungary	Mauritius
Ireland	Montenegro	Indonesia	Republic of Moldova
Latvia	Netherlands	Malta	San Marino
Liechtenstein	Russian Federation	Nicaragua	Saudi Arabia
Luxembourg	Saint Kitts and Nevis	Romania	San Marino
Mali	Saint Vincent and the Grenadines	Samoa	Zambia
Monaco	Serbia	Sri Lanka	
New Zealand	Slovakia	Turkey	
Norway	Slovenia	Turkmenistan	
Luxembourg	Switzerland	United Arab Emirates	
Republic of Korea	Tajikistan		
South Africa	Uzbekistan		
Sweden			
Thailand			
Ukraine			

TOTAL: 86

2012

<u>JAN.</u>	<u>FEB.</u>	<u>MAR.</u>	<u>APR.</u>
Armenia	Albania	Andorra	Algeria
Australia	Croatia	Antigua and Barbuda	Azerbaijan
Austria	Czech Republic	Bahamas	Bahrain
Bulgaria	Ecuador	Belgium	Belize
Burkina Faso	Estonia	Bosnia and Herzegovina	Bolivia
Canada	Israel	Brunei Darussalam	Brazil
Cyprus	Liechtenstein	Cape Verde	Dominica
Denmark	Malta	China	Eritrea
Finland	Marshall Islands	Cuba	Germany
Georgia	Montenegro	Ethiopia	Honduras
Guyana	Nicaragua	France	Iraq
Iceland	Paraguay	Gambia	Italy
Ireland	Republic of Korea	Hungary	Peru
Kuwait	Samoa	India	Portugal
Latvia	Slovakia	Indonesia	Republic of Moldova
Luxembourg	Slovenia	Kyrgyzstan	Romania
Malawi	South Africa	Lesotho	Serbia
Monaco	Sweden	Rwanda	Tunisia
Netherlands	Switzerland	San Marino	Turkey
New Zealand	Thailand	Tajikistan	United Kingdom
Niger	United Arab Emirates	Zimbabwe	
Norway			
Russian Federation			
Singapore			
Ukraine			
United Republic of Tanzania			

TOTAL: 92

# Regular Budget: Assessment Status

at 7 May 2012 (US\$ millions)



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Outstanding assessments at 31 December 2011	454
Assessments during 2012	<u>2,412</u>
Total	2,866
Payments received during 2012	<u>1,686</u>
Outstanding assessments at 7 May 2012	<u>1,180</u>

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



# Unpaid Regular Budget Assessments

(US\$ millions)



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Financial Situation*

<b>Member State</b>	<b>Outstanding 7 May 2012</b>
United States	915 *
Spain	94
Mexico	42
Saudi Arabia	20
Greece	16
Venezuela	14
Iran	13
Poland	11
Others	55
<b>Total</b>	<b>1180</b>

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

\* Out of this, \$171 million has been received after cut-off date

# Regular Budget Cash Position

Actual (US\$ millions)

	31 December 2011	7 May 2012
Regular Budget	94	819
Working Capital Fund	150	150
Special Account	255	257
<b>Combined General Fund</b>	<b>499</b>	<b>1,226</b>



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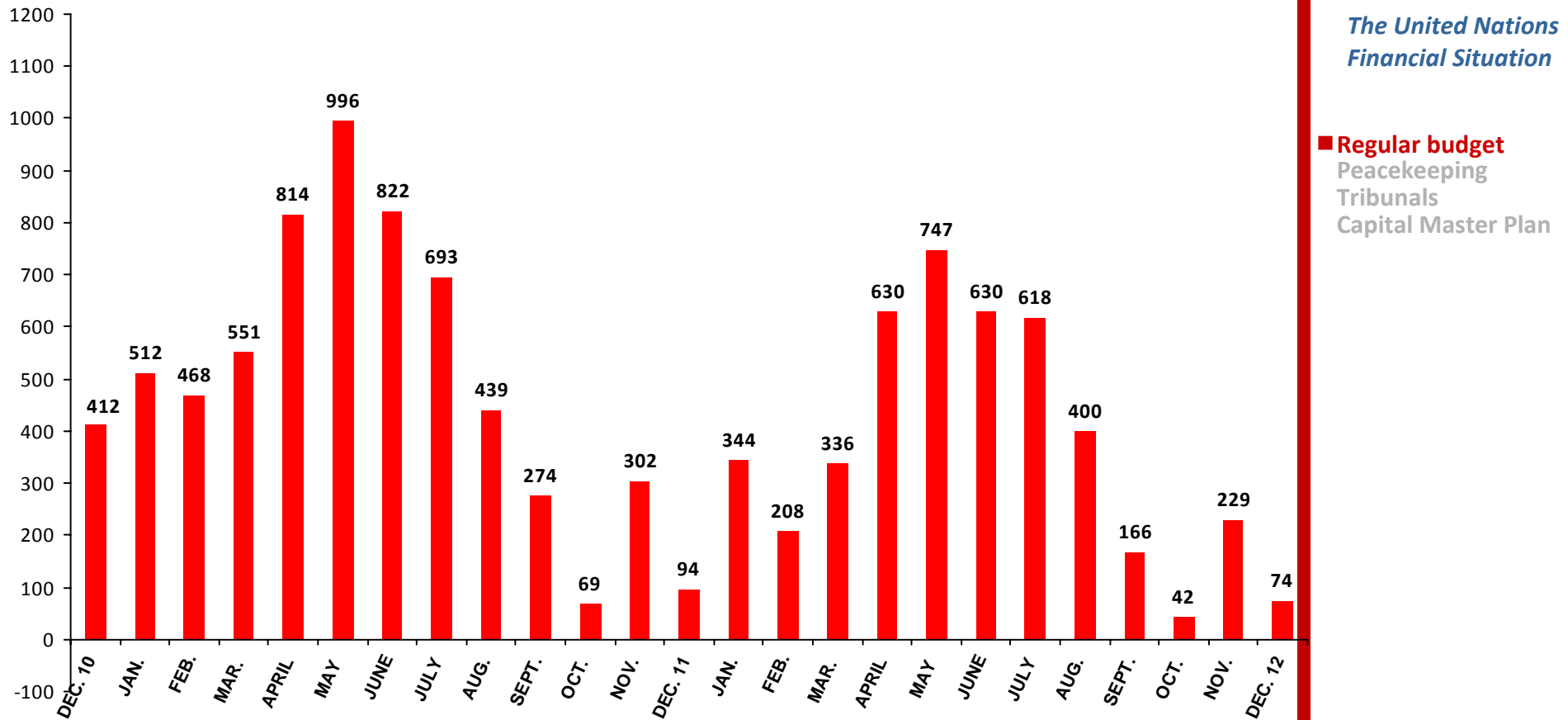
■ **Regular budget**  
Peacekeeping  
Tribunals  
Capital Master Plan

