REPORT
OF THE COMMITTEE
ON CONTRIBUTIONS

GENERAL ASSEMBLY

OFFICIAL RECORDS: THIRTY - FIRST SESSION

SUPPLEMENT No. 11 (A/31/11)

UNITED NATIONS

(42 p.)

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NOTE

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/Original: English/

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I. MEMBERSHIP OF THE COMMITTEE

1. The Committee on Contributions held its thirty-sixth session at United Nations Headquarters from 18 May to 11 June 1976. The following members were present:

Mr. Abdel Hamid Abdel-Ghani

Syed Amjad Ali

Mr. Anatoly Semënovich Chistyakov

Mr. Miguel A. Dávila Mendoza

Mr. Richard V. Hennes

Mr. Junpei Kato

Mr. Japhet G. Kiti

Mr. Angus J. Matheson

Mr. John I. M. Rhodes

Mr. Michel Rougé

Mr. David Silveira da Mota

Mr. József Tardos

Mr. Tien Yi-nung

2. The Committee re-elected Syed Amjad Ali Chairman and Mr. Silveira da Mota Vice-Chairman.

II. TERMS OF REFERENCE OF THE COMMITTEE

3. The original terms of reference of the Committee, as established in 1946, together with further directives of the General Assembly on criteria to be used for the formulation of a scale of assessments, are set forth in the annex to the present report.

4. For its review of the scale, the Committee applied its original terms of reference, as amended and supplemented by further directives given it by the General Assembly. In summary, the Assembly decided that:

(a) The expenses of the United Nations should be apportioned broadly according to capacity to pay, with comparative estimates of national income as the fairest guide. The main factors to be taken into account in order to prevent anomalous assessments resulting from the use of such comparative estimates include:

(i) Comparative income per head of population;

(ii) The ability of Members to secure foreign currency;

(b) As a matter of principle, the maximum contribution of any one Member State to the ordinary expenses of the United Nations should not exceed 25 per cent of the total;

(c) The minimum rate of assessment should be 0.02 per cent;

(d) An allowance formula should be applied in establishing rates of assessment for low *per capita* income countries;

(e) Due regard should be accorded to the developing countries, especially those with the lowest *per capita* income, in view of their special economic and financial problems.

III. STATISTICAL INFORMATION

5. At the eighth session of the General Assembly, the Fifth Committee agreed that Member States should be informed of the dates of the meetings of the Committee on Contributions in order to ensure that national income and related data would be submitted by Governments in sufficient time for the Committee to take them into account in the formulation of its recommendations to the Assembly on the scale of assessments. Accordingly, in its report to the General Assembly at its thirtieth session, the Committee stated that its next session would open on 18 May 1976. 1/ In a communication dated 5 February 1976 to Member States and to the non-member States listed in paragraphs 46 and 49 below, the Secretary-General confirmed the opening date of the session and requested Governments to make available any supplementary data or information that they might wish the Committee on Contributions to consider. Following its customary practice, the Statistical Office of the United Nations had also requested Member and non-member States to submit national income data for the use of the Committee. Those data, together with such supplementary information as was transmitted in response to the Secretary-General's request, were used in the current review of the scale. The Committee also carefully examined representations submitted by a number of Member States in conjunction with such additional information as was submitted on their economies.

6. The Committee based its consideration of a scale of assessments for 1977, 1978 and 1979 on the national accounts data of Member States for the years 1972, 1973 and 1974, the last three years for which the most complete data were available. It noted that a number of countries had greatly improved the quality, coverage and methodology of their estimates of national income and product and that some had retroactively revised corresponding data for previous years. Where data were not submitted by Governments, the statistics obtained from national sources, from regional economic surveys (prepared by the regional commissions) and from reports of statistical experts appointed under technical co-operation programmes also showed improvement over previous years. Finally, in those cases where data were not available for the years under review and extrapolations from previous years were necessary, the publication of more detailed basic economic and financial statistics has resulted in more reliable estimates. The Committee, once again, wishes to draw the attention of Member States to the importance it attaches to the submission of national accounts data.

