



## Financial situation of the United Nations

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

#### Fifth Committee of the General Assembly at its 70<sup>th</sup> session

4 May 2016

Mr. Chairman, Thank you for this opportunity to update you on the current financial situation of the United Nations since I last briefed in October 2015. In addition to the presentation, there is also a handout which has been made available – this can be picked up in the room.

Today, I shall focus on four main financial indicators:

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

**Chart 1** summarizes the overall status of these indicators at 31 December 2014 and 2015, and at 30 April 2015 and 2016. Overall, these financial indicators remain generally sound and positive, although there are some areas which still need to be closely monitored in 2016.

At the end of 2015, unpaid assessments were lower than the end of the previous year in all areas, except the tribunals. Cash balances were positive for peacekeeping, tribunals and CMP at the end of 2015, but the regular budget continued to show a pattern of tightness in the last quarter, which I had forecasted when I briefed you in October last year. The regular budget cash reserves covered these shortfalls.

More recently, at the end of April 2016, unpaid assessments were lower in all categories except peacekeeping operations compared to one year ago. The increase in unpaid peacekeeping assessments in 2016 is directly related to the increase in peacekeeping assessments in 2016, as half of the peacekeeping assessments for the 2015/2016 fiscal year could only be issued after adoption of the new scale in December 2015. Cash balances are currently positive for all areas, however regular budget cash is expected to again tighten towards the end of the year.

As regards troop costs and contingent-owned equipment, the level of outstanding payments to Member States was slightly lower at the end of 2015 compared to the

previous year. The Secretariat will continue to make every effort to expedite outstanding payments to Member States in 2016.

### Regular budget

Let me turn first to the regular budget (see **Chart 2**). Both assessments issued, and payments received by 30 April, were lower in 2016 than in 2015. Unpaid assessed contributions amounted to \$1.4 billion at 30 April 2016, which is \$163 million lower than one year ago.

I am pleased that 142 Member States had paid their regular budget assessments in full by the end of 2015. This is two lower than the number in 2014 (see **Chart 3**). On behalf of the Secretary-General, I would like to thank these Member States, which are listed in **Chart 4**, and urge all the remaining Member States to pay their assessed contributions in full as soon as possible.

**Chart 5** shows the breakdown of the amounts that were outstanding when I briefed you in October 2015 and the position at 31 December 2015. As you can see, there was a significant reduction during the last quarter of 2015. More recently on 30 April 2016, a large portion of the unpaid assessments continued to be concentrated among few Member States (see **Chart 6**). The final outcome for 2016 will largely depend on actions taken by these Member States. Here we acknowledge the differences in financial year of Member States, and the timing of the related national legislative processes, which may cause timing issues for prompt payment by some Member States.

By 30 April 2016, 79 Member States had paid their assessments to the regular budget in full (see **Chart 7**), five lower than by 30 April 2015. Again, let me thank these 79 Member States for their prompt payment in support for the work of the Organization and urge other Member States to follow their example.

Cash resources available for the regular budget under the General Fund include the Working Capital Fund and the Special Account. **Chart 8** shows the cash resources available at year-end and at 30 April for 2015 and 2016. There were cash shortfalls in the last months of 2015, which were covered by the reserves. The final position at 31 December 2015 reflected a \$217 million cash shortfall under the regular budget, which was covered by the Working Capital Fund and the Special Account. The regular budget cash position had improved by 30 April this year, thanks to contributions from Member States.

The month-by-month cash position in 2014-2016 is reflected in **Chart 9**. As you will recall, in April 2015 the General Assembly authorized the transfer of \$154.9 million from the General Fund to finance the final shortfall of the CMP. An initial transfer of \$73.3 million was made in mid-2015 from the regular budget, and \$36.6 million was also transferred from the Special Account in accordance with the resolution. The remaining \$45 million was financed in the context of the 2016 regular budget assessment and has been transferred to CMP earlier this year.

As seen in the graph, the regular budget shortfall reached \$113 million in October 2015. With Umoja rollout at UNHQs in November 2015, Tax Equalization Fund cash is segregated from the regular budget cash. Accordingly, the Regular Budget shortfall dropped to \$217 million at the end of 2015, despite additional contributions made in November.

In 2016, the regular budget cash will continue to face pressure given the current reduced level of reserves resulting from General Assembly decisions on use of Special Account in recent years, as well General Assembly action to finance a significant level of activities with commitment authority (without assessment) during biennium 2016-17. The final cash position towards the end of 2016 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, running from 1 July to 30 June instead of the calendar year. Assessments are issued separately for each operation; and, since assessment letters are issued only through the mandate period approved by the Security Council for each mission, they are issued for different periods throughout the year. All of these factors complicate a comparison of the financial situation of peacekeeping operations with other budgets.

The total unpaid assessment for peacekeeping operations at the end of 2015 was \$976 million, reflecting a decrease of \$306 million compared to the \$1.28 billion outstanding at the end of the previous year (see **Chart 10**). As of 30 April 2016, new assessments of \$3.9 billion had been issued and the level of unpaid assessments amounted to \$2.4 billion. The increased level of peacekeeping assessments in the first few months of 2016 is the result of the increase of assessment for the second half of peacekeeping fiscal year 2015/2016, following adoption of the new scale of assessments for 2016 at the end of 2015.

**Chart 11** shows the breakdown of unpaid assessments on 30 April 2016, which continue to be concentrated among few Member States. Here again we acknowledge the differences in financial year of Member States, and the timing of the related national legislative processes. This is a particular challenge for peacekeeping operations, because letters of assessment are issued throughout the year for different missions whenever the Security Council renews the respective mandates.

Given all these challenges, we greatly appreciate the efforts Member States are making to keep current with peacekeeping assessments. By 31 December 2015, 30 Member States had paid all peacekeeping assessments in full (see **Chart 12**). Let me thank these 30 Member States in the chart. (**Chart 13**) More recently on 30 April 2016, 40 Member States had paid all peacekeeping assessments in full, despite a considerable challenge to pay by the cut-off date of 30 April. I would like to pay special tribute to those 40 Member States in the chart for their exceptional efforts to expedite payment.

Although the total cash available for peacekeeping (including the reserve) at the end of 2015 amounted to almost \$3 billion, this amount is segregated in accordance with

the General Assembly's decision to maintain separate accounts for each operation. The General Assembly has specified that no peacekeeping mission should be financed by borrowing from other active peacekeeping missions. The use of the Peacekeeping Reserve Fund is restricted only to new operations and expansions of existing operations. **Chart 14** shows the breakdown of peacekeeping cash, which at the end of 2015 consisted of approximately \$2.6 billion in the accounts of active missions, \$217 million in closed missions accounts, and the Peacekeeping Reserve Fund with \$139 million.

As regards outstanding payments to Member States (see **Chart 15**), we will continue to accelerate payments and reduce the amount owed for troops, formed-police units and contingent-owned equipment. The total amount owed at the end of 2015 was \$824 million.

**Chart 16** shows the breakdown of outstanding payments at 31 March 2016, with \$261 million owed for troops and formed police units, \$480 million for COE claims for active missions, and \$86 million for COE claims for closed missions, totaling to \$827 million. We will continue to keep reimbursement current and the total amount owed is projected to decrease to \$818 million by the end of this year. **Chart 17** shows the breakdown by Member State as at 31 March 2016.

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

#### International Tribunals

The financial position for the tribunals at the end of 2015 reflected a higher level of unpaid assessments compared to the end of 2014. As shown in **Chart 18** the outstanding amount at the end of 2015 had increased to \$65 million from the \$40 million one year before.

**Chart 19** shows the breakdown of the outstanding tribunal amounts. At the end of the year, unpaid assessments had decreased to \$65 million, from the \$69 million on 2 October 2015.

107 Member States had paid their assessed contributions for the international tribunals in full by the end of 2015. Let me express sincere thanks to those 107 Member States listed in **Chart 20** and urge other Member States to follow their example.

Looking at the more recent picture, on 30 April 2016 outstanding assessments amounted to \$93 million (see **Chart 21**). By 30 April 2016, 52 Member States had paid their assessed contributions to both tribunals and the International Residual Mechanism in full. As shown in **Chart 22**, month-by-month position of cash balances for the tribunals was positive in 2014, 2015 and 2016. Once again, the final outcome of 2016

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 2016, the bulk of the assessed contributions had been received, with \$0.2 million still outstanding (see **Chart 23**). Over the years, Member States have extended strong support to the project, and this is manifested by the number of Member States which have paid in full for the project. As of 30 April 2016, 185 Member States had paid their Capital Master Plan assessments in full (see **Chart 24**). I should like to thank these Member States. At the same time, I would like to urge the remaining 7 Member States to make a special effort to make their assessed payment so that we can make clean closure of the CMP accounts.

