

*United Nations*  
**GENERAL  
ASSEMBLY**



FORTIETH SESSION

*Official Records\**

FIFTH COMMITTEE  
12th meeting  
held on  
Friday, 11 October 1985  
at 10.30 a.m.  
New York

SUMMARY RECORD OF THE 12th MEETING

Chairman: Mr. TOMMO MONTHE (Cameroon)

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

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AGENDA ITEM 122: SCALE OF ASSESSMENTS FOR THE APPORTIONMENT OF THE EXPENSES OF THE UNITED NATIONS: REPORT OF THE COMMITTEE ON CONTRIBUTIONS (continued)

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Distr. GENERAL  
A/C.5/40/SR.12  
15 October 1985

ORIGINAL: ENGLISH

The meeting was called to order at 11 a.m.

AGENDA ITEM 122: SCALE OF ASSESSMENTS FOR THE APPORTIONMENT OF THE EXPENSES OF THE UNITED NATIONS: REPORT OF THE COMMITTEE ON CONTRIBUTIONS (continued) (A/40/11 and Add.1)

1. Mr. MURRAY (Trinidad and Tobago) said that the scale of assessments proposed by the Committee on Contributions reflected the demands of General Assembly resolution 39/247 B, and was similarly lacking in any underlying principle. For example, data for various countries had been adjusted according to the perception of the Committee which called into question the nature of the data used. Further, several of the Committee's practices, such as its mitigation of the machine scale and its use of ad hoc bases, lacked credibility. In addition, the implication in the Committee's report that an increase in the rates of assessment of all oil-producing/exporting countries was, in vacuo, justifiable, could not be supported. There was a clear need for the Committee on Contributions to justify its work on a technical basis.
2. The Charter conferred on a limited number of States important privileges and responsibilities. Those Member States, as a group, had enjoyed a reduction of their financial responsibilities over successive scales without any corresponding diminution of their privileges. The decrease in their share of assessed contributions had been accompanied by a massive increase in military expenditure. Further, many of the States whose rates of assessment had been lowered or maintained at their existing level contributed to the upward spiral of military expenditure as suppliers or major importers of arms, in contradiction of the Organization's objectives.
3. His delegation welcomed the Committee's efforts to take account of economic and financial circumstances by, inter alia, incorporating debt/export earnings and debt/national income ratios into the methodology. It should be apparent to all that national income was inadequate as the sole determinant of the scale of assessments. The Committee should urgently study ways of incorporating other indicators into a comprehensive index of development status to be used in future calculations of the scale.
4. His delegation had not been satisfied with the final version of resolution 39/247 B, and was equally dissatisfied with the proposed new scale which had emerged from it. Trinidad and Tobago did not consider the methodology used in determining the present scale to be a precedent for future assessments. The Committee on Contributions should proceed immediately to elaborate a methodology which recognized the primary objectives of the United Nations and reflected the capacity to pay of each Member State.
5. Mr. MAHBUBANI (Singapore) said that it was paradoxical that on the fortieth anniversary of the United Nations, when every Member State had reaffirmed its commitment to the Organization, extraordinary difficulties had arisen in determining the scale of assessments. Several disquieting trends had emerged recently. Firstly, the contributions of most socialist countries had declined,

(Mr. Mahbubani, Singapore)

those of most Western States had declined or stagnated, while those of developing countries had increased. Secondly, in apportioning the burden of relief no distinction had been made between developed and developing nations, a dangerous precedent. Thirdly, Singapore's contribution had increased much more rapidly than most, notwithstanding its special circumstances.

6. The contributions of all Member States should be based on capacity to pay, with special consideration being given to the least developed States. Although developing countries should be prepared to bear a greater share of the financial burden as they made economic progress, it was important to ensure that the burden was fairly borne by all Member States. Unfortunately, that was not the case. For the next triennium, the contributions of developing States and OECD countries would increase, while the share of countries with centrally planned economies would decline. The main reason for the reduced assessment of the latter group was that the use of national income statistics at market prices did not provide a uniform measure of economic performance of both centrally planned and market economy countries. No mechanism existed to correct for the distortions to statistics provided by the socialist countries caused by inflation and exchange rate fluctuations. Indeed, two socialist countries had had their assessments reduced by revising their economic data calculated in United States dollars, based on their "sovereign right" to decide the official exchange rate.

