



منظمة الأغذية
والزراعة
للأمم المتحدة

联合国
粮食及
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Organización
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Unidas
para la
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Alimentación

FINANCE COMMITTEE

Hundred and Thirteenth Session

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Financial Highlights and Status of Current Assessments and Arrears

Introduction

1. The Financial Highlights Report shows, at a summary level, the unaudited results for the 2004-05 biennium. The report is organized to show:

- **Summary Comment on Financial Results for 2004-05 biennium**
- **Financial Issues for 2006-07 biennium**
- **Statement of Income and Expenditure for the biennium ending on 31 December 2005** comprising Regular Programme (RP) appropriation with the Technical Cooperation Programme (TCP) appropriations shown separately, and extra-budgetary funds, Trust Funds and UNDP including balances for the comparative period of the previous biennium
- **Statement of Assets, Liabilities and Reserves as at 31 December 2005** summarized by source of funds
- **Regular Programme Cumulative Disbursements vs. Contributions Received.** Monthly comparison on a cumulative basis
- **TCP Expenditure and Available Appropriation.** Balances from 1995 to 2005
- **2006 Cash Flow Forecast**
- **The Status of Contributions to the Regular Programme** as at 31 December 2005 showing receipts on current assessments and arrears presented as follows:
 - Appendix A – Summary status of contributions to the Regular Programme
 - Appendix B – Regular Programme Contributions, as at 31 December 2005
 - Appendix C – Member Nations with Arrears of Contributions as at 31 December 2005
 - Appendix D – Arrears paid in full during Calendar Year 2005 as at 31 December 2005
 - Appendix E – Arrears paid in part during Calendar Year 2005 as at 31 December 2005
 - Appendix F – Member Nations having made no payment in 2005 against outstanding arrears as at 31 December 2005
 - Appendix G – Member Nations with Potential Voting Rights Problem at 31 December 2005

Summary Comment on Financial Results for 2004-05 biennium

2. The main points arising from the financial results for the 2004-05 biennium are as follows:

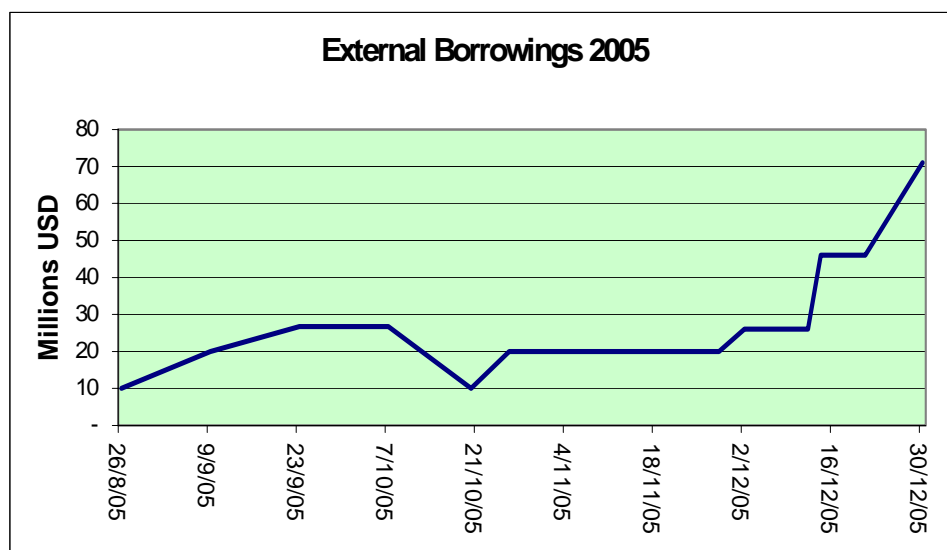
GENERAL AND RELATED FUNDS

- a) The General Fund balance at biennium end, 31 December 2005, shows a deficit of \$124.8 million, in line with the forecasts provided to the Committee in 2004 and 2005. This represents an increased deficit of \$34.7 million when compared to the previous biennium end. The salient points regarding the General and Related Funds deficit are as follows:
 - (i) the 24 months charge for amortisation of the After-Service Medical Coverage (ASMC) liability amounted to \$29.9 million while the assessed funding towards the ASMC amortisation, approved by Conference in 2003, amounted to \$14.1 million for the full biennium. At 31 December 2005, the unrecorded liability for ASMC increased to \$388 million (\$203 million at 31 December 2003) and consequently the 2006/07 amortisation charge will increase to \$46.5 million.
 - (ii) due to the very low collection rate in 2005 (see Appendix A), the provision recorded against unpaid contributions (both current assessments and arrears) increased by \$72 million. However, during the first 2 months of 2006, \$85.4 million was received reducing the balance of unpaid contributions from \$179 million to \$93.6 million.
- b) TCP expenditure for the 2004-05 appropriation amounted to \$63.1 million while spending towards projects of the 2002-03 appropriation amounted to \$62 million. The average monthly TCP expenditure of \$5.2 million in the 2004-05 biennium compares to an average monthly expenditure of \$4.5 million in the 2002-03 biennium.
- c) Expenditure for the Arrears Allocation amounted to \$31.2 million, leaving an unspent balance of \$10.1 million which has been transferred to the Capital Expenditure Account.
- d) Long-term investment income amounted to \$36.6 million up from the \$10.1 million earned in the 2002-03 biennium. Investment income is earmarked for funding of staff related liabilities. The very positive result during the 2004-05 biennium permitted the full recording of the Separation Payments liability as at 31 December 2005 compared to 31 December 2003 when \$22.1 million of the balance was unrecorded.
- e) The Capital Expenditure Account was established by Conference Resolution 10/2003 as Chapter 8 of the Programme of Work and Budget. The balance at 31 December 2005 of \$10.1 million represents the transfer of the unspent funds from the 2004/05 arrears allocation in accordance with the approval of Finance Committee which was endorsed by Council (in CL129/4 paragraph 11).
- f) Due to delays in receipt of contributions, the Working Capital Fund (WCF) balance of \$25.2 million was advanced in full to the General Fund in September 2004 and reimbursed by the General Fund in December 2004. The balance of \$25.2 million

was again advanced to the General Fund in August 2005 and reimbursed by the General Fund in February 2006. At 31 December 2005 the balance on the WCF was nil.

- g) As the WCF advance to the General Fund in September 2004 was insufficient to cover operating requirements, the Special Reserve Account (SRA) also advanced \$15 million and \$3.6 million to the General Fund in September and early October 2004 respectively. The advances were reimbursed by the General Fund October 2004. Similarly the SRA advanced \$10.3 million to the General Fund in August 2005 which was reimbursed by the General fund in February 2006. At 31 December 2005 the balance on the SRA was nil.
- h) For the last five months of 2005, the Organization's cash shortage was severe. While the Organization borrowed externally for two weeks during 2004, in 2005 it had to borrow continuously from August through 31 December to cover shortages due to delays in the receipt of Member assessments, mainly from two major contributors. At 31 December 2005, external borrowings totalled \$71 million. The borrowing positions throughout the year are shown in Table 1 below.

Table 1



Total borrowing costs for 2005 were \$322,872 while for the biennium 2004-2005 they were \$333,534. This amount is charged to Miscellaneous Income. As reported earlier, in addition to borrowings, the Organization continued to use USD/Euro swaps to fund the delay in Euro receipts.

EXTRA BUDGETARY FUNDS

- i) The Special Fund for Emergency and Rehabilitation Activities (SFERA) was established under the provisions of Financial Regulation 6.7 in 2004. The balance of \$11.4 million comprises the unallocated funds remaining out of \$24.8 million provided to the SFERA since inception, of which \$12.8 million was contributed by Member Governments and \$12 million advanced from the Direct Operating Cost Recovery Account of the Emergency Operations and Rehabilitation Division (TCE).

Financial Issues for 2006-07 biennium

3. The main financial issues facing the Organization this biennium are the those of the last biennium:
 - a) General Fund liquidity will be under pressure from the impact of delays in receipt of Member Nations' contributions. It is forecast that external borrowing will be required from August to December 2006, see paragraph 10 below .
 - b) The 2006-07 assessment for ASMC amortisation of \$14.1 million is insufficient to offset the actual ASMC amortisation charges which will amount to \$46.5 million for the 2006-07 biennium (\$30 million in 2004-05) adding a further \$32.4 million to the General and Related Funds deficit. The actuarial liability for ASMC at 31 December 2005 is \$533.4 million of which \$388.3 is unrecorded. This topic is discussed in more detail in FC 113/9.
 - c) The SRA was established to protect against the effects of unbudgeted costs principally arising from fluctuations in exchange rates. Conference Resolution 13/81 provided for measures by which the level of the SRA could be brought to a level of 5% of the effective working budget. However with the introduction of split assessment which limits the impact of fluctuations in exchange rates the Organization has worked with a reduced SRA. The future utilization of the SRA and accounting treatment of exchange rate differences will be reviewed in this biennium taking into account the planned adoption of International Public Sector Accounting Standards in 2010 (see FC113/13).

