



Financial situation of the United Nations

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

Fifth Committee of the General Assembly at its 68th session

6 May 2014

Thank you, Mr. Chairman for giving me this opportunity to update you on the current financial situation of the United Nations since I last briefed in October 2013.

In doing so, 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 status of these indicators at 31 December 2012 and 2013, and at 30 April 2013 and 2014. Overall, these financial indicators are generally sound, although there are some few areas which still need to be closely monitored.

Regular budget assessments were issued at approximately the same level in 2013 and 2014. The assessments for the tribunals in 2014 were significantly below the 2013 level. As regards peacekeeping, the level of assessments in 2013 mainly reflects the timing of the decision on the new scale of assessment, as a significant portion of the assessments for peacekeeping fiscal year 2012/2013 could only be issued in 2013 after the decision on the scale of assessment for 2013-2015 in December 2012.

Cash balances were positive across all categories, with the exception of the regular budget, where the last quarter of the year continues to show significant tightening in the cash level. However, regular budget cash reserves proved adequate to cover the shortfalls experienced once again in late 2013.

As regards troop costs and contingent-owned equipment, by the end of 2013 there was an improvement in reducing the level of outstanding payments to Member States compared to the previous year. The Secretariat continues to make every effort to expedite outstanding payments to Member States in 2014.

Regular budget

Let me turn first to the regular budget (see **Chart 2**). Assessments were issued at a level of approximately \$2.6 billion in both 2013 and 2014. However, payments received by 30 April are higher at \$1.68 billion in 2014, compared to the \$1.53 billion received by the same date in 2013. Unpaid assessed contributions at 30 April 2014 amounted to \$1.39 billion, which is \$13 million below the level unpaid at 30 April 2013.

I am pleased to announce that 146 Member States had paid their regular budget assessments in full by the end of 2013. This is three more than in 2012 (see **Chart 3**). On behalf of the Secretary-General, I would like to thank these Member States, which are listed in **Chart 4**, and urge all the other Member States to pay their assessed contributions in full as soon as possible.

Chart 5 shows the breakdown of the amounts that remained outstanding at 1 October 2013 and at 31 December 2013. As you can see, there was a significant reduction in the outstanding assessments during the last quarter of 2013. Looking at the breakdown at 30 April 2014, a large portion of the unpaid assessments continued to be concentrated among few Member States (see **Chart 6**). The final outcome for 2014 will depend in large measure by actions taken by these Member States. Here we must acknowledge the differences in financial year of Member States, and the timing of the related national legislative processes, which may cause timing issues for prompt payment by some Member States.

At 30 April 2014, 79 Member States had paid their assessments to the regular budget in full (see **Chart 7**), 3 more than the level reached at 30 April 2013. Again, let me thank these 79 Member States for their support for the work of the Organization and urge other Member States to follow their example.

Cash resources available for the regular budget under the General Fund include the Working Capital Fund, authorized at \$150 million by the General Assembly, and the Special Account. After the use of \$26.6 million to finance the 2012-2013 regular budget, the Special Account is currently at a reduced level of \$234 million. **Chart 8** shows the cash resources available at 2013 year-end and at 30 April. There were cash shortfalls in the last three months of 2013. These were covered by the Working Capital Fund in October and November, and also by the Special Account during December. The final position at 31 December 2013 reflected a \$31 million shortfall in regular budget, which was fully covered by the Working Capital Fund.

The regular budget cash position had significantly improved by 30 April this year. We are grateful to the Member States for making contributions at the beginning of the year. However, if the trend of previous years continues, the regular budget cash will face some tightening in the last quarter of the year. The month-by-month cash position in 2013-2014 is shown in **Chart 9**. In addition, in April this year, resolution 68/247 B authorized the use of the Working Capital Fund and the Special Account on an exceptional basis as a bridging mechanism to address possible cash flow challenges of the CMP including associate costs until the 69th Session. This will add pressure to the

overall cash position of the General Fund. We will continue to monitor the cash position closely and will keep the General Assembly informed. As you note, as at 30 April 2014, it has not so far been necessary to utilize the Working Capital Fund. The final cash position at the end of 2014 will depend largely on the payments to be made by the Member States in coming months.

Peacekeeping operations

Mr. Chairman, peacekeeping has a different financial period from regular budget from July to June. In the following year assessments are issued separately for each operation; and, since assessments 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 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 2013 was \$2.2 billion, reflecting an increase compared to the \$1.3 billion outstanding at the end of 2012 (see **Chart 10**). The level of unpaid assessments at the end of 2013 is directly related to the level of peacekeeping assessments in 2013. A significant portion of the assessments for peacekeeping fiscal year 2012/2013 was only issued in 2013 after the decision on the new scale of assessment in December 2012. By 30 April 2014, the level of unpaid assessments had reduced to \$1.5 billion, at the same level one year ago.

In **Chart 11**, the total outstanding assessments at the end of 2013 reflected a considerable decrease from the level at 1 October 2013. **Chart 12** shows the breakdown of unpaid assessment among Member States on 30 April 2014. As you can see, the unpaid assessments continue to be concentrated among few Member States. Here again we must acknowledge the differences in financial year of Member States, and the timing of the related national legislative processes. This is a particular challenge for peacekeeping operations, because letters of assessment are issued throughout the year for different missions whenever the Security Council renews the respective mandates. Further, last year proved an additional challenge, as a considerable portion of the 2012/2013 fiscal year assessment could only be issued in 2013.

Due to all these challenges, we fully appreciate the difficulties Member States face to keep current with peacekeeping assessments. On 31 December 2013, 21 Member States had paid all peacekeeping assessments in full (see **Chart 13**). More recently, on 30 April 2014, the number of Member States that had paid all peacekeeping assessments was 23 (**Chart 14**). This is why we are particularly grateful to those Member States in the chart.

Although the cash available for peacekeeping at the end of 2013 was \$4.1 billion, the General Assembly decided to maintain the separate accounts for each peacekeeping operation. In its resolutions on the financing of peacekeeping operations, the General Assembly has specified that no peacekeeping mission should 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 15** shows the breakdown of peacekeeping cash, which at the

end of 2013 consisted of around \$3.6 billion in the accounts of active missions, \$360 million in closed missions accounts, and the Peacekeeping Reserve Fund with \$128 million.

As regards outstanding payments to Member States (see **Chart 16**), we made efforts to accelerate payments and reduce the amount owed for troops, formed-police units and contingent-owned equipment. The amount was reduced from \$745 million on 30 April to \$513 million on 31 December 2013. The amount outstanding at the end of 2014 is expected to further decrease to \$500 million.

Chart 17 shows the breakdown of outstanding payments. At 30 April 2014, \$307 million was owed to Member States for troops and formed police units, \$411 million was owed for contingent-owned equipment claims for active missions, and \$86 million was owed for COE claims for closed missions. These components total to \$804 million at 30 April 2014, and as I mentioned earlier, by the end of this year it is projected that these will reduce to \$500 million.

