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**GENERAL  
ASSEMBLY**

THIRTY-SEVENTH SESSION

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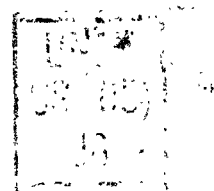


FIFTH COMMITTEE  
7th meeting  
held on  
Wednesday, 6 October 1982  
at 10.30 a.m.  
NEW YORK

SUMMARY RECORD OF THE 7th MEETING

Chairman: Mr. ABRASZEWSKI (Poland)

Chairman of the Advisory Committee on Administrative and  
Budgetary Questions: Mr. MSELLE



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The meeting was called to order at 10.35 a.m.

AGENDA ITEM 102: FINANCIAL REPORTS AND ACCOUNTS, AND REPORTS OF THE BOARD OF AUDITORS (continued) (A/C.5/37/L.4, L.5)

- (a) UNITED NATIONS (A/37/5, vols. I, II and III)
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- (i) UNITED NATIONS HABITAT AND HUMAN SETTLEMENTS FOUNDATION (A/37/5/Add.8)

1. The CHAIRMAN, referring to draft resolution A/35/37/L.4, pointed out that at the previous meeting the representative of Ghana had proposed orally that paragraph 1 should be amended to read "Accepts the financial reports and accounts and endorses with appreciation the audit opinions of the Board of Auditors". He himself was prepared to accept that oral amendment of the representative of Ghana.

2. Mr. AMNEUS (Sweden) said that his delegation did not see how the amendment (A/C.5/37/L.5) submitted by the Byelorussian SSR improved paragraph 4 of the draft resolution (A/C.5/37/L.4) proposed by the Chairman of the Committee. He asked the sponsors to explain the purpose of the amendment.

3. Mr. BELYAEV (Byelorussian Soviet Socialist Republic) said that in paragraph 4 of draft resolution A/C.5/37/L.4 the executive heads of organizations and programmes were requested to take remedial action measures. The amendment proposed in document A/C.5/37/L.5 arose from the fact that, in his delegation's view, the position of the Secretary-General of the United Nations was different from that of other executive heads; moreover, the United Nations was a model for other agencies. At the current session, the Committee had before it an individualized financial survey of the United Nations. In its reports the Board of Auditors drew attention to the shortcomings and weaknesses with regard to financial management noted by it. The Board of Auditors had been pointing out shortcomings in many spheres for years but there had been no significant improvement in the situation. In that connection, one might mention, among others, the problems concerning contracts, experts and consultants, and UNICEF.

4. The purpose of the amendment (A/C.5/37/L.5) was to emphasize that the importance of those problems demanded that the Secretary-General himself should

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(Mr. Belyaev, Byelorussian SSR)

ensure that effective steps were taken. Consultations held by his delegation led it to believe that there was no significant opposition to the addition of the paragraph.

5. Mr. GRODSKY (Union of Soviet Socialist Republics) said that the amendment in document A/C.5/37/L.5 was appropriate and useful. There were at least three reasons to counter the view of the Swedish delegation that the proposed paragraph added nothing new. First, the Secretary-General was being requested to take urgent and effective steps. Secondly, in paragraph 4 of draft resolution A/C.5/37/L.4 there was no reference to financial discipline, an extremely important factor inasmuch as the Board of Auditors had drawn attention to quite a number of shortcomings in the financial management of the Organization. Thirdly, in order to remove the imperfections, shortcomings and weaknesses that had come to light, a general formula was not enough. The same problems arose year after year and had apparently remained unsolved.

6. Mr. KEMAL (Pakistan) said that his delegation fully supported the objective of the proposal by the Byelorussian SSR, which was to take effective steps to strengthen the financial discipline of the Organization. However, the wording of the proposed amendment tended to exaggerate the poor quality of financial control in the United Nations. In order to reconcile the concern expressed by the Byelorussian SSR with the substance of the recommendations made by the Board of Auditors, he suggested the following wording for paragraph 4: "Requests the Secretary-General of the United Nations to continue his efforts to strengthen financial control and discipline in the Organization and to ensure centralized management and guidance in this sphere.