# Regular Budget Cash Position\*

Actual and projected figures for Regular Budget for 2011-2012\*\*



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- Regular budget
- Peacekeeping
- Tribunals
- Capital Master Plan

\* Does not include balances in Working Capital Fund and Special Account

\*\* Estimates for May-December 2012

# Peacekeeping: Assessment Status

at 31 December (Actual)  
(US\$ millions)



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■ **Peacekeeping**  
Tribunals  
Capital Master Plan

	2010	2011	Difference
Prior-years balance*	1,853	2,461	608
Assessments	9,671	8,651	(1,020)
Payments received	9,063	8,487	(576)
Unpaid assessments	2,461	2,625	164

\* As at 1 January

# Unpaid Peacekeeping Assessments

(Actual) (US\$ millions)



Regular budget  
■ Peacekeeping  
Tribunals  
Capital Master Plan

Member State	Outstanding	
	5 Oct 2011	31 Dec 2011
Japan	648	799
Spain	490	257
United States	405	408
Italy	251	109
United Kingdom	174	144
Republic of Korea	168	149
Ukraine	140	135
China	121	27
Greece	117	70
Others	790	527
<b>Total</b>	<b>3,304</b>	<b>2,625</b>

# Peacekeeping Assessments

Fully paid - due and payable at 31 December 2011: 29 Member States\*



<b>Armenia</b>	<b>Monaco</b>
<b>Australia</b>	<b>Netherlands</b>
<b>Belize</b>	<b>New Zealand</b>
<b>Burkina Faso</b>	<b>Niger</b>
<b>Canada</b>	<b>Norway</b>
<b>Denmark</b>	<b>Poland</b>
<b>Estonia</b>	<b>Republic of Moldova</b>
<b>Finland</b>	<b>Saint Kitts and Nevis</b>
<b>Georgia</b>	<b>Singapore</b>
<b>Germany</b>	<b>Solomon Islands</b>
<b>Iceland</b>	<b>South Africa</b>
<b>Ireland</b>	<b>Sweden</b>
<b>Jordan</b>	<b>Thailand</b>
<b>Kazakhstan</b>	<b>United Republic of Tanzania</b>
<b>Latvia</b>	



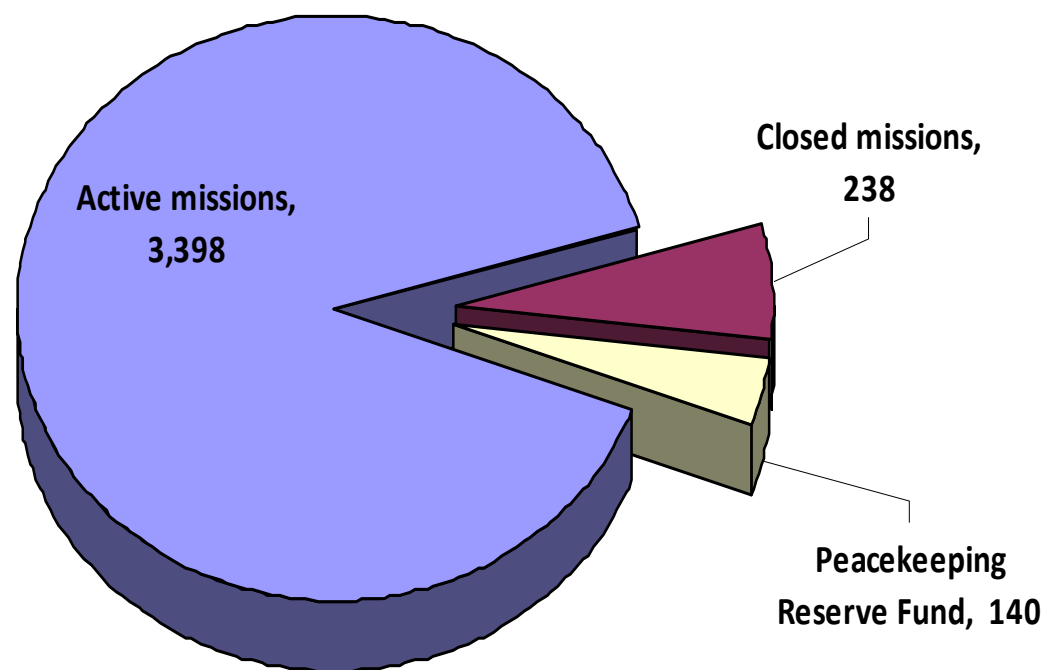
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Capital Master Plan