Chart 18 shows the breakdown of \$804 million owed to troop, police and equipment contributing countries as at 30 April 2014.

For our part, Mr. Chairman, the Secretary-General is committed to meeting obligations to Member States providing troops and equipment as expeditiously as possible as cash situation permits. I would like to reassure you that we monitor peacekeeping cash flow situation constantly, and as a matter of priority we try to maximize the quarterly payments based on the available cash and data. To do so, we depend on Member States meeting their financial obligations to the UN in full and on time, and also on the expeditious finalization of MOUs with troop contributors for provision of equipment.

International tribunals

The financial position for international tribunals at the end of 2013 reflected higher level of unpaid assessments compared to a year earlier. The outstanding tribunals balance at the end of 2013 was \$54 million compared to \$36 million at the end of 2012 (see **Chart 19**).

Chart 20 shows the breakdown of the outstanding tribunal amounts as at 1 October 2013, and the situation at the end of 2013 which had improved slightly due to last quarter contributions. At the end of the year, unpaid assessments had decreased to \$54 million, from the \$60 million on 1 October 2013.

On a positive note, the number of Member States paying their assessed contributions for the international tribunals in full by the end of 2013 was 113, nine more than the level reached at the end of 2012. On behalf of the Secretary-General, let me express our sincere thanks to those 113 Member States listed in **Chart 21** and urge other Member States to follow their example.

Looking at the more recent picture, on 30 April 2014 outstanding assessments amounted to \$149 million, which is lower by \$29 million than the \$178 million on 30 April 2013 (see **Chart 22**). By 30 April 2014, 54 Member States had paid their assessed contributions to both tribunals and the International Residual Mechanism for Criminal Tribunals in full. This is 13 more than a year earlier. As shown in **Chart 23** month-by-month position of cash balances for the tribunals was positive in 2013 and 2014. Once again, the final outcome of 2014 depends on Member States continuing to honour their financial obligations to the tribunals.

Capital Master Plan

A total of \$1.87 billion was assessed under the special account for the Capital Master Plan. As of 30 April 2014, the bulk of the assessed contributions had been received, with \$0.7 million still outstanding (see **Chart 24**). Cash balances for the Capital Master Plan are shown in **Chart 25**. The remaining CMP cash balance will be fully utilized in coming months. As I mentioned earlier, the General Assembly has authorized the use of the Working Capital Fund and the Special Account on an exceptional basis as a bridging mechanism to address possible cash flow challenges including associated costs. The Secretariat looks forward to a decision by the General Assembly on this issue at its sixty-ninth session.

Mr. Chairman, over the years, Member States have acted to support the project, and this is shown by the number of Member States which have paid in full for the project. As of 30 April 2014, 174 Member States had paid their Capital Master Plan assessments in full (see **Chart 26**). I should like to thank these Member States.

Conclusions

In conclusion, Mr. Chairman, let me first pay special tribute to the Member States in **Chart 27** that currently have paid in full all assessments for the Regular Budget, Peacekeeping Operations, the International Tribunals, and the Capital Master Plan that are due and payable. I recognize the tremendous efforts being taken by many Member States to meet all their obligations to the United Nations, and I would like to thank all Member States which have paid all assessments by today's date - 6 May. These were Australia, Austria, Brunei Darussalam, Canada, Denmark, Equatorial Guinea, Finland, Germany, Hungary, Iceland, Ireland, Israel, Japan, Latvia, Liechtenstein, Netherlands, New Zealand, Norway, Samoa, Senegal, Singapore, Sweden, Switzerland, Timor-Leste, Turkmenistan and the United Republic of Tanzania. This is a total of 26 Member States.

Chart 28 summarizes the key points. The financial situation at the end of 2013 was generally sound thanks to the continued positive efforts by many Member States. It was again necessary to draw on regular budget cash reserves, both Working Capital Fund and Special Account, during the last quarter of 2013. While there was an increase in the number of Member States paying in full for the regular budget in 2013, unpaid assessments remain at a significant level and continue to be highly concentrated.

The overall cash situation is positive for all categories as of 30 April 2014. We are on a solid financial base. However, the regular budget situation is expected to tighten

again towards the end of this year. In addition to any regular budget cash shortfalls, the Working Capital Fund and Special Account will need to address CMP cash flow challenges as well through 2014. The Secretariat will continue to monitor the situation closely and will keep the General Assembly informed.

The level of outstanding payments that the UN owes to Member States also reflected improvement at the end of 2013, and will further decrease to \$500 million at the end of 2014. As shown in **Chart 19**, the Secretariat is making every effort to expedite outstanding payments to Member States, and will continue to do so.

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

Thank you.



The United Nations Financial Situation

Yukio Takasu
Under-Secretary-General for Management

United Nations

6 May 2014

Key Components (US\$ millions)



The United Nations
Financial Situation

		31 Dec 2012	30 Apr 2013	31 Dec 2013	30 Apr 2014
Assessments	Regular budget	2,412	2,606	2,606	2,612
	Peacekeeping*	4,883	3,458	10,495	741
	Tribunals	232	248	248	196
	Capital Master Plan	-	-	-	-
Unpaid	Regular budget	327	1,404	461	1,391
Assessments	Peacekeeping	1,329	1,523	2,198	1,538
	Tribunals	36	178	54	149
	Capital Master Plan	3	3	2	1
Cash on Hand**	Regular budget	(35)	654	(31)	806
	Peacekeeping*	2,605	2,714	3,974	3,243
	Tribunals	128	180	168	170
	Capital Master Plan	467	353	206	145
Outstanding Payments to Member States***	Peacekeeping	525	745	513	804

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

** Not including the reserves

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

Regular Budget: Assessment Status

Actual (US\$ millions)



*The United Nations
Financial Situation*

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

	31 Dec 2012	30 Apr 2013	31 Dec 2013	30 Apr 2014
Prior year's balance*	454	327	327	461
Assessments	2,412	2,606	2,606	2,612
Payments received	2,539	1,529	2,472	1,682
Unpaid assessments	327	1,404	461	1,391

