

166th SESSION OF THE EXECUTIVE COMMITTEE

Virtual Session, 22-23 June 2020

Provisional Agenda Item 5.1

CE166/7
31 May 2020
Original: English

REPORT ON THE COLLECTION OF ASSESSED CONTRIBUTIONS

Introduction

1. The Director has the honor to present this report on the status of assessed contributions due from Member States, Participating States, and Associate Members as of 31 December 2019 and 31 May 2020, respectively.

2. The Pan American Health Organization (PAHO) is facing an unprecedented threat to Pan American solidarity and to its very existence. Due to non-payment of Member States' assessed contributions over the past year, the Organization stands on the brink of insolvency. The Director of the Pan American Sanitary Bureau (PASB) convened a Special Session of the Executive Committee pursuant to Article 17.A of the PAHO Constitution on May 29 in order to bring this serious situation to the attention of the Executive Committee on an emergency basis. Document CESS1/2 Current Financial Situation and Adjustments to the Pan American Health Organization Strategic Priorities provided full details on this situation.

Status of Collection of Assessed Contributions

3. Total assessed contributions due as of 1 January 2019 were US\$ 154,816,480,¹ of which \$65,944,298 were received during 2019, resulting in a balance due of \$88,872,182 as of 31 December 2019. Pending contributions are comprised of \$81,756,489 for 2019 assessments, \$4,864,552 for 2018 assessments, and \$2,251,141 for prior years' assessments. The status of assessed contributions as of 31 December 2019, as well as detailed information on the payments made by Member States and payment dates, are included in Annex A.

4. In order to provide the Executive Committee with more recent information, an updated table on the status of assessed contributions as of 31 May 2020 is presented in Annex B. Total assessed contributions due on 1 January 2020 were \$194,147,182, of which

¹ Unless otherwise indicated, all monetary figures in this report are expressed in United States dollars.

\$31,906,433 were received as of 31 May 2020. The balance of assessed contributions due is \$162,240,749. The outstanding amounts owed are summarized in the following table:

**Table 1: PAHO Assessed Contributions Amount Owed by Member States
(31 May 2020)**

<i>Member State</i>	<i>Amount Due (US\$ million)*</i>	<i>% of Total Owed</i>
United States of America	110.0	67%
Brazil	24.2	15%
Venezuela	7.9	5%
Mexico	6.3	4%
Argentina	5.8	4%
Colombia	3.2	2%
Chile	2.1	1%
Others	2.8	2%
TOTAL	162.2	100%

*Approximated amounts

5. These amounts include arrears from previous years, as well as amounts due for 2020 (2021 amounts are due on 1 January 2021). An unprecedented \$63.7 million of 2019 assessed contributions (57% of the original total) are still outstanding almost halfway into 2020.

6. As the assessed contributions from the Member States constitute a significant part of the resources supporting the Program Budget 2020-2021 of the Pan American Health Organization, the delay in the receipt of both the accumulated arrears and the current 2020 assessed contributions has had a profound impact on the ability of the Organization to implement the approved program of work.

Exhaustion of Available Reserve Funds

7. As of 31 May 2020, the Organization has fully utilized the available cash balance of the Working Capital Fund (\$25.0 million), as well as over \$66.4 million from other unrestricted resources, in order to meet commitments pending the receipt of assessed contributions. The prolonged non-payment of assessed contributions by a number of PAHO's Member States with the largest quotas, combined with the recently announced freeze by the Government of the United States of America on all payments to the World Health Organization (WHO), which was also applied to PAHO, and the lack of additional internal or external resources that may be used to cover the Organization's needs, has left the PAHO with a small balance of available cash that will only fund the Organization until October 2020 at the planned level of activities.

8. In order to protect the Organization's core operational capacity, a series of cost-containment measures have been implemented. These measures include *a)* reduction in flexible funds for activities and short-term staff; *b)* reduced human resources plan for 2020-2021; and *c)* freeze on external hiring processes.

9. With the implementation of these measures, and the additional measures approved during the Special Session of the Executive Committee on 29 May 2020 (contained in Resolution CESS1.R2), the PASB expects to be in a position to maintain minimal operations through the end of 2020, although with severely reduced capacity for technical cooperation with Member States. However for 2021, if additional assessed contribution payments are not received, the cash deficit is projected to be so large (\$121.8 million) that far more radical steps would be required, with a profound impact on the nature and structure of the Organization for years to come. The range of potential steps are outlined in Document CESS1/2.