7. It should also be pointed out that the Secretariat was already applying the recommendations made earlier - for example, by creating the Office of the Controller, the central purpose of which was to strengthen financial discipline in the United Nations.

8. Mr. BANGURA (Sierra Leone) said that, given the unfavourable economic climate prevailing throughout the world and the consequent need for austerity and financial control, his delegation was disquieted by the shortcomings and weaknesses revealed by the Board of Auditors in its report.

9. His delegation associated itself with those which had named the spheres in which remedial action was required. The Board of Auditors had drawn attention to the problems created by the failure of the agencies and organizations of the United Nations system to abide by the existing financial provisions and regulations. His delegation was also worried about the cases of fraud mentioned by the Board of auditors.

10. The Committee could duly remedy all those problems and guide the financial management of the United Nations. His delegation therefore supported the amendment proposed by the Byelorussian SSR.

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11. Mr. KRISTIANSEN (Denmark), speaking on behalf of the 10 countries members of the European Economic Community, supported the amendment proposed by the delegation of Pakistan.
12. Mr. BELYAEV (Byelorussian Soviet Socialist Republic) said that, as he understood it, the delegation of Pakistan considered that the word "urgent" and the amendment in document A/C.5/37/L.5 as a whole questioned the financial discipline of the United Nations in general. However, that was not so. In the words "further strengthen" the inclusion of "further" indicated that there was indeed financial discipline and that what was requested was the removal of the shortcomings referred to in the reports of the Board of Auditors, which were not so difficult to remedy.
13. As to the amendment proposed by Pakistan, it could be interpreted as meaning that the Secretary-General was not currently carrying out centralized management functions with respect to the financial discipline of the Organization.
14. The CHAIRMAN said that, since there was wide consensus during the debate on the opinions, observations and suggestions contained in the reports of the Board of Auditors and ACABQ, and since the differences with respect to the Byelorussian amendment (A/C.5/37/L.5) related to drafting rather than substance, he would appeal to delegations to hold consultations forthwith with a view to finding satisfactory wording so that the Committee might adopt draft resolution A/C.5/37/L.4 by consensus.
15. Mrs. LOPEZ ORTEGA (Mexico) said that her delegation endorsed the spirit of the Byelorussian amendment. It could agree to changes in the wording of that amendment provided that the spirit of it was preserved intact.
16. Mr. PEDERSEN (Canada) said that both of the amendments proposed improved the wording of draft resolution A/C.5/37/L.4.
17. Mr. FONTAINE ORTIZ (Cuba) observed that there was no substantive difference between the amendments submitted by the delegations of the Byelorussian SSR and Pakistan. He was puzzled as to the meaning of the words "ensure centralized management and guidance in this sphere" in the Pakistan amendment and considered that an alternative solution might be to delete the word "urgent" in the Byelorussian amendment and retain the rest of the text.
18. Mr. BELYAEV (Byelorussian Soviet Socialist Republic) said that he had held consultations with the representative of Pakistan and that it had been agreed to replace the word "urgent" in document A/C.5/37/L.5 by the word "necessary" and to leave the rest of the wording as it stood. He expressed gratitude to the representative of Pakistan for his spirit of co-operation.
19. The CHAIRMAN said that, if there was no objection, he would take it the Committee wished to add a new paragraph 4, as orally revised, to draft resolution A/C.5/37/L.4.
20. It was so decided.

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21. The CHAIRMAN said that, if there was no objection, he would take it that the Committee approved without objection the amended version of draft resolution A/C.5/37/L.4.