CMP cash balance is currently positive. As I mentioned earlier, the General Assembly had approved the financing the final shortfall of the CMP through transfer of \$154.9 million from the General Fund. In this context, the final \$45 million was assessed in the context of the 2016 regular budget financing, and the funds were transferred from the General Fund to CMP earlier this year. This completes the transfers from the General Fund.

### Conclusions

In conclusion, Mr. Chairman, let me pay special tribute to the Member States in **Chart 26** that currently have paid in full all assessments for the Regular Budget, Peacekeeping Operations, the International Tribunals, and the Capital Master Plan that are due and payable. I recognize and thank the tremendous efforts being made by those Member States to meet all their obligations by today - 4 May.

These were Australia, Bosnia and Herzegovina, Bulgaria, Canada, China, Cote d'Ivoire, Czech Republic, Estonia, Finland, Georgia, Germany, Hungary, Iceland, Ireland, Israel, Italy, Japan, Kazakhstan, Kuwait, Latvia, Lesotho, Liberia, Liechtenstein, Luxembourg, Mali, Monaco, Netherlands, New Zealand, Republic of Korea, Samoa, Senegal, Singapore, Slovakia, Sweden and Switzerland. This is a total of 35 Member States.

**Chart 27** summarizes the key points. The financial situation is generally sound, with unpaid regular budget assessments reflecting lower levels at year-end 2015 compared to year-end 2014. Unpaid regular budget assessments are also lower at 30 April 2016 compared to one year ago.

The last quarter of the year continues to be a difficult period for regular budget cash. It was necessary to draw on regular budget cash reserves during the final months of 2015.

The overall UN cash situation is currently positive for all categories at 30 April 2016. This is the result of the continued efforts by many Member States, to which I would like to express our deep appreciation.

However, the regular budget cash is expected to again tighten towards the end of this year. The Secretariat will continue to monitor the cash flow closely and to ensure tight financial management. The level of reserves (both Working Capital Fund and Special Account) is to cover only 6 weeks of regular budget operation. It will be prudent to review the adequacy of the level of reserves, in light of pattern of payment of member states and high level of commitment authority.

An increased number of Member States are making timely contributions to peacekeeping operation, and the Secretariat is making every effort to expedite outstanding payments for troops and formed police units, and COE claims. The level of outstanding payments to Member States is projected to decrease to \$818 million at the end of 2016.

The overall number of Member States which have paid all assessments due and payable reflects an increase at 35 Member States compared to 22 Member States one year ago.

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

4 May 2016

# Key Components (US\$ millions)



The United Nations  
Financial Situation

		31 Dec 2014	30 Apr 2015	31 Dec 2015	30 Apr 2016
<b>Assessments</b>	<b>Regular budget</b>	2,612	2,771	2,771	2,549
	<b>Peacekeeping</b>	6,783	2,224	6,377	3,882
	<b>Tribunals</b>	196	190	190	66
	<b>Capital Master Plan</b>	-	-	-	-
<b>Unpaid</b>	<b>Regular budget</b>	535	1,566	533	1,403
<b>Assessments</b>	<b>Peacekeeping</b>	1,282	1,966	976	2,396
	<b>Tribunals</b>	40	128	65	93
	<b>Capital Master Plan</b>	0.5	0.5	0.2	0.2
<b>Cash on Hand</b>	<b>Regular budget*</b>	(81)	646	(217)	471
	<b>Peacekeeping*</b>	4,138	3,238	2,803	2,571
	<b>Tribunals</b>	148	194	169	167
	<b>Capital Master Plan</b>	(4)	(22)	45	64
<b>Outstanding Payments to Member States***</b>	<b>Peacekeeping</b>	828	653**	824	827**

Note: Peacekeeping assessments for 2015/2016 fiscal year decreased in 2015 and increased in 2016 due to timing of decision on scale of assessment rates applicable to 2016.

\* Not including the reserves

\*\* As at 31 March

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



# Regular Budget: Assessment Status

Actual (US\$ millions)



*The United Nations  
Financial Situation*

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

	<b>31 Dec 2014</b>	<b>30 Apr 2015</b>	<b>31 Dec 2015</b>	<b>30 Apr 2016</b>
Prior year's balance*	461	535	535	533
Assessments	2,612	2,771	2,771	2,549
Payments received	2,536	1,740	2,773	1,679
Unpaid assessments	535	1,566	533	1,403