10. As of 31 May 2020, one Member State is in arrears such that it is subject to Article 6.B of the Constitution of the Pan American Health Organization.

11. The Pan American Sanitary Bureau will provide the Executive Committee with an addendum to this document including an updated report on the status of the assessed contributions in June 2020.

Action by the Executive Committee

12. The Executive Committee is invited to take note of this report and consider adopting the proposed resolution in Annex C.

Annexes

CE166/7 – ANNEX A

ANNEX A								
PAN AMERICAN HEALTH ORGANIZATION								
STATEMENT OF ASSESSED CONTRIBUTIONS DUE FROM MEMBER STATES, PARTICIPATING STATES, AND ASSOCIATE MEMBERS								
AS OF 31 DECEMBER 2019								
(in U.S. Dollars)								
MEMBER STATES	2015	2016	2017	2018	2019	BALANCE DUE 1/1/2019	COLLECTED in 2019	BALANCE DUE
ANTIGUA AND BARBUDA					21,373	21,373	21,373	0
ARGENTINA				2,914,500	2,914,500	5,829,000	1,606,464	4,222,536
BAHAMAS				45,661	45,661	91,322	91,322	0
BARBADOS					25,259	25,259	25,259	0
BELIZE					21,373	21,373	21,373	0
BOLIVIA					68,005	68,005	0	68,005
BRAZIL				12,101,976	12,101,976	24,203,952	12,101,976	12,101,976
CANADA (3)					9,561,672	9,561,672	9,561,672	0
CHILE					1,374,673	1,374,673	687,336	687,337
COLOMBIA (3)				1,591,317	1,591,317	3,182,634	0	3,182,634
COSTA RICA				52,745	248,704	301,449	301,449	0
CUBA					128,238	128,238	128,238	0
DOMINICA					21,373	21,373	21,373	0
DOMINICAN REPUBLIC					260,362	260,362	260,362	0
ECUADOR					390,543	390,543	390,543	0
EL SALVADOR				73,834	73,834	147,668	147,668	0
GRENADA					21,373	21,373	21,373	0
GUATEMALA					166,127	166,127	166,127	0
GUYANA					21,373	21,373	21,373	0
HAITI					21,373	21,373	0	21,373
HONDURAS					41,775	41,775	41,775	0
JAMAICA					51,490	51,490	51,490	0
MEXICO				459,024	6,285,605	6,744,629	5,978,798	765,831
NICARAGUA					21,373	21,373	21,373	0
PANAMA					185,557	185,557	185,557	0
PARAGUAY					84,521	84,521	67,781	16,740
PERU				542,941	976,358	1,519,299	958,661	560,638
SAINT KITTS AND NEVIS					21,373	21,373	21,373	0
SAINT LUCIA					21,373	21,373	21,373	0
SAINT VINCENT AND THE GRENADINES				21,373	21,373	42,746	42,746	0
SURINAME			25,056	21,373	21,373	67,802	67,802	0
TRINIDAD AND TOBAGO					125,324	125,324	125,324	0
UNITED STATES OF AMERICA (3)				20,471,835	72,572,818	93,044,653	32,375,409	60,669,244
URUGUAY					289,507	289,507	0	289,507
VENEZUELA (1)(3)			2,091,119	1,919,710	1,919,710	5,930,539	0	5,930,539
SUBTOTAL	-	-	2,116,175	40,216,289	111,718,639	154,051,103	65,534,743	88,516,360
PARTICIPATING STATES								
FRANCE				55,025	141,839	196,864	195,918	946
NETHERLANDS					21,373	42,746	42,746	0
UNITED KINGDOM				11,940	21,373	33,313	27,558	5,755
SUBTOTAL	-	-	-	88,338	184,585	272,923	266,222	6,701
ASSOCIATE MEMBERS								
ARUBA					21,373	21,373	0	21,373
CURAÇAO			21,201	21,373	21,373	63,947	21,373	42,574
PUERTO RICO	80,808	79,214	79,214	24,288	79,663	343,187	79,214	263,973
SINT MAARTEN			21,201	21,373	21,373	63,947	42,746	21,201
SUBTOTAL	80,808	79,214	121,616	67,034	143,782	492,454	143,333	349,121
TOTAL	80,808	79,214	2,237,791	40,371,661	112,047,006	154,816,480	65,944,298	88,872,182
(1) COUNTRIES SUBJECT TO ARTICLE 6.B								
(2) COUNTRIES WITH DEFERRED PAYMENT PLAN AND SUBJECT TO ARTICLE 6.B								
(3) COUNTRIES SUBJECT TO ADJUSTMENT FOR TAX EQUALIZATION FUND								
(4) COUNTRIES WITH DEFERRED PAYMENT PLAN NOT SUBJECT TO ARTICLE 6.B								
						BALANCE DUE 1/1/2019	COLLECTED in 2019	BALANCE DUE
ADVANCE PAYMENTS	AMOUNT	CONTRIBUTIONS FOR 2019				112,047,006	30,290,517	81,756,489
Guyana	2,005	CONTRIBUTIONS FOR 2018				40,371,661	35,507,109	4,864,552
Panama	7,325	PRIOR YEARS (2015-2017)				2,397,813	146,672	2,251,141
Costa Rica	1,587	TOTAL				154,816,480	65,944,298	88,872,182
Barbados	34							
Bahamas	95,256							
TOTAL	106,207							

