



FIFTH COMMITTEE  
10th meeting  
held on  
Tuesday, 18 October 1988  
at 10 a.m.  
New York

SUMMARY RECORD OF THE 10th MEETING

Chairman: Mr. OKEYO (Kenya)

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

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Distr. GENERAL  
A/C.5/43/SR.10  
20 October 1988

ORIGINAL: ENGLISH

The meeting was called to order at 10.25 a.m.

AGENDA ITEM 49: REVIEW OF THE EFFICIENCY OF THE ADMINISTRATIVE AND FINANCIAL FUNCTIONING OF THE UNITED NATIONS (continued)

AGENDA ITEM 114: PROGRAMME BUDGET FOR THE BIENNIUM 1988-1989 (continued) (A/43/16 (Part I) and Add.1 and (Part II), A/43/286 and Corr.1, A/43/651; A/C.5/43/1/Rev.1)

1. Mr. FEJIC (Yugoslavia) expressed appreciation for the results achieved by the Secretary-General in the reforms requested by the General Assembly in resolutions 41/213 and 42/211. A number of difficult tasks had still to be undertaken before the end of the period set by resolution 41/213; they might prove even more challenging, since they must be carried out in the context of the increased expectations the international community now had of the United Nations. He was confident, however, that the Secretary-General would interpret those expectations as a message of support and encouragement, not as additional constraints. The Secretariat should be commended for having almost completed the reforms in the political sector.

2. In the economic and social fields, the review of the intergovernmental structure had not yet been completed and the General Assembly still had to make recommendations. It was, therefore, important that the discussions that were now, according to the Under-Secretary-General for Administration and Management, taking place in the Secretariat should not prejudge the solutions to be reached at the intergovernmental level. Still, the Secretariat should not be discouraged from trying to eliminate overlapping, streamline its activities and enhance co-operation between its various individual units, particularly in the fields of research and analysis.

3. It was not surprising that the questions of personnel management and post reductions had attracted particular attention. Recommendation 15 by the Group of High-level Intergovernmental Experts to Review the Efficiency of the Administrative and Financial Functioning of the United Nations ("Group of 18") must be put into effect; his delegation agreed, however, with the Committee for Programme and Co-ordination (CPC) on the need to proceed with flexibility in order to avoid an adverse effect on programmes and the structure and composition of the Secretariat. The Secretary-General's proposed target of a 13.2 per cent reduction in posts by the end of 1989, with adjustments in conference-servicing staffing in New York and Geneva, was a reasonable one.

4. Minimizing the adverse effects of a reduction in posts on programme execution was a major task, which should be carried out jointly by the Secretariat and Member States. The Secretariat should explore every opportunity to increase its productivity and make better use of its resources. Member States must make additional efforts to define their priorities and express them in a more concrete form. Clearer agreement on priorities would help the Secretariat to implement programmes successfully while continuing the reform process - probably the only way to ensure an orderly, limited and balanced reduction in the total volume of United

(Mr. Fejic, Yugoslavia)

Nations activities. the seemingly unavoidable consequence of a smaller budget and a smaller Secretariat. That was not to imply a reduced role for the Organization; the United Nations could only benefit if its numerous activities were less dispersed, more action-oriented and more focused on crucial issues of common interest.

5. Equitable geographical distribution among the staff of the Secretariat remained an important concern for his delegation. Beside the need to take due account of that point in implementing recommendation 15 by the Group of 18, it was important to arrive at an adequate balance at senior levels of the Secretariat, as called for in recommendation 49.

AGENDA ITEM 113: FINANCIAL REPORTS AND AUDITED FINANCIAL STATEMENTS, AND REPORTS OF THE BOARD OF AUDITORS (continued) (A/42/5/Add.2, vol. II; A/43/5, vols. I, II and III, and Add.1-8, A/43/445 and A/43/674 and Corr.1)

6. Mr. ARSEENKO (Ukrainian Soviet Socialist Republic) said that, from the point of view of increasing the efficiency of the United Nations, discussing the reports of the Board of Auditors was one of the most important features of the work of the Fifth Committee. Those reports provided, in condensed form, an analysis of the efficiency of United Nations institutions in the area most in need of further refinement and improvement. Given the Organization's serious financial difficulties, any attempt to improve its operation without additional cost, or to identify means of making more rational use of available resources, deserved close attention and active support.

