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FIFTH COMMITTEE
Agenda item 100

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

Draft report of the Fifth Committee

PART II

Rapporteur: Mr. E. Brian Nason (Ireland)

63. At its 49th meeting, at the request of ¹, the Committee agreed to suspend the voting. Algeria and India then submitted an amendment (A/C.5/31/L.35) to paragraph 59 of the draft resolution recommended by the Committee on Contributions, 8/ which read as follows:

"1. In subparagraph (a) replace '1977, 1978 and 1979' by '1977'.

2. Change subparagraph (b) to read as follows:

'As an exception to rule 160 of the rules of procedure of the General Assembly, the scale of assessments given in subparagraph (a) above shall be reviewed by the Committee on Contributions in 1977, when a report shall be submitted to the Assembly for its consideration at its thirty-second session;'

3. Delete references to 1978 and 1979 in paragraphs (c), (g), and (h).

4. Insert the following as new subparagraph (c) and renumber succeeding paragraphs accordingly.

'The Committee on Contributions shall draw up future scales of assessments, on the basis of the following: (i) the criteria contained in its report A/31/11; (ii) the additional criteria contained in A/C.5/31/L.7/Rev.2, as amended; (iii) the continuing disparity between the economies of developed and developing countries; (iv) methods which avoid excessive variations of individual rates of assessments between

two successive scales; and (v) the debate under agenda item 100 in the Fifth Committee during the thirty-first session of the General Assembly, especially the concerns expressed regarding steep increases in the rates of individual assessments.'"

The representative of India, in introducing the amendment, stated that it represented the outcome of negotiations and consultations between Member States and expressed the hope that it would be approved by consensus. At the same meeting the amendment was approved without objection.

64. The Committee then decided to approve the draft resolution contained in paragraph 59 of the report of the Committee on Contributions, 9/ as amended by India.

65. The following delegations spoke in explanation of their votes after the vote:

The views expressed by delegations are reflected in the records of the 49th meeting of the Committee (A/C.5/31/SR.49).

66. In connexion with the decision taken by the Committee on the enlargement of the Committee on Contributions (see paras. 28 and 37 above), the Committee approved, without objection, a draft resolution put forward by its Chairman recommending to the General Assembly amending rule 158 of the rules of procedure as follows:

"The General Assembly,

"Having decided, in paragraph 7 of resolution 31/ A, to expand the membership of the Committee on Contributions by five members, effective 1 January 1977,

"Decides to amend, with effect from 1 January 1977, rule 158 of its rules of procedure to read as follows:

'Rule 158

'The General Assembly shall appoint an expert Committee on Contributions consisting of eighteen members.'"

Representations concerning individual assessments

67. During the course of their interventions, and with particular reference to rates of assessment for their countries, a number of delegations (as indicated in para. (c) (v) of the draft resolution contained in para. 59 of the report of the Committee on Contributions 10/), drew attention to economic and social factors which, in their opinion, justified lower assessment rates. These statements are reflected in the records of the Committee's consideration of agenda item 100 (A/C.5/31/SR.16, 18-20, 22-25, 39-43 and 49).

9/ Ibid.

10/ Ibid.

RECOMMENDATIONS OF THE FIFTH COMMITTEE

68. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolutions:

DRAFT RESOLUTION I

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

A

The General Assembly,

Recalling its resolutions 582 (VII) of 21 December 1951, 665 (VII) of 4 December 1952, 1927 (XVIII) of 11 December 1963, 2118 (XX) of 21 December 1965, 2961 C (XXVII) of 13 December 1972 and 3062 (XXVIII) of 9 November 1973 relating to the additional recognition to be given to the low per capita income countries in calculating their rate of assessment in view of their economic and financial problems,

Recalling that the capacity to pay of the countries recognized by the United Nations as the least developed among developing countries and those most seriously affected is being adversely affected, inter alia, by inflation and currency instability,

Recognizing the need for reconsideration of the scale of assessments of the least developed countries and those most seriously affected in order to help them meet their priorities at home and to allow the adjustment necessary for these countries,

Believing that the existing arrangement of assessment on the floor level is incompatible with the principle of capacity to pay,

Believing also that the collective financial responsibility implies that all Member States pay at least a minimum percentage of the expenses of the Organization,

1. Reaffirms that the capacity of Member States to contribute towards the payment of the budgetary expenses of the United Nations is the fundamental criterion on which scales of assessment are based;

2. Decides to lower the floor for purposes of formulating and establishing the rates of assessment;

/...