PAN AMERICAN HEALTH ORGANIZATION DETAIL OF RECEIPT AND APPLICATION OF ASSESSED CONTRIBUTION PAYMENTS FOR THE PERIOD 1 JANUARY TO 31 DECEMBER 2019 (in U.S. Dollars)					
MEMBER	DATE RECEIVED	AMOUNT	PAYMENTS APPLIED		
			PRIOR YEARS	2018	2019
ANTIGUA AND BARBUDA	18 I 19	21,373			21,373
ARGENTINA	21 III 19 14 VIII 19 26 VIII 19 23 X 19 9 XII 19	400,000 206,464 250,000 400,000 350,000		400,000 206,464 250,000 400,000 350,000	
ARUBA					
BAHAMAS	5 IV 19	91,322		45,661	45,661
BARBADOS	31 I 19 (Advance Payment) 17 XII 19	34 25,225			34 25,225
BELIZE	15 XI 19	21,373			21,373
BOLIVIA					
BRAZIL	2 IX 19 8 XI 19 26 XII 19	11,817,581 237,613 46,782		11,817,581 237,613 46,782	
CANADA	30 I 19	9,561,672			9,561,672
CHILE	11 X 19	687,336			687,336
COLOMBIA					

PAN AMERICAN HEALTH ORGANIZATION DETAIL OF RECEIPT AND APPLICATION OF ASSESSED CONTRIBUTION PAYMENTS FOR THE PERIOD 1 JANUARY TO 31 DECEMBER 2019 (in U.S. Dollars)					
MEMBER	DATE RECEIVED	AMOUNT	PAYMENTS APPLIED		
			PRIOR YEARS	2018	2019
COSTA RICA	1 II 19	24,012		24,012	
	21 II 19	23,750		23,750	
	13 III 19	23,940		4,983	18,957
	25 IV 19	24,129			24,129
	23 V 19	24,435			24,435
	27 VI 19	24,726			24,726
	30 VII 19	24,959			24,959
	13 VIII 19	25,512			25,512
	12 IX 19	25,658			25,658
	15 X 19	25,017			25,017
	14 XI 19	25,104			25,104
	5 XII 19	30,207			30,207
CUBA	13 V 19	128,238			128,238
CURAÇAO	14 II 19	21,373	21,201	172	
DOMINICA	11 III 19	21,373			21,373
DOMINICAN REPUBLIC	3 V 19	259,080			259,080
	19 IX 19	1,282			1,282
ECUADOR	5 IV 19	390,543			390,543
EL SALVADOR	13 V 19	73,834		73,834	
	24 IX 19	73,834			73,834
FRANCE	19 VI 19	195,918		55,025	140,893
GRENADA	19 II 19	21,373			21,373
GUATEMALA	27 III 19	166,127			166,127
GUYANA	31 I 19 (Advance Payment)	662			662
	28 V 19	20,711			20,711