7. His delegation shared the view that the Fifth Committee should not be the final arbiter in the discussion of financial records and the reports of the Board of Auditors. The Board's conclusions and recommendations were, ultimately, addressed to the entities audited, and the relevant governing bodies should give their full attention to the problems of putting them into effect.

8. Encouraging examples had been set: the UNICEF Executive Board and the UNDP Governing Council at their 1988 sessions had gone into the reports of the Board of Auditors in detail. That practice, if continued, should help to tighten financial discipline and make for more responsible accounting practices. If it became standard, it was quite likely that comments by the auditors on irregularities would not be answered with allusions to decisions by governing bodies.

9. It was quite possible for governing bodies to take incorrect decisions in their discussions of financial management. The blame, however, did not rest solely with them. Even members of the Fifth Committee sometimes found it hard to cope with the enormous volume of documents in technical language. His delegation still considered that, besides purely bookkeeping and financial matters, the Board of Auditors should devote some attention in its reports to an analysis of programme execution and means of making more efficient and streamlined use of resources.

(Mr. Arsenko, Ukrainian SSR)

10. For many years the Board had been drawing attention to inadequacies in budgetary control in sundry United Nations institutions. There were cases of expenditures exceeding allotments and deficiencies in bookkeeping relating to programme execution, including failures to submit figures on some programme budget activities. Tightening budgetary control was of primordial importance. His delegation therefore supported the recommendations of the Board calling for all activities covered by the budget to be monitored, and for complete reporting to the General Assembly. The Administration should take energetic steps to identify the reasons for deficiencies in the accounting machinery and procedures, and come forward with proposals for correcting them. His delegation supported the Board's recommendation that detailed guidelines on the reporting of programme implementation should be issued. The meaning of "programme output" also needed to be clearly defined.

11. Deficient cash management and inventory control were unfortunately traditional in some parts of the United Nations. He drew attention to the Board's conclusions relating to the United Nations peace-keeping operations. His delegation shared the disquiet of the Advisory Committee on Administrative and Budgetary Questions (ACABQ) in that regard, especially in view of changing circumstances which were likely to increase considerably the scope of United Nations peace-keeping operations. The principal means of abolishing defects in that area was the imposition of basic discipline and control. The same was also true of such areas as staff costs and the payment of experts and consultants. The relevant administrative instructions must be rigorously enforced.

12. The Board's comments and recommendations on the problems of technical co-operation and the operation of trust funds were constructive and useful. There was, however, a danger that they would remain mere pious hopes unless the Administration took action on them. His delegation hoped to be informed of such action in accordance with General Assembly resolution 41/176.

13. He trusted that, in the course of the Committee's discussions, he would receive replies from representatives of the Administration to the points he had raised.

14. Mr. KABIR (Bangladesh) said that the value of the reports of the Board of Auditors and the related report of ACABQ had increased in the Organization's current situation of resource constraints. It was to be hoped that the various United Nations agencies would pay more attention to the Board's findings and recommendations, and would take remedial measures. Responsiveness to its recommendations would enhance the utility of the Board's work and the effectiveness of United Nations agencies.

15. His delegation had been disappointed at the Board's qualified opinion on the financial statements of UNDP. It hoped UNDP would take steps to improve its accounting principles, procedures and controls in order to increase the accuracy and informative value of its financial statements, and would impose stricter budgetary control and discipline. It was concerned with the auditors' finding that several executing agencies had charged expenditures to project budgets instead of

(Mr. Kabir, Bangladesh)

paying them from support costs. The practice was irregular; there was no room for UNDP to subsidize other United Nations agencies. His delegation hoped that the proportion of unaudited programme expenditures to total programme expenditure would improve in coming years, and that all executing agencies would be able to provide annual audit certificates.

16. His delegation was happy that the UNDP Governing Council had approved a proposal by the Administrator to strengthen the audit process for government-executed projects. During its discussions on the subject, several problems the developing countries faced in that respect had been taken up. His delegation hoped the new process would help to alleviate those problems, and that the rate of compliance with established procedures would improve. UNDP should also address the various other departures from proper financial practice reported by the Board.

17. His delegation was concerned that the Office for Project Services charged the normal support costs for a number of projects which required no substantive input on its part, and that the Office relied heavily on subcontractors for project implementation; it would like a response from the Administration on that point. It also regarded the widening gap between contributions received and programme expenditure, together with increased operating costs, as serious problems which must be addressed. No efforts should be spared to increase project delivery; the rising trend in operating costs must be curbed.