3. Requests the Committee on Contributions to reflect this decision in formulating the coming scale of assessments in so far as purely practical and technical limitations in calculating permit, which should be understood to mean a minimum payment of no less than 0.01 per cent of the total expenses of the Organization;

4. Further requests the Committee on Contributions to study urgently and in depth ways and means of increasing the fairness and equity of the scale of assessments in the light of views expressed by Member States at the thirty-first session of the General Assembly and in particular by:

(a) Seeking improvements in the statistical measurement of the relative capacity to pay, including new or additional statistical indicators and criteria;

(b) Considering the possibility of mitigating extreme variations in assessments between two successive scales without departing essentially from the principle of the capacity to pay by increasing the statistical base period from three years to some longer period or by any other appropriate method;

(c) Bearing in mind the fact that the capacity to pay of Member States may be subject to severe fluctuations in economic activity for a variety of reasons;

5. Further requests the Committee on Contributions to embody as appropriate in subsequent reports of the Committee the particular justification for any significant increases in the assessment of any Member State between two successive scales;

6. Requests the Committee on Contributions to report in depth on its findings to the General Assembly at its thirty-second session with a view to enabling the Assembly to consider early action on a new scale;

7. Decides to expand the membership of the Committee on Contributions by five members, effective 1 January 1977.

B

The General Assembly,

Considering that the Committee on Contributions has recommended for the period 1977-1979 increases in the rates of assessments of twenty-seven Member States, including sixteen developing countries, in comparison with the present scale,

Taking into account the fact that the repercussions of inflation and currency instability which were markedly apparent during the period 1972-1974, the period taken as the base period for the formulation of the scale of assessments, make it difficult to determine, and in some cases, distort, the true capacity to pay of Member States,

/...

Bearing in mind the fact that the capacity to pay of the developing countries is subject to strong cyclical variations owing to severe fluctuations in the production, export and prices of the principal commodities,

Bearing in mind also the fact that the prices of various commodities have fallen sharply in the past two years by comparison with the prices prevailing in 1974 and that this has had a considerable effect on the capacity to pay of the developing countries which export such commodities,

Recognizing that a substantial part of the capacity to pay in currency of the developing countries must be devoted to importing, at increasing prices, the goods and services required to promote their development,

Recalling the resolutions adopted by the General Assembly and by organs of other international organizations concerning the new international economic order,

Recalling also that in various resolutions the General Assembly has recognized that a distinction must be made between developed and developing countries for the purposes of determining the scale of assessments,

1. Decides to maintain for the period 1977-1979 the current rates of assessment of the developing countries whose principal export commodities have undergone a sharp price decline since 1974, in cases where the Committee on Contributions has recommended an increase in the rates;

2. Further decides that the corresponding readjustments in the proposed scale of assessments should not adversely affect the rates recommended by the Committee on Contributions for the developing countries.