PAN AMERICAN HEALTH ORGANIZATION					
DETAIL OF RECEIPT AND APPLICATION OF ASSESSED CONTRIBUTION PAYMENTS					
FOR THE PERIOD 1 JANUARY TO 31 DECEMBER 2019					
(in U.S. Dollars)					
MEMBER	DATE RECEIVED	AMOUNT	PAYMENTS APPLIED		
			PRIOR YEARS	2018	2019
HAITI					
HONDURAS	27 VI 19	41,775			41,775
JAMAICA	27 VI 19	51,490			51,490
MEXICO	10 I 19	2,641		2,641	
	10 I 19	200		200	
	20 II 19	148		148	
	1 II 19	52,538		52,538	
	25 II 19	61,558		61,558	
	15 III 19	341,939		341,939	
	30 V 19	747,926			747,926
	22 VIII 19	11,907			11,907
	29 VIII 19	1,228,953			1,228,953
	30 IX 19	1,151,687			1,151,687
	10 X 19 (Rec.10JUL19)	1,227,382			1,227,382
	30 X 19	1,151,919			1,151,919
NETHERLANDS	11 IX 19	42,746		21,373	21,373
NICARAGUA	11 II 19	21,373			21,373
PANAMA	31 I 19 (Advance Payment)	7,325			7,325
	29 X 19	178,232			178,232
PARAGUAY	31 I 19 (Advance Payment)	261			261
	12 III 19	1,020			1,020
	11 X 19	66,500			66,500
PERU	10 I 19	88,626		88,626	
	11 I 19	295,421		295,421	
	4 VI 19	574,614		158,894	415,720

PAN AMERICAN HEALTH ORGANIZATION DETAIL OF RECEIPT AND APPLICATION OF ASSESSED CONTRIBUTION PAYMENTS FOR THE PERIOD 1 JANUARY TO 31 DECEMBER 2019 (in U.S. Dollars)					
MEMBER	DATE RECEIVED	AMOUNT	PAYMENTS APPLIED		
			PRIOR YEARS	2018	2019
PUERTO RICO	5 XII 19	79,214	79,214		
SAINT KITTS AND NEVIS	18 VII 19	21,373			21,373
SAINT LUCIA	4 X 19	21,373			21,373
SAINT VINCENT AND THE GRENADINES	4 III 19	42,746		21,373	21,373
SINT MAARTEN	2 IX 19 2 IX 19 2 IX 19	21,201 21,373 172	21,201	21,373	172
SURINAME	9 VII 19	67,802	25,056	21,373	21,373
TRINIDAD AND TOBAGO	2 VIII 19	125,324			125,324
UNITED KINGDOM	12 VI 19 30 VIII 19 23 X 19 25 X 19 29 X 19	1,102 2,680 10,368 3,040 10,368		1,102 2,680 8,158	2,210 3,040 10,368
UNITED STATES OF AMERICA	19 VIII 19 25 XI 19	15,937,705 16,437,704		15,937,705 4,534,130	11,903,574
URUGUAY					
VENEZUELA					
TOTAL		65,944,298	146,672	35,507,109	30,290,517