22. It was so decided.

23. The CHAIRMAN requested the Rapporteur to report directly to the General Assembly on the item.

AGENDA ITEM 110: SCALE OF ASSESSMENTS FOR THE APPORTIONMENT OF THE EXPENSES OF THE UNITED NATIONS: REPORT OF THE COMMITTEE ON CONTRIBUTIONS (continued) (A/37/11)

24. Mr. DITZ (Austria) said that delegations tended to consider that the rates of assessment assigned to their countries were too high and to compare them with rates assigned to other Member States. Those who complained about the reduction of 0.28 per cent in the assessment of one industrialized country failed to take into account the fact that the country paid more than the Group of 77 as a whole. Egypt had drawn attention to the reduction made in the rates of assessment of the permanent members of Security Council over the years; in that context, it should be remembered too that the Egyptian assessment had been reduced considerably.

25. Before discussing the new scale of assessments, it was appropriate to recall that the sums of money involved were by objective standards rather modest. The biggest contributor to the regular budget had to pay approximately \$180 million, while the minimum rate of contribution of 0.01 per cent amounted to approximately \$60,000.

26. Nevertheless, it had to be admitted that in times of economic depression, countries were unwilling to pay increasing assessments to finance the activities of an organization the worth of whose achievements was being questioned. During the current year the United Nations had been unable to play the role envisaged for it by the Charter and had experienced what had been called the crisis in multilateralism. The disillusion caused by the Organization's performance was demonstrated by the Committee's increasing interest in the question of the apportionment of the expenses of the United Nations and the unwillingness of Member States to take up their share of the financial burden.

27. It was to be regretted that there had been no thorough debate on the scale of assessments for the purpose of determining clear-cut principles. It had never been easy to apportion the expenses of the United Nations among Member States according to their capacity to pay; but today the task of drawing up a fair and equitable scale for a universal body of 157 Member States was even more complex. Exchange rate fluctuations, inflation rates, different accounting systems, statistics that were not always reliable or comparable, all that had made the task almost impossible. Furthermore, as had been observed by the Committee on Contributions, the latter's work had been significantly hampered by the lack of information.

28. Since its establishment, the Committee on Contributions had rendered valuable service to the General Assembly, although it sometimes encountered obstacles. Some

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(Mr. Ditz, Austria)

Members would still recall the turmoil in 1976 when, after a lengthy debate, the Fifth Committee had rejected the scale proposed by the Committee on Contributions and the latter had had to revise its proposal.

29. General Assembly resolution 36/231 A had broken new ground. Paragraphs 4 (a) and (b) set out precise criteria on the statistical base period and the low per capita income allowance formula. On the other hand, paragraphs 1 and 4 (c) were vague and unclear. With its discretion restricted, the Committee on Contributions had found it more difficult to work out an equitable and fair scale. For example, as the Chairman of that Committee had reported, the mitigation process had been severely hindered because many Members had felt that the criteria of resolution 36/231 A had already shifted an additional burden to the OECD countries. Even the sponsors of that resolution admitted that the results it had produced were far from encouraging.

30. In his delegation's view, there were five possible ways of getting out of the current impasse. First, as the representative of Indonesia had proposed, the scale recommended for the period 1983-1985 could be adopted. Secondly, following the 1976 precedent, the scale could be adopted for one year only and the Committee on Contributions could be asked to work out a new scale for 1984 and 1985, taking into account the views expressed in the Fifth Committee. Thirdly, the old scale could be prolonged for one or two years until the Committee on Contributions had drawn up a new scale. Fourthly, as the representative of Egypt had suggested, a working group of the Fifth Committee could work out a scale. Fifthly, an attempt could be made by the Fifth Committee to devise a sound formula for measuring capacity to pay and limiting changes between successive scales. Once such a formula had been found, the scale could be worked out by a computer without difficulty.

31. Although the Austrian delegation could not commit itself to one of those options at the present early stage, it wished to outline its approach to the issue. The working out of an equitable and fair scale was extremely complex; it required technical expertise and objective judgement and would take some time. The Fifth Committee had not the qualifications for such a task. It was therefore appropriate to entrust it to an independent expert committee, namely, the present Committee on Contributions, bearing in mind that the Fifth Committee and the General Assembly would take the final decision on the scale. The parameters, such as the statistical base period, should be selected not because of their immediate impact on the scale of assessments but because they met the long-term objective of devising a relatively stable and fair scale.