\*Compared to 27 Member States as at 31 December 2010

# Peacekeeping Cash

at 31 December 2011 (US\$ millions)



**TOTAL \$3,776 million**



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- Peacekeeping**
- Tribunals
- Capital Master Plan

# Peacekeeping: Assessment Status

at 7 May 2012 (US\$ millions)



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Outstanding assessments at 31 December 2011	2,625
Assessments during 2012	<u>1,214</u>
Total	3,839
Payments received during 2012	<u>2,445</u>
Outstanding assessments at 7 May 2012	<u>1,394</u>

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Tribunals  
Capital Master Plan



# Unpaid Peacekeeping Assessments

at 7 May 2012 (US\$ millions)

Member State	Outstanding
United States	344
Spain	285
Ukraine	134
Republic of Korea	110
Saudi Arabia	104
Greece	64
Portugal	55
Others	298
<b>Total</b>	<b>1,394</b>



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Tribunals  
Capital Master Plan

# Peacekeeping Assessments

Fully paid - due and payable at 7 May 2012: 37 Member States\*



Australia	Latvia
Austria	Luxembourg
Belize	Malawi
Burkina Faso	Monaco
Canada	Netherlands
Denmark	New Zealand
Eritrea	Nicaragua
Estonia	Niger
Finland	Norway
Germany	Republic of Moldova
Hungary	Russian Federation
Iceland	Singapore
India	South Africa
Ireland	Sweden
Israel	Switzerland
Italy	Tajikistan
Japan	Thailand
Kazakhstan	United Republic of Tanzania
Kuwait	



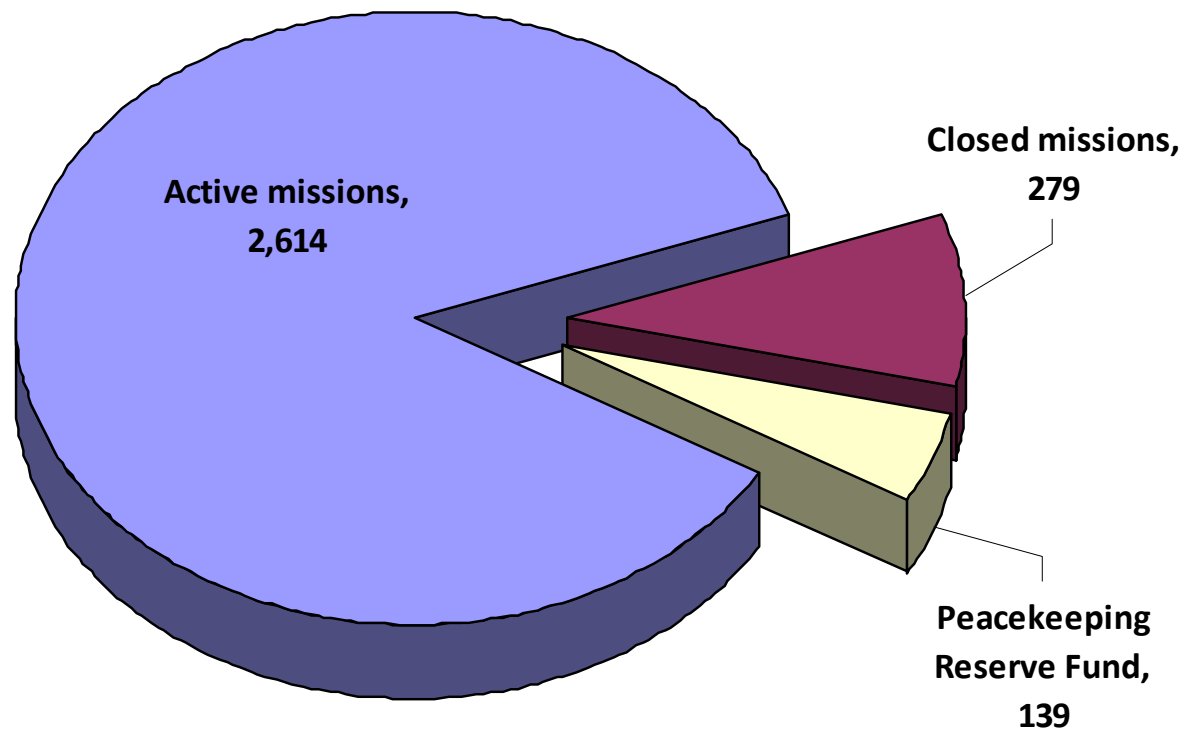
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Capital Master Plan

\*Compared to 31 Member States as at 10 May 2011

# Projected Peacekeeping Cash

at 31 December 2012 (US\$ millions)



**TOTAL \$3,032 million**



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Tribunals  
Capital Master Plan