18. His delegation hoped that a satisfactory solution would soon be found to the problems which had prevented the Board of Auditors from commenting on the accounts for UNFPA projects executed by other United Nations agencies. As in the case of UNDP, there was a need for stricter budget control at UNFPA and the enforcement of financial rules and regulations. In that context, he noted the long delays in the clearing of unliquidated travel obligations, the allotment of budgetary funds not in full conformity with financial regulations and the confusing procedures for authorizing the allocation of funds to projects. His delegation supported the Board's recommendation that, in future, either total administrative and programme support services expenditures should be disclosed under the biennial budget line or total field office costs and headquarters' administrative and programme support services expenditure should be reported under two separate lines, on the grounds that it would result in greater transparency. It also agreed with the Board's recommendation that the budget and account code structure for projects should be aligned with the relevant sections of the UNDP-UNFPA handbook and detailed explanations provided to the users.

19. His delegation hoped that steps would be taken to protect UNFPA's investments by appropriate risk management techniques and that the situation which had resulted in substantial deposits not being adequately invested would be eliminated. As in the case of UNDP, it was concerned by the rise in administrative expenditure and the steady increase in the ratio of operational costs to programme expenditure during the biennium 1986-1987. Expenditure on administrative and programme support was still being reported as programme expenditure and his delegation hoped that the

(Mr. Kabir, Bangladesh)

practice would be ended with further delay and a clear distinction made between the two types of expenditures. It hoped that, as recommended by the Board of Auditors, UNFPA would take steps to see that the allotment of budgetary funds was brought into line with the financial rules and regulations and that control over the implementation of the budget was further tightened.

20. The Board of Auditors reported that the level of the operational reserve had been retroactively increased by \$7 million, thus reaching in 1987 the target ratio of 25 per cent of pledges set by the Governing Council for 1995. The liquidity position of UNFPA had increased by 35 per cent in 1987, standing at 46 per cent of total 1987 expenditures as at year-end. That disturbing trend meant that fewer resources were available to programmes, for which there was a big unmet demand from the developing countries. It hoped that the UNFPA management would review the situation and take corrective steps as soon as possible.

21. His delegation was glad that the expanded audit and revision of the 1986 UNICEF accounts had resolved the problems which had prevented the Board of Auditors from issuing a clear opinion in 1987. It urged UNICEF to examine and adopt the Board's recommendations regarding improved management, strict budget control and enforcement of financial rules and regulations. Such action would enable UNICEF to continue to enjoy confidence, goodwill and support from all concerned.

22. Mr. RALLIS (Greece), speaking on behalf of the twelve Member States of the European Community, said that the Twelve welcomed the inclusion in the reports of the Board of Auditors of special or separate sections summarizing the recommendations for corrective action to be taken by the organizations and programmes concerned. They also welcomed the inclusion of comments on specific measures taken by the secretariats and executive heads of those organizations and programmes to implement previous recommendations of the Board, as requested in General Assembly resolution 42/206. They thanked the Board for providing the summary of principal findings and conclusions of common interest recommended in paragraph 8 of that resolution (A/43/445), but would like mention to be made, after each item, of the organization or programme in which the problem reported had been detected.

23. The work of the Board of Auditors had been receiving increasing attention from Member States in recent years, not only because they wished to make sure that their financial contributions were being managed with the greatest possible efficiency, especially in the current period of resource constraints, but also because the scope of the Board's audits had been extended beyond the traditional verification of figures to include management. The Twelve regarded the audit reports as valuable tools in the process of the evaluation of the organizations concerned. The Fifth Committee's review of the reports constituted a first use of those tools, which the audited organizations should take into due account with a view to improving their management performance. The process would not be complete, however, until the Board's main recommendations had been discussed and analysed by the various governing bodies and decisions taken as to their implementation. In that connection, it would be useful to have a representative of the Board of

(Mr. Rallis, Greece)

Auditors present at meetings of governing bodies to clarify the issues and respond to questions and the Twelve looked forward to hearing the Board's reaction to that idea, bearing in mind the need to keep the cost as low as possible.