32. Mr. PEDERSEN (Canada) said that since the inception of the Organization the membership had been confronted with the continuing and difficult task of establishing and revising an assessment scale - or taxation system - which would be fair and equitable for all. From the content of the debates over the previous several years, it could be assumed that the majority of member States represented in the Fifth Committee lived in dire poverty; historically, the attitude towards assessments was apparently the same as that of tax-paying citizens: to try to pay as little as possible.

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(Mr. Pedersen, Canada)

33. In his view, the wrong question was being raised. What mattered was the value that was placed on the Organization and whether it was worth less than the price of a few cocktail parties, an armoured division or a cultural centre. Moreover, if the figures were analysed, it would be clear that for the majority of members the amounts were not so high, but even if they were, one had to ask what alternative there was. The argument was about matters of principle and responsibility.

34. As for principle, that had always concerned primarily the capacity to pay. The Committee for Development Planning had selected seven leading economic and social indicators which could be relevant in determining capacity to pay. However, the Committee on Contributions had studied the matter for years and had concluded that for the time being those indicators could be used only in reviewing individual cases. For example, the lack of a uniform pattern of relationships globally between inflation and exchange rates made it impossible to incorporate those factors into a formula. The concept of accumulated wealth was relevant, but it was hard to see how it could be applied. Countries which pushed for its application had never put forward any feasible method; the lack of comparable data made its application impossible in the current state of the art. Other international organizations had likewise been unable to produce a formula that was superior to that used in the United Nations.

35. None the less, it was argued that the proposed scale was not totally fair and equitable. It probably never would be: no scale could ever meet all expectations and some type of compromise would be necessary.

36. With regard to the issue of responsibility, it was interesting to note that in 1946, of the 10 largest contributors to the United Nations budget, three had been developing countries. As matters stood, the 10 largest contributors were all developed countries. Most countries, apparently, no longer wanted to be among the largest contributors.

37. There was also a tendency to evaluate the scale not on the basis of the absolute value of assessments but by comparison with others. It was well known that the current recession and the declining trend in the global economy, together with a declining standard of living on an individual scale, had made everyone more conscious of disbursements. All countries had a responsibility to share in that connection, especially the developed countries. Difficulties in the North-South dialogue and, in particular, the difficulty of launching global negotiations were perhaps mirrored in the current debate.

38. It was true that some developed countries, including Canada, had had their rates reduced in the proposed scale. In his country's case, the reduction was simply a reflection of the state of the economy. However, as in the past, Canada was willing to take on additional points, if so requested by the Committee on Contributions, in order to assist the Committee at arriving at a more equitable scale. It would do so in the conviction that the United Nations was essential to obtaining a more secure and equitable world.

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(Mr. Pedersen, Canada)

39. It should be remembered that the Committee on Contributions had been established because the United Nations membership had realized that the scale of assessments involved complex, and often emotional, questions which political bodies such as the General Assembly and its Fifth Committee had neither the time nor the expertise to debate and decide. That rationale continued to be valid.

40. His delegation suggested, therefore, that the value placed on the United Nations as a multilateral institution should be demonstrated and that the work of the Committee on Contributions should not be undermined.

41. Unfortunately, the issue had been politicized in the Fifth Committee and, concomitantly, the Committee on Contributions had been restricted from exercising the kind of flexibility it had had in the past to mitigate increases or decreases at its discretion. If the proposed new scale were approved, even though imperfect, the Fifth Committee would be doing itself a service, since to take on the task of recasting the scale could prove to be a nightmare for it. It was improbable that a working group of the Fifth Committee could reach agreement on a scale of assessments. Even if a particular scale were forced upon the membership by a majority vote, there would be negative fallout for the Organization and for participation, voluntary contributions and the like.

42. Another option would be to freeze the scale, but that would not only negate the work done by the Fifth Committee at the previous session but would also downgrade the work of the Committee on Contributions and undermine the system further.