Statement of Income and Expenditure for the biennium ending on 31 December 2005

Table 2

	General Fund - NET PWB			General Fund - Others		General Fund	Extra Budgetary	TOTAL FAO	Total FAO 2002-03
	General Fund (US\$000)	TCP 04-05 (US\$000)	TOTAL (US\$000)	TCP 02-03 (US\$000)	Others (US\$000)	TOTAL (US\$000)	TOTAL (US\$000)	(US\$000)	(US\$000)
INCOME									
Current Assessments	680,564	98,645	779,209	62,024	14,100	855,333		855,333	722,611
Voluntary contributions					41,486	41,486	634,812	676,298	652,523
Jointly Financed Activities					26,671	26,671		26,671	29,434
Miscellaneous	7,451		7,451			7,451	14,319	21,770	7,522
Investment Income					36,643	36,643		36,643	16,796
Sundry					1,583	1,583		1,583	63,768
TOTAL INCOME	688,015	98,645	786,660	62,024	120,483	969,167	649,131	1,618,298	1,492,654
EXPENDITURE									
General Fund	667,409	63,089	730,498	62,024	115,772	908,294		908,294	779,855
Extra-Budgetary							634,812	634,812	619,955
TOTAL EXPENDITURE	667,409	63,089	730,498	62,024	115,772	908,294	634,812	1,543,106	1,399,810
EXCESS OF INCOME OVER EXPENDITURE	20,606	35,556	56,162	0	4,711	60,873	14,319	75,192	92,844
TRANSFERS									
Provision for contributions receivable						-72,036		-72,036	64,599
Provision for investments						80	-3	77	-385
Amortisation of after-service liabilities						-32,963		-32,963	-23,776
TCP deferred income						-35,556		-35,556	-62,024
Working Capital Fund						25,197		25,197	-8,360
Special Reserve Account						25,079		25,079	-16,548
Arrears Allocation						31,270		31,270	-41,382
Investment Income						-36,643	-14,319	-50,962	-16,796
NET EXCESS OF EXPENDITURE OVER INCOME						-34,699	-3	-34,702	-11,828

4. Table 2 shows the income and expenditure for both the General and Related Funds and Extra-Budgetary activities for the reporting period. The General Fund is further split between the 2004-05 biennium Programme of Work (PWB) with the Technical Cooperation Programme (TCP) shown separately, and "Others" with TCP 2002-03 prior biennium appropriation shown separately.

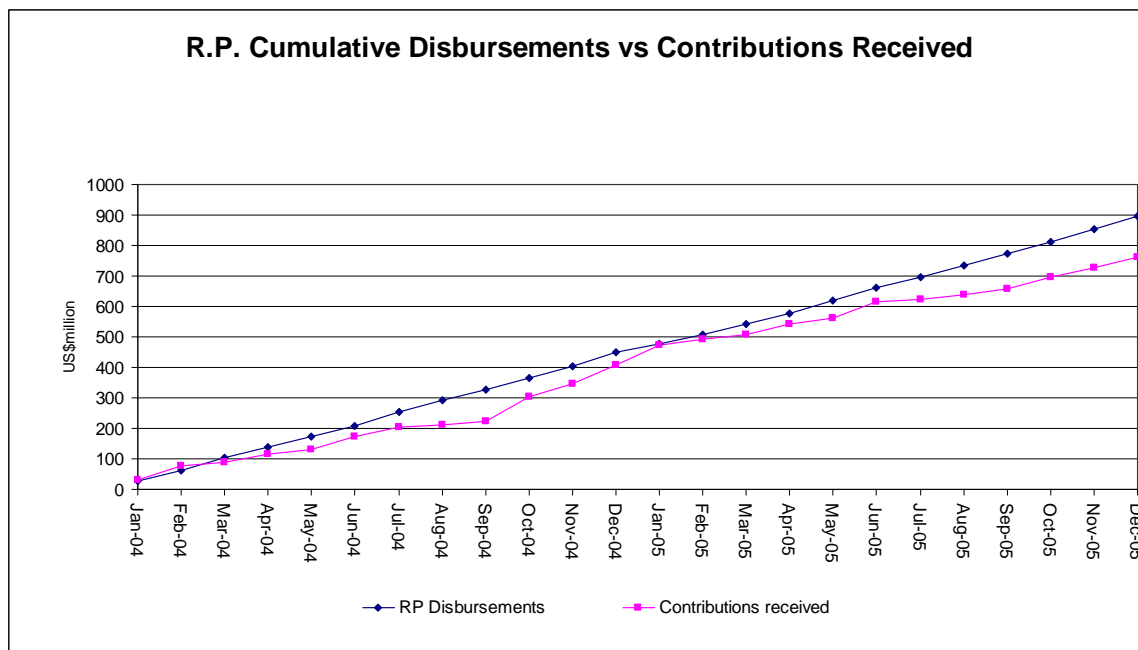
Statement of Assets, Liabilities and Reserves as at 31 December 2006

Table 3

	General and Related Funds		Extra-Budgetary	TOTAL FAO
	(US\$000)	(US\$000)	(US\$000)	(US\$000)
ASSETS				
Contributions receivable				
Current assessments		105,613		
Arrears		63,748		
Others		9,682		
Total contributions receivable		179,043		179,043
Provision for contributions receivable		-179,043		-179,043
Cash		30,838	80,022	110,860
Short-term investments		0	368,368	368,368
Other assets		48,607	13,815	62,422
TOTAL ASSETS		79,445	462,205	541,650
LIABILITIES				
Net contributions received in advance				
Opening Balance			352,250	
Contributions received			652,547	
Interest credited			14,319	
Transfer to income			-634,812	
Closing balance		58	384,304	384,362
TCP deferred income				
Opening balance (previous appropriation) @ 1.1.2004	62,024			
Current expenditure of previous 2002/03 appropriation	-62,024			
Balance previous 2002/03 appropriation @ 30.6.2005	0			
TCP current 2004/05 appropriation	98,645			
Expenditure of current 2004/05 appropriation	-63,089			
Balance current 2004/05 appropriation @ 30.6.2005	35,556			
Closing balance - all appropriations @ 30.6.2005		35,556		35,556
Accruals		35,783	66,788	102,571
Long-term investments	208,746			
Staff related liabilities	239,566			
Net staff related liabilities (net of investments)		30,820		30,820
Other liabilities		20,947		20,947
Loans		71,000		
TOTAL LIABILITIES		194,164	451,092	645,256
NET ASSETS		-114,719	11,113	-103,606
RESERVES				
<u>Working Capital Fund</u>				
Opening balance	25,183			
Net advance to General Fund	-25,197			
Receipts of contributions	14			
Closing balance		0		0
<u>Special Reserve Account</u>				
Opening balance	23,021			
Net advance to General Fund	-10,316			
Receipts of contributions	2,057			
Exchange Differences	-14,762			
Closing balance		0		0
<u>Capital Expenditure Account</u>				
Opening balance	0			
Transfer	10,113			
Closing balance		10,113		10,113
<u>SFERA Account</u>				
Deficit/Surplus for current period			11,421	
Closing balance			11,421	11,421
<u>General Fund</u>				
Opening balance	-90,133		-305	
Deficit/Surplus for current period	-70,212		-3	
Net advance from WCF/SRA	35,513		-308	
Closing deficit balance		-124,832	-308	-125,140
TOTAL RESERVES		-114,719	11,113	-103,606

5. Table 3 shows the assets, liabilities and reserves for both the General and Related Funds and Extra Budgetary activities. It is noted that the Staff Related Liabilities is not fully provided for and, as at 31 December 2005, the unrecorded Staff Related Liabilities amounted to \$ 414.3 million.

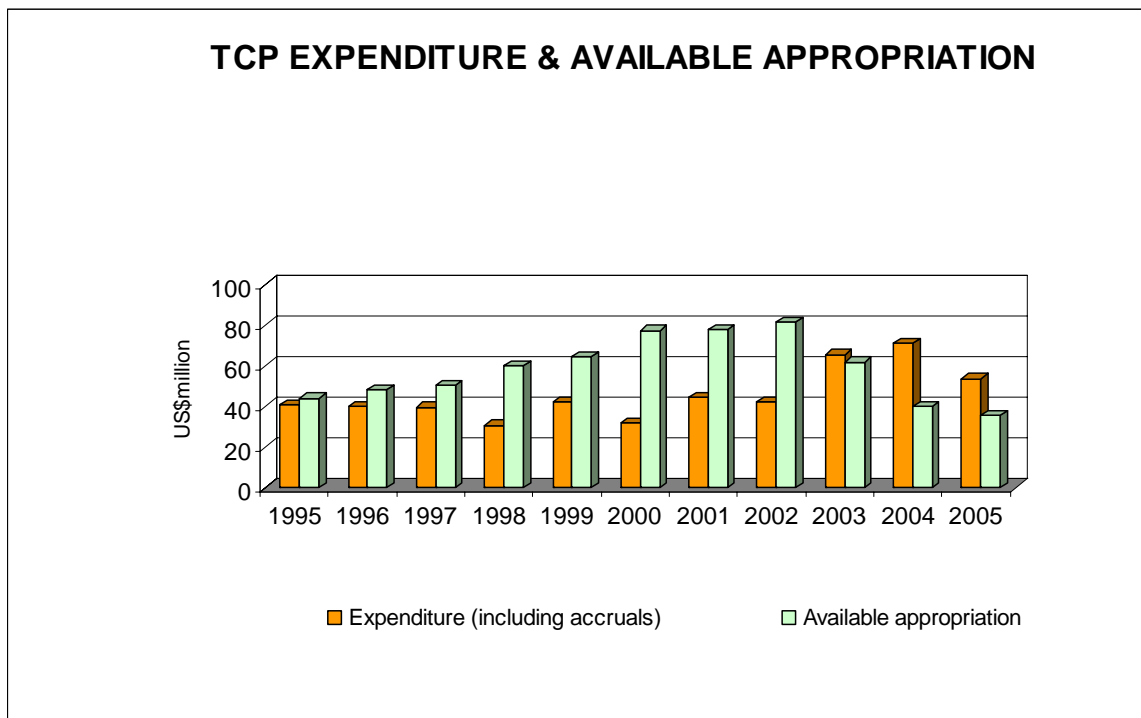
Table 4



6. Table 4 shows the cumulative Regular Programme disbursements for 2004-05 compared with the total contributions and other income received. The large shortage represents uncollected Regular Programme assessments as described in more detail in Annex A.