# Debt to Member States

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



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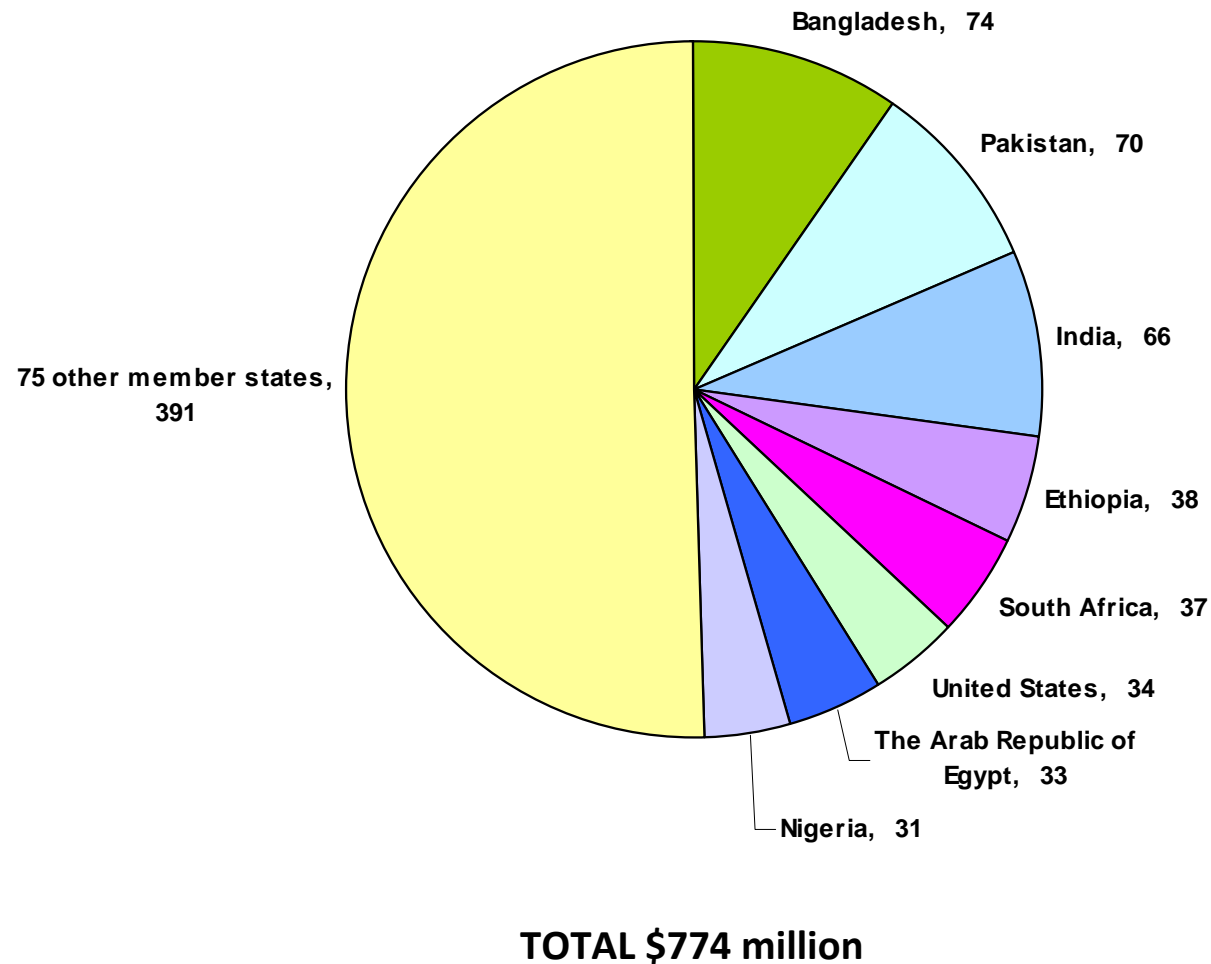
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Tribunals  
Capital Master Plan

	<b>Actual 2011*</b>	<b>Projected 2012</b>
1 January	539	529
New obligations	2,014	2,058
Payments to Member States	(2,024)	(1,909)
31 December	529	678

\* Reference A/66/679, table 17

# Debt to Member States

Amounts Owed for Troops/Formed Police Units and COE  
at 7 May 2012 (US\$ millions)



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- Peacekeeping**
- Tribunals
- Capital Master Plan

# Debt to Member States

## Projected 2012 Debt Situation

- Increase in new obligations compared to 2011 is primarily due to UNSOA's exceptional reimbursement for COE as well as the increase of the COE reimbursement rate effective 1 July 2011, partly offset by MINUSTAH's partial drawdown of the post-earthquake surge capacities.
- Payments for troops/formed police unit costs (including supplemental payment as decided by the General Assembly during its 65<sup>th</sup> session) are current up to January/February 2012 for all missions, except for MINURSO and UNMIT due to the insufficient cash in the special accounts for these missions. Payments for contingent-owned equipment are current up to December 2011 for all active missions with liabilities for COE, except for MINURSO, UNFICYP, UNMIT and UNOCI, due to insufficient cash in the special accounts of these missions.
- Payment for COE/SS claims are contingent on the timely finalization of MOUs and subsequent claims certification by DFS. As of 7 May 2012, out of 326 MOUs for currently deployed Units in peacekeeping missions, 31 MOUs (9.5%), primarily related to UNMISS, UNIFIL and MINUSTAH are yet to be finalized.
- The amount owed to troop and police contributing countries as at 7 May 2012 reflects liabilities for troops/formed police unit costs (\$218 million), COE claims for active missions and UNMIS (\$406 million), COE claims for closed missions under old methodology and Letters of Assist (\$148 million), and Death and Disability Claims (\$2 million).