24. In connection with the point made by ACABQ in paragraph 5 of its report (A/43/674) that it was the Board's prerogative to determine the length of its reports, in particular where the inclusion of comments from the administrations was concerned, he stressed that every effort should be made to summarize the viewpoints of the administrations accurately, as well as the Board's replies. The Twelve also noted with regret that the study on standardization of the presentation and format of financial statements of all audited organizations and programmes requested in resolution 42/206 had not been delivered. The Chairman of the Board of Auditors had indicated in his introductory statement that the study would be entrusted to a task force established among the organizations, with representatives of the Board available for consultation. Since that proposal might entail considerable financial implications, the Twelve requested the Chairman of the Board to provide more information in order to enable the Committee to decide what recommendation to make to the General Assembly.

25. The report on the financial reports and accounts of the United Nations (A/43/5) raised a number of issues of budgetary control. In the matter of unliquidated obligations and the accounting principles set forth in financial regulation 4.3, the Twelve fully agreed with the Board's opinion that the criteria adopted by the United Nations should be brought into line with those principles. A similar practice had been noted in UNDP. The Twelve considered that the analysis of the ACABQ, which stressed budgetary principles, was compatible with the findings of the Board of Auditors, which stressed accounting principles. The two bodies should continue their endeavours to find a joint practical solution to that matter.

26. The Twelve agreed fully with the ACABQ recommendation that the routine charging of salaries of permanent staff members carrying out functions of a continuing nature to the general temporary assistance allotments at the Economic Commission for Africa and elsewhere should be discontinued. They also requested that the results of the long overdue reorganization of the United Nations Postal Administration should be reflected in the proposed programme budget for the biennium 1990-1991. They welcomed the steps taken to remedy the weaknesses revealed by the Board in the control and physical inventory of expendable and non-expendable property in the United Nations peace-keeping operations. That was encouraging, particularly in view of developments that could be expected to increase United Nations peace-keeping activities significantly. They noted with concern, however, the reported failings in budgetary control and project management. Adequate procedures for budgetary control and management undoubtedly existed, but appropriate enforcement mechanisms to ensure compliance with those procedures seemed to be lacking.

27. The Board's qualified opinion on the International Trade Centre mentioned three instances of departure from generally accepted accounting principles and from the United Nations financial regulations, rules and directives. The Twelve welcomed the ITC Administration's stated willingness to review the matter.

(Mr. Rallis, Greece)

28. The report on UNDP (A/43/5/Add.1) again gave cause for concern in that the audit opinion was qualified by a number of observations. It was encouraging, however, that the Board of Auditors should have noted improvements in 1987 and that the UNDP Administration had demonstrated willingness to remedy the situation. Some of the problems were structural in nature and certain of the qualifications could be removed only with the adoption by UNDP of new procedures. UNDP should, therefore, continue to develop proposals for new accounting guidelines where necessary, with a view to bringing its financial regulations into line with generally accepted accounting principles. The Twelve also endorsed the Board's recommendations regarding a more detailed examination and adoption of the UNDP budget. In respect of the certification of programme expenditures executed and reported by United Nations executing agencies, the Twelve noted the discussions in progress among the various bodies concerned and trusted that they would lead to a solution for UNDP and for UNFPA.

29. The Twelve were pleased that, as a result of the expanded audit, the Board of Auditors had been able to render a clean opinion on UNICEF's 1986 accounts. They noted that the UNICEF Administration had accepted most of the Board's recommendations and joined ACABQ in recommending that the UNICEF Administration should clarify the remaining differences of opinion between itself and the Board of Auditors and should seek guidance on the matter from its Executive Board at its 1989 session. They hoped that UNICEF would soon be able to address the problems that remained in respect of the accounting of voluntary contributions and the recording of pledges.

30. The Chairman of the Board of Auditors had drawn the Fifth Committee's attention to many cases in which administrative expenses had been charged to, and accounted for, as project expenditures without proper legislative authority. The Twelve strongly supported the recommendation that the administrations involved should enforce stricter budgetary discipline and exert a real downward pressure on operating expenses. Regarding cases of fraud the Twelve expected all the administrations of the United Nations system to adopt the strictest and most effective measures to deal with and prevent such cases. The United Nations was too precious to be tainted by such behaviour. The Twelve would also welcome an explanation of the delay in the issuing of some of the audit reports, in particular the voluminous report on UNDP, which made in-depth consideration impossible.

31. In conclusion, he reiterated the Twelve's full support for the Board of Auditors, whose dedicated work strengthened the financial well-being of the Organization. The service rendered was particularly valuable at the current time of resource constraints and reform.