7. In addition to the disbursements for the 2004-05 Regular Programme budget, disbursements in 2004-05 included those relating to the TCP 2002-03 appropriation and the arrears allocation.

Table 5



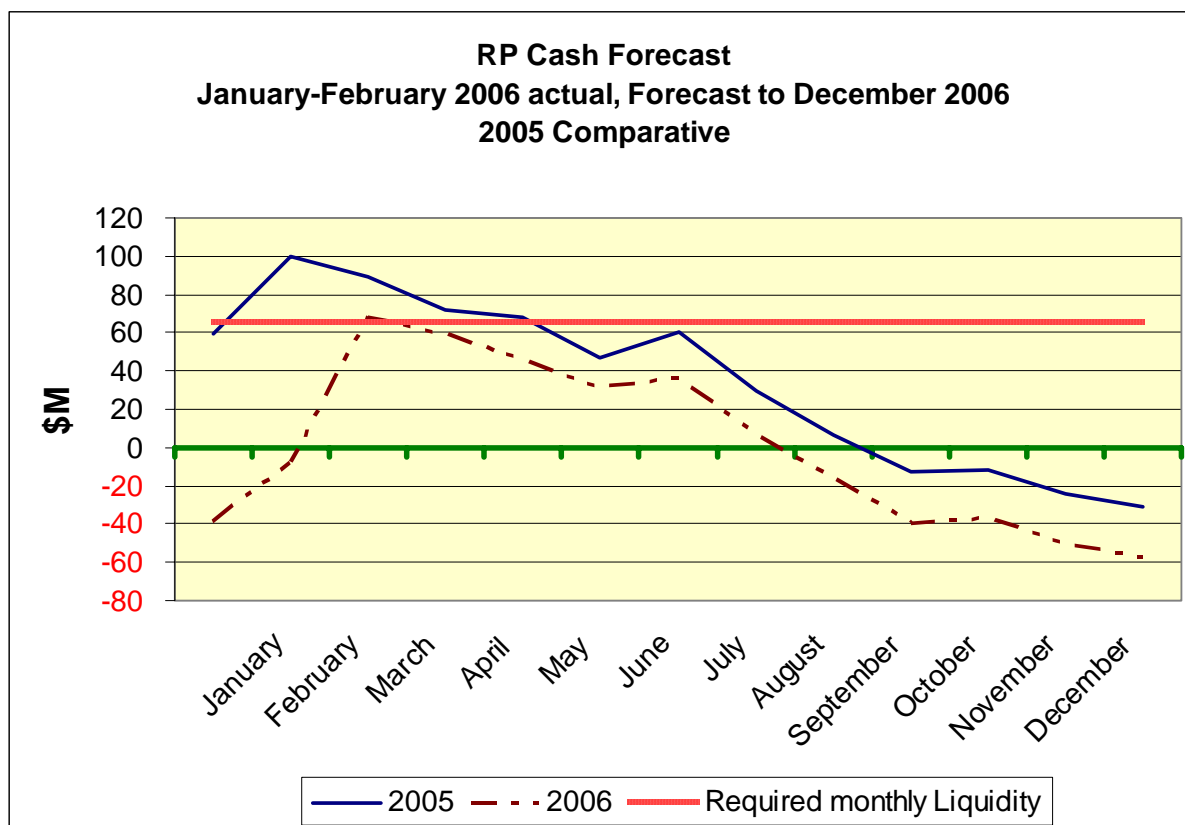
8. Table 5 shows TCP expenditure (including accruals) as per interim and biennial audited accounts for all appropriation periods and TCP available appropriation (i.e. deferred income) for each calendar year from 1995 to 2005. It should be noted that the chart excludes approved projects which are not yet operational.

9. At 31 December 2005 the TCP appropriation to be carried forward to the subsequent year amounted to \$35.6 million (2003 - \$62.0 million). This is the lowest amount of appropriation carried forward to a subsequent year in the last ten years. It is a result of the sharp increase in the delivery rate which began in 2003. The average monthly delivery rate for the 2004-05 biennium was \$5.2 million (2002-03 \$4.5 million)

2006 Cash Flow Forecast

10. In all forecasts, the planned figures reflect the 2005 pattern in collections and disbursements. The Organization ended the year 2005 with a significantly negative cash position requiring it to resort to external borrowing of \$71 million, which was completely repaid by February 2006. Table 6 below shows the Organization's consolidated Regular Programme cash forecast for the year 2006 expressed in US Dollars (figures for January and February are actual with estimates for March – December). The timing of estimated contributions is not expected to change significantly, as a result, the forecast shows that the Organization will likely resort to external borrowing once again around August 2006, with expected borrowing requirements by year end exceeding \$55 million.

Table 6



11. Based on the above expected pattern of expenditures and current short term interest rates, the cost of borrowing would increase to over \$800,000 in 2006 chargeable to Miscellaneous Income. This figure could vary considerably as it is subject to changes in interest rates and in Member country receipt patterns.

12. In addition, a similar delay in the receipt of the Euro contributions is expected in 2006 as in 2005. Consequently, the Organization again will have to secure its Euro requirements with treasury swaps using US Dollar holdings.

13. Trust Fund/UNDP Programmes' cash flow is expected to remain stable for the year 2006 with an estimated monthly cash balance of some \$430 million.

APPENDIX A

Summary Status of Contributions to the Regular Programme^{a b}

	2005	2004 (for comparison)
1. Amounts outstanding on 1 January		
Current Assessments ^c	US\$ 170,800,500.00 <i>€uro 174,455,500.00</i>	US\$ 170,800,500.00 <i>€uro 174,455,500.00</i>
Contributions in arrears ^d	US\$ 84,788,494.46 <i>€uro 13,617,124.57</i>	US\$ 91,767,135.77
Total	US\$ 255,588,994.46 <i>€uro 188,072,624.57</i>	US\$ 262,567,635.77 <i>€uro 174,455,500.00</i>
2. Receipts 1 January to 31 December		
Current Assessments	US\$ 107,074,304.77 <i>€uro 147,589,522.99</i>	US\$ 144,959,706.41 <i>€uro 160,838,375.43</i>
Contributions in arrears	US\$ 31,085,010.86 <i>€uro 5,546,920.99</i>	US\$ 33,382,889.61
Total	US\$ 138,159,315.63 <i>€uro 153,136,443.98</i>	US\$ 178,342,596.02 <i>€uro 160,838,375.43</i>
3. Amounts outstanding at 31 December		
Current Assessments	US\$ 63,726,195.23 <i>€uro 26,865,977.01</i>	US\$ 25,840,793.59 <i>€uro 13,617,124.57</i>
Contributions in arrears	US\$ 53,703,483.60 <i>€uro 8,070,203.58</i>	US\$ 58,384,246.16
Total	US\$ 117,429,678.83 <i>€uro 34,936,180.59</i>	US\$ 84,225,039.75 <i>€uro 13,617,124.57</i>

^a Appendix B sets out full details of receipts during 2005.

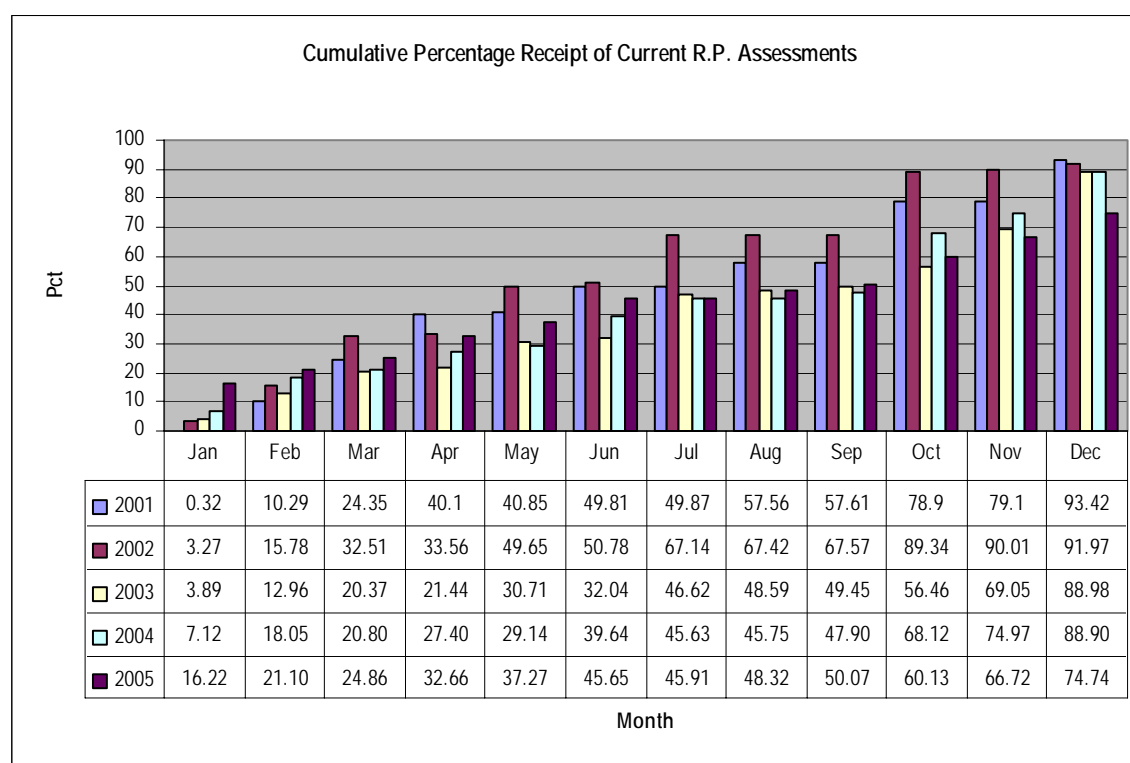
^b Contributions in arrears include amounts payable under Conference authorized instalment plans.

