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**FIFTH COMMITTEE**  
**51st meeting**  
**held on**  
**Wednesday, 2 December 1987**  
**at 10 a.m.**  
**New York**

**SUMMARY RECORD OF THE 51st MEETING**

**Chairman: Mr. AMNEUS (Sweden)**

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

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Sp.

The meeting was called to order at 10.05 a.m.

AGENDA ITEM 115: PROPOSED PROGRAMME BUDGET FOR THE BIENNIUM 1988-1989 (continued)

AGENDA ITEM 116: PROGRAMME PLANNING (continued)

AGENDA ITEM 41: REVIEW OF THE EFFICIENCY OF THE ADMINISTRATIVE AND FINANCIAL FUNCTIONING OF THE UNITED NATIONS: REPORT OF THE SECRETARY-GENERAL (continued)

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1. The CHAIRMAN suggested that the Committee should convert itself into a working group of the whole in order to continue consideration of a number of key budgetary issues, beginning with the issue of the contingency fund.

The meeting was suspended at 10.10 a.m. and resumed at 12.20 p.m.

AGENDA ITEM 121: SCALE OF ASSESSMENTS FOR THE APPORTIONMENT OF THE EXPENSES OF THE UNITED NATIONS: REPORT OF THE COMMITTEE ON CONTRIBUTIONS (continued) (A/C.5/42/L.8)

2. Mr. HARAN (Israel), referring to draft resolution A/C.5/42/L.8, paragraph 1 (b), said that his delegation noted that in its report the Committee on Contributions indicated that it was in favour of retaining the scheme of limits to avoid excessive variations of individual rates of assessment between successive scales for the scale of assessments for 1989-1991 (A/42/11, para. 33). In addition to that scheme, there was a built-in mechanism for avoiding such excessive variations in the form of the 10-year statistical base period. Current economic conditions were such that the rich were becoming richer and the poor poorer. The consequent changes in the capacity of poor and developing countries to pay their assessments should be genuinely reflected in the scale of assessments. However, the Committee on Contributions must not interpret paragraph 1 (b) as in any way meaning that there should only be reductions in the limits in question. Where certain categories of countries were concerned, changes in the other direction might be appropriate. A mechanism that might favour the richer countries must not be permitted to be an obstacle to changes that would be beneficial to the poor countries.

3. Draft resolution A/C.5/42/L.8 was adopted by consensus.

4. Mr. KASTOFT (Denmark) said that his delegation had joined in the consensus on the adoption of the draft resolution before the Fifth Committee on the understanding that the request in paragraph 1 (b) would not be construed as meaning that, after having reviewed the scheme of limits, the Committee on Contributions could apply a revised scheme in the preparation of the scale for the period 1989-1991. Revised limits within the scheme or a revised scheme of limits could only be applied in the preparation of the scale of assessments after approval by the General Assembly.

5. Mr. FIGUEIRA (Brazil) said that his delegation had joined in the consensus on the draft resolution in the hope that the following scale of assessments would be prepared on the basis of a more equitable methodology that took due account of the serious economic situation prevailing in the world, particularly in the developing countries. In that connection, Brazil welcomed the request in paragraph 1 (b), on the understanding that the Committee on Contributions would reduce all the percentage limits with a view to making the methodology more just, objective and transparent in terms of final results, as expressed in the machine scales. It trusted that the Committee on Contributions would take account of the views expressed in the Fifth Committee and would apply to the following scale of assessments the reviewed percentage limits in the same way as it had applied such limits in respect of the proposed scale of assessments for the period 1986-1988 on the basis of General Assembly resolution 39/247 B.

6. Mr. BIDNY (Union of Soviet Socialist Republics) said that his delegation had supported the consensus on the text before the Fifth Committee on the assumption that the Committee on Contributions, in preparing the following scale of assessments, which it would be recommending to the General Assembly for adoption, would take as a basis the current methodology, in accordance with paragraph 1 (b) of the draft and as indicated in document A/42/11.

7. The Soviet Union construed paragraph 1 (b) as meaning that, if the Committee on Contributions concluded that it was necessary to make certain changes in the scheme, it would make recommendations concerning such changes for consideration and approval by the General Assembly. Similarly, where paragraph 2 was concerned, the Soviet Union assumed that, if the Committee on Contributions concluded that the methodology for drawing up future scales of assessments was in need of improvement, it would submit appropriate recommendations to the General Assembly. It was the Soviet Union's understanding that the following scale of assessments would be prepared on the basis of the current methodology and that, if, at its following session, the Committee on Contributions concluded that the scale of assessments needed to be made more objective and fairer, it would submit its conclusions to the General Assembly. No changes in the method of preparing the scale of assessments could be made until any such conclusions had been endorsed by the General Assembly.