CE166/7 – ANNEX B

ANNEX B								
PAN AMERICAN HEALTH ORGANIZATION								
STATEMENT OF ASSESSED CONTRIBUTIONS DUE FROM MEMBER STATES, PARTICIPATING STATES AND ASSOCIATE MEMBERS								
AS OF 31 MAY 2020								
(in U.S. Dollars)								
MEMBER STATES	2016	2017	2018	2019	2020	BALANCE DUE 1/1/2020	COLLECTED in 2020	BALANCE DUE
ANTIGUA AND BARBUDA					21,384	21,384	0	21,384
ARGENTINA			1,308,036	2,914,500	2,916,000	7,138,536	1,308,036	5,830,500
BAHAMAS					45,684	45,684	45,684	0
BARBADOS					25,272	25,272	34	25,238
BELIZE					21,384	21,384	0	21,384
BOLIVIA				68,005	68,040	136,045	0	136,045
BRAZIL				12,101,976	12,108,204	24,210,180	0	24,210,180
CANADA (3)					9,566,572	9,566,572	9,566,572	0
CHILE				687,337	1,375,380	2,062,717	0	2,062,717
COLOMBIA (3)			1,591,317	1,591,317	1,592,136	4,774,770	1,591,317	3,183,453
COSTA RICA					248,832	248,832	120,945	127,887
CUBA					128,304	128,304	128,304	0
DOMINICA					21,384	21,384	21,384	0
DOMINICAN REPUBLIC					260,496	260,496	256,213	4,283
ECUADOR					390,744	390,744	390,744	0
EL SALVADOR					73,872	73,872	0	73,872
GRENADA					21,384	21,384	0	21,384
GUATEMALA					166,212	166,212	166,212	0
GUYANA					21,384	21,384	2,005	19,379
HAITI				21,373	21,384	42,757	21,373	21,384
HONDURAS					41,796	41,796	0	41,796
JAMAICA					51,516	51,516	0	51,516
MEXICO				765,831	6,288,840	7,054,671	765,831	6,288,840
NICARAGUA					21,384	21,384	21,384	0
PANAMA					185,652	185,652	7,325	178,327
PARAGUAY				16,740	84,564	101,304	0	101,304
PERU				560,638	976,860	1,537,498	576,318	961,180
SAINT KITTS AND NEVIS					21,384	21,384	21,384	0
SAINT LUCIA					21,384	21,384	21,384	0
SAINT VINCENT AND THE GRENADINES					21,384	21,384	0	21,384
SURINAME					21,384	21,384	21,384	0
TRINIDAD AND TOBAGO					125,388	125,388	125,388	0
UNITED STATES OF AMERICA (3)				60,669,244	65,780,540	126,449,784	16,437,705	110,012,079
URUGUAY				289,507	289,656	579,163	289,507	289,656
VENEZUELA (1)(3)		2,091,119	1,919,710	1,919,710	1,920,680	7,851,219	0	7,851,219
SUBTOTAL	-	2,091,119	4,819,063	81,606,178	104,946,464	193,462,824	31,906,433	161,556,391
PARTICIPATING STATES								
FRANCE				946	141,912	142,858	0	142,858
NETHERLANDS					21,384	21,384	0	21,384
UNITED KINGDOM				5,755	21,384	27,139	0	27,139
SUBTOTAL	-	-	-	6,701	184,680	191,381	0	191,381
ASSOCIATE MEMBERS								
ARUBA				21,373	21,384	42,757	0	42,757
CURAÇAO			21,201	21,373	21,384	63,958	0	63,958
PUERTO RICO	80,808	79,214	24,288	79,663	79,704	343,677	0	343,677
SINT MAARTEN				21,201	21,384	42,585	0	42,585
SUBTOTAL	80,808	79,214	45,489	143,610	143,856	492,977	0	492,977
TOTAL	80,808	2,170,333	4,864,552	81,756,489	105,275,000	194,147,182	31,906,433	162,240,749
(1) COUNTRIES SUBJECT TO ARTICLE 6.B								
(2) COUNTRIES WITH DEFERRED PAYMENT PLAN AND SUBJECT TO ARTICLE 6.B								
(3) COUNTRIES SUBJECT TO ADJUSTMENT FOR TAX EQUALIZATION FUND								
(4) COUNTRIES WITH DEFERRED PAYMENT PLAN NOT SUBJECT TO ARTICLE 6.B								
						BALANCE DUE 1/1/2020	COLLECTED in 2020	BALANCE DUE
ADVANCE PAYMENTS	AMOUNT	CONTRIBUTIONS FOR 2020				105,275,000	10,932,026	94,342,974
Bahamas	49,572	CONTRIBUTIONS FOR 2019				81,756,489	18,075,054	63,681,435
Nicaragua	28,188	PRIOR YEARS (2016-2018)				7,115,693	2,899,353	4,216,340
		TOTAL				194,147,182	31,906,433	162,240,749
TOTAL	77,760							

PAN AMERICAN HEALTH ORGANIZATION DETAIL OF RECEIPT AND APPLICATION OF ASSESSED CONTRIBUTION PAYMENTS FOR THE PERIOD 1 JANUARY TO 31 MAY 2020 (in U.S. Dollars)					
MEMBER	DATE RECEIVED	AMOUNT	PAYMENTS APPLIED		
			PRIOR YEARS	2019	2020
ANTIGUA AND BARBUDA					
ARGENTINA	23 I 20	1,308,036	1,308,036		
ARUBA					
BAHAMAS	1 I 20	45,684			45,684
BARBADOS	1 I 20	34			34
BELIZE					
BOLIVIA					
BRAZIL					
CANADA	9 I 20	9,566,572			9,566,572
CHILE					
COLOMBIA					
COSTA RICA	1 I 20	1,587			1,587
	13 II 20	48,014			48,014
	11 III 20	23,885			23,885
	23 IV 20	23,425			23,425
	13 V 20	24,034			24,034
CUBA	28 V 20	128,304			128,304
CURAÇAO					
DOMINICA	29 V 20	21,384			21,384

