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Agenda item 111

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

#### Report of the Fifth Committee

Rapporteur: Jorge A. OSELLA (Argentina)

#### I. INTRODUCTION

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session the item entitled "Scale of assessments for the apportionment of the expenses of the United Nations" 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 17th to 20th, 23rd to 27th, 36th to 38th, 44th, 45th and 52nd meetings held between 2 November and 21 December 1992. Comments and observations made in the course of the discussion of the item are reflected in the relevant summary records (A/C.5/47/SR.17-20, 23-27, 36-38, 44, 45 and 52).

#### II. CONSIDERATION OF DRAFT DECISION A/C.5/47/L.29

4. At its 52nd meeting, on 21 December, the representative of Barbados introduced draft decision A/C.5/47/L.29, which was elaborated following informal consultations.

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1/ Official Records of the General Assembly, Forty-seventh Session, Supplement No. 11 (A/47/11).

5. At the same meeting, the Committee adopted draft decision A/C.5/47/L.29 by a recorded vote of 62 to 15, with 19 abstentions (see para. 8). The voting was as follows:

In favour: Argentina, Australia, Bahrain, Bangladesh, Barbados, Belgium, Benin, Botswana, Brazil, Brunei Darussalam, Burkina Faso, Burundi, Cameroon, Chile, China, Colombia, Congo, Cuba, Egypt, Ethiopia, Germany, Ghana, Greece, Guinea, India, Indonesia, Iran (Islamic Republic of), Iraq, Ireland, Italy, Japan, Kenya, Kuwait, Kyrgyzstan, Lesotho, Libyan Arab Jamahiriya, Malaysia, Mexico, Morocco, Myanmar, Namibia, Netherlands, Nigeria, Oman, Pakistan, Philippines, Portugal, Russian Federation, Rwanda, Singapore, Spain, Thailand, Tunisia, Turkmenistan, Uganda, United Arab Emirates, United Kingdom of Great Britain and Northern Ireland, United Republic of Tanzania, United States of America, Uruguay, Venezuela, Zimbabwe.

Against: Armenia, Azerbaijan, Belarus, Canada, Denmark, Estonia, Finland, Latvia, Lithuania, New Zealand, Norway, Republic of Moldova, Sweden, Turkey, Ukraine.

Abstaining: Algeria, Austria, Bulgaria, Cyprus, Czechoslovakia, France, Grenada, Guyana, Hungary, Israel, Jamaica, Kazakhstan, Madagascar, Maldives, Poland, Republic of Korea, Romania, Sierra Leone, Slovenia.

6. Statements in explanation of vote were made by the representatives of the United Kingdom of Great Britain and Northern Ireland, Hungary, Bulgaria, Cameroon, Turkey, Germany, New Zealand, the Netherlands, Kuwait, Kenya, Egypt, Sweden, Morocco, Mexico, India, Ghana, Tunisia, Italy, Portugal, Uganda, Belgium, Nigeria, Brazil, China, Algeria, Latvia and France (see A/C.5/47/SR.52).

7. In consequence of the adoption of draft resolution A/C.5/47/L.29 (see para. 8), it is understood that:

(a) The contributions of new Member States for 1991 and 1992 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 assigned by the Assembly, shall be calculated in proportion to the calendar year;

(b) The advances of new Member States to the Working Capital Fund under regulation 5.8 of the Financial Regulations of the United Nations shall be calculated by the application of the rates of assessment in effect during their first full year of membership to the authorized level of the Fund; the advance of San Marino to the Working Capital Fund shall be added to the Fund

pending the incorporation of its rate of assessment in a 100.00 per cent scale; the advances of the other new Member States and the additional advances of Belarus and Ukraine shall be transferred from those of the former Union of Soviet Socialist Republics and the Socialist Federal Republic of Yugoslavia, respectively.

### III. RECOMMENDATION OF THE FIFTH COMMITTEE

8. The Fifth Committee recommends to the General Assembly the adoption of the following draft decision:

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

The General Assembly decides to adopt the recommendations of the Committee on Contributions with respect to the rates of assessment of Member States contained in paragraphs 51 to 64 of the report of the Committee on Contributions; 2/ paragraph 1 of General Assembly resolution 46/221 A of 20 December 1991 is amended accordingly.

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2/ Official Records of the General Assembly, Forty-seventh Session, Supplement No. 11 (A/47/11).