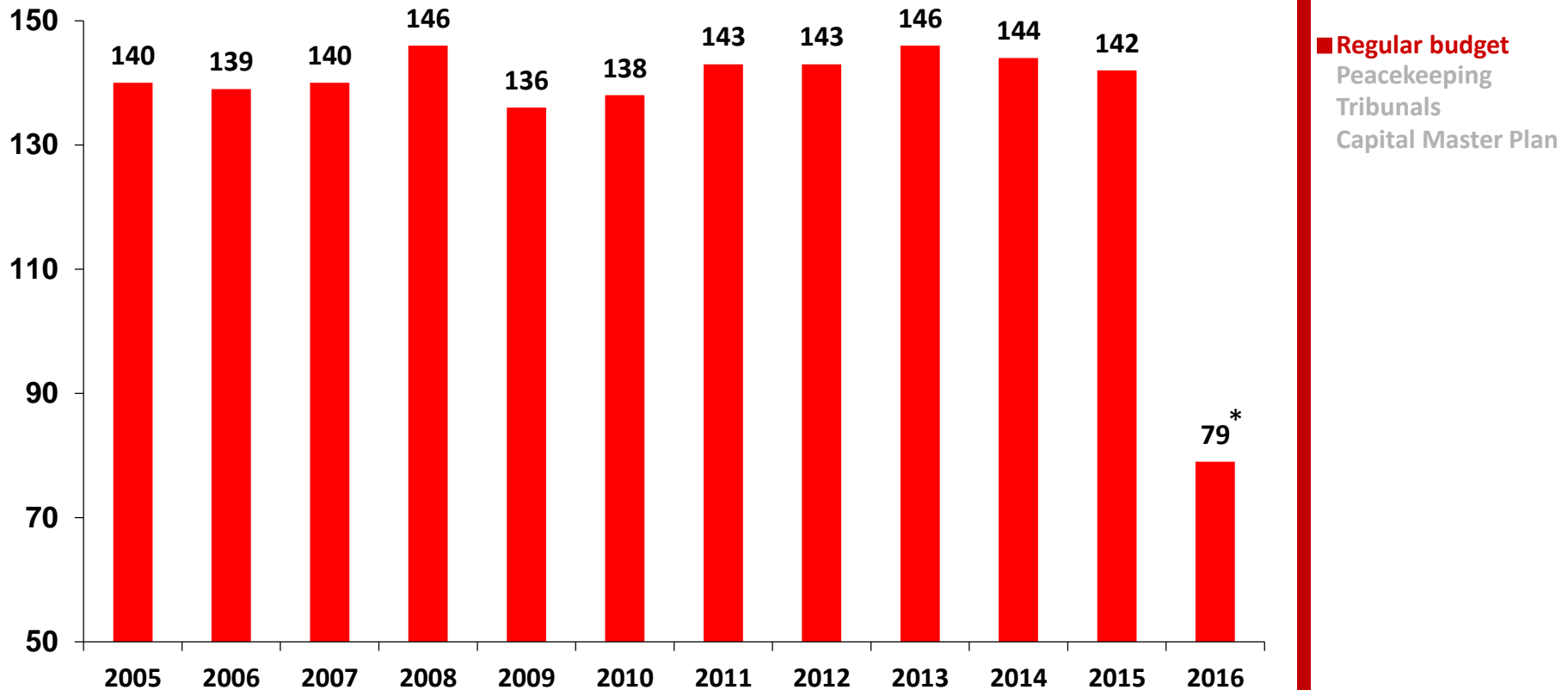
\* As at 1 January

# Regular Budget Assessments

Number of Member States paying in full at Year-End



*The United Nations  
Financial Situation*



\* At 30 April 2016, compared to 84 Member States at 30 April 2015

# Regular Budget Assessments

Fully paid at 31 December 2015: 142 Member States

Afghanistan	Colombia	Ireland	Nepal	Slovenia
Albania	Croatia	Israel	Netherlands	Solomon Islands
Algeria	Cuba	Italy	New Zealand	South Africa
Andorra	Czech Republic	Japan	Nicaragua	South Sudan
Angola	Democratic People's Republic of Korea	Jordan	Nigeria	Spain
Antigua and Barbuda	Denmark	Kazakhstan	Norway	Sri Lanka
Armenia	Djibouti	Kenya	Oman	Sudan
Australia	Dominica	Kuwait	Paraguay	Swaziland
Austria	Dominican Republic	Kyrgyzstan	Philippines	Sweden
Azerbaijan	Ecuador	Lao People's Democratic Republic	Poland	Switzerland
Bahamas	Egypt	Latvia	Portugal	Thailand
Bahrain	El Salvador	Lesotho	Qatar	Timor-Leste
Bangladesh	Eritrea	Liberia	Republic of Korea	Tonga
Barbados	Estonia	Liechtenstein	Republic of Moldova	Trinidad and Tobago
Belarus	Ethiopia	Luxembourg	Romania	Tunisia
Belgium	Finland	Malaysia	Russian Federation	Turkey
Belize	France	Maldives	Rwanda	Turkmenistan
Bhutan	Gabon	Malta	Saint Kitts and Nevis	Tuvalu
Bolivia	Georgia	Marshall Islands	Saint Lucia	Uganda
Bosnia and Herzegovina	Germany	Mauritania	Samoa	Ukraine
Botswana	Ghana	Mauritius	San Marino	United Arab Emirates
Brunei Darussalam	Greece	Micronesia	Saudi Arabia	United Kingdom
Bulgaria	Guinea	Monaco	Senegal	United Republic of Tanzania
Cabo Verde	Haiti	Mongolia	Serbia	Uruguay
Cambodia	Hungary	Montenegro	Seychelles	Uzbekistan
Cameroon	Iceland	Morocco	Sierra Leone	Vietnam
Canada	India	Myanmar	Singapore	Zimbabwe
Central African Republic	Indonesia	Namibia	Slovakia	
Chile	Iraq			
China				



*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

<b>Member State</b>	<b>2 Oct 2015</b>	<b>31 Dec 2015</b>
United States	813	313
Brazil	124	124
Venezuela (Bolivarian Republic of)	35	35
Other Member States	81	61
<b>Total</b>	<b>1,053</b>	<b>533</b>

# Unpaid Regular Budget Assessments

Actual (US\$ millions)



*The United Nations  
Financial Situation*

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

<b>Member State</b>	<b>30 Apr 2016</b>
United States	917
Brazil	219
Mexico	35
Venezuela (Bolivarian Republic of)	31
Iran (Islamic Republic of)	27
Other Member States	174
<b>Total</b>	<b>1,403</b>

# Regular Budget Assessments

Fully paid in 2015 and 2016



The United Nations  
Financial Situation

Regular budget  
Peacekeeping  
Tribunals  
Capital Master Plan

2015

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

TOTAL: 84

2016

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

TOTAL: 79

# Regular Budget Cash Position

Actual (US\$ millions)



*The United Nations  
Financial Situation*

	31 Dec 2014	30 Apr 2015	31 Dec 2015	30 Apr 2016
Regular Budget*	(81)	646	(217)	471
Working Capital Fund	144	127	150	150
Special Account	234	235	200	200
<b>Combined General Fund</b>	<b>297</b>	<b>1,008</b>	<b>133</b>	<b>821</b>

■ **Regular budget**

Peacekeeping

Tribunals

Capital Master Plan

\* Since November 2015 Umoja rollout, Tax Equalization Fund cash is segregated.

# Regular Budget Cash Position\*

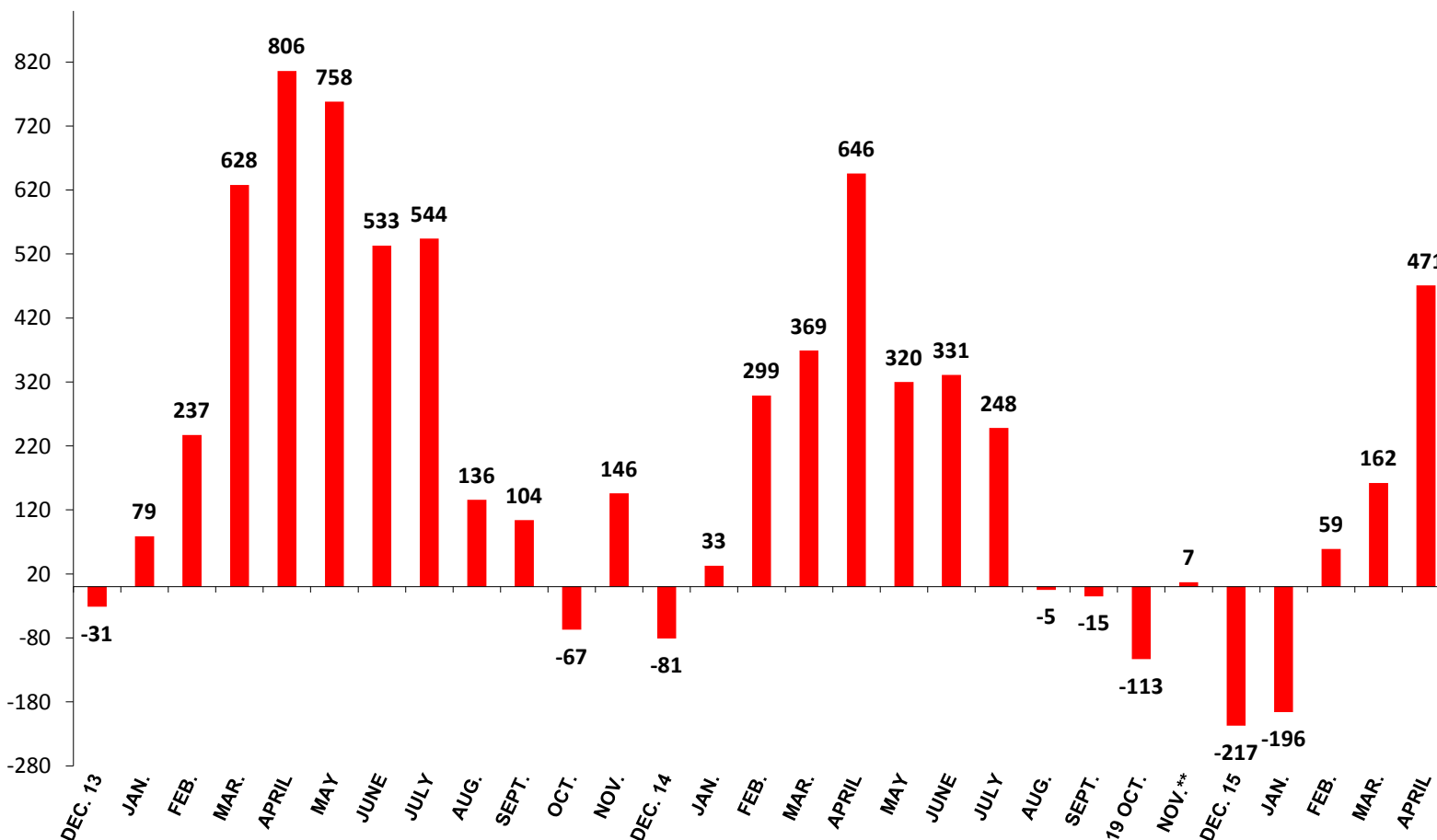
Actual Figures for Regular Budget for 2014-2016

(US\$ millions)



The United Nations  
Financial Situation

■ Regular budget  
■ Peacekeeping  
■ Tribunals  
■ Capital Master Plan



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

\*\* Since November 2015 Umoja rollout, Tax Equalization Fund cash is segregated.