32. Mr. JEMAIL (Tunisia) said that the important work of the Board of Auditors was part of the ongoing effort to improve the management of the United Nations and the specialized agencies. He noted, however, that the current procedure for considering the financial reports did not allow the Fifth Committee to devote enough time to them. Small delegations in particular found the volume of documentation excessive. The Board could perhaps devise a fresh approach that would allow its work to have the desired effect.



(Mr. Jemal, Tunisia)

33. The reports disclosed instances of poor management in several sectors of the United Nations system. It was to be hoped that the Board's efforts would in the long run result in the establishment of new habits of effective management throughout the system. It was time that the audited bodies made a serious effort to apply the Board's recommendations, rather than allow them to be repeated from year to year with a consequent waste of time and money. The goodwill shown by UNICEF in that regard was commendable and should be maintained. It was particularly important that UNICEF should have no blot on its reputation that might affect the support it enjoyed from the international community.

34. The same was true of UNDP, whose activities were equally vital to many developing countries. Its role had expanded appreciably in recent years and it should set an example of good management. Much attention had been directed recently to the financial situation of the United Nations, and the General Assembly had taken steps to improve its administrative and financial functioning. In the light of the reports of the Board of Auditors, it would seem to be time for similar steps in respect of the organizations financed by voluntary contributions.

35. His delegation had always been in favour of judicious and effective use of United Nations resources and accordingly supported the very useful work done by the Board of Auditors. It wondered, however, why the Board had seen fit to depart from its major task by expressing opinions that went far beyond its terms of reference. He had in mind the case of the MULPOCs in Africa. The Board's task should have been to audit their accounts and examine their management. In questioning their very existence, the Board had exceeded its responsibilities. The Board should have instead made suggestions to make the MULPOCs more effective. He noted that the Economic Commission for Africa was also cited as an example of bad management. There were examples of defective management throughout the United Nations system, however, and it was hardly the attribute of a single continent or region.

36. Similar doubts had been expressed in regard to the need for one of the outstationed offices of the United Nations Relief and Works Agency for Palestine Refugees in the Near East. It would have been more appropriate for the Board to propose corrective solutions first. His delegation hoped that in future the Board would confine itself to its real task. Nevertheless, it considered that, on the whole, the work of the Board of Auditors was positive. However, its reports would be improved if they were accompanied by the comments of the bodies and organizations concerned. He hoped that the Board would consider the possibility of doing so in future.

AGENDA ITEM 120: SCALE OF ASSESSMENTS FOR THE APPORTIONMENT OF THE EXPENSES OF THE UNITED NATIONS (continued) (A/43/11)

37. Ms. HAGA (Norway) said that the large-scale withholding of assessed contributions and the accumulation of arrears due to late payments had complicated management of the United Nations and created a situation in which the Organization's participation in the implementation of important political agreements could be obstructed by a shortage of funds. Her delegation could not

(Ms. Haga, Norway)

accept any withholding or unilateral cuts in the assessed contributions of any Member State, because such actions constituted a violation of the Charter and undermined multilateral co-operation. It urged all countries to settle their debts promptly and looked forward to a specific repayment plan in respect of all outstanding contributions from the United States.

38. The overriding objective in the Fifth Committee's task of adopting a new scale of assessments for the period 1989-1991 should be to ensure a more stable financial foundation for the United Nations in such a way as to ensure that any withholding, that might occur did not seriously impede the Organization's work. Doubts about the fairness and transparency of the current scale had arisen as a result of the introduction of increasingly complicated criteria. The criteria adopted at the forty-second session, for example, had failed to produce the desired impact, notwithstanding the mitigation process. There would be no need for such a process if the statistical material and criteria were satisfactory, but the fact that Sudan's assessment had been increased by one point while that of the Federal Republic of Germany was reduced by 10 points showed that the methodology was inappropriate. Despite impressions to the contrary, the existing scale was not an objective mechanism, based as it was on a mixture of technical calculation and political decisions.

39. All Member States would benefit from a new scale of assessments based on a more equitable distribution of financial obligations. Although various alternative methodologies had already been rejected by the General Assembly, the current budget reform process provided an opportunity to change the scale without increasing any country's contribution in real terms. The task entrusted to the Committee on Contributions was impossibly complicated, and it was therefore her delegation's belief that an independent high-level group should be asked to develop a new formula for sharing the administrative costs of the United Nations. The group, which should be established as soon as possible in order to report to the forty-fourth session of the General Assembly, should also consider ways and means of encouraging prompt payment of assessed contributions.