PAN AMERICAN HEALTH ORGANIZATION DETAIL OF RECEIPT AND APPLICATION OF ASSESSED CONTRIBUTION PAYMENTS FOR THE PERIOD 1 JANUARY TO 31 MAY 2020 (in U.S. Dollars)					
MEMBER	DATE RECEIVED	AMOUNT	PAYMENTS APPLIED		
			PRIOR YEARS	2019	2020
DOMINICAN REPUBLIC	19 III 20	256,213			256,213
ECUADOR	13 V 20	390,744			390,744
EL SALVADOR					
FRANCE					
GRENADA					
GUATEMALA	02 IV 20	166,212			166,212
GUYANA	1 I 20 13 I 20	2,004 1			2,004 1
HAITI	30 I 20	21,373		21,373	
HONDURAS					
JAMAICA					
MEXICO	10 I 20 28 I 20	753,920 11,911		753,920 11,911	
NETHERLANDS					
NICARAGUA	27 I 20	21,384			21,384
PANAMA	1 I 20	7,325			7,325
PARAGUAY					

PAN AMERICAN HEALTH ORGANIZATION DETAIL OF RECEIPT AND APPLICATION OF ASSESSED CONTRIBUTION PAYMENTS FOR THE PERIOD 1 JANUARY TO 31 MAY 2020 (in U.S. Dollars)					
MEMBER	DATE RECEIVED	AMOUNT	PAYMENTS APPLIED		
			PRIOR YEARS	2019	2020
PERU	24 I 20	576,318		560,638	15,680
PUERTO RICO					
SAINT KITTS AND NEVIS	21 II 20	21,384			21,384
SAINT LUCIA	20 V 20	21,384			21,384
SAINT VINCENT AND THE GRENADINES					
SINT MAARTEN					
SURINAME	12 II 20	21,384			21,384
TRINIDAD AND TOBAGO	11 V 20	125,388			125,388
UNITED KINGDOM					
UNITED STATES OF AMERICA	13 II 20	16,437,705		16,437,705	
URUGUAY	14 I 20	289,507		289,507	
VENEZUELA					
TOTAL		31,906,433	2,899,353	18,075,054	10,934,026

166th SESSION OF THE EXECUTIVE COMMITTEE

Virtual Session, 22-23 June 2020

CE166/7
Annex C
Original: English

PROPOSED RESOLUTION

COLLECTION OF ASSESSED CONTRIBUTIONS

THE 166th SESSION OF THE EXECUTIVE COMMITTEE,

(PP1) Having considered the *Report on the Collection of Assessed Contributions* (Document CE166/7 and Add. I) presented by the Director;

(PP2) Noting the financial crisis the Pan American Health Organization (PAHO) is facing as a result of the delay in receipt of assessed contributions such that cash resources are available to fund the current level of activities through 30 September 2020;

(PP3) Noting that one Member State is in arrears in the payment of its assessed contributions to the extent that it is subject to the application of Article 6.B of the Constitution of the Pan American Health Organization;

(PP4) Noting that as of __ June 2020 __ Member States have not made any payments towards their 2020 assessed contributions,

RESOLVES:

(OP)1. To take note of the *Report on the Collection of Assessed Contributions* (Document CE166/7 and Add. I) presented by the Director.

(OP)2. To commend the Member States for their commitment in meeting their financial obligations to the Organization by making efforts to pay their outstanding arrears of contributions.

(OP)3. To thank the Member States that have already made payments for 2020.

(OP)4. To strongly urge the other Member States to pay all their outstanding contributions as soon as possible to avoid putting at risk the technical cooperation activities and financial solvency of the Organization.

(OP)5. To urge Member States to engage at a high level in the Member State Working Group to Review PAHO's Strategic Priorities for 2020-2021.

(OP)6. To request the Director to continue to inform the Member States of any balances due and to report to the 58th Directing Council on the status of the collection of assessed contributions.

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