# Peacekeeping: Assessment Status

Actual (US\$ millions)



*The United Nations  
Financial Situation*

Regular budget  
■ Peacekeeping  
Tribunals  
Capital Master Plan

	31 Dec 2014	30 Apr 2015	31 Dec 2015	30 Apr 2016
Prior-years balance*	2,198	1,282	1,282	976
Assessments	6,783	2,224	6,377	3,882
Payments/credits received	7,699	1,540	6,683	2,462
Unpaid assessments	1,282	1,966	976	2,396**

\* As at 1 January

\*\* Including assessments within 30-day period for MONUSCO (\$343 million issued on 12 April 2016)

# Unpaid Peacekeeping Assessments\*

Actual (US\$ millions)



*The United Nations  
Financial Situation*

Regular budget  
■ Peacekeeping  
Tribunals  
Capital Master Plan

<b>Member State</b>	<b>30 Apr 2016</b>
United States	1,307
Brazil	151
Ukraine	124
United Kingdom	111
United Arab Emirates	88
Other Member States	615
<b>Total</b>	<b>2,396</b>

\* Including assessments within 30-day period for MONUSCO (\$343 million issued on 12 April 2016)

# Peacekeeping Assessments

Fully paid at 31 December 2015: 30 Member States\*



**Bosnia and Herzegovina**

**Canada**

**China**

**Czech Republic**

**Denmark**

**Egypt**

**Estonia**

**Finland**

**Georgia**

**Germany**

**Hungary**

**Iceland**

**Ireland**

**Italy**

**Japan**

**Kazakhstan**

**Kenya**

**Liechtenstein**

**Monaco**

**Montenegro**

**Netherlands**

**New Zealand**

**Republic of Moldova**

**Samoa**

**Senegal**

**Singapore**

**Solomon Islands**

**Sweden**

**Switzerland**

**Tuvalu**



*The United Nations  
Financial Situation*

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

\*Compared to 27 Member States as at 31 December 2014

# Peacekeeping Assessments

Fully paid at 30 April 2016: 40 Member States\*



**Australia**

**Bhutan**

**Bosnia and Herzegovina**

**Bulgaria**

**Canada**

**China**

**Cote d'Ivoire**

**Czech Republic**

**Denmark**

**Estonia**

**Ethiopia**

**Finland**

**Georgia**

**Germany**

**Ghana**

**Hungary**

**Iceland**

**Ireland**

**Israel**

**Italy**

**Japan**

**Jordan**

**Kazakhstan**

**Kenya**

**Kuwait**

**Latvia**

**Lesotho**

**Liechtenstein**

**Luxembourg**

**Mali**

**Monaco**

**Netherlands**

**New Zealand**

**Republic of Korea**

**Samoa**

**Senegal**

**Singapore**

**Slovakia**

**Sweden**

**Switzerland**



*The United Nations  
Financial Situation*

Regular budget

■ **Peacekeeping**

Tribunals

Capital Master Plan

\*Compared to 23 Member States as 30 April 2015

# Peacekeeping Cash Position

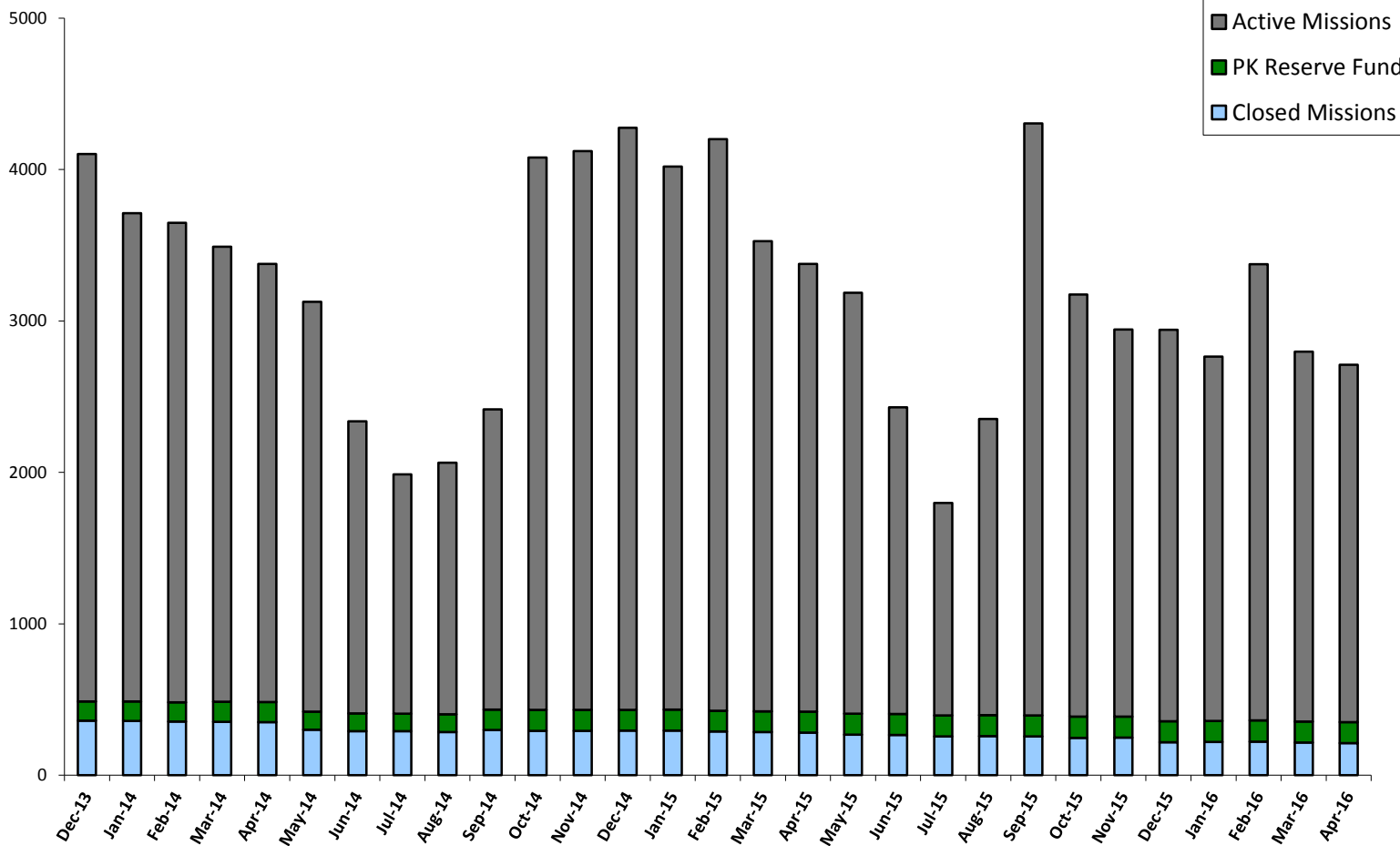
Actual Figures for Peacekeeping for 2014-2016



*The United Nations  
Financial Situation*

Regular budget  
**Peacekeeping**  
Tribunals  
Capital Master Plan

(US\$ millions)



# Outstanding Payments to Member States

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



*The United Nations  
Financial Situation*

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

	2014	2015	2016
Owed as at 1 January <sup>a</sup>	599	828	824
New obligations	2,198 <sup>b</sup>	2,408 <sup>b</sup>	2,433
Payments made during the year	(1,969) <sup>b</sup>	(2,412) <sup>b</sup>	(2,439)
Owed as at 31 December	828	824	818

<sup>a</sup> Includes COE claims for 86 million for closed missions

<sup>b</sup> Reference A/70/749, Annex V

# Outstanding Payments to Member States

Projected 2016 Outstanding Payments (US\$ millions)



*The United Nations  
Financial Situation*

Regular budget  
■ Peacekeeping  
 Tribunals  
 Capital Master Plan

	31 Dec 2014	31 Dec 2015	31 Mar 2016 <sup>a</sup>	31 Dec 2016 <sup>b</sup>
Troops/formed police units	336	261	261	257
COE claims (active missions)	406	477	480	475
COE claims (closed missions)	86	86	86	86
<b>TOTAL<sup>c</sup></b>	<b>828</b>	<b>824</b>	<b>827</b>	<b>818</b>

<sup>a</sup> Payments for troops/formed police unit costs for all missions are current up to January 2016 except MINURSO which are paid up to July 2014. Payments for COE for active missions are current up to December 2015 for all missions, except for MINURSO and MONUSCO which are up to September 2015.

<sup>b</sup> Projections do not include COE GAP deductions as per resolution 67/261. Estimated amount for COE claims in active missions include claims related to unsigned MOUs.

<sup>c</sup> Does not include Letters of Assist and death and disability claim costs which have balances of \$193.7million and \$2.7 million respectively as at 31 March 2016.