7. It was regrettable that the Committee on Contributions had been unable to develop a method of correcting such serious anomalies. The socialist countries had enjoyed significant economic growth in recent years, yet their assessments were being reduced, while those of the Group of 77 had increased. Such a situation was indefensible. If the Fifth Committee and the Committee on Contributions declared that it was the sovereign right of Member States to decide which set of statistics they should present to the United Nations for determining their assessments, regardless of whether they tallied with other economic indices, Singapore reserved the right to provide statistics that would more accurately reflect its capacity to pay.

8. Singapore was concerned by the decision of the Committee on Contributions not to distinguish between developed and developing countries in apportioning the burden of relief among countries with a per capita income of more than \$2,200. It was unfair, since developing countries lacked the infrastructure which most developed and socialist countries already possessed. As things stood, developing countries were liable to bear the same relief burden as developed States with low per capita income. While his delegation did not question the integrity of the members of the Committee on Contributions, the scales of assessments it devised were sometimes arbitrary, owing to the somewhat vague and conflicting guidelines provided by the Fifth Committee.

9. With respect to his country's assessment, it should be noted that Singapore was one of the smallest countries in the world, with no natural resources. It lacked a domestic market to stimulate the economy, and had to rely heavily on foreign trade for economic growth. Further, it was a mistake to assess Singapore's economic standards on the basis of its per capita income: it was a city State with

(Mr. Mahbubani, Singapore)

no rural population base, and per capita income levels were always much higher in urban than in rural areas. Moreover, given Singapore's open policy towards foreign investment, a significant proportion of its GNP accrued to foreign residents as profits, dividends and wages. Indigenous per capita GNP was therefore substantially lower. Accordingly, Singapore should bear a lower burden of relief.

10. It seemed odd that, in an Organization dedicated to international peace and security, no premium had been given to peace-loving States. Those States that spent heavily on defence, including some developing countries, obviously suffered adverse economic development. It was ironic that the United Nations then provided such countries with relief because of their defence spending.

11. Although the United Nations was based on the principle of the sovereign equality of States, there were two classes at the United Nations: the five permanent members of the Security Council, and the rest. Although the five permanent members had special rights, they seemed to have no special obligations, as they surely should. Curiously, instead of assisting the United Nations in its financial crisis, the permanent members were the main culprits in the practice of withholding funds. Further, there were a number of medium-sized States which, if they spent less on defence, could easily make a bigger contribution to the United Nations.

12. If those countries with centrally planned economies and others which had devised ingenious ways of having their assessments reduced did not pull their weight, it was not fair to shift the burden onto small developing States like Singapore. His delegation was especially distressed to learn that the largest single reduction to be enjoyed by any Member State would be given to the Soviet Union. If a small State like Singapore could be made to absorb an increase, surely a permanent member of the Security Council could easily absorb an equivalent if not larger increase.

13. Mr. SHUSTOV (Union of Soviet Socialist Republics) said that, as at the thirty-ninth session of the General Assembly, his delegation would have no objection to the maintenance of a statistical base period of ten years and the raising of the upper limit of the low per capita income allowance formula to \$2,200. Nor did it object to the proposals not to increase the individual rates of assessment of the least developed countries and to take indebtedness into account in the assessment of contributions.

14. However, it had in fact proved difficult to incorporate the debt factor in the calculations. The methodology proposed by the Committee on Contributions was far from perfect and could lead to substantial distortions of States' ability to pay. It should be abandoned in favour of consideration of the difficult economic position of individual States, including their indebtedness. The indebtedness of the developing countries as a whole was a political problem which should not be resolved in the Committee on Contributions.

(Mr. Shustov, USSR)

15. At the thirty-ninth session, his delegation had opposed the introduction of the scheme of limits to avoid excessive variations of individual rates of assessment between successive scales on the grounds that it was arbitrary and distorted States' ability to pay. As a compromise, it had agreed to the use of the scheme in the proposed scale, on the understanding that the limitation of variations, together with the ten-year base period, would take sufficiently into account the interests of countries with high inflation rates. But his delegation still did not like the scheme.