C

The General Assembly

Resolves that:

(a) The scale of assessments for the contributions of Member States to the United Nations budget for the financial year 1977 shall be as follows:

<u>Member State</u>	<u>Per cent</u>
Afghanistan	0.02
Albania	0.02
Algeria	0.10
Argentina	0.83
Australia	1.52
Austria	0.63
Bahamas	0.02
Bahrain	0.02
Bangladesh	0.04
Barbados	0.02
Belgium	1.07
Benin	0.02
Bhutan	0.02
Bolivia	0.02
Botswana	0.02
Brazil	1.04
Bulgaria	0.13
Burma	0.02
Burundi	0.02
Byelorussian Soviet Socialist Republic	0.40
Canada	2.96
Cape Verde	0.02
Central African Republic	0.02
Chad	0.02
Chile	0.09
China	5.50
Colombia	0.11
Comoros	0.02
Congo	0.02
Costa Rica	0.02
Cuba	0.13
Cyprus	0.02
Czechoslovakia	0.87
Democratic Kampuchea	0.02
Democratic Yemen	0.02
Denmark	0.63
Dominican Republic	0.02
Ecuador	0.02
Egypt	0.08

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<u>Member State</u>	<u>Per cent</u>
El Salvador	0.02
Equatorial Guinea	0.02
Ethiopia	0.02
Fiji	0.02
Finland	0.41
France	5.66
Gabon	0.02
Gambia	0.02
German Democratic Republic	1.35
Germany, Federal Republic of	7.74
Ghana	0.02
Greece	0.39
Grenada	0.02
Guatemala	0.02
Guinea	0.02
Guinea-Bissau	0.02
Guyana	0.02
Haiti	0.02
Honduras	0.02
Hungary	0.34
Iceland	0.02
India	0.70
Indonesia	0.14
Iran	0.43
Iraq	0.10
Ireland	0.15
Israel	0.24
Italy	3.30
Ivory Coast	0.02
Jamaica	0.02
Japan	8.66
Jordan	0.02
Kenya	0.02
Kuwait	0.16
Lao People's Democratic Republic	0.02
Lebanon	0.03
Lesotho	0.02
Liberia	0.02
Libyan Arab Republic	0.17
Luxembourg	0.04
Madagascar	0.02
Malawi	0.02
Malaysia	0.09
Maldives	0.02
Mali	0.02

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<u>Member State</u>	<u>Per cent</u>
Malta	0.02
Mauritania	0.02
Mauritius	0.02
Mexico	0.78
Mongolia	0.02
Morocco	0.05
Mozambique	0.02
Nepal	0.02
Netherlands	1.38
New Zealand	0.28
Nicaragua	0.02
Niger	0.02
Nigeria	0.13
Norway	0.43
Oman	0.02
Pakistan	0.06
Panama	0.02
Papua New Guinea	0.02
Paraguay	0.02
Peru	0.06
Philippines	0.10
Poland	1.40
Portugal	0.20
Qatar	0.02
Romania	0.26
Rwanda	0.02
Sao Tome and Principe	0.02
Saudi Arabia	0.24
Senegal	0.02
Sierra Leone	0.02
Singapore	0.08
Somalia	0.02
South Africa	0.40
Spain	1.53
Sri Lanka	0.02
Sudan	0.02
Surinam	0.02
Swaziland	0.02
Sweden	1.20
Syrian Arab Republic	0.02
Thailand	0.10
Togo	0.02
Trinidad and Tobago	0.02
Tunisia	0.02
Turkey	0.30
Uganda	0.02
Ukrainian Soviet Socialist Republic	1.50
Union of Soviet Socialist Republics	11.33

/...

<u>Member State</u>	<u>Per cent</u>
United Arab Emirates	0.08
United Kingdom of Great Britain and Northern Ireland	4.44
United Republic of Cameroon	0.02
United Republic of Tanzania	0.02
United States of America	25.00
Upper Volta	0.02
Uruguay	0.04
Venezuela	0.40
Yemen	0.02
Yugoslavia	0.38
Zaire	0.02
Zambia	0.02
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(b) As an exception to rule 160 of the rules of procedure of the General Assembly, the scale of assessments given in subparagraph (a) above shall be reviewed by the Committee on Contributions in 1977, when a report shall be submitted to the Assembly for its consideration at its thirty-second session;

(c) The Committee on Contributions shall draw up future scales of assessments, on the basis of:

- (i) The criteria contained in its report; 11/
- (ii) The additional criteria contained in A/C.5/31/L.7/Rev.2, as amended;
- (iii) The continuing disparity between the economies of developed and developing countries;
- (iv) Methods which avoid excessive variations of individual rates of assessments between two successive scales;
- (v) The debate under agenda item 100 in the Fifth Committee during the thirty-first session of the General Assembly, especially the concerns expressed regarding steep increases in the rates of individual assessments.