# Outstanding Payment to Member States

Amounts Owed for Troops/Formed Police Units and COE  
at 31 March 2016 (US\$ millions)



*The United Nations  
Financial Situation*

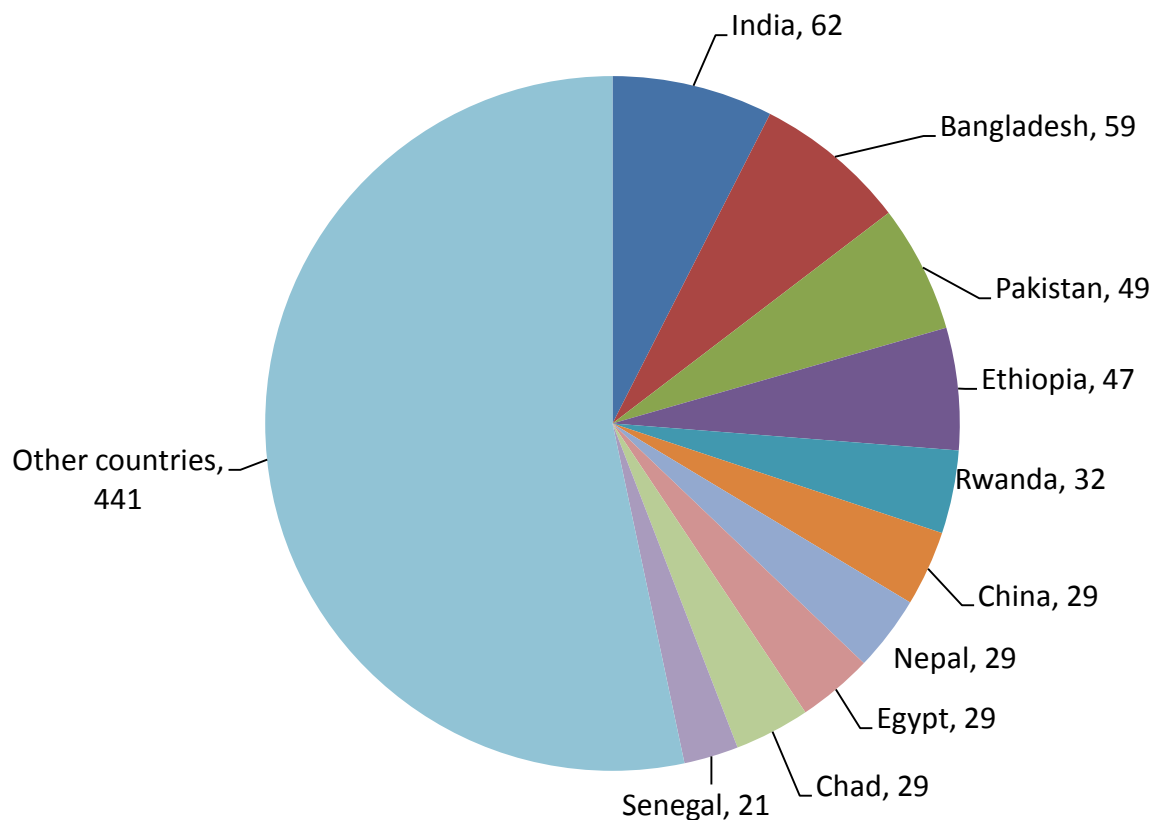
Regular budget

■ Peacekeeping

Tribunals

Capital Master Plan

## 86 Member States



**TOTAL 827 million\***

\*excluding letters of assist, and death and disability claims



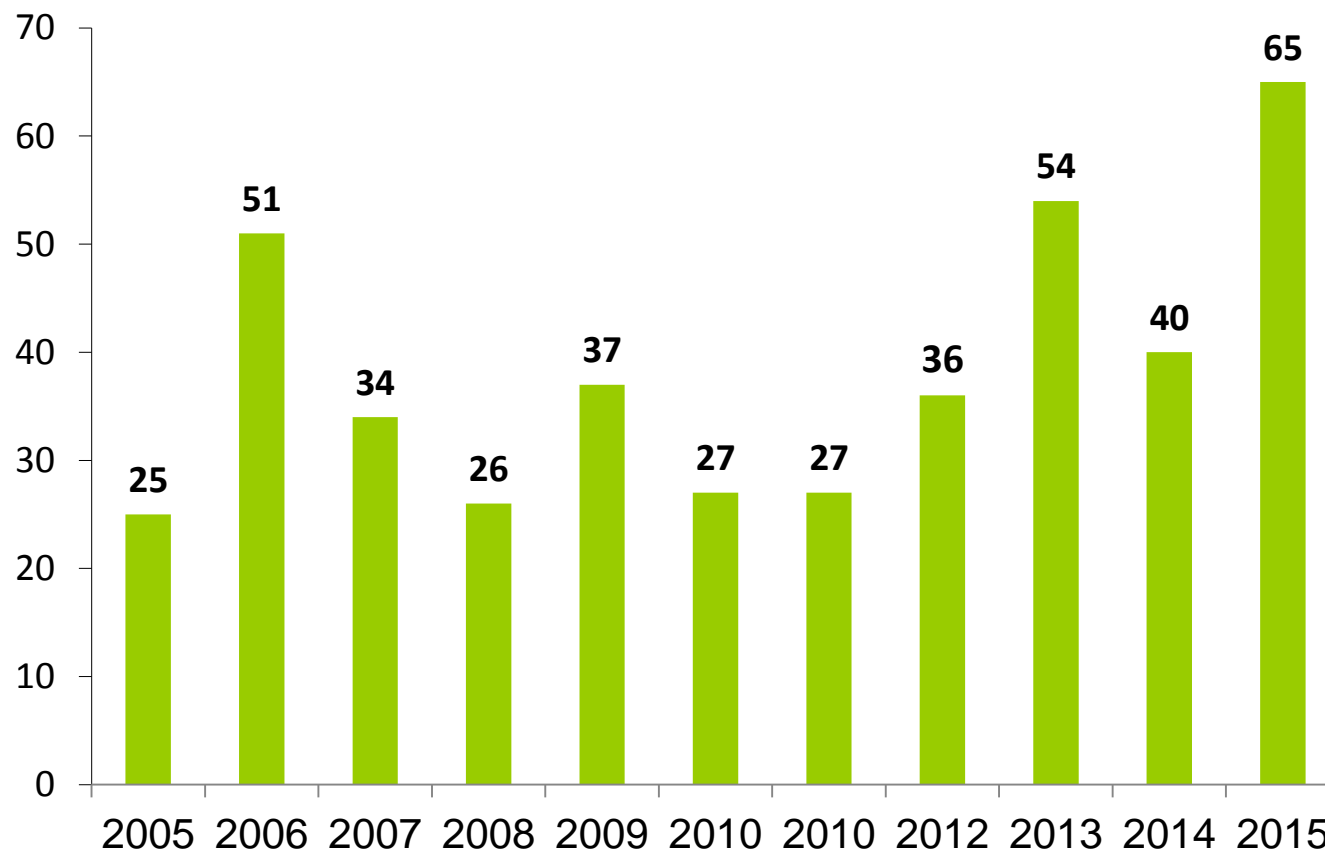
# Outstanding Tribunal Assessments

at 31 December (US\$ millions)



*The United Nations  
Financial Situation*

Regular budget  
Peacekeeping  
**Tribunals**  
Capital Master Plan



# Unpaid Tribunal Assessments

at 31 December 2015 (US\$ millions)



*The United Nations  
Financial Situation*

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

<b>Member State</b>	<b>2 October 2015</b>	<b>31 December 2015</b>
United States	29	28
Russian Federation	11	11
Brazil	9	9
Indonesia	4	4
Venezuela	4	4
Other Member States	12	9
<b>Total</b>	<b>69</b>	<b>65</b>