16. His delegation still preferred the original methodology for compiling the scale of assessments, which was based on the principle of relative ability to pay as determined by comparison of statistical data on national incomes. The data should be calculated in current values and converted into United States dollars at the official exchange rates. His delegation had no objection of course to the granting of a special allowance to countries with low per capita incomes. But the introduction of any additional elements into the methodology would only lead to distortions of States' real ability to pay.

17. With those reservations, his delegation would accept, on the basis of consensus, the scale of assessments for 1986-1988 recommended by the Committee on Contributions.

18. Mr. BIVERO (Venezuela) said that, despite its oil "wealth", Venezuela faced all the development problems which confronted the third world as a whole, particularly external indebtedness. The country's economic situation had been aggravated in 1983 with the floating of the bolívar, which had adversely affected national income to the extent that it was now below the level of \$2,200 per annum. Meanwhile, external indebtedness had continued to increase.

19. Accordingly, his delegation was dissatisfied with the recommended increase of five points in Venezuela's assessment, particularly in view of the reductions awarded to many developed countries, both Eastern as well as Western. There was clearly something intrinsically wrong with the data or methodology employed, with the result that the assessments did not reflect capacity to pay - supposedly the fundamental criterion.

20. His delegation was dismayed that, during the mitigation process, Venezuela had not received any of the 69 points which had been distributed among developing countries. His Government had noted with interest the separate opinion contained in the report of the Committee on Contributions to the effect that the corrections made to the scale lacked proportion, that the assessments of some developing countries had increased while there had been hardly justifiable decreases in those of some developed countries, and that the combined assessments of the permanent members of the Security Council had reached a new record low.

21. His delegation formally proposed that a new mitigation round should take place at the current session, co-ordinated by the Chairman of the Committee on Contributions, with the aim of making the necessary amendments to the recommended scale, taking proper account of the situation of countries such as Venezuela.

22. Mr. TAKASU (Japan) said that the scale of assessments was an important index of the financial commitment of Member States to the Organization, but the system for determining the scale contained a number of anomalies and inequities, in particular the fact that capacity to pay was based on national income data submitted by Governments and converted into United States dollars - in the case of some countries, at rates which they themselves determined. Also, under that system, countries such as Japan, whose economies had grown rapidly over a short period of time, had produced national income statistics triggering sharp increases in their rates of assessment. True, the proportion of the sums involved should be viewed in a broad perspective, but such increases did not help to maintain a positive attitude towards voluntary contributions or the Organization as a whole.
23. In the past 40 years, moreover, relief measures and the gradual liberalization of the low per capita income allowance formula had helped to shift the financial burden of contributions further onto high-income countries. The most disquieting phenomenon was the decline in the share of countries with centrally planned economies, despite the fact that since 1971 their rates of economic growth had on average exceeded those of the OECD countries. The proposed scale for 1986-1988 would further reduce the burden of such countries and China, even without the application of the scheme to limit excessive variations in rates between successive scales.
24. Another noteworthy trend was the continuing decrease in the rates of assessment of the permanent members of the Security Council. The proposed scale was a continuation of that trend, bringing the share of those countries to a historic low. Lastly, the additional relief measures introduced in accordance with paragraph 1 (c) and (e) of resolution 39/247 B, while alleviating somewhat the position of developing countries, had resulted in a further distortion in burden sharing. Meanwhile, existing relief arrangements tended mostly to help middle-income developing countries and developing countries with large economies.
25. In his view, those trends must be halted by directing energies not to devising more palliative measures but rather to confronting the real issues. He therefore wished to suggest four fundamental principles that should guide the General Assembly and the Committee on Contributions in their future work. First, the present method of calculating capacity to pay primarily on the basis of national income did not fully reflect real capacity to pay. National income reflected only the flow of income, not the stock of wealth. Use of a longer base period had resulted in a more accurate reflection of real capacity to pay, but that did not eliminate the need for a better system.
26. Second, fairness and equity could be attained only when maximum comparability of data was ensured for countries with different economic systems and developmental status. There was much to be done before full comparability of the data produced by the material product system and the system of national accounts was established. However, a more serious deficiency in the current method was that for multilateral comparisons of national income data at market prices in United States dollars, the national income statistics submitted by Member States in national currencies were converted to United States dollars, sometimes using an artificial



(Mr. Takasu, Japan)

exchange rate. Until a better mechanism for adjusting for inflation and changes in the exchange rate was found, it would be impossible to overcome the large disparity between declining assessment rates and the high economic growth of countries with centrally planned economies. Indeed, it was difficult to accept the notion that some of those Member States which had a multiple exchange rate system should have the privilege of choosing the exchange rate to be used for the purpose of multilateral comparison in determining the scale, and it was a matter of particular concern that the Committee on Contributions should have accepted retroactive revisions of the exchange rate to be used, sometimes going back to data used in the revisions three years before. His delegation noted the view expressed in paragraph 59 of the Committee's report with regard to non-comparable conversion factors, and it looked forward to the review that the Committee had decided to undertake on that matter.

