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Agenda item 125

SCALE OF ASSESSMENTS FOR THE APPORTIONMENT OF THE EXPENSES OF THE UNITED NATIONS

Report of the Fifth Committee

Rapporteur: Mr. Shamel NASSER (Egypt)

1. At its 3rd plenary meeting, on 21 September 1990, the General Assembly decided to include in its agenda the item entitled "Scale of assessments for the apportionment of the expenses of the United Nations: report of the Committee on contributions" and to allocate it to the Fifth Committee.
2. For its consideration of the item, the Fifth Committee had before it the report of the Committee on Contributions. 1/
3. The Fifth Committee considered this item at its 3rd to 5th, 7th to 9th, 12th, 13th, 15th and 52nd meetings, on 5, 8, 9, 12, 15, 19, 22 and 24 October, and 21 December 1990. Comments and observations made in the course of the discussion of the item are reflected in the relevant summary records (see A/C.5/45/SR.3-5, 7-9, 12, 13, 15 and 52).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/45/L.22

4. At its 52nd meeting, on 21 December 1990, the representative of Finland introduced draft resolution A/C.5/45/L.18, which was elaborated following informal consultations.
5. At the same meeting, the Committee adopted the draft resolution without a vote (see para. 6).

1/ Official Records of the General Assembly, Forty-fifth Session, Supplement No. 11 (A/45/11).

6. Statements in explanation of position after the adoption of the resolution were made by the representatives of Belgium, Brazil, Cuba, Hungary, India, Italy (on behalf of the 12 member States of the European Community), Japan, Kuwait, Libyan Arab Jamahiriya, Mexico, Oman, Romania, Singapore, the United Arab Emirates, the United Kingdom of Great Britain and Northern Ireland, Venezuela and Yemen.

III. RECOMMENDATION OF THE FIFTH COMMITTEE

7. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Scale of assessments for the apportionment of the expenses of the United Nations

A

The General Assembly,

Recalling all its previous resolutions on the scale of assessments, in particular resolutions 43/223 B of 21 December 1988 and 44/197 A of 21 December 1989,

Having considered the report of the Committee on Contributions, 2/

Taking note of the views expressed in the Fifth Committee during the forty-fifth session,

Bearing in mind the difficult economic situation faced by many Member States, in particular by developing countries and among them the least developed countries,

1. Reaffirms that:

(a) The capacity of Member States to pay is the fundamental criterion for determining the scale of assessments;

(b) The scale of assessments should be determined on the basis of reliable, verifiable and comparable data;

(c) The methodology for determining the scale of assessments should be simplified as far as possible with a view to making it more transparent and stable over time;

2/ Official Records of the General Assembly, Forty-fifth Session, Supplement No. 11 and addendum (A/-5/11 and Add.1).

2. Requests the Committee on Contributions to recommend to the General Assembly at its forty-sixth session a scale of assessments whose period of applicability will then be decided by the Assembly and which is prepared on the basis of the recommendations of the Committee contained in its report, taking into account the following:

(a) The debt adjustment approach used in the preparation of the scale of assessments for the period 1989-1991;

(b) A low per capita income allowance formula, taking into account the recommendations of the Committee, adjusted in accordance with the evolution of the average world per capita income until 1989;

(c) Individual rates for the least developed countries should not exceed their present level, namely 0.01 per cent;

3. Also requests the Committee on Contributions to use the criteria specified in paragraph 42 of its report for the ad hoc adjustment of the machine scale and to provide detailed information on the decisions made in this regard; it is recognized that the ad hoc adjustment process depends on the availability of points provided voluntarily by Member States;

4. Further requests the Committee on Contributions to continue its work on the improvement of the methodology for the preparation of future scales of assessments, in particular with regard to:

(a) The scheme of limits, with a view to reducing speedily any of its excessive distorting effects;

(b) The possible modification of the statistical base period;

(c) Considering excluding the allocation of any additional points, as a result of the applications of the scheme of limits, to those Member States having a very low per capita income;

(d) Examining further the application of debt-adjusted income as recommended by the Committee in its report, the debt adjustment factor and taking into account the views expressed during the forty-fifth session of the General Assembly;

(e) Examining further the application of price-adjusted rates of exchange;

(f) Examining further alternative income concepts;

(g) Examining further the possible use of factors that take account of the situation of countries with economic characteristics such as those outlined in paragraph 3 of General Assembly resolution 43/223 B;

(h) Also examining the relationship of each of the elements and factors as part of the overall methodology;

5. Further requests the Committee on Contributions to submit to the General Assembly at its forty-sixth session a report on the work undertaken in response to the requests contained in paragraph 4 of the present resolution;

6. Requests the Secretary-General to provide the Committee on Contributions with the facilities it requires to carry out its work, including supplementary assistance if necessary.

B

The General Assembly,

Resolves that:

1. The rates of assessment for the following States, admitted to membership in the United Nations on 23 April 1990 and 18 September 1990, respectively, shall be as follows:

<u>Member State</u>	<u>Per cent</u>
Namibia	0.01
Liechtenstein	0.01

For 1990 and 1991, these rates shall be added to the scale of assessments established under General Assembly resolution 43/223 A of 21 December 1988;

2. For the year of admission, Namibia shall contribute at the rate of one fourth of 0.01 per cent and Liechtenstein at the rate of one ninth of 0.01 per cent, such contributions to be taken into account as miscellaneous income under regulation 5.2 (c) of the Financial Regulations and Rules of the United Nations. Liechtenstein's contribution shall be adjusted by one ninth of the flat fee paid for its participation in United Nations activities as a non-Member State;

3. For the year 1991, Namibia and Liechtenstein shall each contribute at the rate of 0.01 per cent, such contribution by Liechtenstein also to be taken into account as miscellaneous income under regulation 5.2 (c) of the Financial Regulations and Rules of the United Nations;

4. The contributions of Namibia and Liechtenstein for 1990 and 1991 shall be applied to the same basis of assessment as for other Member States, except that, in the case of appropriations or apportionments approved by the General Assembly for the financing of peace-keeping operations, the contributions of those States, as determined by the group of contributors to which they may be asked by the Assembly, shall be calculated in proportion to the calendar year;

5. The advances of Namibia and Liechtenstein to the Working Capital Fund, under regulation 5.8 of the Financial Regulations and Rules of the United Nations, shall be calculated by the application of the rates of assessment of 0.01 per cent each to the authorized level of the Fund, such advances to be added to the Fund pending the incorporation of the new Members' rates of assessment in a 100.00 per cent scale;

6. Yemen, having been formed when the People's Democratic Republic of Yemen and the Yemen Arab Republic merged on 22 May 1990, shall contribute at the rate of 0.02 per cent for 1990 and 0.01 per cent for 1991 with a corresponding reduction in the State's advance to the Working Capital Fund;

7. Following the accession of the German Democratic Republic to the Federal Republic of Germany on 3 October 1990, and in compliance with the current scale methodology and based on the statistical and economic data available for the Federal Republic of Germany and the German Democratic Republic, Germany shall contribute at the rate of 9.36 per cent for 1991.

C

The General Assembly,

Recalling rule 160 of the rules of procedure of the General Assembly,

Requests the Committee on Contributions to hold in 1991, on an experimental basis, one or two information meetings, in a manner to be decided by the Committee, prior to executing the ad hoc adjustment of the machine scale, so as to give Member States the opportunity to provide the Committee with additional information as deemed necessary for the purpose of making the ad hoc adjustments.