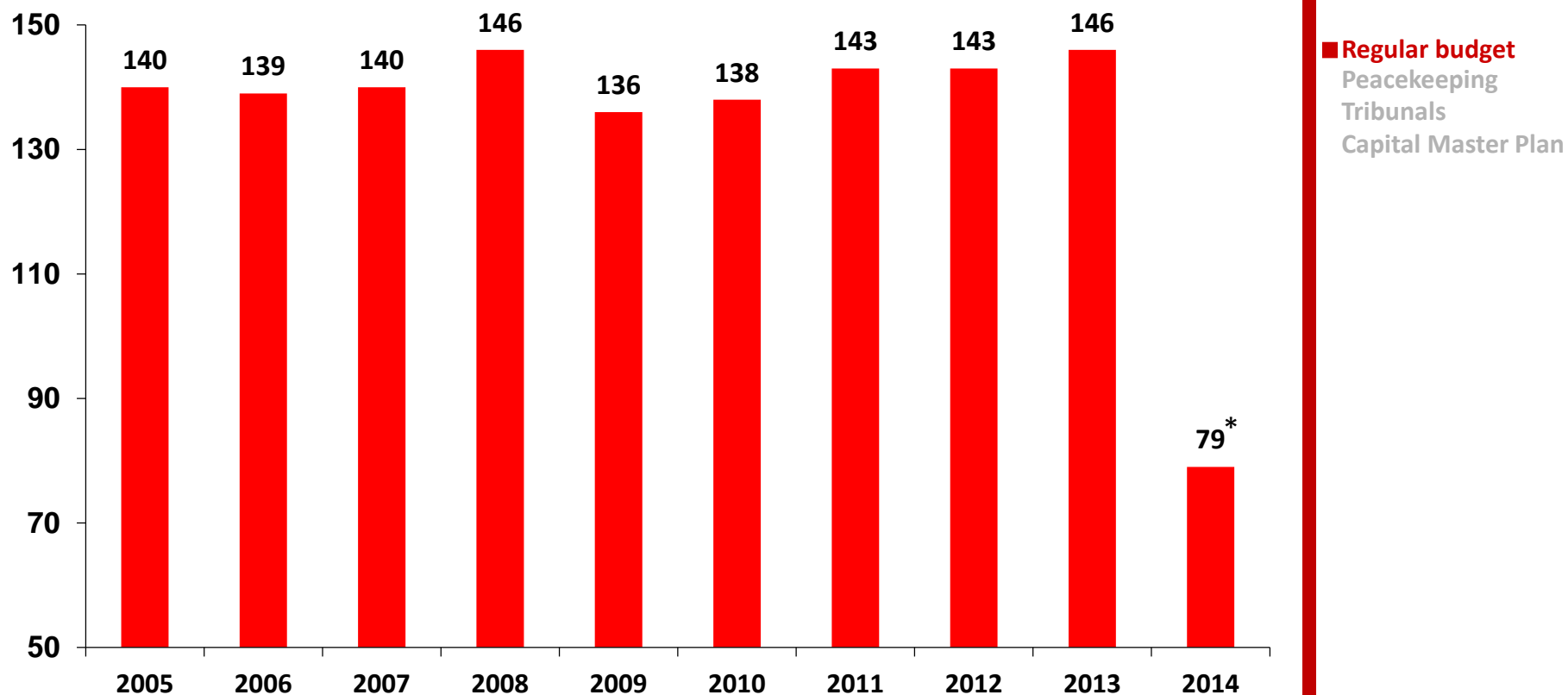
* As at 1 January

Regular Budget Assessments

Number of Member States paying in full at Year-End



*The United Nations
Financial Situation*



* At 30 April 2014, compared to 76 Member States at 30 April 2013

Regular Budget Assessments

Fully paid at 31 December 2013: 146 Member States

Afghanistan	Costa Rica	Iceland	Mozambique	Slovenia
Albania	Cote d'Ivoire	India	Myanmar	Solomon Islands
Algeria	Croatia	Indonesia	Namibia	South Africa
Andorra	Cuba	Iraq	Nepal	Spain
Angola	Cyprus	Ireland	Netherlands	Sri Lanka
Antigua and Barbuda	Czech Republic	Israel	New Zealand	Swaziland
Armenia	Democratic Republic of Congo	Italy	Nicaragua	Sweden
Australia	Denmark	Japan	Nigeria	Switzerland
Austria	Djibouti	Jordan	Norway	Syrian Arab Republic
Azerbaijan	Dominica	Kazakhstan	Oman	Tajikistan
Bahamas	Dominican Republic	Kenya	Panama	Thailand
Bahrain	Ecuador	Kuwait	Peru	Togo
Barbados	Egypt	Lao People's Democratic Republic	Philippines	Tonga
Belarus	El Salvador	Latvia	Poland	Tunisia
Belgium	Equatorial Guinea	Lesotho	Portugal	Turkey
Bhutan	Eritrea	Libya	Qatar	Turkmenistan
Bolivia	Estonia	Liechtenstein	Republic of Korea	Tuvalu
Bosnia and Herzegovina	Finland	Lithuania	Republic of Moldova	Ukraine
Botswana	France	Luxembourg	Romania	United Arab Emirates
Brunei Darussalam	Gabon	Malawi	Russian Federation	United Kingdom
Bulgaria	Gambia	Malaysia	Rwanda	United Republic of Tanzania
Burkina Faso	Georgia	Maldives	Saint Lucia	Uruguay
Cabo Verde	Germany	Malta	Samoa	Uzbekistan
Cambodia	Greece	Marshall Islands	San Marino	Vietnam
Cameroon	Guatemala	Mexico	Saudi Arabia	Yemen
Canada	Guinea	Monaco	Senegal	Zambia
China	Guyana	Mongolia	Serbia	Zimbabwe
Colombia	Haiti	Montenegro	Seychelles	
Congo	Hungary	Morocco	Sierra Leone	
			Singapore	
			Slovakia	



*The United Nations
Financial Situation*

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

Unpaid Regular Budget Assessments

Actual (US\$ millions)



*The United Nations
Financial Situation*

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

Member State	1 Oct 2013	31 Dec 2013
United States	795	384
Brazil	75	37
Venezuela (Bolivarian Republic of)	22	22
Other Member States	53	18
Total	945	461

Unpaid Regular Budget Assessments

Actual (US\$ millions)



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Financial Situation*

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

Member State	30 Apr 2014
United States	921
Italy	113
Brazil	112
China	67
Venezuela	28
Other Member States	150
Total	1,391

Regular Budget Assessments

Fully paid in 2013 and 2014



The United Nations
Financial Situation

■ Regular budget
Peacekeeping
Tribunals
Capital Master Plan

2013

- | | | | |
|--------------------|----------------------------------|------------------|----------------------|
| <u>JAN.</u> | <u>FEB.</u> | <u>MAR.</u> | <u>APR.</u> |
| Armenia | Bosnia and Herzegovina | Algeria | Afghanistan |
| Australia | Croatia | Andorra | Antigua and Barbuda |
| Austria | Cyprus | Bahamas | Azerbaijan |
| Bulgaria | Czech Republic | Belgium | Barbados |
| Canada | Denmark | China | Dominican Republic |
| Georgia | Ecuador | Colombia | Estonia |
| Iceland | Finland | Dominica | Ethiopia |
| Ireland | Gabon | India | France |
| Kuwait | Hungary | Israel | Gambia |
| Luxembourg | Indonesia | Marshall Islands | Germany |
| Monaco | Lao People's Democratic Republic | Nicaragua | Guatemala |
| Netherlands | Latvia | Poland | Guinea |
| New Zealand | Lesotho | Slovenia | Italy |
| Norway | Philippines | Ukraine | Saudi Arabia |
| Russian Federation | Republic of Korea | | Seychelles |
| Samoa | San Marino | | Spain |
| Singapore | Sweden | | Swaziland |
| Slovakia | Turkey | | Tuvalu |
| South Africa | Uzbekistan | | United Arab Emirates |
| Switzerland | | | United Kingdom |
| Thailand | | | |
| Tonga | | | |
| Yemen | | | |