27. Third, the apportionment of the expenses of the Organization was not itself a means of transferring resources from the developed to the developing countries, and there were other, more appropriate ways of providing relief to developing countries. It was the responsibility of the Fifth Committee to seek the fairest, most equitable distribution of the financial burden to be borne by Member States, regardless of what economic or political group they belonged to. Thus, even if a country was a member of the Group of 77, and its economy grew faster than that of other countries, it was not unreasonable that that country's assessments should be increased.

28. Lastly, the apportionment of the expenses of the United Nations should take into account the status of Member States within the Organization. All Members were equal, under the Charter, in each having one vote and also the obligation - even those with the smallest economies - to bear a reasonable share of the Organization's expenses. The Charter also accorded certain privileges to the permanent members of the Security Council. For those countries, too, privileges and obligations should go hand in hand. A way must be found to make the financial obligations of Member States correspond better to the privileges and status which they enjoyed.

29. Mr. MASSOUD (United Arab Emirates) said that the increase by 33 points in the rate of assessment of the members of the Organization of Petroleum Exporting Countries (OPEC) was unjust when compared with the allowances granted to some countries and groups of countries. His delegation therefore rejected the recommendation contained in paragraph 71 of the report of the Committee on Contributions.

30. The members of OPEC depended on a single commodity and were facing the prospect of a price collapse. The Committee on Contributions had not taken into account their developmental status and need for social and economic development projects. Certain developed countries, however, which had no need of such projects, were having their rates of assessment reduced.

(Mr. Massoud, United Arab Emirates)

31. The members of OPEC were in a special position owing to the artificial inflation of their national incomes and they warranted special treatment. His own country, as a developing country dependent on a single commodity, was encountering difficulty in implementing its development plans. In future the Committee on Contributions should pay greater attention to the issue he had described, so as to produce a balanced scale of assessments that was acceptable to all Member States.

32. Mr. BARAC (Romania) said that the Committee on Contributions had succeeded, within the scope of its mandate, in presenting an acceptable compromise regarding the new scale of assessments which, although far from ideal, offered the only realistic way of reaching a substantive decision. The Committee had taken due account of the recommendations contained in General Assembly resolution 39/247 B and had presented its report in a clear, systematic and frank manner.

33. While expressing confidence in the work of the Committee on Contributions, his delegation wished nevertheless to draw the attention of that body to the need to respect, as a "golden rule", the statistical data supplied by Member States, to give constant attention to the developing countries by refining the criteria for the application of the low per capita income allowance formula, and to develop a methodology which would fairly reflect the impact of external debt on capacity to pay. Use should be made of economic and financial indicators as well as per capita income data in determining the scale of assessments, and account should be taken of the difficulties of developing countries in acquiring hard currencies under conditions of protectionism, rising interest rates, deteriorating terms of trade and limited access to modern technology. The Committee on Contributions should also bear in mind the scale of development efforts measured as a ratio of productive investments to national income, and should compare the real capacity to pay of Member States on the basis of their particular economic and financial situation and in the light of the criteria just mentioned.

34. The report of the Committee on Contributions referred to apparent anomalies in data supplied by Romania for 1981 and 1982 compared with those for previous years. His delegation was surprised at that observation and felt that a problem in that regard had been created artificially. Indeed, the Committee had itself accepted the data provided, presumably as a result of the clarifications which had been supplied to it. The conversion of national currencies into United States dollars was not an easy task and called for careful analysis of all the factors involved in the establishment of exchange rates. Moreover, the task was complicated by the present world economic crisis and currency fluctuations. Under such conditions, the competent national authorities were in the best position to determine what exchange rate should be used, and it should not be forgotten that the establishment of such exchange rates was the sovereign right of each State. The Romanian authorities, for their part, had consistently used the same commercial exchange rate throughout the statistical base period, including 1981 and 1982, and on that basis Romania's national income growth expressed in dollars corresponded to actual growth expressed in national currency.