^c Of which US\$1,400,000 relates to the Tax Equalization Fund for 2005 and US\$1,400,000 for 2004.

^d Contributions in arrears at 1 January includes the previous year end balance carried forward plus arrears instalments due 1 January, less any new instalment plans approved by the Conference and New Member contributions where applicable.

Current Assessments

1. The following statistics show the cumulative percentage receipts of current assessments over the past five years.



Receipt figures for 2004 and 2005 are the aggregate of US Dollar and Euro receipts. All figures are at month end.

2. The position of the 2005 assessments of Member Nations at 31 December 2005, compared to the same date during the four preceding years was as follows:

Number of Member Nations

	2005 US\$	2005 Euro	2004 US\$	2004 Euro	2003	2002	2001
Paid in full	131	116	120	96	113	100	80
Part paid	13	17	14	18	15	22	25
No payment	43	54	53	73	55	61	74
Total	187	187	187	187	183	183	179

Contributions in arrears

3. The position of Member Nations with arrears of contributions at 31 December 2005 was as follows:

Number of Member Nations

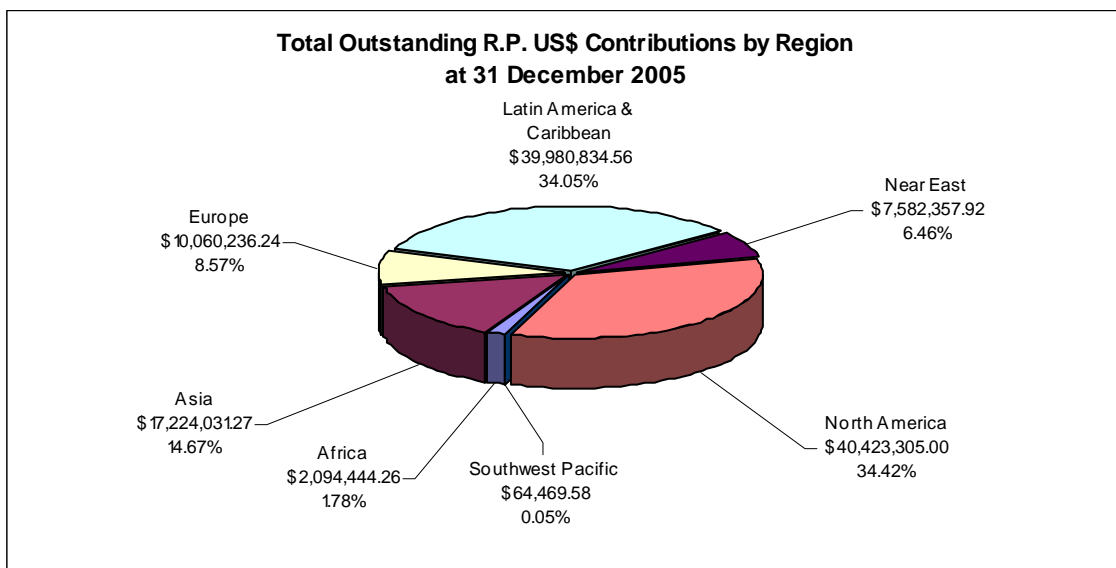
With arrears at 1 January 2005	101	
Arrears paid in full (<i>Appendix D</i>)		43
Arrears partially paid (<i>Appendix E</i>)		32
No payment (<i>Appendix F</i>)		26
With arrears at 31 December 2005 (<i>Appendix C</i>)	58	

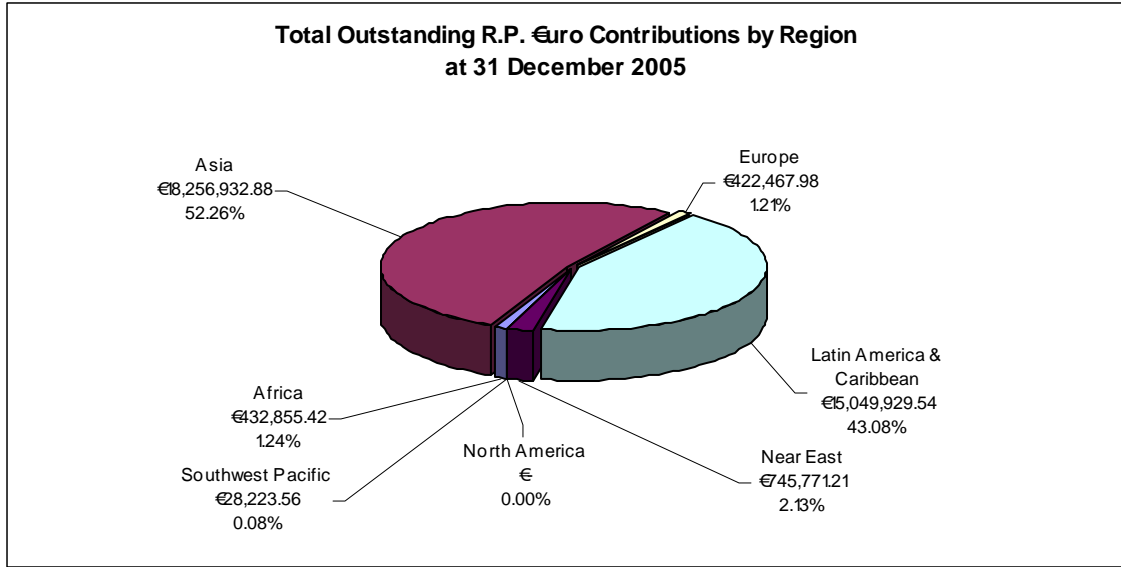
4. Additional information regarding arrears due at 31 December 2005:

- The total arrears at 31 December was \$53,703,483.60 and € 8,070,203.58 (*Appendix B/Appendix C*) equivalent to 16.73 percent of current assessments.
- Five Member Nations had arrears in excess of US\$1 million (*Appendix C*).
- Arrears exceeding US\$1 million accounted for 86.07 percent of the total arrears due.
- Twenty-six Member Nations had arrears in such amounts as to jeopardise their right to vote in accordance with Article III.4 of the Constitution (*Appendix G*).

Total Contributions Outstanding

5. The following charts show the geographical distribution of the total of all Regular Programme contributions outstanding in US Dollars and Euro at 31 December 2005





APPENDIX B

Regular Programme Contributions

Status as at: 31 December 2005

Member Nations	Receipts: 1/		Outstanding Contributions				Total Outstanding	
	Received year to date 3/		Relating to 2005 Assessments		Arrears: 2004 and prior assessments 2/			
	US\$	€uro	US\$	€uro	US\$	€uro	US\$	€uro
Afghanistan	-	-	15,313.80	15,770.78	269,920.12	15,770.78	285,233.92	31,541.56
Albania	-	5,251.11	5,098.95	-	5,082.98	-	10,181.93	-
Algeria	119,156.31	122,712.00	-	-	-	-	-	-
Angola	3,404.95	3,506.55	-	-	-	-	-	-
Antigua and Barbuda	25,754.84	-	3,404.95	3,506.55	314,427.98	3,506.55	317,832.93	7,013.10
Argentina	-	-	1,955,898.17	2,014,263.20	19,555,227.17	2,014,263.20	21,511,125.34	4,028,526.40
Armenia	3,404.95	3,506.55	-	-	-	-	-	-
Australia	2,769,579.59	2,852,225.31	-	-	-	-	-	-
Austria	1,612,032.10	1,661,390.55	-	-	-	-	-	-
Azerbaijan	132,492.16	7,013.11	6,809.90	-	998,648.10	-	1,005,458.00	-
Bahamas	20,429.70	21,039.33	-	-	-	-	-	-
Bahrain	30,644.55	31,559.00	-	-	-	-	-	-
Bangladesh	17,024.75	17,532.78	-	-	-	-	-	-
Barbados	15,313.80	19,722.35	-	-	-	-	-	-
Belgium	1,921,848.67	1,979,197.65	-	-	-	-	-	-
Belize	1,694.01	1,744.56	-	-	-	-	-	-

Member Nations	Receipts: 1/		Outstanding Contributions				Total Outstanding	
	Received year to date 3/		Relating to 2005 Assessments		Arrears: 2004 and prior assessments 2/			
	US\$	€uro	US\$	€uro	US\$	€uro	US\$	€uro
Benin	3,404.95	2,383.45	-	1,123.10	-	-	-	1,123.10
Bhutan	1,694.01	1,744.56	-	-	-	-	-	-
Bolivia	-	-	13,619.80	14,026.22	20,070.10	51.68	33,689.90	14,077.90
Bosnia and Herzegovina	6,809.90	7,013.11	-	-	-	-	-	-
Botswana	17,024.75	35,065.56	-	-	-	-	-	-
Brazil	7,753,977.69	-	4,068,407.11	4,189,810.51	10,359,560.85	4,189,810.51	14,427,967.96	8,379,621.02
Bulgaria	22,123.70	22,783.89	-	-	-	-	-	-
Burkina Faso	3,404.95	117.64	-	3,388.91	-	-	-	3,388.91
Burundi	4,456.71	-	1,694.01	1,744.56	139,920.70	1,744.56	141,614.71	3,489.12
Cambodia	3,404.95	3,506.55	-	-	30,896.00	-	30,896.00	-
Cameroon	50,055.59	31,541.56	-	-	-	-	-	-
Canada	4,354,372.09	4,484,308.84	-	-	-	-	-	-
Cape Verde	-	-	1,694.01	1,744.56	1,693.18	1,744.56	3,387.19	3,489.12
Central African Republic	-	-	1,694.01	1,744.56	207,339.13	1,744.56	209,033.14	3,489.12
Chad	121,733.12	1,744.56	-	-	-	-	-	-
Chile	599,781.00	-	-	371,642.55	148,957.39	371,642.55	148,957.39	743,285.10
China	2,607,869.88	2,685,690.08	-	-	-	210,690.08	-	210,690.08
Colombia	1,242,593.40	188,281.70	342,155.13	352,365.22	-	164,083.52	342,155.13	516,448.74
Comoros	-	-	1,694.01	1,744.56	269,637.51	1,744.56	271,331.52	3,489.12
Congo, Republic of	1,694.01	1,744.56	-	-	-	-	-	-