TOTAL: 76

2014

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

TOTAL: 79

Regular Budget Cash Position

Actual (US\$ millions)



*The United Nations
Financial Situation*

	31 Dec 2012	30 Apr 2013	31 Dec 2013	30 Apr 2014
Regular Budget	(35)	654	(31)	806
Working Capital Fund	150	150	150	150
Special Account	258	259	259	234*
Combined General Fund	373	1,063	378	1,190

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

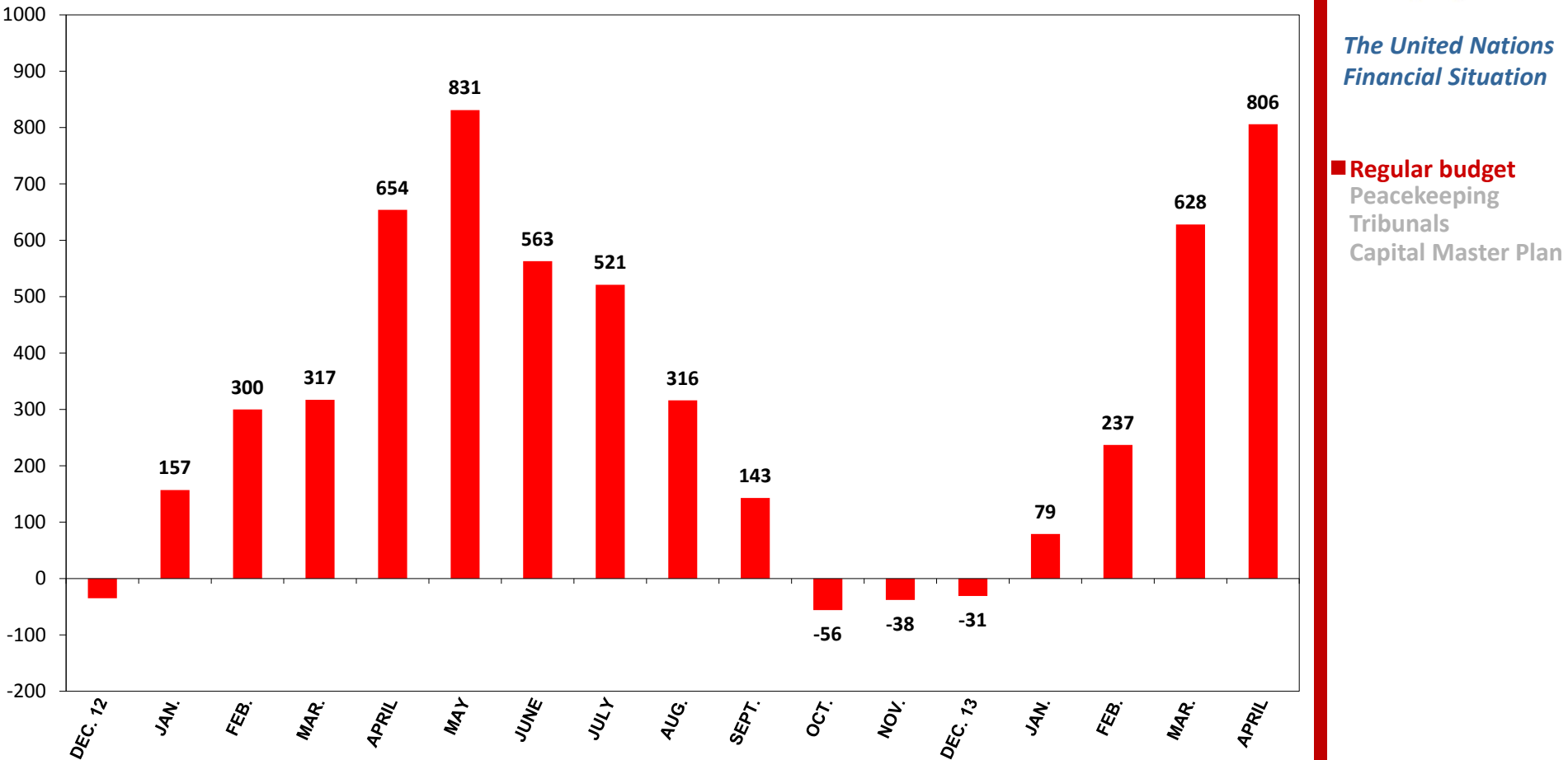
* By its resolution 68/245, the General Assembly authorized the Secretary-General to credit from the Special Account an amount of 26,648,200 dollars to the General Fund.

Regular Budget Cash Position*

Actual Figures for Regular Budget for 2013-2014
(US\$ millions)



The United Nations
Financial Situation



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

Peacekeeping: Assessment Status

Actual (US\$ millions)



*The United Nations
Financial Situation*

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

	31 Dec 2012	30 Apr 2013	31 Dec 2013	30 Apr 2014
Prior-years balance*	2,625	1,329	1,329	2,198
Assessments	4,883	3,458	10,495**	741
Payments/credits received	6,179	3,264	9,626	1,401
Unpaid assessments	1,329	1,523	2,198	1,538

* As at 1 January

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

Unpaid Peacekeeping Assessments

Actual (US\$ millions)



Regular budget
■ Peacekeeping
Tribunals
Capital Master Plan

Member State	1 Oct 2013	31 Dec 2013
United States	651	539
Japan	621	700
China	404	159
Italy	255	-
France	224	26
Others	1,251	774
Total	3,406	2,198

Unpaid Peacekeeping Assessments

Actual (US\$ millions)



Regular budget
■ Peacekeeping
Tribunals
Capital Master Plan

Member State	30 Apr 2014
United States	751
Ukraine	129
France	80
China	59
Brazil	54
Other Member States	465
Total	1,538