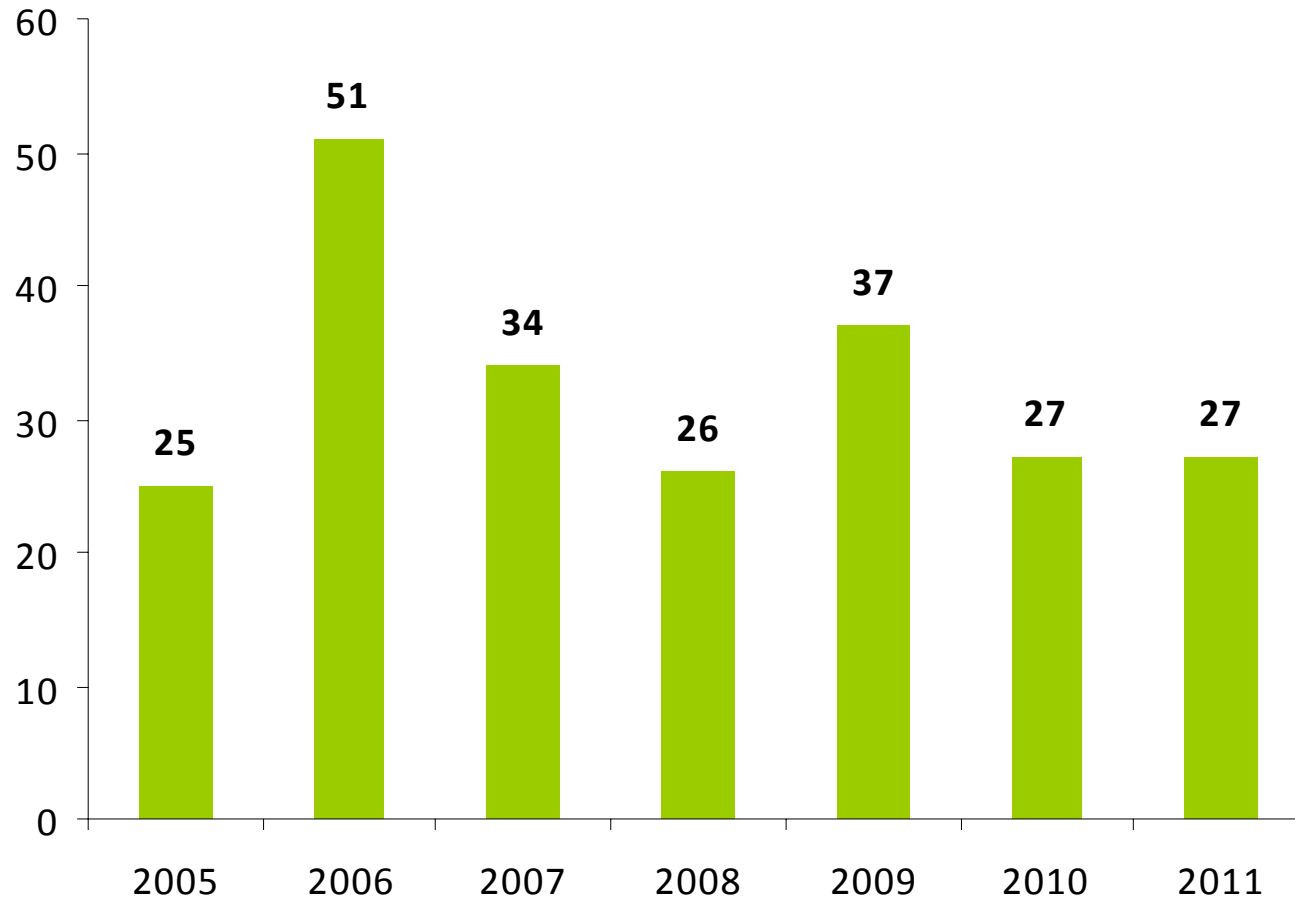


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Capital Master Plan

# Outstanding Tribunal Assessments

at 31 December (US\$ millions)



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Peacekeeping  
**Tribunals**  
Capital Master Plan

# Unpaid Tribunal Assessments

at 31 December 2011 (US\$ millions)

Member State	Outstanding	
	5 Oct 2011	31 Dec 2011
United States	36	12
Indonesia	3	3
Spain	3	0
Greece	2	2
United Arab Emirates	2	2
Other Member States	10	8
<b>Total</b>	<b>56</b>	<b>27</b>



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# Tribunal Assessments

Fully paid at 31 December 2011: 105 Member States

Algeria	Democratic People's	Jordan	Russian Federation
Andorra	Republic of Korea	Kazakhstan	Saint Kitts and Nevis
Antigua and Barbuda	Democratic Republic	Kuwait	Samoa
Argentina	of the Congo	Latvia	San Marino
Armenia	Denmark	Liberia	Saudi Arabia
Australia	Ecuador	Liechtenstein	Senegal
Austria	Egypt	Luxembourg	Serbia
Azerbaijan	El Salvador	Malawi	Singapore
Bahamas	Eritrea	Mexico	Slovakia
Belgium	Estonia	Monaco	Slovenia
Belize	Finland	Montenegro	Solomon Islands
Bosnia and Herzegovina	France	Myanmar	South Africa
Brazil	Georgia	Nepal	Spain
Brunei Darussalam	Germany	Netherlands	Sweden
Bulgaria	Ghana	New Zealand	Switzerland
Burkina Faso	Guatemala	Nicaragua	Syrian Arab Republic
Cameroon	Guinea	Niger	Tajikistan
Canada	Guyana	Nigeria	Thailand
Chile	Honduras	Norway	Tunisia
China	Hungary	Oman	Turkey
Colombia	Iceland	Panama	Turkmenistan
Costa Rica	India	Philippines	Tuvalu
Cote d'Ivoire	Iraq	Poland	Ukraine
Croatia	Ireland	Portugal	United Kingdom
Cuba	Israel	Republic of Korea	United Republic of Tanzania
Cyprus	Italy	Republic of Moldova	Uzbekistan
Czech Republic	Japan	Romania	



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Regular budget  
Peacekeeping