8. Mr. MURRAY (United Kingdom) said that, although his delegation had supported the consensus on draft resolution A/C.5/42/L.8, it continued to have serious reservations about the text. It had stated its position on the matter at the time of the adoption of General Assembly resolution 39/247 B. The United Kingdom was in favour of a simple method based on the principle of the capacity to pay.

9. Mr. TAKASU (Japan) said that his delegation was pleased that the draft had been adopted without a vote and hoped that the methodology and criteria for the following scale of assessments would also be adopted without a vote.

10. Paragraph 1 (b) of the draft would enable the Committee on Contributions to review the limits as it prepared its proposed scale for 1989-1991. It would also give the Committee on Contributions the authority to exercise discretion in respect of reflecting the outcome of the review in its proposed scale, by tightening the

(Mr. Takasu, Japan)

limits, should it find it necessary and justifiable to do so, in order to avoid an anomalous situation arising out of deficiencies in the current methodology for national income conversion and in order to secure more equitable burden-sharing among Member States.

11. The draft clearly specified that the review of the limits in the scheme should be conducted in connection with the preparation of the proposed scale for the following period, quite separately from general studies on the improvement of the methodology for drawing up future scales of assessment. The fact that the Committee on Contributions was expected to submit to the General Assembly at its following session only one proposed scale of assessments for approval provided further confirmation of his delegation's position.

12. Mr. GREGG (Australia) said that his delegation had been pleased to join in the consensus on the draft resolution before the Committee. However, Australia wished to emphasize that the Committee on Contributions was merely being requested to consider the scheme. If it should decide that changes were warranted, it must submit its conclusions to the General Assembly. It was important to bear in mind that a clear majority of Member States supported the existing scheme.

13. Mr. ABRASZEWSKI (Poland) said that his delegation welcomed the adoption of draft resolution A/C.5/42/L.8 by consensus. It was important that the draft reflected the support of Member States for the current methodology, which was both balanced and practical. However, that methodology should be further developed in the light of the views expressed by Member States. It was disappointing that it had not been possible to devote more attention to such issues as the length of the base period, the low-income allowance formula and the debt-servicing relief formula.

14. Paragraph 1 (a) concerned all elements of the current methodology. He noted that the Committee on Contributions indicated that it was in favour of retaining the scheme of limits for the scale of assessments for 1989-1991 (A/42/11, para. 33). Where paragraph 1 (b) was concerned, it was regrettable that in their informal consultations delegations had been unable to be more specific about what the Committee on Contributions was actually being requested to do. It seemed that delegations believed that a further review of the scheme of limits was required before the General Assembly adopted a decision on new limits. The review referred to in paragraph 1 (b) must be regarded as being separate from the studies referred to in paragraph 2.

15. Mr. DEVREUX (Belgium) said that, although his delegation had joined in the consensus on the draft before the Committee, it noted that the text by no means met the requirements of all delegations. Belgium had endorsed the draft on the understanding that the proposals concerning revised limits could not be implemented until they had been adopted by the General Assembly.

16. Mr. ABBAS (Bahrain) said that, while his delegation had supported the consensus on the draft resolution, it had in fact hoped for a more strongly worded text that took account of the economic difficulties of individual countries, including those experienced by countries whose economies were dependent on the export of a single commodity. With regard to paragraph 1 (a), Bahrain hoped that the methodology and criteria in question would be developed on the basis of the principle to which he had just referred. Where paragraph 1 (b) was concerned, it was clear that the principle of equity should be applied to the preparation of the scale of assessments. Moreover, with regard to paragraph 2, it was to be hoped that when the Committee on Contributions took action with a view to improving the methodology for drawing up future scales of assessment it would take due account of the principle of justice and fairness and of the views expressed by the developing countries in the Fifth Committee.

17. Mr. MONIRUZZAMAN (Bangladesh) said that his delegation had joined the consensus on the draft under consideration. A special approach must be taken in dealing with the least developed countries, and his delegation wished to express appreciation for the special consideration given to Bangladesh, in view of its continuing economic difficulties. The criteria taken into account in the preparation of the current methodology would continue to be relevant.

The meeting rose at 1 p.m.