35. Mr. ZSOHAR (Hungary) said that, in determining the new scale of assessments, the Committee on Contributions had by and large followed the recommendations contained in General Assembly resolution 39/247 B. His delegation had felt, when that compromise resolution had been adopted, however, that it could not be satisfactory for all participants. In addition, he could not fully agree with all aspects of the procedure applied by the Committee on Contributions in establishing percentage rates, but he nevertheless believed that the report of the Committee provided a reasonable basis for taking a substantive decision. The contributions of the 36 least developed countries had been maintained at their present level and those for 94 countries had been set at 0.03 per cent or below. In spite of some weaknesses and inadequacies, therefore, the scale basically reflected the real capacity to pay of Member States, which was the best available criterion for the apportionment of the expenses of the Organization.

36. His delegation nevertheless wished to re-emphasize that the statistical data supplied by States to the United Nations Statistical Office for assessment purposes should not be subject to correction by the Committee on Contributions. The only exception could be when the States concerned were applying for lower assessment rates on account of exceptional circumstances. In conclusion, his delegation supported the recommendations of the Committee on Contributions and was in favour of adopting the draft resolution contained in paragraph 71 of its report.

37. Mr. ALBORNOZ (Ecuador) said that the scale of assessments for 1986-1988 proposed by the Committee on Contributions did not reflect Member States' real ability to pay, and favoured the richest at the expense of the poorest. It was unacceptable that the proposed new system should increase by 33 points the rates of assessment of the developing countries members of the Group of 77.

38. Something was wrong with a formula which, in the case of his own country, could produce an increase of 50 per cent at a time when the data used should have reflected the serious losses caused by flooding in 1983, not to mention the effects of world inflation and the debt burden. The World Bank had in fact reclassified his country at a lower level of per capita income.

39. It was particularly difficult for his Government to accept the increase in its rate of assessment when it was having to make a great effort to fulfil honourably its commitments with respect to foreign debt. He pointed out that his country had always met its obligations to the United Nations, including voluntary contributions, in fully convertible currency.

40. He agreed with other delegations on the need to take account of the effects of indebtedness. The Committee on Contributions should seek a formula that was more in keeping with the actual position of the small countries and did not so obviously help the big ones. The principle of capacity to pay must be re-established. In the mean time, the present scale of assessments should be retained.

41. Mr. ORTEGA (Mexico) said that there was unfortunately no clear linkage between General Assembly resolution 39/247 B and the scale of contributions recommended by the Committee on Contributions. In fact, the Committee had had to use ad hoc solutions in order to apply two crucial parts of the resolution: paragraphs 1 (c)

(Mr. Ortega, Mexico)

and 1 (e). The main problem with the proposed scale was that it still took national income as the basic indicator, whereas in resolution 36/231 A the General Assembly had recognized that the exclusive use of estimates of national income produced anomalies. The calculations must include other indicators reflecting the capacity of Member States to pay, which was the fundamental criterion. What some delegations had described as subsidies or discounts were no more than palliatives to correct shortcomings in the present methodology. If that methodology truly reflected the capacity to pay, corrective measures would be unnecessary.

42. His delegation was surprised at the granting of reductions to certain developed countries on the ground of their indebtedness. Paragraph 1 (e) should be read in conjunction with the fourth preambular paragraph: it referred to the serious economic problems of the developing countries.

43. Once again, the rates of assessment of the developing countries were increasing, at a time when their capacity to pay was declining. By contrast, the proposed scale of assessments did not reflect the economic recovery of the more industrialized countries. Even within that group, the rates for the relatively less advanced countries tended to increase, while those for the richest countries declined. That was further evidence of the inadequacy of the present methodology. Indeed, paragraph 18 of the Committee's own report said that future refinements and perhaps new approaches would not only be desirable but essential.

44. As the Chairman of the Committee on Contributions had said, the Committee could not give enough time to methodology when it had to spend two thirds of its session sorting out statistical information. The Committee was perhaps not receiving adequate support in that connection, although other bodies, UNDP for example, had found satisfactory solutions to similar problems. His delegation shared the Committee's concern about the exchange rates used in converting the national incomes of the countries with centrally planned economies into dollars, and it thought that the proposal made by the delegation of Nigeria in that connection should receive favourable consideration.