■ **Tribunals**  
Capital Master Plan

\*Compared to 98 Member States as at 31 December 2010

# Tribunals: Assessment Status



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Capital Master Plan

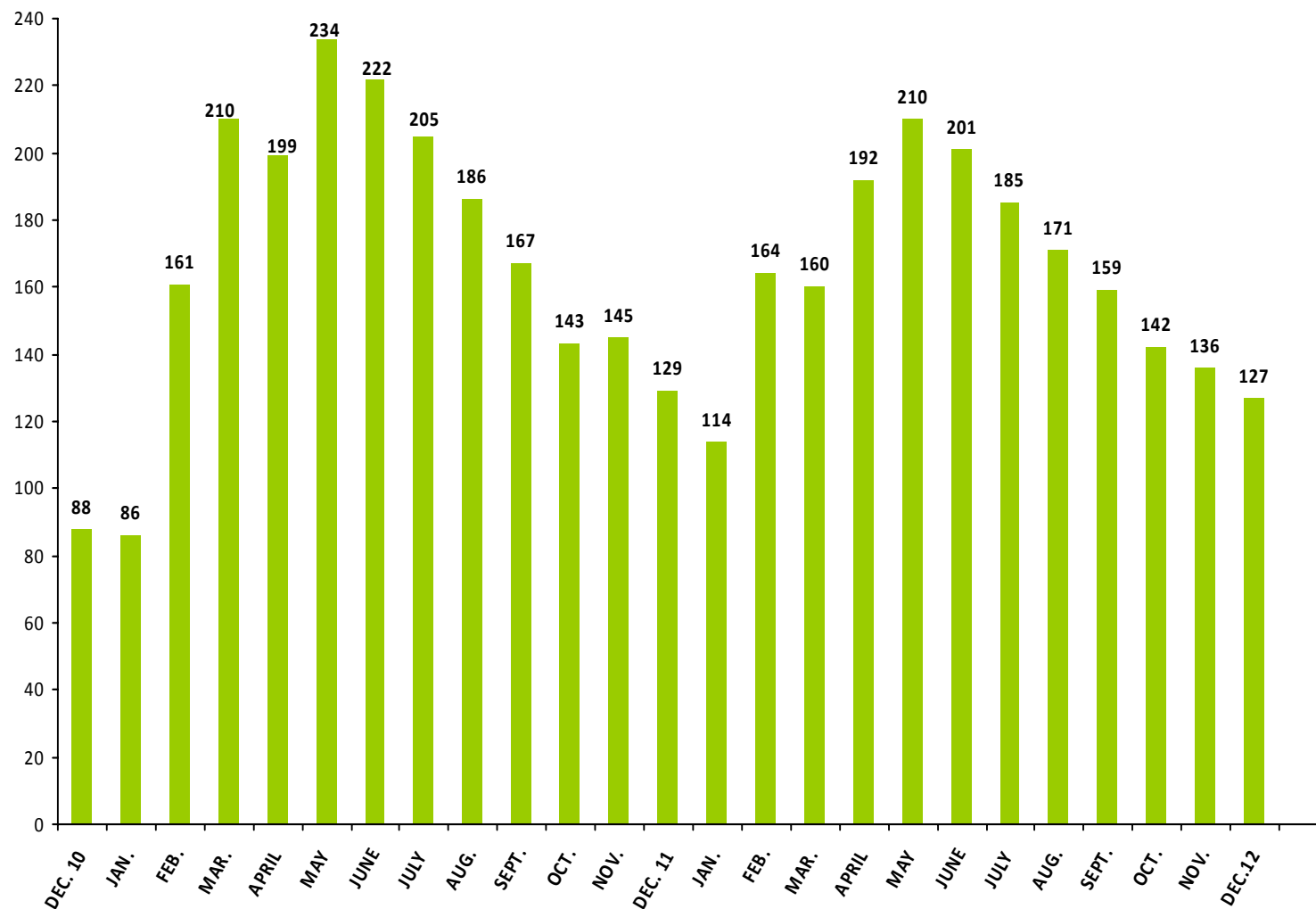
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	<b>7 May 2012</b>
Member States paid in full	64*
Payments received (US\$ millions)	174
Unpaid Assessments (US\$ millions)	84

\* Compared to 61 in May 2011

# Tribunals Cash Position

Actual and projected figures for Tribunals for 2011-2012\*



\*Estimates for May-December 2012



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Peacekeeping  
**Tribunals**  
Capital Master Plan

# Capital Master Plan

(US\$ millions)

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Assessments	1,869
Payments at 7 May 2012*	1,861
Unpaid assessments	8

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Regular budget  
Peacekeeping  
Tribunals

■ Capital Master Plan

\* Not including payments to the Working Capital Reserve Fund

# Unpaid CMP Assessments

at 7 May 2012 (US\$ millions)

Member State	Outstanding
Portugal	1.8
Spain	1.5
Iran	1.2
United Arab Emirates	1.0
Others	2.5
<b>Total</b>	<b>8.0</b>