Member Nations	Receipts: 1/		Outstanding Contributions				Total Outstanding	
	Received year to date 3/		Relating to 2005 Assessments		Arrears: 2004 and prior assessments 2/			
	US\$	€uro	US\$	€uro	US\$	€uro	US\$	€uro
Congo, Democratic Republic of	20,000.00	-	6,809.90	7,013.11	14,612.00	7,013.11	21,421.90	14,026.22
Cook Islands	3,388.02	3,489.12	-	-	-	-	-	-
Costa Rica	23,812.94	-	17,986.77	35,065.55	188,786.07	35,065.55	206,772.84	70,131.10
Cote d'Ivoire	-	-	15,313.80	15,770.78	-	15,770.78	15,313.80	31,541.56
Croatia	-	68,369.11	66,388.05	-	-	-	66,388.05	-
Cuba	-	-	51,074.25	52,598.33	124,630.45	52,598.33	175,704.70	105,196.66
Cyprus	64,694.05	66,624.55	-	-	-	-	-	-
Czech Republic	345,560.08	355,871.77	-	-	-	-	-	-
D.P.R. of Korea	30,627.60	31,541.56	-	-	-	-	-	-
Denmark	1,274,992.86	1,313,039.32	-	-	-	-	-	-
Djibouti	-	3,489.12	1,694.01	-	1,168.41	-	2,862.42	-
Dominica	-	3,489.12	1,694.01	-	14,575.63	-	16,269.64	-
Dominican Republic	-	-	39,148.45	40,316.66	622,721.12	40,316.66	661,869.57	80,633.32
Ecuador	67,376.20	81,155.10	-	6,491.34	-	-	-	6,491.34
Egypt	137,892.01	142,006.78	-	-	-	-	-	-
El Salvador	30,644.55	31,559.00	-	-	-	-	-	-
Equatorial Guinea	405.49	-	1,288.52	1,744.56	-	-	1,288.52	1,744.56
Eritrea	1,694.01	1,744.56	-	-	-	-	-	-
Estonia	17,024.75	17,532.78	-	-	-	-	-	-
Ethiopia	6,809.90	7,013.11	-	-	-	-	-	-
Fiji	45,366.82	14,026.22	-	-	-	-	-	-

Member Nations	Receipts: 1/		Outstanding Contributions				Total Outstanding	
	Received year to date 3/		Relating to 2005 Assessments		Arrears: 2004 and prior assessments 2/			
	US\$	€uro	US\$	€uro	US\$	€uro	US\$	€uro
Finland	888,573.38	915,088.88	-	-	-	-	-	-
France	11,006,814.43	11,335,263.56	-	-	-	-	-	-
Gabon	91,922.44	27,048.45	-	22,043.33	-	-	-	22,043.33
Gambia	9,849.73	-	-	1,744.56	94,351.73	1,744.56	94,351.73	3,489.12
Georgia	35,226.76	234.41	-	8,757.66	-	8,523.25	-	17,280.91
Germany	16,629,369.48	17,125,598.61	-	-	-	-	-	-
Ghana	8,503.90	17,515.32	-	-	-	-	-	-
Greece	917,523.93	944,903.32	-	-	-	-	-	-
Grenada	37,258.11	3,489.12	-	-	-	-	-	-
Guatemala	-	-	45,958.35	47,329.78	23,248.87	47,329.78	69,207.22	94,659.56
Guinea	11,816.14	10,502.22	-	-	-	-	-	-
Guinea-Bissau	-	-	1,694.01	1,744.56	97,348.13	1,744.56	99,042.14	3,489.12
Guyana	1,694.01	1,829.82	-	650.24	-	-	-	650.24
Haiti	3,404.95	3,506.55	-	-	-	-	-	-
Honduras	8,503.90	39.82	-	8,757.66	-	3,392.07	-	12,149.73
Hungary	204,280.06	210,375.88	-	-	-	-	-	-
Iceland	56,173.20	57,849.44	-	-	-	-	-	-
India	580,467.75	597,789.22	-	-	-	-	-	-
Indonesia	340,461.12	701,241.32	-	-	-	-	-	-
Iran	1,006,664.12	953,678.44	-	-	-	-	-	-
Iraq	456,394.65	-	6,610.79	238,410.89	5,469,519.54	238,410.89	5,476,130.33	476,821.78

Member Nations	Receipts: 1/		Outstanding Contributions				Total Outstanding	
	Received year to date 3/		Relating to 2005 Assessments		Arrears: 2004 and prior assessments 2/			
	US\$	€uro	US\$	€uro	US\$	€uro	US\$	€uro
Ireland	500,459.90	515,393.88	-	-	-	-	-	-
Israel	688,816.00	705,010.00	22,326.61	22,504.32	-	-	22,326.61	22,504.32
Italy	8,621,519.87	8,878,790.55	-	-	-	-	-	-
Jamaica	6,809.90	14,026.22	-	-	-	-	-	-
Japan	16,610,430.51	17,106,094.49	16,610,430.50	17,106,094.49	-	-	16,610,430.50	17,106,094.49
Jordan	45,534.80	-	13,619.80	14,026.22	-	14,026.22	13,619.80	28,052.44
Kazakhstan	265,129.83	65,016.68	-	-	-	-	-	-
Kenya	8,252.25	14,026.22	5,367.55	-	-	-	5,367.55	-
Kiribati	9,900.58	3,489.12	-	-	-	-	-	-
Korea, Republic of	3,150,883.18	6,019,907.19	-	469,907.19	-	-	-	469,907.19
Kuwait	250,238.42	257,705.66	-	-	-	-	-	-
Kyrgyz Republic	-	-	1,694.01	1,744.56	865,576.63	1,744.56	867,270.64	3,489.12
Laos	1,694.01	1,744.56	-	-	-	-	-	-
Latvia	127,412.86	17,532.78	-	-	749,315.43	-	749,315.43	-
Lebanon	20,429.70	21,039.33	20,429.70	21,039.33	-	-	20,429.70	21,039.33
Lesotho	1,694.01	1,744.56	-	-	-	-	-	-
Liberia	-	-	1,694.01	1,744.56	336,682.73	1,744.56	338,376.74	3,489.12
Libyan Arab Jamahiriya	114,057.36	117,460.89	-	-	-	-	-	-
Lithuania	213,961.68	29,797.00	-	-	-	-	-	-
Luxembourg	136,181.06	140,244.78	-	-	-	-	-	-
Madagascar	5,098.95	3,501.33	-	1,749.78	-	-	-	1,749.78

Member Nations	Receipts: 1/		Outstanding Contributions				Total Outstanding	
	Received year to date 3/		Relating to 2005 Assessments		Arrears: 2004 and prior assessments 2/			
	US\$	€uro	US\$	€uro	US\$	€uro	US\$	€uro
Malawi	5,747.79	4,894.21	-	2,118.89	-	-	-	2,118.89
Malaysia	400,039.28	411,826.66	-	150.00	-	-	-	150.00
Maldives	1,694.01	1,744.56	-	-	-	-	-	-
Mali	3,404.95	3,506.55	-	-	-	-	-	-
Malta	25,528.65	26,290.44	-	-	-	-	-	-
Marshall Islands	-	-	1,694.01	1,744.56	1,694.01	1,744.56	3,388.02	3,489.12
Mauritania	1,694.01	1,744.56	-	-	-	-	-	-
Mauritius	18,718.75	19,277.33	-	-	-	-	-	-
Mexico	1,069,839.00	1,903,815.42	778,811.71	-	-	-	778,811.71	-
Micronesia	1,694.01	419.33	-	1,744.56	-	258.29	-	2,002.85
Moldova	93,404.95	3,706.11	-	753.65	-	-	-	753.65
Monaco	6,809.90	7,013.11	-	-	-	-	-	-
Mongolia	1,694.01	3,489.12	-	-	-	-	-	-
Morocco	74,891.96	77,126.78	-	-	-	-	-	-
Mozambique	1,694.01	1,744.56	-	-	-	-	-	-
Myanmar, Union of	17,024.75	17,740.34	-	-	-	-	-	-
Namibia	23,817.70	-	-	12,264.22	-	12,264.22	-	24,528.44
Nauru	-	-	1,694.01	1,744.56	8,948.51	1,744.56	10,642.52	3,489.12
Nepal	13,619.80	14,026.22	-	-	-	-	-	-
Netherlands	2,958,528.91	3,046,812.97	-	-	-	-	-	-
New Zealand	410,237.19	422,478.88	-	-	-	-	-	-