(d) Notwithstanding the terms of regulation 5.5 of the Financial Regulations of the United Nations, the Secretary-General shall be empowered to accept, at his discretion and after consultation with the Chairman of the Committee on Contributions, a portion of the contributions of Member States for the calendar year 1977 in currencies other than United States dollars;

(e) For the year 1975, Cape Verde, Sao Tome and Principe and Mozambique, which became Members of the United Nations on 16 September 1975, and Papua New Guinea, the Comoros and Surinam, which became Members of the United Nations on 10 October, 12 November and 1 December 1975, respectively, shall contribute amounts equal to one ninth of 0.02 per cent;

(f) For the year 1976, Cape Verde, Sao Tome and Principe, Mozambique, Papua New Guinea, the Comoros and Surinam shall contribute amounts equal to 0.02 per cent;

11/ Ibid.

(g) The contributions of the six new Member States for 1975 and 1976 shall be applied to the same basis of assessment as for other Member States, except that in the case of appropriations approved under part II of General Assembly resolution 3211 B (XXIX) of 29 November 1974, and under Assembly resolutions 3374 B (XXX) of 28 November 1975 and 3374 C (XXX) of 2 December 1975 for the financing of the United Nations Emergency Force, including the United Nations Disengagement Observer Force, the contributions of those States (in accordance with the group of contributors to which they may be assigned by the Assembly) shall be calculated in proportion to the calendar year;

(h) Subject to rule 160 of the rules of procedure of the General Assembly, States which are not Members of the United Nations but which participate in certain of its activities shall be called upon to contribute towards the 1977 expenses of such activities on the basis of the following rates:

<u>Non-member States</u>	<u>Per cent</u>
Democratic People's Republic of Korea	0.05
Holy See	0.02
Liechtenstein	0.02
Monaco	0.02
Republic of Korea	0.13
San Marino	0.02
Switzerland	0.96
Tonga	0.02

the following countries being called upon to contribute to the:

(i) International Court of Justice:

Liechtenstein,
San Marino,
Switzerland;

(ii) International drug control:

Holy See,
Liechtenstein,
Monaco,
Republic of Korea,
Switzerland,
Tonga;

(iii) Economic and Social Commission for Asia and the Pacific:

Republic of Korea;

(iv) Economic Commission for Europe:

Switzerland;

/...

(v) United Nations Conference on Trade and Development:

Democratic People's Republic of Korea,
Holy See,
Liechtenstein,
Monaco,
Republic of Korea,
San Marino,
Switzerland;

(vi) United Nations Industrial Development Organization:

Holy See,
Liechtenstein,
Monaco,
Republic of Korea,
Switzerland;

(i) Notwithstanding the activities listed under subparagraph (h) above, and bearing in mind the provisions of regulation 5.9 of the Financial Regulations of the United Nations, the foregoing non-member States, as well as those listed below, shall also contribute to the expenses of such other activities or conferences in which they participate at the rates established under this resolution:

<u>Non-member States</u>	<u>Per cent</u>	
	<u>1976</u>	<u>1977</u>
Nauru	0.02	0.02
Western Samoa	0.02	0.02

DRAFT RESOLUTION II

Enlargement of the Committee on Contributions: amendment to rule 158 of the rules of procedure of the General Assembly

The General Assembly,

Having decided, in paragraph 7 of resolution 31/ A of December 1976, to expand the membership of the Committee on Contributions by five members, effective 1 January 1977,

Decides to amend, with effect from 1 January 1977, rule 158 of its rules of procedure to read as follows:

"Rule 158

"The General Assembly shall appoint an expert Committee on Contributions consisting of eighteen members."