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Peacekeeping  
Tribunals

■ **Capital Master Plan**

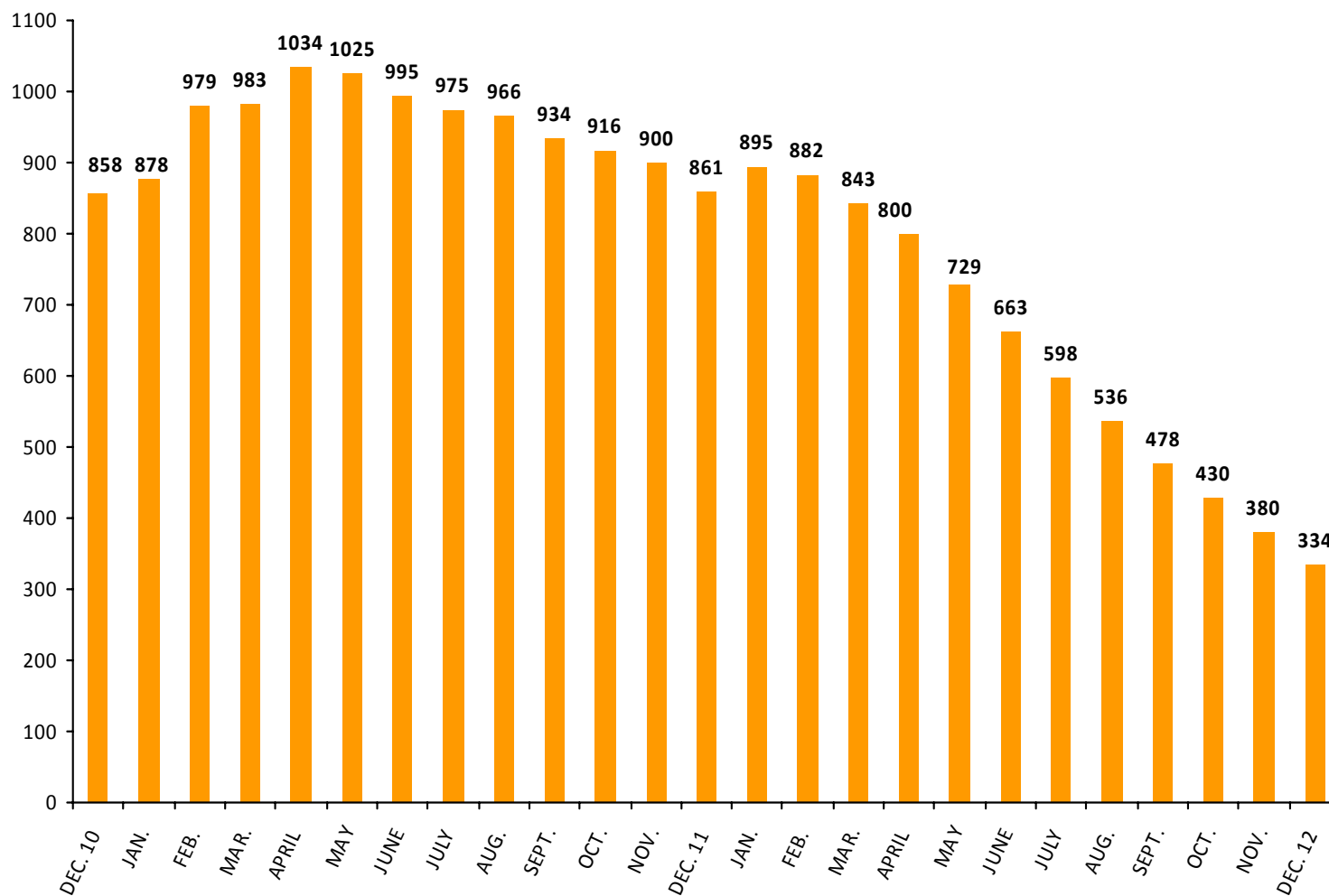
# Capital Master Plan Cash Position\*

Actual and projected figures for CMP Fund for 2011-2012\*\*



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Peacekeeping  
Tribunals  
**Capital Master Plan**



\* Does not include balances in Working Capital Reserve

\*\* Estimates for May – December 2012

# Capital Master Plan

## Remarks

- 
- By its resolution 57/292 of 20 December 2002, the General Assembly decided that a special account should be established for the CMP. In accordance with the approved financial arrangements, assessments were issued under the account over the period 2003-2011.
- 
- As of 7 May 2012, out of a total of 192 Member States assessed during the period, 142 have paid their assessments in full, 46 Member States have made partial payments and 4 Member States have not paid any CMP assessments.
- 
- A working capital reserve fund of \$45 million was also established by the Assembly. As of 7 May 2012, 183 Member States had made payments to almost fully fund the reserve, leaving a balance due of \$8,785.

# Capital Master Plan

Fully paid at 7 May 2012: 142 Member States

Albania	Cote d'Ivoire	Indonesia	Monaco	Slovakia
Algeria	Croatia	Iraq	Mongolia	Slovenia
Andorra	Cuba	Ireland	Montenegro	Solomon Islands
Antigua and Barbuda	Cyprus	Israel	Mozambique	South Africa
Argentina	Czech Republic	Italy	Myanmar	Sri Lanka
Armenia	Democratic People's Republic of Korea	Japan	Namibia	Suriname
Australia	Republic of Korea	Jordan	Nauru	Sweden
Austria	Democratic Republic of Congo	Kazakhstan	Netherlands	Switzerland
Azerbaijan	Denmark	Kenya	New Zealand	Tajikistan
Bahamas	Djibouti	Kiribati	Nicaragua	Thailand
Bahrain	Ecuador	Kuwait	Niger	Timor Leste
Barbados	Egypt	Kyrgyzstan	Nigeria	Togo
Belarus	Eritrea	Lao People's Democratic Republic	Norway	Trinidad and Tobago
Belgium	Estonia	Latvia	Oman	Tunisia
Belize	Finland	Lebanon	Panama	Turkey
Bhutan	France	Lesotho	Paraguay	Turkmenistan
Bosnia and Herzegovina	Georgia	Liberia	Philippines	Tuvalu
Botswana	Germany	Libyan Arab Jamahiriya	Poland	Uganda
Brazil	Ghana	Liechtenstein	Qatar	Ukraine
Brunei	Greece	Lithuania	Republic of Korea	United Kingdom of Great Britain and Northern Ireland
Darussalam	Grenada	Luxembourg	Republic of Moldova	United Republic of Tanzania
Bulgaria	Guatemala	Madagascar	Romania	United States of America
Burkina Faso	Guinea	Malawi	Russian Federation	Uruguay
Canada	Guyana	Malaysia	Saint Kitts and Nevis	Uzbekistan
Chile	Haiti	Mali	Samoa	Venezuela
China	Honduras	Malta	San Marino	Viet Nam
Colombia	Hungary	Mauritius	Saudi Arabia	Zambia
Congo	Iceland	Mexico	Senegal	Zimbabwe
Costa Rica	India		Serbia	
			Singapore	