# Tribunal Assessments

Fully paid at 31 December 2015: 107 Member States\*

Afghanistan	Estonia	Madagascar	Saudi Arabia
Albania	Finland	Malaysia	Senegal
Algeria	France	Malta	Serbia
Andorra	Georgia	Mauritius	Seychelles
Angola	Germany	Mexico	Sierra Leone
Armenia	Ghana	Micronesia	Singapore
Australia	Greece	Monaco	Slovakia
Austria	Guyana	Mongolia	Slovenia
Azerbaijan	Haiti	Montenegro	Solomon Islands
Belarus	Hungary	Myanmar	South Africa
Belgium	Iceland	Namibia	South Sudan
Bhutan	India	Nauru	Spain
Bosnia and Herzegovina	Iraq	Netherlands	Swaziland
Brunei Darussalam	Ireland	New Zealand	Sweden
Bulgaria	Israel	Nicaragua	Switzerland
Canada	Italy	Nigeria	Thailand
Chile	Japan	Norway	Timor-Leste
China	Jordan	Oman	Tonga
Costa Rica	Kenya	Panama	Turkey
Cuba	Kuwait	Poland	Turkmenistan
Cyprus	Kyrgyzstan	Portugal	Tuvalu
Czech Republic	Lao People's Democratic	Qatar	Ukraine
Democratic People's	Republic	Republic of Korea	United Kingdom
Republic of Korea	Latvia	Republic of Moldova	United Republic of Tanzania
Denmark	Lesotho	Romania	Uruguay
Ecuador	Liechtenstein	Samoa	Uzbekistan
Egypt	Lithuania	San Marino	
Equatorial Guinea	Luxembourg		



*The United Nations  
Financial Situation*

Regular budget  
Peacekeeping

■ **Tribunals**  
Capital Master Plan

\*Compared to 112 Member States as at 31 December 2014

# Tribunals: Assessment Status



*The United Nations  
Financial Situation*

Regular budget  
Peacekeeping

■ **Tribunals**

Capital Master Plan

---

	30 Apr 2015	30 Apr 2016
Member States paid in full	57	52
Payments received (US\$ millions)	102	38
Unpaid Assessments (US\$ millions)	128	93

---

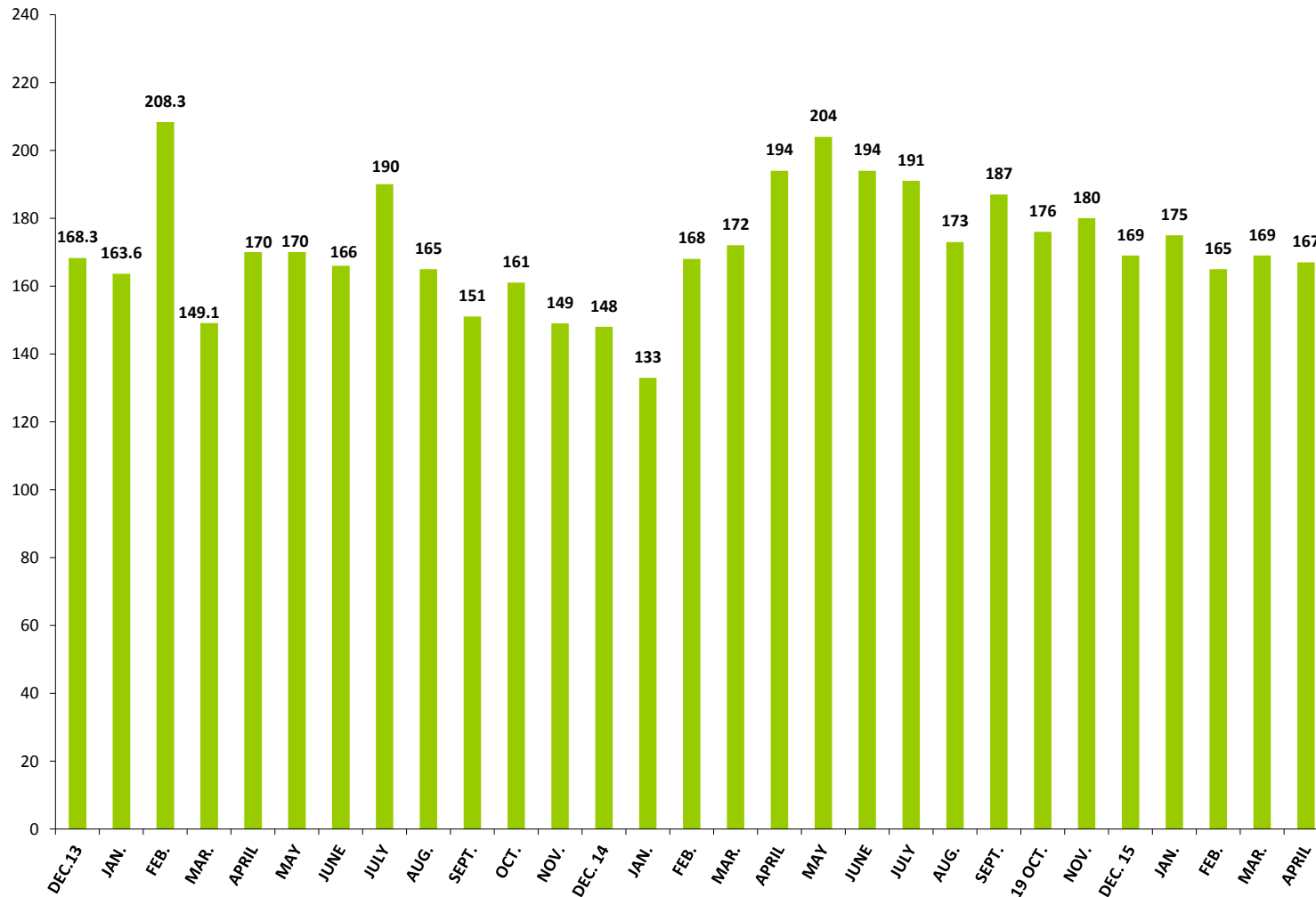
# Tribunals Cash Position

Actual Figures for Tribunals for 2014-2016 (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

	<b>Assessments/ payments (US \$ millions)</b>	<b>Unpaid balance* (US \$ millions)</b>	<b>Number of Member States paid in full*</b>
<b>Assessments</b>	1,868.7		
Payments 2002-2011	(1,782.0)	86.7	132
Payments during 2012	(83.4)	3.3	152
Payments during 2013	(1.7)	1.6	168
Payments during 2014	(1.1)	0.5	178
Payments during 2015	(0.3)	0.2	184
Payments during 2016**	(0.003)	0.2	185

