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FIFTH COMMITTEE  
Agenda item 129

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

Draft resolution submitted by the Chairman  
following informal consultations

A

The General Assembly,

Recalling all its previous resolutions on the scale of assessments, in particular resolutions 39/247 B of 12 April 1985, 42/208 of 11 December 1987 and 43/223 of 21 December 1988,

Having considered the report of the Committee on Contributions, 1/ and noting the efforts of the Committee, particularly in the context of the difficulties encountered by the Committee in performing its tasks,

Taking into account the views expressed in the Fifth Committee during the forty-fourth session,

1. Reaffirms:

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

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

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1/ Official Records of the General Assembly, Supplement No. 11 and addendum (A/44/11 and Add.1 and Add.1/Corr.1).

(c) That the methodology should be simplified as far as possible with a view to making it more transparent and stable over time;

2. Takes note of the possible areas for adjustments to the existing methodology identified in the report of the Committee on Contributions,

3. Requests the Committee on Contributions:

(a) To continue its work on the following elements of the existing methodology:

(i) The statistical base period;

(ii) The debt adjustment factor;

(iii) The per capita income limit;

(iv) The scheme to avoid excessive variations of individual rates between successive scales;

(b) As a means to improve further the current methodology:

(i) To examine fully the use of other factors, including the situation of countries with economic characteristics contained in paragraph 3 of resolution 43/223 B;

(ii) To continue its work on the price-adjusted rates of exchange methodology;

(c) To continue, in conformity with the mandate in paragraph 2 (e) of resolution 43/223 B, its consideration of ad hoc adjustments to the machine scale which should be uniformly applied, based on broad, objective, rational and transparent criteria, including those mentioned in paragraph 38 of the report of the Committee on Contributions, and which should be limited in scope and be made on a voluntary and multilateral basis;

4. Also requests the Committee on Contributions to submit to the General Assembly, at its forty-fifth session, recommendations on adjustments, if necessary and where appropriate, on the elements and factors referred to in paragraph 3 of the present resolution;

5. Invites the Committee on Contributions, in conducting the above-mentioned work, to continue to examine the interrelationship of each of the elements and factors as a part of the overall methodology;

6. Requests the Committee on Contributions to proceed with the further exploration of alternative income concepts and to report thereon to the General Assembly at its forty-fifth session;

7. Also requests the Committee on Contributions to consider excluding allocation of any additional points, as a result of the applications of the scheme

of limits, to those Member States with a very low per capita income and to report thereon to the General Assembly at its forty-fifth session;

8. Further requests the Committee on Contributions to include in its report illustrative examples, consistent with the statistical annexes to the report of the Committee, of the implications of using the above-mentioned elements and factors, including different alternatives for ceiling and floor.

B

The General Assembly

Endorses the proposal contained in paragraphs 50 to 52 of the report of the Committee on Contributions 1/ concerning the revised assessment procedures for non-Member States.

C

The General Assembly,

Recalling rule 160 of its rules of procedure,

1. Requests the Committee on Contributions to examine the question of providing access of Member States to information on how the Committee, being an expert body, arrives at its decisions on the scale of assessments, and to submit specific recommendations to the General Assembly at its forty-fifth session on how to establish an effective mechanism of communication between Member States and the Committee, in particular, on holding information meetings at its regular session before the preparation of a new scale and during the consideration of ad hoc adjustments to enable interested Member States to convey their views and to request the Committee on Contributions to take into account these views in the preparation of the new scale;

2. Decides in this regard to continue at its forty-fifth session its consideration of the functioning of the Committee on Contributions on the basis of the views to be expressed by that Committee in its report.

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