Member Nations	Receipts: 1/		Outstanding Contributions				Total Outstanding	
	Received year to date 3/		Relating to 2005 Assessments		Arrears: 2004 and prior assessments 2/			
	US\$	€uro	US\$	€uro	US\$	€uro	US\$	€uro
Nicaragua	-	-	1,694.01	1,744.56	140,664.69	1,744.56	142,358.70	3,489.12
Niger	1,694.01	1,744.56	-	-	-	-	-	-
Nigeria	-	-	115,751.36	119,205.44	218,930.85	119,205.44	334,682.21	238,410.88
Niue	-	-	1,694.01	1,744.56	-	-	1,694.01	1,744.56
Norway	1,099,663.34	1,132,477.88	-	-	-	-	-	-
Oman	103,842.51	106,941.22	-	-	-	-	-	-
Pakistan	87,678.57	94,411.98	26,256.19	106,941.22	-	12,529.24	26,256.19	119,470.46
Palau	600.00	-	1,694.01	1,744.56	1,094.01	1,744.56	2,788.02	3,489.12
Panama	61,611.30	57,292.65	-	5,825.35	-	-	-	5,825.35
Papua New Guinea	10,214.85	10,519.67	-	10,519.67	10,201.30	-	10,201.30	10,519.67
Paraguay	114,121.77	-	27,239.60	28,052.44	78,015.28	28,052.44	105,254.88	56,104.88
Peru	768,516.80	-	200,875.11	206,869.33	201,110.99	206,869.33	401,986.10	413,738.66
Philippines	397,600.31	-	22,507.95	175,310.33	316,480.10	175,310.33	338,988.05	350,620.66
Poland	643,450.86	300,000.00	-	362,651.77	-	-	-	362,651.77
Portugal	786,441.82	809,909.66	-	-	-	-	-	-
Qatar	115,768.30	119,222.88	-	-	-	-	-	-
Romania	98,726.61	101,672.66	-	-	-	-	-	-
Rwanda	1,694.01	2,284.60	-	-	-	-	-	-
St Kitts & Nevis	1,637.17	3,489.12	56.84	-	-	-	56.84	-
Saint Lucia	3,404.95	3,506.55	-	-	-	-	-	-
St Vincent & the Grenadines	10.31	1,744.56	1,683.70	-	-	-	1,683.70	-

Member Nations	Receipts: 1/		Outstanding Contributions				Total Outstanding	
	Received year to date 3/		Relating to 2005 Assessments		Arrears: 2004 and prior assessments 2/			
	US\$	€uro	US\$	€uro	US\$	€uro	US\$	€uro
Samoa	1,694.01	1,744.56	-	-	-	-	-	-
San Marino	3,404.95	3,506.55	-	-	-	-	-	-
Sao Tome and Principe	-	-	1,694.01	1,744.56	266,858.13	1,744.56	268,552.14	3,489.12
Saudi Arabia, Kingdom of	943,052.58	830,290.17	-	147,938.98	-	-	-	147,938.98
Senegal	8,503.90	8,757.66	-	-	-	-	-	-
Serbia and Montenegro	34,049.50	35,065.55	-	-	-	-	-	-
Seychelles	-	-	3,404.95	3,506.55	142,679.55	3,506.55	146,084.50	7,013.10
Sierra Leone	56,871.41	-	1,694.01	1,744.56	142,902.46	1,744.56	144,596.47	3,489.12
Slovakia	73,197.95	75,382.22	-	-	-	-	-	-
Slovenia	137,892.01	142,006.78	-	-	-	-	-	-
Solomon Islands	-	-	1,694.01	1,744.56	34,061.70	1,744.56	35,755.71	3,489.12
Somalia	-	-	1,694.01	1,744.56	342,762.13	1,744.56	344,456.14	3,489.12
South Africa	694,525.11	715,250.10	-	-	-	-	-	-
Spain	4,287,560.53	4,415,503.59	-	-	-	-	-	-
Sri Lanka	27,239.60	28,052.44	-	-	-	-	-	-
Sudan	41,649.12	-	-	10,519.67	-	10,519.67	-	21,039.34
Suriname	72,993.52	-	3,404.95	3,506.55	9,298.96	3,506.55	12,703.91	7,013.10
Swaziland	3,404.95	-	-	3,506.55	-	-	-	3,506.55
Sweden	1,747,789.66	1,799,944.62	-	-	-	-	-	-

Member Nations	Receipts: 1/		Outstanding Contributions				Total Outstanding	
	Received year to date 3/		Relating to 2005 Assessments		Arrears: 2004 and prior assessments 2/			
	US\$	€uro	US\$	€uro	US\$	€uro	US\$	€uro
Switzerland	2,168,682.14	2,233,396.76	-	-	-	-	-	-
Syria	136,181.06	280,489.56	-	-	-	-	-	-
Tajikistan	3,764.00	-	-	1,744.56	145,517.07	26.69	145,517.07	1,771.25
Tanzania	6,809.90	7,013.11	-	-	-	-	-	-
Thailand	500,459.90	515,393.88	-	-	-	-	-	-
The Former Yug. Rep. of Macedonia	10,214.85	10,519.67	-	-	-	-	-	-
Timor Leste	4,194.35	1,744.56	-	-	-	-	-	-
Togo	1,694.01	1,744.56	-	-	-	-	-	-
Tonga	1,694.01	1,744.56	-	-	-	-	-	-
Trinidad and Tobago	27,239.60	28,052.44	-	-	-	-	-	-
Tunisia	51,074.25	75,427.81	-	-	-	29,768.85	-	29,768.85
Turkey	748,987.37	912,836.55	-	-	-	-	-	-
Turkmenistan	-	-	5,098.95	5,251.11	421,661.85	5,251.11	426,760.80	10,502.22
Tuvalu	1,694.01	1,803.21	-	-	-	-	-	-
Uganda	8,503.90	9,698.29	-	-	-	-	-	-
Ukraine	90,222.70	102,564.79	-	-	-	-	-	-
United Arab Emirates	343,849.13	354,109.77	-	-	-	-	-	-
United Kingdom	9,423,715.93	9,704,924.57	-	-	-	-	-	-
United States of America	17,258,642.00	38,380,210.00	38,668,110.00	-	1,755,195.00	-	40,423,305.00	-
Uruguay	768,319.92	140,244.78	136,181.06	140,244.78	136,181.06	-	272,362.12	140,244.78

Member Nations	Receipts: 1/		Outstanding Contributions				Total Outstanding	
	Received year to date 3/		Relating to 2005 Assessments		Arrears: 2004 and prior assessments 2/			
	US\$	€uro	US\$	€uro	US\$	€uro	US\$	€uro
Uzbekistan	15,230.73	19,277.33	18,718.75	19,277.33	-	-	18,718.75	19,277.33
Vanuatu	1,694.01	3,489.12	-	-	-	-	-	-
Venezuela	354,063.98	364,629.44	354,063.98	364,629.44	-	-	354,063.98	364,629.44
Viet Nam	27,239.60	56,008.34	-	-	-	-	-	-
Yemen	10,137.75	10,433.60	77.10	86.07	-	-	77.10	86.07
Yugoslavia 1990-2000	-	-	-	-	8,405,308.00	-	8,405,308.00	-
Zambia	9,919.52	550.15	-	3,506.55	-	2,956.40	-	6,462.95
Zimbabwe	13,619.80	-	-	14,026.22	-	-	-	14,026.22
Total	138,159,315.63	153,136,443.98	63,726,195.23	26,865,977.01	53,703,483.60	8,070,203.58	117,429,678.83	34,936,180.59

1/ Of US Dollar receipts, US\$107,074,304.77 credited to 2005 assessments, US\$31,085,010.86 to arrears. Of Euro receipts, €147,589,522.99 credited to 2005 assessments, €5,546,920.99 to arrears.

2/ Includes Arrears Instalments of US\$588,454.71 due in 2005. 3/ Includes advances carried forward in previous years.

Conference Authorized Arrears Instalments – Summary

Member Nations	Receipts	Instalments			Total Outstanding
		Due in 2005		Due in future Years	
	US\$	US\$		US\$	US\$
Armenia	25,000.00	-		1,553,298.63	1,553,298.63
Bolivia		20,070.10		80,280.47	100,350.57
Cambodia		30,896.00		-	30,896.00
Georgia	20,000.00	-		1,297,323.08	1,297,323.08
Kazakhstan	217,460.53	-		652,381.58	652,381.58
Lithuania	185,028.08	-		925,140.40	925,140.40
Moldova	90,000.00	-		874,658.63	874,658.63
Total	537,488.61	50,966.10		5,383,082.79	5,434,048.89

APPENDIX C

Member Nations with Arrears of Contributions as at 31 December 2005

No.	Member Nation	Arrears Outstanding					Total Arrears
		2004	2003	2002	2001	Prior	
1	Argentina	\$ 1,955,898.17	\$ 3,726,625.71	\$ 3,760,717.29	\$ 3,739,626.50	\$ 6,372,359.50	\$ 19,555,227.17
		€ 2,014,263.20					€ 2,014,263.20
2	Brazil	\$ 4,068,407.11	\$ 6,291,153.74				\$ 10,359,560.85
		€ 4,189,810.51					€ 4,189,810.51
3	Iraq		\$ 441,094.09	\$ 332,207.45	\$ 411,584.00	\$ 4,284,634.00	\$ 5,469,519.54
		€ 238,410.89					€ 238,410.89
4	United States of America	\$ 2,345.00				\$ 1,752,850.00	\$ 1,755,195.00
							€ -
5	Yugoslavia					\$ 8,405,308.00	\$ 8,405,308.00
Arrears over \$1,000,000		\$ 6,026,650.28	\$ 10,458,873.54	\$ 4,092,924.74	\$ 4,151,210.50	\$ 20,815,151.50	\$ 45,544,810.56
		€6,442,484.60	€ -	€ -	€ -	€ -	€6,442,484.60
6	Afghanistan	\$ 15,313.80	\$ 29,189.11	\$ 22,577.21	\$ 25,724.00	\$ 177,116.00	\$ 269,920.12
		€ 15,770.78					€ 15,770.78