Peacekeeping Assessments

Fully paid at 31 December 2013: 21 Member States*



Australia

Austria

Canada

Denmark

Finland

Hungary

Iceland

Ireland

Israel

Italy

Netherlands

New Zealand

Nigeria

Republic of Korea

Samoa

Senegal

Singapore

Solomon Islands

South Africa

Switzerland

Tuvalu



*The United Nations
Financial Situation*

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

*Compared to 37 Member States as at 31 December 2012

Peacekeeping Assessments

Fully paid at 30 April 2014: 23 Member States*



Austria	Nigeria
Barbados	Norway
Denmark	Republic of Korea
Equatorial Guinea	Samoa
Finland	Senegal
Ireland	Singapore
Israel	Sweden
Japan	Switzerland
Latvia	Timor-Leste
Liechtenstein	Turkmenistan
Netherlands	United Republic of Tanzania
New Zealand	



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Financial Situation*

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

*Compared to 32 Member States as 30 April 2013

Peacekeeping Cash Position

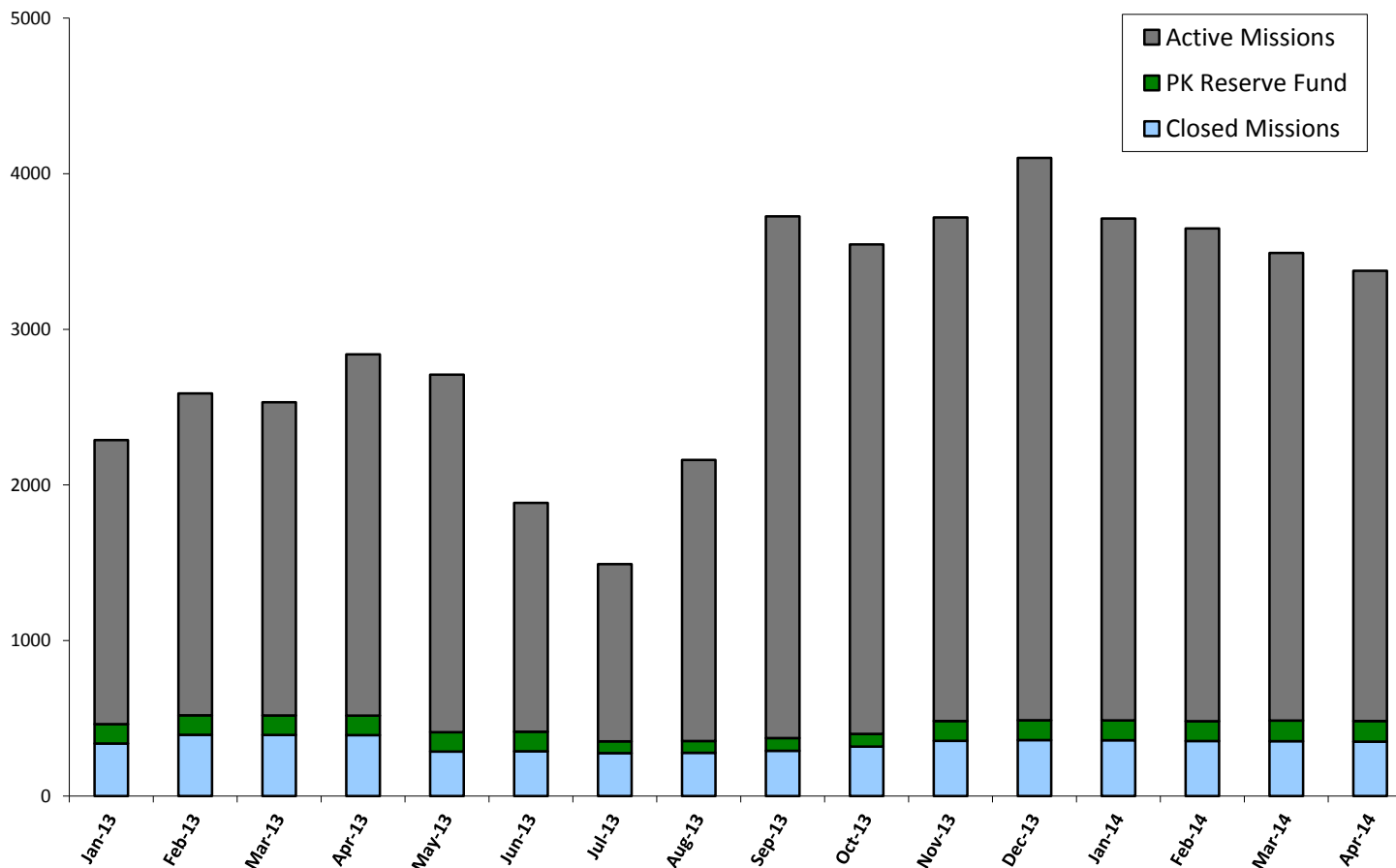
Actual Figures for Peacekeeping for 2013-2014

(US\$ millions)



*The United Nations
Financial Situation*

Regular budget
Peacekeeping
Tribunals
Capital Master Plan





Outstanding Payments to Member States

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

	Actual 2013 ^a	Projected 2014
1 January	525	513
New obligations	2,024	2,142
Payments to Member States	(2,036)	(2,155)
31 December	513 ^b	500
	Over 12 months: 86 Less than 12 months: 427	Over 12 months: 86 Less than 12 months: 414

^a Reference A/68/731, table 1

^b Compared to \$745 million as at 30 April 2013.

Outstanding Payments to Member States

Projected 2014 Outstanding Payments (US\$ millions)



*The United Nations
Financial Situation*

Regular budget

■ Peacekeeping

Tribunals

Capital Master Plan

	31 Dec 2013	30 Apr 2014	31 Dec 2014 (Projected)
Troop/formed police unit costs	217	307 ^a	110
COE claims (active missions)	210	411 ^b	304
COE claims (closed missions)	86	86	86
TOTAL^c	513	804	500

^a Payments for troops/formed police unit costs for all missions including supplemental payments are current up to Jan 2014 except MINURSO and UNFICYP which are paid to October and December 2013 respectively.

^b Payments for COE for active missions are current up to Dec 2013 for all missions, except for MINURSO up to Oct 2010

^c Does not include Letters of Assist and death and disability claim costs which have balances of \$100 million and \$2 million respectively as at 30 April 2014.