\* As at 31 December

\*\* As at 30 April 2016

# Capital Master Plan

Fully paid at 30 April 2016: 185 Member States\*

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

\*Compared to 180 Member States as at 30 April 2015



*The United Nations  
Financial Situation*

Regular budget  
Peacekeeping  
Tribunals

■ Capital Master Plan

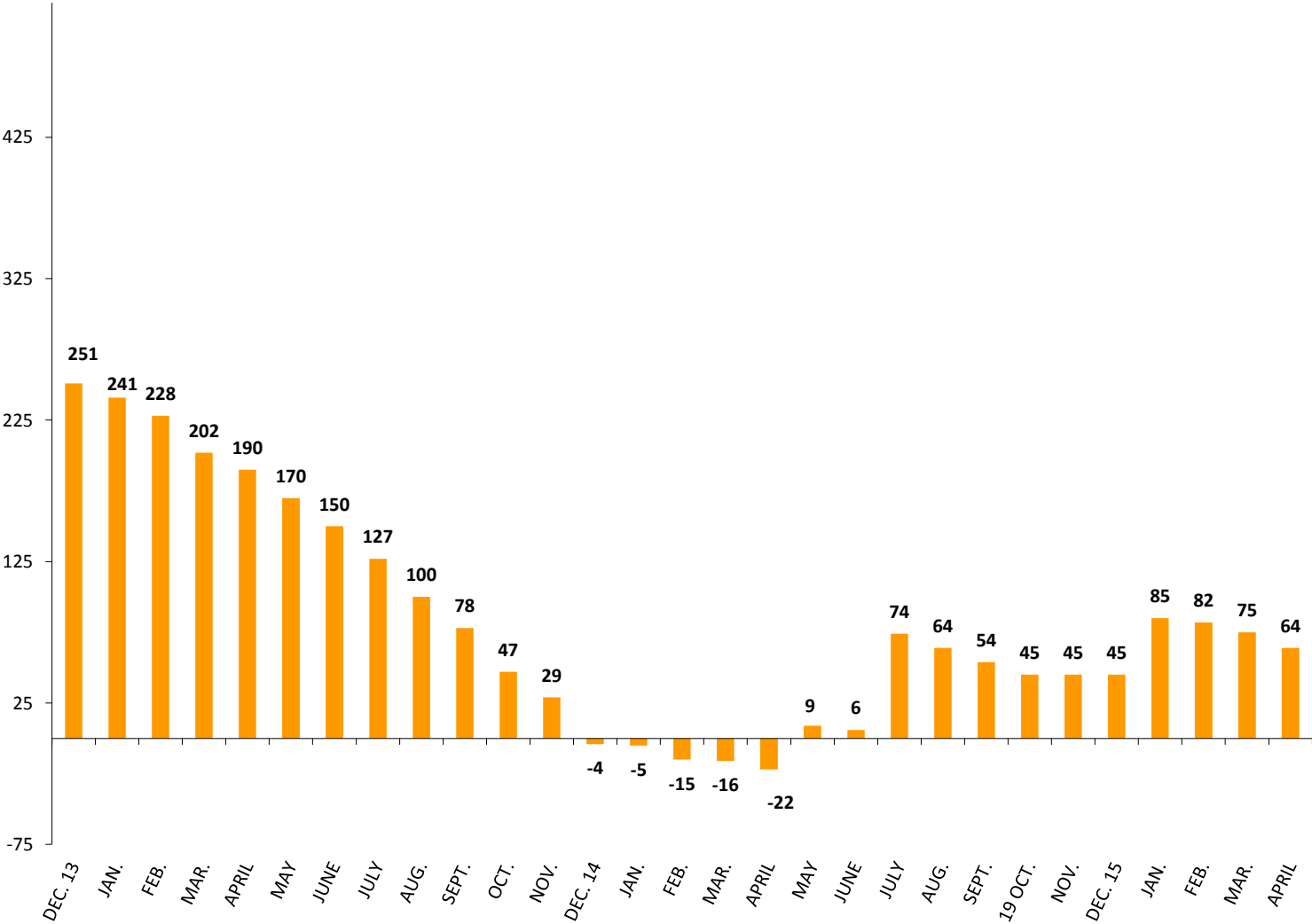
# Capital Master Plan Cash Position

Actual Figures for the Capital Master Plan for 2014-2016 (US\$ millions)



The United Nations  
Financial Situation

Regular budget  
Peacekeeping  
Tribunals  
■ Capital Master Plan





# All Assessments

Fully paid at 4 May 2016 Paid in Full: 35 Member States\*



*The United Nations  
Financial Situation*

<b>Australia</b>	<b>Iceland</b>	<b>Mali</b>
<b>Bosnia and Herzegovina</b>	<b>Ireland</b>	<b>Monaco</b>
<b>Bulgaria</b>	<b>Israel</b>	<b>Netherlands</b>
<b>Canada</b>	<b>Italy</b>	<b>New Zealand</b>
<b>China</b>	<b>Japan</b>	<b>Republic of Korea</b>
<b>Cote d'Ivoire</b>	<b>Kazakhstan</b>	<b>Samoa</b>
<b>Czech Republic</b>	<b>Kuwait</b>	<b>Senegal</b>
<b>Estonia</b>	<b>Latvia</b>	<b>Singapore</b>
<b>Finland</b>	<b>Lesotho</b>	<b>Slovakia</b>
<b>Georgia</b>	<b>Liberia</b>	<b>Sweden</b>
<b>Germany</b>	<b>Liechtenstein</b>	<b>Switzerland</b>
<b>Hungary</b>	<b>Luxembourg</b>	

\*Compared to 22 Member States as at 6 May 2015

# Conclusions

- ❑ Financial situation is generally sound, with unpaid regular budget assessments reflecting lower levels at year-end 2015 compared to year-end 2014. Unpaid regular budget assessments are also lower at 30 April 2016 compared to one year ago.
- ❑ The last quarter of the year continues to be a difficult period for regular budget cash. It was necessary to draw on regular budget cash reserves (both Working Capital Fund and Special Account) during the final months of 2015.
- ❑ The overall UN cash situation is currently positive for all categories at 30 April 2016; however, the regular budget cash is expected to again tighten towards the end of the year. The Secretariat will continue to monitor the cash flow and ensure prudent financial management of resources.
- ❑ An increased number of Member States are making timely contributions to peacekeeping operations, and the Secretariat is making every effort to expedite outstanding TCC/COE payments. The level of outstanding payments to Member States is projected to decrease to \$818 million at the end of 2016.
- ❑ The overall number of Member States which have paid all assessments due and payable currently reflects an increase at 35 Member States compared to 22 Member States one year ago.
- ❑ The financial health of the Organization continues to depend on Member States meeting their financial obligations in full and on time.



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

(as at 31 March 2016)

(In thousands of US dollars)

Government	Total	Troop Cost - Troops and formed police	Contingent-owned equipment		TOTAL Contingent- owned equipment	Not included in total	Not included in total
			(new COE methodology) <sup>a</sup>	(old COE methodology) <sup>b</sup>		Letter of Assist <sup>c</sup>	Death and disability <sup>c</sup>
<b>Total</b>	<b>826 619</b>	<b>260 645</b>	<b>479 526</b>	<b>86 447</b>	<b>565 974</b>	<b>193 735</b>	<b>2 657</b>
Argentina	1 811	931	880	—	880	445	70
Australia	3 316	—	—	3 316	3 316	—	—
Austria	520	429	27	64	91	—	—
Bangladesh	58 636	20 420	37,902	314	38 216	14 049	641
Belgium	13	—	13	—	13	1 338	—
Benin	8 310	3 384	4,926	—	4 926	—	—
Bolivia	8 274	—	8,274	—	8 274	—	—
Bosnia and Herzegovina	930	—	—	930	930	—	—
Brazil	6 686	3 148	3,131	407	3 538	—	—
Bulgaria	341	—	0	341	341	—	—
Burkina Faso	15 747	7 009	8,738	—	8 738	64	—
Burundi	17 442	2 913	14,529	—	14 529	—	—
Cambodia	5 329	2 214	3,115	—	3 115	17	300
Cameroon	17 950	2 858	15,092	—	15 092	3 665	70
Canada	6 063	—	0	6 063	6 063	—	—
Chad	28 622	3 795	24,353	475	24 828	—	—
Chile	2 221	1 047	1,096	78	1 174	1 607	70
China	29 448	7 820	21,487	141	21 628	369	75
Republic of Congo	13 718	2 179	11,539	—	11 539	—	—
Congo, Democratic Republic	8 551	717	7,834	—	7 834	—	—
Croatia	—	—	0	—	—	—	—
Denmark	8 127	27	0	8 100	8 100	—	30
Djibouti	1 705	368	1,338	—	1 338	—	—
Ecuador	—	—	—	—	—	—	—
Estonia	3	3	—	—	—	—	—
El Salvador	697	496	201	—	201	650	—
Ethiopia	47 448	21 484	25,964	—	25 964	1 762	111
Fiji	1 154	1 143	11	—	11	—	—
Finland	2 058	896	1,161	—	1 161	—	—
France	13 045	2 214	4,170	6 661	10 831	5 953	—
Gabon	8 215	1 159	7,026	30	7 056	—	—
Gambia	554	554	0	—	—	—	—
Germany	1 528	623	592	312	904	3 890	—
Ghana	20 593	7 102	13,000	490	13 490	7 205	75
Greece	205	144	61	—	61	—	—
Guatemala	1 213	539	674	—	674	—	—
Guinea	4 460	2 250	2,210	—	2 210	—	—
Guinea-Bissau	—	—	0	—	—	—	—
Honduras	125	125	—	—	—	—	—
Hungary	190	190	—	—	—	—	—
India	62 456	19 983	29,111	13 363	42 474	9 456	239
Indonesia	16 698	7 283	7,857	1 558	9 414	4 513	—
Iran	25	—	—	25	25	—	—
Ireland	2 333	835	1,496	2	1 498	—	—
Italy	8 577	3 008	5,569	—	5 569	—	—
Ivory Coast	1	—	—	1	1	—	—
Japan	17 711	714	14,966	2 031	16 997	—	—
Jordan	7 042	3 490	3,552	—	3 552	16	18
Kenya	7 761	2 928	4,833	—	4 833	—	—
Kuwait	—	—	—	—	—	—	—
Liberia	347	123	—	224	224	—	—
Luxembourg	—	—	—	—	—	—	—
Malawi	5 707	2 254	3,454	—	3 454	—	—
Malaysia	5 830	2 262	2,402	1 166	3 568	—	—

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

(as at 31 March 2016)

(In thousands of US dollars)