43. Consequently, the best course of action in existing circumstances would be to accept the scale, albeit imperfect, and, during the coming three years, have the Committee on Contributions do its utmost to arrive at a fairer measurement of countries' capacity to pay.

44. Mr. MOLteni (Argentina) said that his delegation supported the results of the work of the Committee on Contributions and the proposed scale, which was based on the application of the criteria laid down in resolution 36/231 A. That resolution had originated in a draft resolution submitted by the Group of 77, but it had not been possible to produce a text that completely satisfied everyone, since one group of countries had found it difficult to accept the provisional criteria in paragraph 4 for reviewing the scale of assessments. In his view, those criteria had been appropriate. The modification of the low per capita income allowance formula, together with the extension of the statistical base period, had helped to offset to some extent disparities between the economies of developing and developed countries.

45. None the less, as was stated in paragraph 37 of the report of the Committee on Contributions (A/37/11), although there had been a relative increase in the assessments of the member countries of OECD, the relative increase in the assessments of the Group of 77 had been much higher. An analysis of the countries with the highest percentage differences revealed a significant reduction in the

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(Mr. Molteni, Argentina)

assessments of countries with centrally planned economies, together with a considerable decrease in the case of China. It was not certain to what extent that reflected economic realities defective in comparisons of national incomes arising from exchange rates used as conversion factors in the United Nations.

46. Since its inception the Committee on Contributions had computed countries' relative capacity to pay on the basis of average "taxable income". The formula applied by the Committee on Contributions had been set by the Fifth Committee, and the Fifth Committee could hardly question the outcome.

47. The reduction in the assessments of the permanent members of the Security Council had likewise been objected to by the delegation of Egypt. The Committee on Contributions could hardly be blamed for that reduction when the General Assembly itself had not agreed to attribute special financial responsibility to those countries. That question might be the subject of a future Fifth Committee decision.

48. In paragraph 4 (c) of resolution 36/231 A, the Committee on Contributions was requested to make efforts to limit the increase of assessments and to take special measures in favour of those countries whose rates of assessments had been increased at the previous review of the scale. The delegation of Egypt had questioned that mitigation also and had stated that 122 developing countries had been assessed only 23 points. It should be noted that the assessment of 86 of those countries was less than 0.02 per cent and that 75 countries paid the minimum contribution. Furthermore, another 15 developing countries already benefited from the formula described in paragraph 24 of the report (A/37/11).

49. The Committee on Contributions had included a number of annexes in its report, among them annex IV containing illustrative information. That would facilitate comprehensive discussion of the report. His delegation requested that future reports of the Committee on Contributions should contain such information.

50. The validity of the report had been questioned owing to six reservations entered by members of the Committee on Contributions. Having examined the reservations carefully, his delegation had concluded that they were not based on the same concepts but represented disparate opinions and that, taken as a whole, they lacked the unity that would justify the claim that there was another position within that Committee. For reasons he had cited, his delegation did not believe that it was desirable to establish a working group of the Fifth Committee at the current session and was in favour of approving the report submitted by the Committee on Contributions.

51. Lastly, he believed that the Committee on Contributions should be expanded by only three members, one for Africa, one for Asia and one for Latin America. Any greater expansion would jeopardize the prospects for negotiation in that Committee.

52. Mr. YOACHAM (Chile) said that his delegation had serious reservations with regard to the scale of assessments recommended for the period 1983-1985; it believed that it had been drawn up in a manner that was inconsistent with the mandate given in General Assembly resolution 36/231 A, since it tended to increase

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(Mr. Yoacham, Chile)

the burden on developing countries to the benefit of industrialized countries and since the information used and the method adopted for evaluating it were apparently not technically comparable in all cases. Moreover, neither disparities in the preparation of national accounts nor the impact of inflation at the national and international levels appeared to have been taken into account sufficiently.