Outstanding Payment to Member States

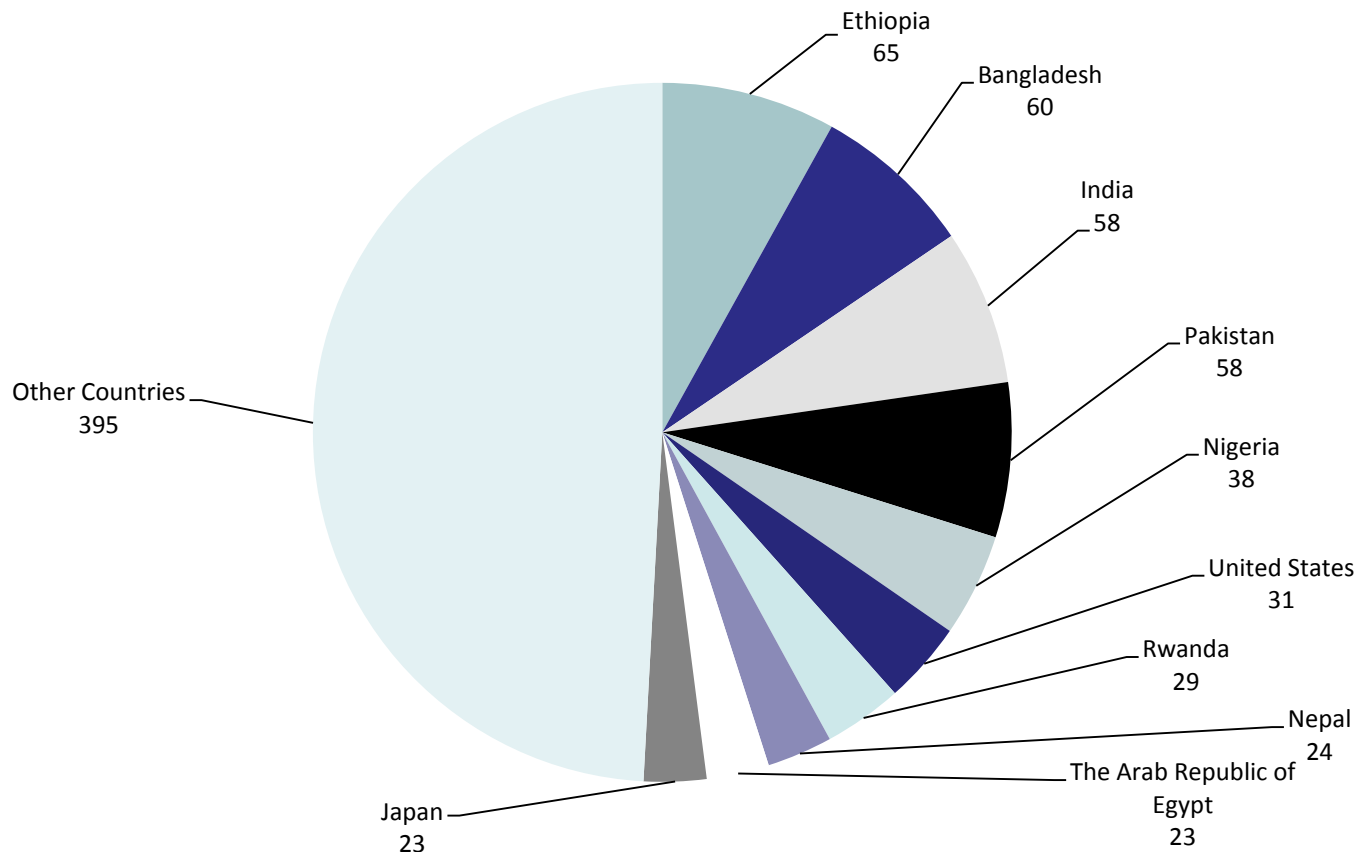
Amounts Owed for Troops/Formed Police Units and COE
at 30 April 2014 (US\$ millions)



The United Nations
Financial Situation

Regular budget
■ Peacekeeping
Tribunals
Capital Master Plan

83 Member States

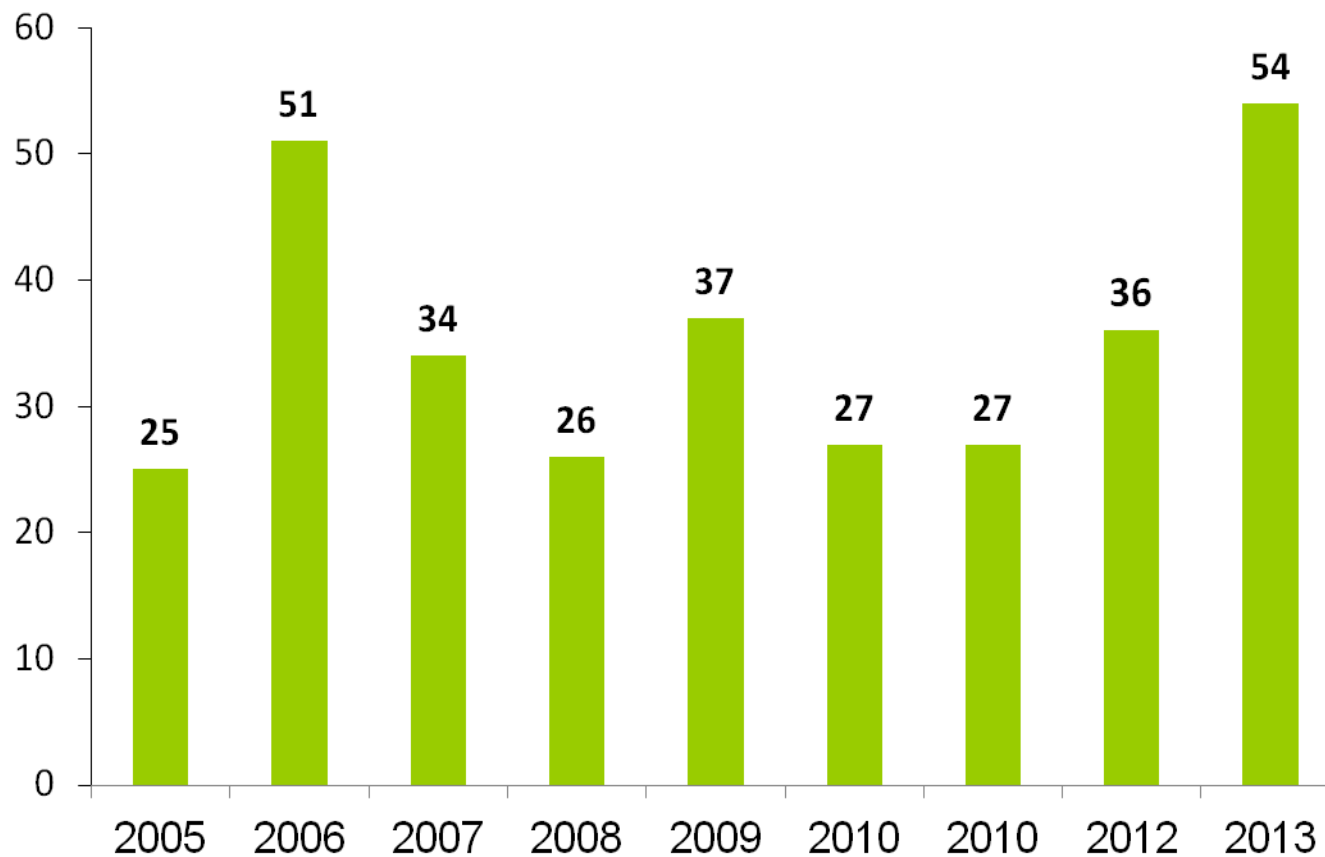


TOTAL 804 million*

*excluding letters of assist, and death and disability claims

Outstanding Tribunal Assessments

at 31 December (US\$ millions)