No.	Member Nation	Arrears Outstanding					Total Arrears
		2004	2003	2002	2001	Prior	
7	Antigua and Barbuda	\$ 3,404.95	\$ 6,482.89	\$ 6,450.63		\$ 298,089.51	\$ 314,427.98
		€ 3,506.55					€ 3,506.55
8	Azerbaijan	\$ 6,809.90	\$ 12,965.76	\$ 12,901.26	\$ 12,862.00	\$ 953,109.18	\$ 998,648.10
							€ -
9	Chile		\$ 148,957.39				\$ 148,957.39
		€ 371,642.55					€ 371,642.55
10	China						\$ -
		€ 210,690.08					€ 210,690.08
11	Comoros	\$ 1,694.01	\$ 3,225.31	\$ 3,225.31	\$ 3,215.50	\$ 258,277.38	\$ 269,637.51
		€ 1,744.56					€ 1,744.56
12	Dominican Republic	\$ 39,148.45		\$ 74,182.25	\$ 73,956.50	\$ 435,433.92	\$ 622,721.12
		€ 40,316.66					€ 40,316.66
13	Kyrgyz Republic	\$ 1,694.01	\$ 3,225.31	\$ 3,225.31	\$ 3,215.50	\$ 854,216.50	\$ 865,576.63
		€ 1,744.56					€ 1,744.56
14	Latvia			\$ 32,253.15	\$ 32,155.00	\$ 684,907.28	\$ 749,315.43
							€ -
15	Liberia	\$ 1,694.01	\$ 3,225.31	\$ 3,225.31	\$ 3,215.50	\$ 325,322.60	\$ 336,682.73
		€ 1,744.56					€ 1,744.56
16	Nigeria	\$ 115,751.36	\$ 103,179.49				\$ 218,930.85
		€ 119,205.44					€ 119,205.44
17	Peru	\$ 200,875.11	\$ 235.88				\$ 201,110.99
		€ 206,869.33					€ 206,869.33

No.	Member Nation	Arrears Outstanding					Total Arrears
		2004	2003	2002	2001	Prior	
18	Philippines			\$ 241,703.52	\$ 74,776.58		\$ 316,480.10
		€ 175,310.33					€ 175,310.33
19	Sao Tome and Principe	\$ 1,694.01	\$ 3,225.31	\$ 3,225.31	\$ 3,215.50	\$ 255,498.00	\$ 266,858.13
		€ 1,744.56					€ 1,744.56
20	Somalia	\$ 1,694.01	\$ 3,225.31	\$ 3,225.31	\$ 3,215.50	\$ 331,402.00	\$ 342,762.13
		€ 1,744.56					€ 1,744.56
21	Turkmenistan	\$ 5,098.95	\$ 9,740.45	\$ 9,675.95	\$ 9,646.50	\$ 387,500.00	\$ 421,661.85
		€ 5,251.11					€ 5,251.11
Arrears \$250,000 to \$1,000,000		\$ 394,872.57	\$ 326,877.52	\$ 415,870.52	\$ 245,198.08	\$ 4,960,872.37	\$ 6,343,691.06
		€1,157,285.63	€ -	€ -	€ -	€ -	€ 1,157,285.63
22	Albania	\$ 5,082.98					\$ 5,082.98
							€ -
23	Bolivia	\$ 20,070.10					\$ 20,070.10
		€ 51.68					€ 51.68
24	Burundi	\$ 1,694.01		\$ 3,225.31		\$ 135,001.38	\$ 139,920.70
		€ 1,744.56					€ 1,744.56
25	Cambodia	\$ 30,896.00					\$ 30,896.00
							€ -
26	Cape Verde	\$ 1,693.18					\$ 1,693.18
		€ 1,744.56					€ 1,744.56

No.	Member Nation	Arrears Outstanding					Total Arrears
		2004	2003	2002	2001	Prior	
27	Central African Republic	\$ 1,694.01	\$ 3,225.31	\$ 3,225.31	\$ 3,215.50	\$ 195,979.00	\$ 207,339.13
		€ 1,744.56					€ 1,744.56
28	Colombia						\$ -
		€ 164,083.52					€ 164,083.52
29	Costa Rica	\$ 8,163.15	\$ 63,068.27	\$ 64,506.30	\$ 53,047.75		\$ 188,786.07
		€ 35,065.55					€ 35,065.55
30	Cote d'Ivoire						\$ -
		€ 15,770.78					€ 15,770.78
31	Cuba	\$ 51,074.25	\$ 73,556.20				\$ 124,630.45
		€ 52,598.33					€ 52,598.33
32	Democratic Republic of Congo	\$ 6,809.90	\$ 7,802.10				\$ 14,612.00
		€ 7,013.11					€ 7,013.11
33	Djibouti	\$ 1,168.41					\$ 1,168.41
							€ -
34	Dominica	\$ 1,694.01	\$ 3,225.31	\$ 3,225.31	\$ 3,215.50	\$ 3,215.50	\$ 14,575.63
							€ -
35	Gambia				\$ 59,207.71	\$ 35,144.02	\$ 94,351.73
		€ 1,744.56					€ 1,744.56
36	Georgia						\$ -
		€ 8,523.25					€ 8,523.25
37	Guatemala	\$ 23,248.87					\$ 23,248.87

No.	Member Nation	Arrears Outstanding					Total Arrears
		2004	2003	2002	2001	Prior	
	Arrears less than \$250,000	\$ 344,978.80	\$ 230,156.92	\$ 95,147.83	\$ 137,979.46	\$ 1,006,718.97	\$ 1,814,981.98
		€ 470,433.35	€ -	€ -	€ -	€ -	€ 470,433.35
	Total of all Member Nations	\$ 6,766,501.65	\$ 11,015,907.98	\$ 4,603,943.09	\$ 4,534,388.04	\$ 26,782,742.84	\$ 53,703,483.60
		€8,070,203.58	€ -	€ -	€ -	€ -	€8,070,203.58

APPENDIX D

Arrears paid in full during Calendar Year 2005 as at 31 December 2005

No.	Member Nation	Arrears Paid US\$	Arrears Paid Euro
1	Austria	\$ -	€ 1,254.57
2	Barbados	\$ -	€ 3,951.57
3	Botswana	\$ -	€ 17,532.78
4	Cameroon	\$ 34,741.79	€ 15,770.78
5	Chad	\$ 120,039.11	€ -
6	Cook Islands	\$ 1,694.01	€ 1,744.56
7	D. P. Rep. of Korea	\$ 15,313.80	€ 15,770.78
8	Ecuador	\$ 24,822.80	€ 43,823.22
9	Fiji	\$ 38,556.92	€ 7,013.11
10	Gabon	\$ 68,087.79	€ 24,545.89
11	Ghana	\$ -	€ 8,757.66
12	Grenada	\$ 35,564.10	€ 1,744.56
13	Guinea	\$ 6,717.19	€ 5,251.11
14	Guyana	\$ -	€ 735.50
15	Indonesia	\$ -	€ 350,620.66
16	Iran	\$ 543,641.74	€ 476,839.22
17	Israel	\$ 4,708.65	€ -
18	Jamaica	\$ -	€ 7,013.11
19	Kazakhstan	\$ 217,460.53	€ 15,924.90
20	Kiribati	\$ 8,206.57	€ 1,744.56
21	Korea, Republic of	\$ -	€ 3,244,907.19
22	Lebanon	\$ 20,429.70	€ 21,039.33
23	Lithuania	\$ 185,028.08	€ -
24	Malawi	\$ 2,342.84	€ 3,506.55
25	Moldova	\$ 90,000.00	€ 953.21
26	Mongolia	\$ -	€ 1,744.56
27	Myanmar, Union of	\$ -	€ 207.56
28	Nepal	\$ 6,809.90	€ 7,013.11
29	Panama	\$ 30,966.75	€ 31,559.00

30	Qatar	\$	57,884.15	€	59,611.44
31	Rwanda	\$	-	€	540.04
32	Saudi Arabia, Kingdom of	\$	-	€	7,035.38
33	St Kitts and Nevis	\$	-	€	1,744.56
34	Syria	\$	-	€	140,244.78
35	Timor-Leste	\$	2,500.34	€	-
36	Turkey	\$	-	€	141,499.00
37	Tuvalu	\$	-	€	58.65
38	Uganda	\$	-	€	940.63
39	Ukraine	\$	-	€	9,649.79
40	Uzbekistan	\$	15,230.73	€	19,277.33
41	Vanuatu	\$	-	€	1,744.56
42	Venezuela	\$	354,063.98	€	364,629.44
43	Viet Nam	\$	-	€	27,955.90
	Total of all Member Nations	\$	1,884,811.47	€	5,085,900.55