45. Despite its reservations, his delegation would not oppose a decision, taken without a vote, to the effect that the Committee on Contributions should renew its efforts to find a methodology that would produce a fairer and more equitable scale of assessments.

46. Mr. RYDZKOWSKI (Poland) said that the Committee on Contributions had carried out its work in accordance with its mandate, fully observing the letter and spirit of resolution 39/247 B, and despite the increasing difficulties involved in preparing new scales of assessments. The Committee's report provided a reasonable basis for taking a decision on the scale for 1986-1988.

47. His delegation drew attention to the reservations regarding some of the factors applied in establishing a new scale which it had expressed in its statement on the subject at the previous session. He did not wish to elaborate on those reservations at the present stage and, like the representative of Austria, would be guided by the overriding concern to support the integrity and status of the Committee on Contributions within the United Nations system.

(Mr. Rydzkowski, Poland)

48. He was pleased to note that the Committee on Contributions had taken account in particular of the serious economic and financial situation in the world, and especially the problem of external debt and its impact on capacity to pay. The problem of international debt had now come into sharp focus and some States found themselves victims of a form of financial neo-colonialism. As a result, there was a real danger of lasting economic decline in many countries, especially the developing ones. In that connection, the establishment of an international debt and development research centre, as proposed by the Polish Government, would be of practical value, and he was confident that such an institution could assist the work of the Committee on Contributions and the Fifth Committee as well. In conclusion, the recommended scale of assessments, was in his view, fair and balanced and he urged the adoption of the draft resolution contained in paragraph 71 of the report of the Committee on Contributions.

49. Mr. FONTAINE-ORTIZ (Cuba) said that according to the Charter of the United Nations capacity to pay should be the fundamental criterion of the scale of assessments, but the United Nations had so far failed to agree on a methodology to measure that capacity. Many arbitrary decisions had been taken in the past in an effort to correct some of the anomalies in the scale of assessments, but no delegation thought that the present situation was satisfactory. Political will and a spirit of compromise were essential if the United Nations was to be guaranteed a solid financial basis.

50. Most countries understood that necessity, including those whose contributions had been substantially increased. But the spirit of consensus had been undermined by high-flown and even threatening statements based on narrow national interest. No Member State, no matter how powerful, could arrogate to itself the right to establish unilaterally the rules which should govern the financial life of the United Nations, and much less have recourse to intimidation, as the representative of the United States had done at the previous meeting. The founding Members of the United Nations had established its financial rules and no country had the right to attempt to change them by force.

51. Those countries which thought that it was possible to establish a system of equal contributions for all the Members of the United Nations forgot that a large part of their own wealth was the product of colonialist and neo-colonialist relations between the underdeveloped countries and the metropolitan countries. It was, moreover, ridiculous that some countries should try to deny the United Nations a minimum of support for its normal functioning while at the same time they expended enormous resources on the arms race. Those countries must be reminded of the great benefits which their contributions to the United Nations brought, in terms of the numbers of their nationals employed in the Secretariat, for example. His delegation totally rejected any attempts to represent the developing countries as an unthinking automatic majority and much less as a marginal sub-product which should humbly accept the plans of the countries making the largest contributions to the budget.

(Mr. Fontaine-Ortiz, Cuba)

52. He thought that the two new elements in the proposed scale of assessments - the scheme of limits to avoid excessive variations between two successive scales, and an additional allowance to take account of high levels of external debt - represented a step forward. Nevertheless, the Committee on Contributions should give greater attention to the additional non-quantifiable elements mentioned in several General Assembly resolutions. In that connection, special attention should be given to those countries whose economies depended on exports of primary commodities.

53. Much had been said about the comparability of statistics, and his delegation wished to reiterate its position that the statistics submitted by Member States, including exchange rates, were not a matter for supra-national control. Procedures did in fact exist for comparing the data produced by the system of national accounts and the material-product system. Those procedures could of course be improved but not on the basis of prejudiced opinions.

54. The proposed scale of assessments was the best compromise that the Committee on Contributions had been able to produce and it should be accepted as such in a spirit of compromise.

The meeting rose at 1.10 p.m.