*The United Nations
Financial Situation*

Regular budget
Peacekeeping
Tribunals
Capital Master Plan

Unpaid Tribunal Assessments

at 31 December 2013 (US\$ millions)



*The United Nations
Financial Situation*

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

Member State	1 Oct 2013	31 Dec 2013
United States	32	32
Russian Federation	6	6
Brazil	4	3
Indonesia	4	4
Venezuela	3	3
Other Member States	11	6
Total	60	54

Tribunal Assessments

Fully paid at 31 December 2013: 113 Member States

Algeria	Equatorial Guinea	Liechtenstein	Samoa
Andorra	Eritrea	Lithuania	San Marino
Antigua and Barbuda	Estonia	Luxembourg	Saudi Arabia
Argentina	Finland	Madagascar	Senegal
Armenia	France	Malawi	Serbia
Australia	Gabon	Maldives	Sierra Leone
Austria	Georgia	Malta	Singapore
Azerbaijan	Germany	Mauritius	Slovakia
Belgium	Ghana	Mexico	Slovenia
Bhutan	Greece	Monaco	Solomon Islands
Bosnia and Herzegovina	Guatemala	Mongolia	South Africa
Brunei Darussalam	Guyana	Myanmar	Spain
Bulgaria	Honduras	Namibia	Swaziland
Burkina Faso	Hungary	Nauru	Sweden
Cameroon	Iceland	Nepal	Switzerland
Canada	India	Netherlands	Thailand
Chile	Iraq	New Zealand	Trinidad and Tobago
China	Ireland	Nicaragua	Turkey
Colombia	Israel	Nigeria	Turkmenistan
Congo	Italy	Norway	Tuvalu
Costa Rica	Japan	Oman	Ukraine
Cote d'Ivoire	Kazakhstan	Panama	United Arab Emirates
Croatia	Kenya	Poland	United Kingdom
Cuba	Kuwait	Portugal	United Republic of Tanzania
Cyprus	Lao People's	Qatar	Uzbekistan
Czech Republic	Democratic Republic	Republic of Korea	Zambia
Denmark	Latvia	Republic of Moldova	Zimbabwe
Egypt	Lesotho	Romania	
El Salvador	Libya	Saint Lucia	



*The United Nations
Financial Situation*

Regular budget
Peacekeeping

■ **Tribunals**
Capital Master Plan

Tribunals: Assessment Status



*The United Nations
Financial Situation*

Regular budget
Peacekeeping

■ **Tribunals**

Capital Master Plan

	30 Apr 2013	30 Apr 2014
Member States paid in full	41	54
Payments received (US\$ millions)	106	101
Unpaid Assessments (US\$ millions)	178	149

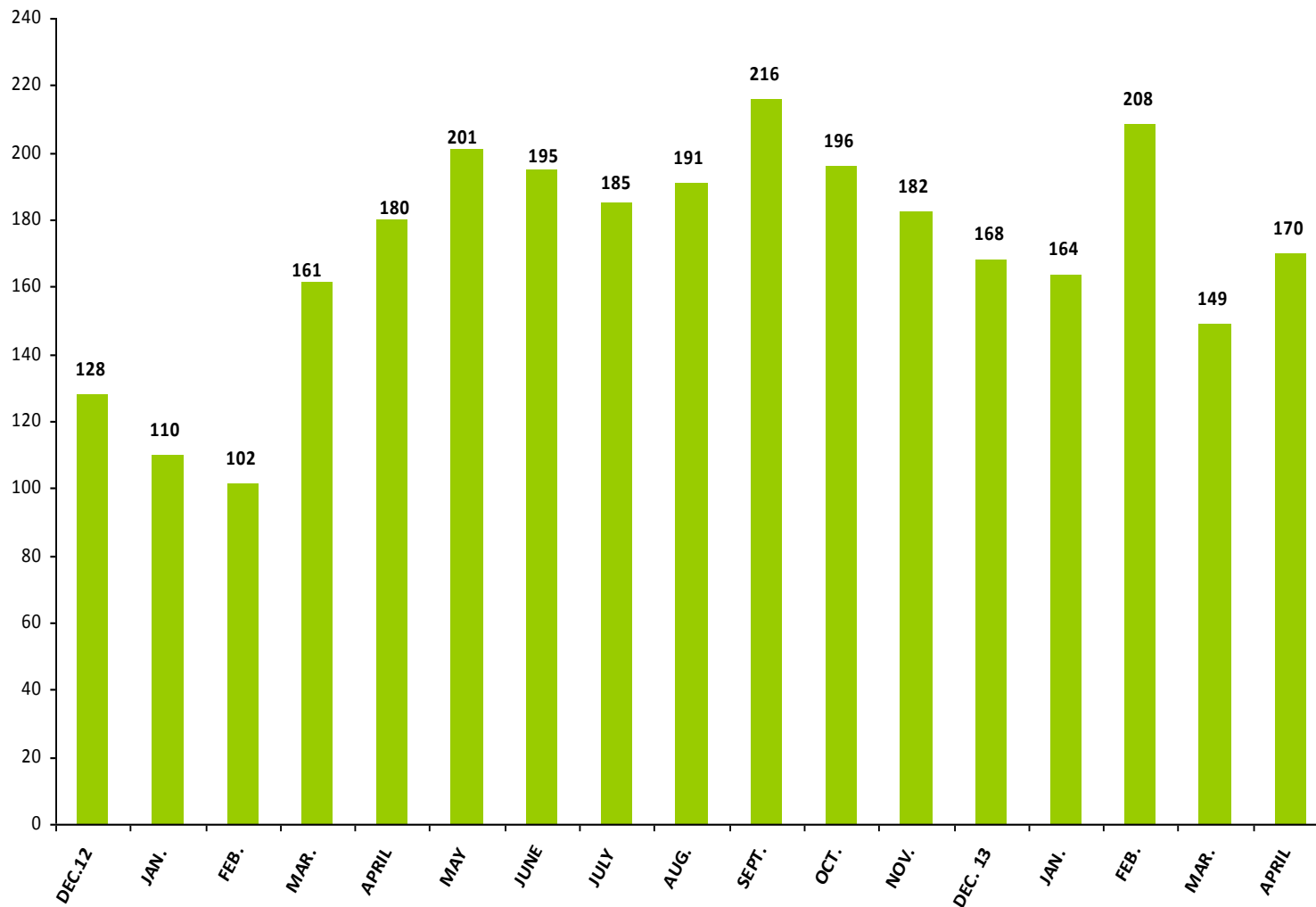
Tribunals Cash Position

Actual Figures for Tribunals for 2013-2014 (US\$ millions)



*The United Nations
Financial Situation*

Regular budget
Peacekeeping
Tribunals
Capital Master Plan



Capital Master Plan

(US\$ millions)



*The United Nations
Financial Situation*

Regular budget
Peacekeeping
Tribunals

■ Capital Master Plan

	Assessments/ payments (US \$ millions)	Unpaid balance* (US \$ millions)	Number of Member States paid in full*
Assessments	1,868.7		
Payments 2002-2011	(1,782.0)	86.7	132
Payments during 2012	(83.4)	3.3	152
Payments during 2013	(1.7)	1.6	168
Payments during 2014**	(0.9)	0.7	174

Note - not including payments to the working capital reserve fund of \$45 million, which had an outstanding balance of \$1,800 at 30 April 2014.