40. Mr. MARTIRE (Canada) said that the draft scale of assessments contained in document A/43/11 provided a basis for agreement in the Fifth Committee. Despite extensive discussions during the forty-first and forty-second sessions of the General Assembly, no agreement had been reached on a modification of the existing methodology. His delegation had supported the eventual adoption of General Assembly resolution 42/208, not because it believed the methodology proposed was perfect but because it reflected the fundamental requirement whereby contributions should be assessed broadly in accordance with States' capacity to pay. While it also believed that the methodology should be easy to understand, it was equally convinced that simplicity should not be obtained at the expense of fairness.

41. His delegation concurred with the view of the Committee on Contributions that the elements of the current methodology mentioned in the second sentence of paragraph 5 of the Committee's report required no further elaboration. It did, however, recognize that some further refinements might be necessary in order more

(Mr. Martire, Canada)

accurately to reflect the burden of external indebtedness on Member States' capacity to pay and to take into account the effects of changes in exchange rates. With regard to external indebtedness, the method proposed by the Committee constituted an acceptable first step towards the development of a more objective and systematic method of measuring the impact of debt. His delegation supported the proposal that relief should be applied on the basis of repayment of principal on debt service due rather than on the actual repayment of principal. Since reliable data on debt service due were not yet available, it supported the use of a 12 per cent ratio of debt service due to total external debt, pending further study by the International Monetary Fund, as suggested in paragraph 17 of the Committee's report. While supporting the Committee's work to improve national income statistics and to develop a uniform data base, it regretted that the Committee had been unable to agree on the adoption of price-adjusted rates of exchange methodology for systematic adjustment of national income data and hoped that the Committee would persist in its efforts to reach such an agreement.

42. The process of mitigation, while an important element in preparation of the final scale, lacked the rigour and objectivity which characterized most other elements of the methodology. The Committee on Contributions should at some time in the future attempt better to define the objectives and scope of that process.

43. It would be impossible to develop a scale which completely satisfied all Members of the United Nations. There was, however, broad agreement on the main elements of the current methodology, and his delegation therefore recommended adoption of the scale as presented. With regard to the collection of contributions from non-member States, it shared the view of the Committee on Contributions that the current procedures should be streamlined and supported the principle whereby payment should be made at the beginning of each calendar year. It also supported the Committee's recommendation with respect to the interim period, as set forth in paragraph 64 of its report.

44. Mr. KAKODKAR (India) said that his delegation failed to understand why the Committee on Contributions had recommended a much larger percentage increase in the assessment for the Group of 77 as a whole than for the affluent States members of the Organization for Economic Co-operation and Development. Clearly, there were deficiencies in the methodology and criteria currently used by the Committee. The scheme of limits prevented a major contributor from paying in accordance with an increase in its national income while increasing the assessments of some developing countries. It was not clear, following a careful study of the mitigation process, whether any rational or objective criteria had been used in deciding how to allot relief to countries with high levels of external indebtedness.

45. As a developing and non-aligned State, his country had demonstrated its strong commitment to multilateralism by contributing its share of United Nations regular budget expenditure at the beginning of its budgetary year. However, like certain other developing countries, it had suffered extensive damage to its economy and infrastructure during the past three years as a result of droughts, floods and poor harvests. It was therefore difficult to understand why those countries had been

(Mr. Kakodkar, India)

denied any mitigation of increases in their assessments when such relief had been provided to other countries with much higher per capita incomes. It shared the strong reservations to the recommended scale expressed by the Brazilian member of the Committee in paragraph 69 of the Committee's report.

46. The criteria governing increases or decreases in assessments must be both objective and uniformly applied; otherwise, Member States would lose faith in the process whereby the scale was determined. His delegation was prepared to engage in informal consultations with a view to correcting distortions in the distribution of mitigation relief in the recommended scale for the period 1989-1991 and requested that, in future, the report of the Committee on Contributions should include explanations with respect to the allocation of such relief. It also hoped that, in accordance with the healthy tradition established since the adoption of General Assembly resolution 41/213, it would be possible to adopt the new scale of assessments by consensus.

The meeting rose at 11.50 a.m.