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Peacekeeping  
Tribunals

■ Capital Master Plan



# All Assessments

Due and payable at 11 May 2012 Paid in Full: 36 Member States\*

<b>Australia</b>	<b>India</b>	<b>New Zealand</b>
<b>Austria</b>	<b>Ireland</b>	<b>Nicaragua</b>
<b>Belize</b>	<b>Israel</b>	<b>Niger</b>
<b>Burkina Faso</b>	<b>Italy</b>	<b>Norway</b>
<b>Canada</b>	<b>Japan</b>	<b>Republic of Moldova</b>
<b>Denmark</b>	<b>Kuwait</b>	<b>Singapore</b>
<b>Eritrea</b>	<b>Latvia</b>	<b>South Africa</b>
<b>Estonia</b>	<b>Liechtenstein</b>	<b>Sweden</b>
<b>Finland</b>	<b>Luxembourg</b>	<b>Switzerland</b>
<b>Germany</b>	<b>Malawi</b>	<b>Tajikistan</b>
<b>Hungary</b>	<b>Monaco</b>	<b>Thailand</b>
<b>Iceland</b>	<b>Netherlands</b>	<b>United Republic of Tanzania</b>



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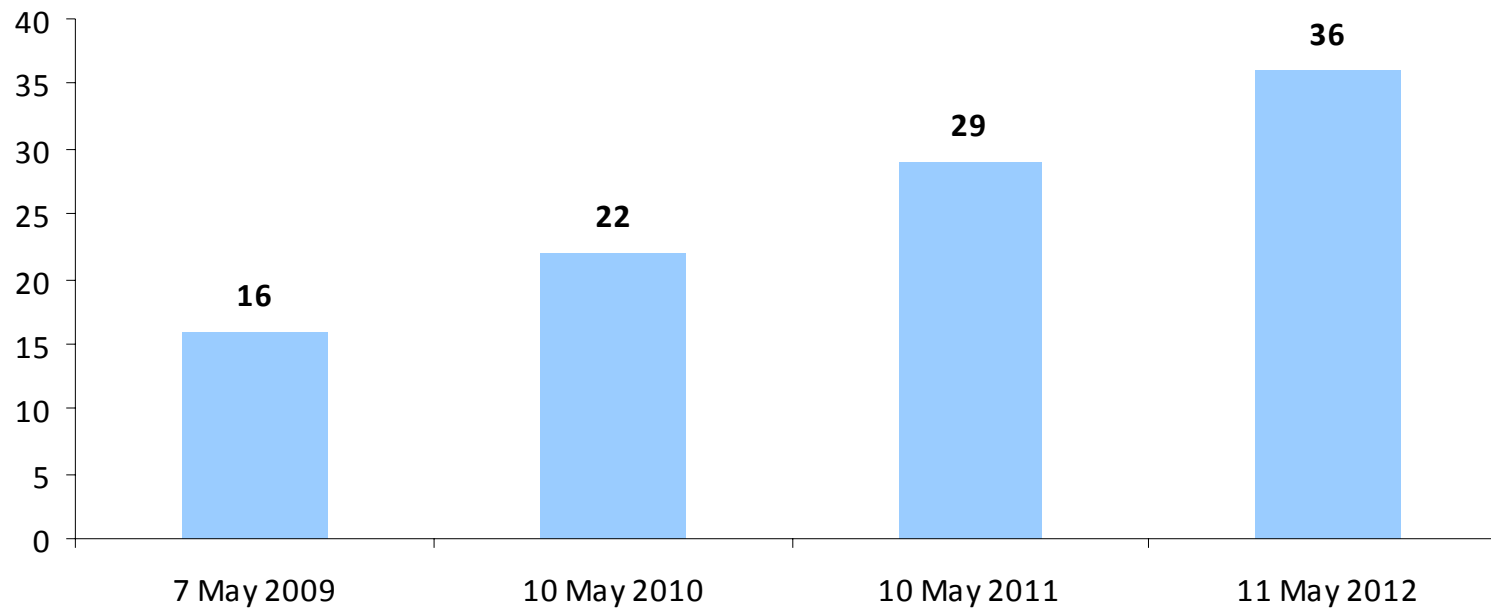
\*Compared to 29 Member States as at 10 May 2011

# Number of Member States Meeting Their Financial Obligations to the United Nations in Full

(at the time of the annual May Financial Situation presentation)



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# Conclusions

- ❑ Financial situation at the end of 2011 showed improvement in some areas, despite the global financial climate.
- ❑ Though unpaid assessments were higher compared to end of 2010, the number of Member States meeting their obligations in full had increased in all categories and the cash situation was better than 2010 in most areas.
- ❑ The level of debt to Member States reflected some improvement at end 2011 compared to end 2010.
- ❑ Financial situation at 7 May reflects improvement, with the amount currently outstanding lower across all categories as compared to 1 year ago.
- ❑ A few peacekeeping missions continue to be affected by cash shortages, which in turn impact the timing of TCC payments. Cross-borrowing from the accounts of closed peacekeeping missions was required in 2012 for MINURSO, UNMIK and UNMIT.
- ❑ Unpaid assessments continue to be concentrated though there has been some improvement for peacekeeping operations.
- ❑ The financial health of the Organization continues to depend on Member States meeting their financial obligations in full and on time.