53. The Committee on Contributions itself stated that it had been unable to submit the study on methods of assessing the capacity to pay requested in resolution 36/231 A. His delegation, in the belief that that question required further consideration, would not support the proposal set forth in the report of the Committee on Contributions (A/37/11); it felt that if the proposal were adopted, the developing countries, which were those worst affected by the international economic situation, would have to bear a greater proportion of the Organization's expenses.

54. Mr. AL-SHAMAA (Iraq) said that it was regrettable that the Committee on Contributions had been unable to submit the thorough study on alternative methods to assess real capacity to pay and that the application of new criteria would have to wait three more years. The proposals of that Committee ran counter to resolution 36/231 A, the adoption of which had been so troublesome. That resolution required the problems of the developing countries to be taken into consideration, because the developing countries enjoyed a more advantageous situation, particularly the permanent members of the Security Council; it was therefore unacceptable that the rates of assessment of the latter countries should be reduced. The cost of development was the responsibility of the international community and not of the developing countries alone. Moreover, due consideration had not been given to the special position of countries that were dependent on a single product, since the rates of assessment of a number of oil-producing countries had been raised; non-renewable natural resources such as petroleum could not be regarded as income, since the petroleum market had changed and there were oil-producing countries whose position was such that their capacity to pay was diminished.

55. His delegation could not endorse the scale proposed by the Committee on Contributions and supported the proposal put forward by the representative of Egypt and in particular the establishment of a working group, made up of experts from the various delegations concerned, to revise resolution 36/231 A.

56. Mr. EL-SAFETY (Egypt), responding to statements made by the representative of Austria, said that the fact that one Member State paid more to the United Nations than all the developing countries together was the product of economic realities and not a virtue. The developing countries were not asking for charity but only for equal treatment; they had accepted a limit and paid their contributions, even although they might sometimes consider them inequitable.

57. Moreover, it was regrettable that the representative of Austria should have made a specific reference to Egypt in his statement. That Egypt's rate of assessment had been reduced from 1966 onwards was due to objective circumstances,

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(Mr. El-Safty, Egypt)

and Egypt was not requesting charity from anybody. Egypt would be prepared, as would many other countries, to double or triple its contribution if it had the prospect of becoming a permanent member of the Security Council.

58. Mr. MONFORT (Philippines) said that one of the main concerns of the Committee on Contributions was to consider to what extent the criteria established in resolution 36/231 A had been applied in the preparation of the new scale of assessments. Since there was no workable alternative, his delegation endorsed the compilation procedure and the computation of relative capacity to pay on the basis of average taxable income. He wished to know whether free market rates of exchange had been applied to all countries in the comparisons of national income, since the use of the official rate for certain countries could be discriminatory, and specifically which conversion rates had been used for countries that were not members of the International Monetary Fund. His delegation hoped that the Committee on Contributions would study in greater detail adjustments for inflation, changes in exchange rates and their effects on national income estimates, since national income was adversely affected not only by inflation and currency fluctuations but also by the decline in traditional exports, by problems relating to external indebtedness and, in many countries, by the lack of sources of energy.

59. He was glad that a statistical base period of 10 years had been used and believed that any shortcomings there might be in that connection were attributable to the lack of statistical information that should have been supplied by Governments. His delegation endorsed the low per capita income allowance formula and the adjustments made in the rates of assessment of the least developed countries in view of their serious economic situation.

60. Mr. DITZ (Austria) apologized to the delegation of Egypt: he had had no intention of implying that the reduction in Egypt's assessed contribution was unjustified or a matter of charity. He had simply wished to point out that countries should take account not only of their own economic situation but also of that of other countries.

61. Mr. SHAHANRARI (Jordan) said that in resolution 36/231 A the General Assembly had given the Committee on Contributions guidelines for assessing member States' real capacity to pay and that those guidelines, whose purpose was to alleviate the economic and financial burdens of developing countries and to take into account such factors as inflation rates and the economic fluctuations affecting those countries, had not been followed. It was therefore necessary to continue reviewing and evaluating the scale of assessments in order to treat the developing countries more fairly.

The meeting rose at 12.45 p.m.