APPENDIX E

**Arrears paid in part during Calendar Year 2005 as at 31 December
2005**

No.	Member Nation	Arrears Paid US\$	Arrears Paid Euro	Remaining Balance US\$	Remaining Balance Euro
1	Antigua and Barbuda	\$ 25,754.84	€ -	\$ 314,427.98	€ 3,506.55
2	Azerbaijan	\$ 132,492.16	€ -	\$ 998,648.10	€ -
3	Brazil	\$ 7,753,977.69	€ -	\$ 10,359,560.85	€ 4,189,810.51
4	Burundi	\$ 4,456.71	€ -	\$ 139,920.70	€ 1,744.56
5	Chile	\$ 238,907.12	€ -	\$ 148,957.39	€ 371,642.55
6	Colombia	\$ 1,242,593.40	€ 188,281.70	\$ -	€ 164,083.52
7	Costa Rica	\$ 7,750.21	€ -	\$ 188,786.07	€ 35,065.55
8	Democratic Republic of Congo	\$ 20,000.00	€ -	\$ 14,612.00	€ 7,013.11
9	Djibouti	\$ -	€ 1,744.56	\$ 1,168.41	€ -
10	Dominica	\$ -	€ 1,744.56	\$ 14,575.63	€ -
11	Gambia	\$ 8,155.72	€ -	\$ 94,351.73	€ 1,744.56
12	Georgia	\$ 26,722.86	€ 234.41	\$ -	€ 8,523.25
13	Honduras	\$ -	€ 39.82	\$ -	€ 3,392.07
14	Iraq	\$ 231,502.72	€ -	\$ 5,469,519.54	€ 238,410.89
15	Jordan	\$ 45,534.80	€ -	\$ -	€ 14,026.22
16	Latvia	\$ 110,388.11	€ -	\$ 749,315.43	€ -
17	Micronesia	\$ -	€ 419.33	\$ -	€ 258.29
18	Namibia	\$ 11,908.85	€ -	\$ -	€ 12,264.22
19	Pakistan	\$ 10,092.25	€ 94,411.98	\$ -	€ 12,529.24
20	Palau	\$ 600.00	€ -	\$ 1,094.01	€ 1,744.56
21	Papua New Guinea	\$ -	€ 10,519.67	\$ 10,201.30	€ -
22	Paraguay	\$ 114,121.77	€ -	\$ 78,015.28	€ 28,052.44
23	Peru	\$ 768,516.80	€ -	\$ 201,110.99	€ 206,869.33
24	Philippines	\$ 249,877.70	€ -	\$ 316,480.10	€ 175,310.33
25	Sierra Leone	\$ 56,871.41	€ -	\$ 142,902.46	€ 1,744.56
26	Sudan	\$ 31,434.27	€ -	\$ -	€ 10,519.67
27	Suriname	\$ 72,993.52	€ -	\$ 9,298.96	€ 3,506.55
28	Tajikistan	\$ 2,069.99	€ -	\$ 145,517.07	€ 26.69

29	Tunisia	\$ -	€ 22, 829.48	\$ -	€ 29,768.85
30	United States of America	\$ 17,258,642.00	€ -	\$ 1,755,195.00	€ -
31	Uruguay	\$ 768,319.92	€ 140,244.78	\$ 136,181.06	€ -
32	Zambia	\$ 6,514.57	€ 550.15	\$ -	€ 2,956.40
Total of all Member Nations		\$ 29,200,199.39	€ 461,020.44	\$ 21,289,840.06	€ 5,524,514.47

APPENDIX F

Member Nations having made no payment in 2005 against outstanding arrears as at 31 December 2005

No.	Member Nation	Arrears Outstanding					Total Arrears
		2004	2003	2002	2001	Prior	
1	Afghanistan	\$ 15,313.80	\$ 29,189.11	\$ 22,577.21	\$ 25,724.00	\$ 177,116.00	\$ 269,920.12
		€ 15,770.78					€ 15,770.78
2	Albania	\$ 5,082.98					\$ 5,082.98
3	Argentina	\$ 1,955,898.17	\$ 3,726,625.71	\$ 3,760,717.29	\$ 3,739,626.50	\$ 6,372,359.50	\$ 19,555,227.17
		€ 2,014,263.20					€ 2,014,263.20
4	Bolivia	\$ 20,070.10					\$ 20,070.10
		€ 51.68					€ 51.68
5	Cambodia	\$ 30,896.00					\$ 30,896.00
6	Cape Verde	\$ 1,693.18					\$ 1,693.18
		€ 1,744.56					€ 1,744.56
7	Central African Republic	\$ 1,694.01	\$ 3,225.31	\$ 3,225.31	\$ 3,215.50	\$ 195,979.00	\$ 207,339.13
		€ 1,744.56					€ 1,744.56
8	China						
		€ 210,690.08					€ 210,690.08
9	Comoros	\$ 1,694.01	\$ 3,225.31	\$ 3,225.31	\$ 3,215.50	\$ 258,277.38	\$ 269,637.51
		€ 1,744.56					€ 1,744.56
10	Cote d'Ivoire						
		€ 15,770.78					€ 15,770.78
11	Cuba	\$ 51,074.25	\$ 73,556.20				\$ 124,630.45
		€ 52,598.33					€ 52,598.33
12	Dominican Republic	\$ 39,148.45		\$ 74,182.25	\$ 73,956.50	\$ 435,433.92	\$ 622,721.12
		€ 40,316.66					€ 40,316.66
13	Guatemala	\$ 23,248.87					\$ 23,248.87

No.	Member Nation	Arrears Outstanding					Total Arrears
		2004	2003	2002	2001	Prior	
Total of all Member Nations		\$ 2,285,315.17	\$ 3,981,026.95	\$ 3,906,660.31	\$ 3,884,324.00	\$ 18,356,317.11	\$ 32,413,643.54
		€2,545,689.11	€ -	€ -	€ -	€ -	€ 2,545,689.11

APPENDIX G

Member Nations with Potential Voting Rights Problems at 31 December 2005

Member Nation	Amount in Arrears US\$	Amount in Arrears Euro	Euro Arrears Converted at Budget Rate into US\$	Consolidated Arrears Expressed in US\$	Contribution Due for Two Preceding years US\$	Contribution Due for Two Preceding years Euro	Euro Assessment Converted at Budget Rate into US\$	Consolidated Contributions Due for Two Preceding years	Minimum Payment required to Ensure Vote in US\$	
1	Afghanistan	\$ 269,920.12	€ 15,770.78	\$ 18,767.23	\$ 288,687.35	\$ 44,502.91	€ 15,770.78	\$ 18,767.23	\$ 63,270.14	\$ 225,418.21
2	Antigua and Barbuda	\$ 314,427.98	€ 3,506.55	\$ 4,172.79	\$ 318,600.77	\$ 9,887.84	€ 3,506.55	\$ 4,172.79	\$ 14,060.63	\$ 304,541.14
3	Argentina	\$ 19,555,227.17	€ 2,014,263.20	\$ 2,396,973.21	\$ 21,952,200.38	\$ 5,682,523.88	€ 2,014,263.20	\$ 2,396,973.21	\$ 8,079,497.09	\$ 13,872,704.29
4	Azerbaijan	\$ 998,648.10	€ -	\$ -	\$ 998,648.10	\$ 19,775.66	€ 7,013.11	\$ 8,345.60	\$ 28,121.26	\$ 970,527.84
5	Burundi	\$ 139,920.70	€ 1,744.56	\$ 2,076.03	\$ 141,996.73	\$ 4,919.32	€ 1,744.56	\$ 2,076.03	\$ 6,995.35	\$ 135,002.38
6	Cambodia	\$ 30,896.00	€ -	\$ -	\$ 30,896.00	\$ 9,887.84	€ 3,506.55	\$ 4,172.79	\$ 14,060.63	\$ 16,836.37
7	Central African Rep.	\$ 207,339.13	€ 1,744.56	\$ 2,076.03	\$ 209,415.16	\$ 4,919.32	€ 1,744.56	\$ 2,076.03	\$ 6,995.35	\$ 202,420.81
8	Comoros	\$ 269,637.51	€ 1,744.56	\$ 2,076.03	\$ 271,713.54	\$ 4,919.32	€ 1,744.56	\$ 2,076.03	\$ 6,995.35	\$ 264,719.19
9	Costa Rica	\$ 188,786.07	€ 35,065.55	\$ 41,728.00	\$ 230,514.07	\$ 98,910.59	€ 35,065.55	\$ 41,728.00	\$ 140,638.59	\$ 89,876.48
10	Dominica	\$ 14,575.63	€ -	\$ -	\$ 14,575.63	\$ 4,919.32	€ 1,744.56	\$ 2,076.03	\$ 6,995.35	\$ 7,581.28
11	Dominican Republic	\$ 622,721.12	€ 40,316.66	\$ 47,976.83	\$ 670,697.95	\$ 113,749.99	€ 40,316.66	\$ 47,976.83	\$ 161,726.82	\$ 508,972.13
12	Gambia	\$ 94,351.73	€ 1,744.56	\$ 2,076.03	\$ 96,427.76	\$ 4,919.32	€ 1,744.56	\$ 2,076.03	\$ 6,995.35	\$ 89,433.41
13	Guinea-Bissau	\$ 97,348.13	€ 1,744.56	\$ 2,076.03	\$ 99,424.16	\$ 4,919.32	€ 1,744.56	\$ 2,076.03	\$ 6,995.35	\$ 92,429.81
14	Iraq	\$ 5,469,519.54	€ 238,410.89	\$ 283,708.96	\$ 5,753,228.50	\$ 672,596.81	€ 238,410.89	\$ 283,708.96	\$ 956,305.77	\$ 4,796,923.73
15	Kyrgyz Republic	\$ 865,576.63	€ 1,744.56	\$ 2,076.03	\$ 867,652.66	\$ 4,919.32	€ 1,744.56	\$ 2,076.03	\$ 6,995.35	\$ 860,658.31
16	Latvia	\$ 749,315.43	€ -	\$ -	\$ 749,315.43	\$ 49,471.42	€ 17,532.78	\$ 20,864.01	\$ 70,335.43	\$ 678,981.00
17	Liberia	\$ 336,682.73	€ 1,744.56	\$ 2,076.03	\$ 338,758.76	\$ 4,919.32	€ 1,744.56	\$ 2,076.03	\$ 6,995.35	\$ 331,764.41