Government	Total	Troop Cost - Troops and formed police	Contingent-owned equipment			Not included in total	Not included in total
			(new COE methodology) <sup>a</sup>	(old COE methodology) <sup>b</sup>	TOTAL Contingent-owned equipment		
Mali	—	—	0	—	—	—	—
Mauritania	4 247	1 669	2,578	—	2 578	—	—
Mongolia	5 318	2 444	2,874	—	2 874	—	—
Morocco	14 824	6 042	8,505	277	8 782	—	3
Mozambique	—	—	0	—	—	—	—
Namibia	—	—	0	—	—	—	—
Nepal	29 405	13 372	16,033	—	16 033	964	70
Netherlands	6 814	1 275	1,570	3 970	5 540	19 548	—
New Zealand	—	—	—	—	—	—	—
Niger	11 623	4 900	6,722	—	6 722	—	—
Nigeria	21 010	7 102	12,906	1 001	13 908	—	—
Norway	6 608	204	268	6 136	6 404	—	—
Pakistan	49 153	19 852	28,720	581	29 301	12 169	70
Paraguay	571	218	352	—	352	—	—
Peru	2 173	972	1,201	—	1 201	279	—
Philippines	827	360	283	185	467	—	—
Poland	1 020	—	0	1 020	1 020	—	—
Portugal	—	—	0	—	—	—	—
Republic of Belarus	11	11	—	—	—	—	—
Republic of Korea	14 727	1 573	13,153	—	13 153	—	—
Republic of Moldova	—	—	—	—	—	—	—
Romania	—	—	—	—	—	—	—
Russian Federation	—	—	—	—	—	—	—
Rwanda	32 452	15 459	16,993	—	16 993	6 217	191
Senegal	21 457	9 461	11,891	105	11 996	4 114	—
Serbia	1 136	697	440	—	440	—	—
Sierra Leone	3 111	—	3,111	—	3 111	—	—
Singapore	—	—	—	—	—	—	—
Slovakia	583	409	174	—	174	—	—
Slovenia	53	37	16	—	16	—	—
South Africa	13 487	5 409	8,077	—	8 077	54 748	—
Spain	4 441	1 609	2,832	—	2 832	—	—
Sri Lanka	5 698	1 156	4,542	—	4 542	4 023	75
Sweden	3 400	559	652	2 188	2 841	—	—
Thailand	201	—	0	201	201	—	—
The Arab Republic of Egypt	28 985	6 685	17,892	4 408	22 300	—	—
The United Republic of Tanzania	12 813	5 847	6,966	—	6 966	123	—
Switzerland	—	—	—	—	—	—	—
Togo	9 379	4 436	4,944	—	4 944	—	150
Tunisia	175	—	0	175	175	—	70
Turkey	999	242	756	—	756	—	—
Uganda	2 366	—	2,366	—	2 366	39	150
Ukraine	2 456	1 135	1,321	—	1 321	21 249	—
United Kingdom	753	746	8	—	8	—	70
United States	19 190	—	—	19 190	19 190	14 257	—
Uruguay	11 621	3 712	6,992	917	7 909	1 003	109
Zambia	3 796	1 991	1,804	—	1 804	—	—
Zimbabwe	—	—	—	—	—	—	—

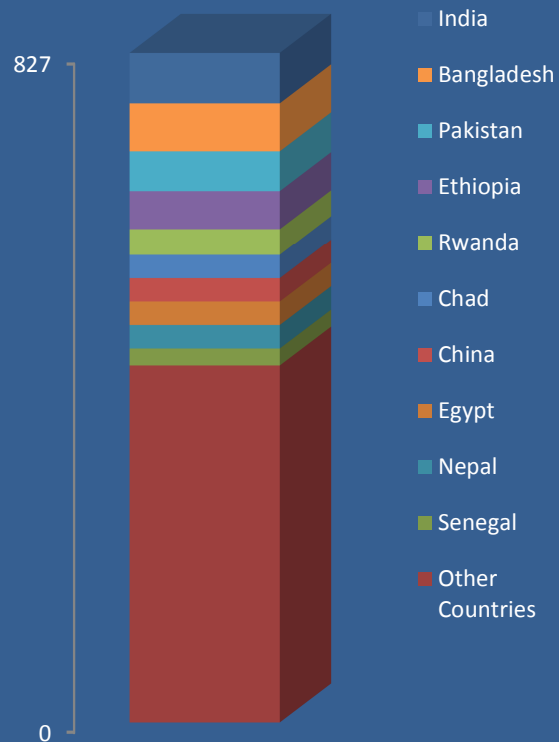
a. This amount comprised the actual amount owed based on the Verification Reports (VR) certified to date plus an estimate of the amount owed based on the Annexes B and C of the MOU, subject to confirmation by VR.

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

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

## Outstanding Payments to Member States (TCC/COE)

Amounts owed for Troops/Formed Police Units & Contingent Owned Equipment at 31 March 2016 (US \$M)



## 35 Fully paid Member States

All assessments fully paid as at 4 May 2016

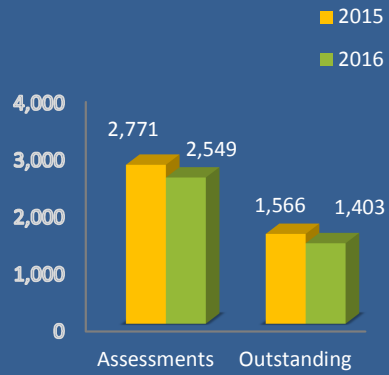
Australia		Kuwait	
Bosnia and Herzegovina		Latvia	
Bulgaria		Lesotho	
Canada		Liberia	
China		Liechtenstein	
Cote d'Ivoire		Luxembourg	
Czech Republic		Mali	
Estonia		Monaco	
Finland		Netherlands	
Georgia		New Zealand	
Germany		Republic of Korea	
Hungary		Samoa	
Iceland		Senegal	
Ireland		Singapore	
Israel		Slovakia	
Italy		Sweden	
Japan		Switzerland	
Kazakhstan			

# The United Nations Financial Situation

4 May 2016

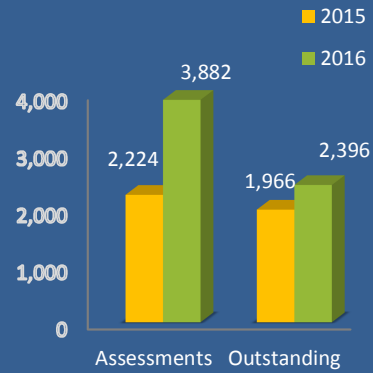
## Regular Budget

Assessments and Outstanding (US \$M)



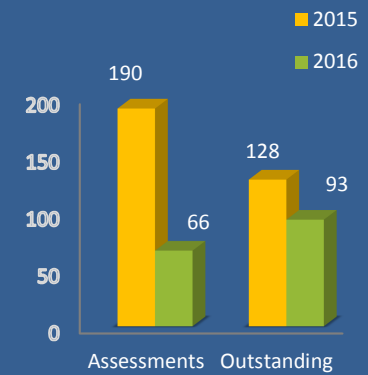
## Peacekeeping

Assessments and Outstanding(US \$M)

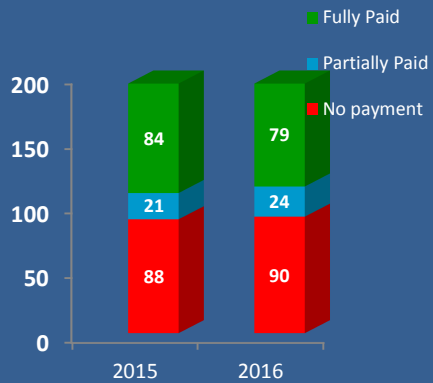


## Tribunals

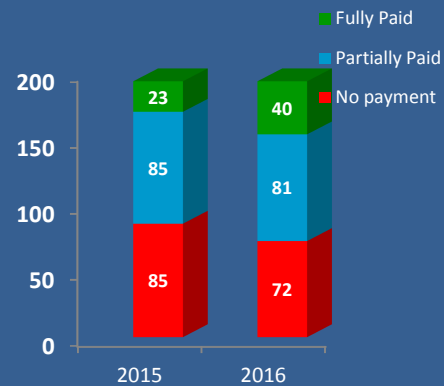
Assessments and Outstanding(US \$M)



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



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



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