* As at 31 December

** As at 30 April 2014

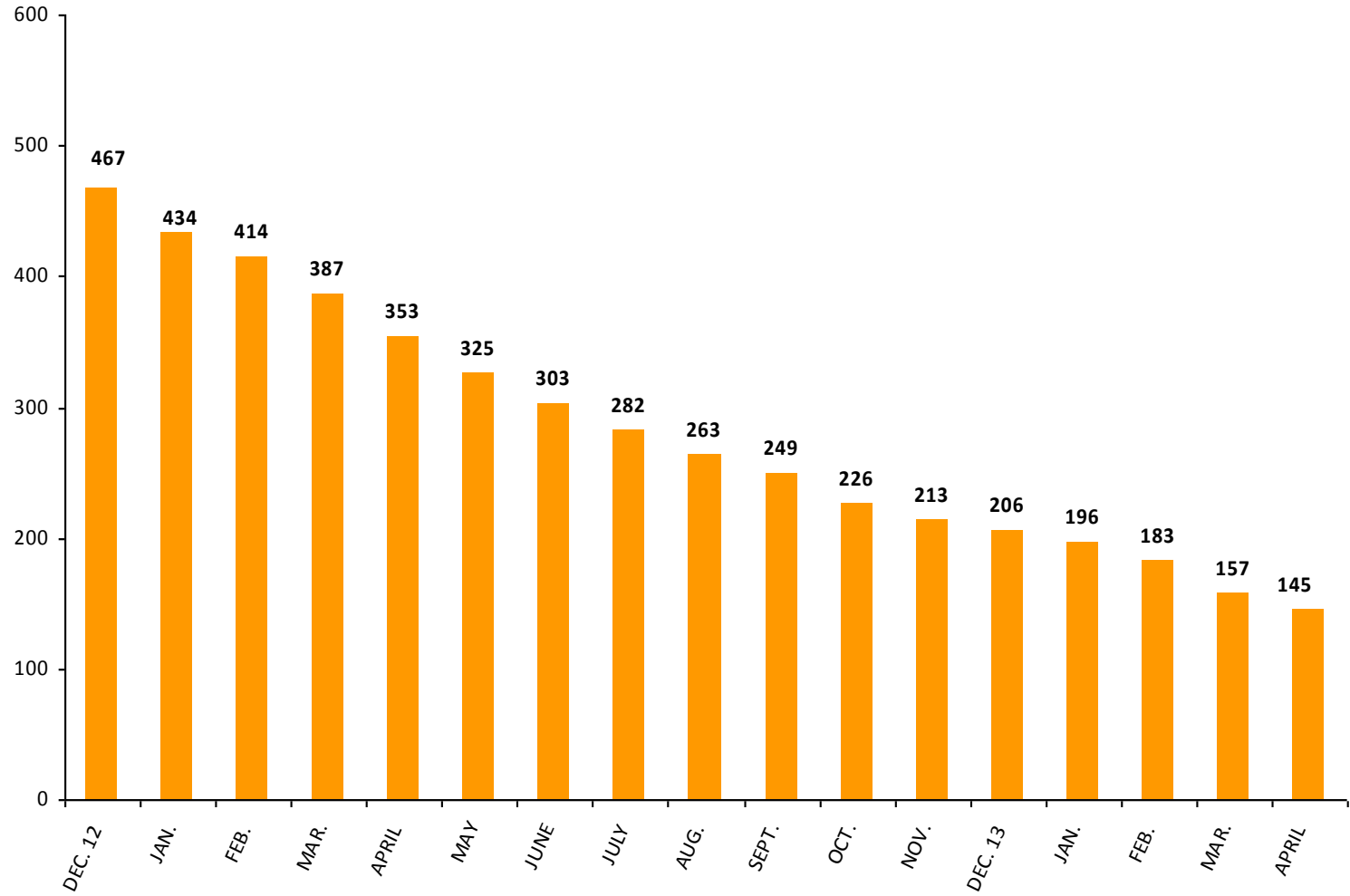
Capital Master Plan Cash Position*

Actual Figures for the Capital Master Plan for 2013-2014 (US\$ millions)



The United Nations
Financial Situation

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



* Does not include balances in Working Capital Reserve

Capital Master Plan

Fully paid at 30 April 2014: 174 Member States

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



*The United Nations
Financial Situation*

Regular budget
Peacekeeping
Tribunals

■ Capital Master Plan

All Assessments

Fully paid at 6 May 2014 Paid in Full: 26 Member States*



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Australia

Austria

Brunei Darussalam

Canada

Denmark

Equatorial Guinea

Finland

Germany

Hungary

Iceland

Ireland

Israel

Japan

Latvia

Liechtenstein

Netherlands

New Zealand

Norway

Samoa

Senegal

Singapore

Sweden

Switzerland

Timor-Leste

Turkmenistan

United Republic of Tanzania

*Compared to 29 Member States as at 10 May 2013

Conclusions

- ❑ Financial situation at the end of 2013 was generally sound, although it was necessary to draw on regular budget cash reserves (both Working Capital Fund and Special Account) during the last months of the year.
- ❑ While there was an increase in the number of Member States paying in full for the regular budget in 2013, unpaid assessments remain at a significant level and continue to be highly concentrated.
- ❑ The overall UN cash situation is currently positive for all categories at 30 April 2014; however, the regular budget cash is expected to again tighten towards the end of the year. There will also be additional pressure as the Working Capital Fund and the Special Account will be used to bridge any CMP cash flow needs. The Secretariat will continue to monitor the cash flow and ensure prudent financial management of resources.
- ❑ The level of outstanding payments to Member States reflected improvement at the end of 2013, and will decrease to \$500 million at the end of 2014. The Secretariat is making every effort to expedite outstanding payments.
- ❑ The financial health of the Organization continues to depend on Member States meeting their financial obligations in full and on time.