7. As mentioned in previous reports, the two principal systems of national accounts are the System of National Accounts (SNA) and the Material Product System (MPS). The latter system, used by countries with centrally planned economies, excludes the value of services not contributing directly to material production. The extent of the difference between the two systems arising from differences in coverage varies from country to country and cannot, as a consequence, be taken as a uniform percentage. The amount of the difference depends not only on the stage of a country's economic development but also on its

1/ *Official Records of the General Assembly, Thirtieth Session, Supplement No. 11* (A/10011), para. 52.

economic policy. For example, economic policy governs the allocation of labour to the various sectors of a country's economy, and price policy governs the price of services and of commodities.

8. Since the Committee's session in 1964, it has utilized estimates of the component elements required to raise net material product statistics of countries with centrally planned economies to the level of statistics of national income at market prices according to the concept of SNA. Over the years, more methodological research on establishing links between the two systems and better availability of data have enabled the Committee to base its work on more reliable estimates of national income at market prices for countries using the MPS system. In the foregoing connexion, the Committee was pleased to note that five Member States with centrally planned economies had prepared statistics on a basis comparable with SNA.

9. For the purpose of comparing the national incomes of Member States, estimates expressed in national currencies have been converted into a common currency unit, the United States dollar. During the period under review, the international monetary system of the market economies experienced great uncertainties and substantial disturbances. The par value régime was gradually discontinued and replaced by a system of floating exchange rates.

10. After a careful study of the problem, the Committee concluded that the following procedure would be used, for the period under review, for the conversion of the national income estimates of market economies into United States dollars. For those countries with a single fluctuating exchange rate, the conversion rate used was normally the annual average of market rates shown in the International Monetary Fund publication entitled International Financial Statistics. Those annual averages were prepared by the Fund on the basis of market rates submitted by the Governments concerned. Use was made of official exchange rates in those cases where Governments support them by central bank intervention in order to maintain a pre-determined parity vis-à-vis another currency. In exceptional cases, it was necessary to convert national incomes in national currencies at "adjusted exchange rates", the latter rates being obtained by the adjustment of a selected year's exchange rate (believed to represent a reasonable approximation to the purchasing power ratio of the country concerned and the United States) by the ratio of relative price changes of the two countries since the base year. Finally, in certain other cases, national income estimates expressed in United States dollars were derived directly from other statistical sources.

11. For the centrally planned economies, the conversion rate used was normally the annual average of effective rates communicated to the Secretariat by the Governments concerned.

12. The population figures used by the Committee in calculating per capita national income were generally mid-year estimates assembled by the Statistical Office of the United Nations from replies of Governments to the United Nations Demographic Yearbook questionnaire, to the United Nations Monthly Bulletin of Statistics questionnaire, and from official publications. In the few cases where official information was lacking, estimates were obtained from other sources by the Statistical Office.

IV. REVIEW OF THE SCALE OF ASSESSMENTS

13. The General Assembly, by its resolution 3062 (XXVIII) of 9 November 1973, established a scale of assessments for 1974, 1975 and 1976. By its resolution 3371 A (XXX) of 30 October 1975, the Assembly decided to add to the scale for 1976 the rates of assessment of three States (Bangladesh, Grenada and Guinea-Bissau) admitted to membership in the United Nations at the twenty-ninth session of the Assembly, in 1974. The scale reviewed by the Committee for 1977, 1978 and 1979 includes those three new Members, as well as the six States (Cape Verde, Comoros, Mozambique, Papua New Guinea, Sao Tome and Principe, and Suriname) admitted to membership in the United Nations at the thirtieth session of the Assembly, in 1975. Accordingly, the proposed scale assesses 144 Member States.

A. Capacity to pay

(a) The principal measure of capacity to pay

14. In the course of the debate in the Fifth Committee at the twenty-ninth and thirtieth sessions of the General Assembly in 1974 and 1975, respectively, some representatives asserted 2/ that *per capita* income should not be the only determining factor in the establishment of a scale of assessments and that other important factors should be taken into account in establishing a scale and in evaluating a country's capacity to pay. They argued that *per capita* income failed to take into account the impact of the inflationary price spiral and currency fluctuations on income from primary commodities and that it often tended to camouflage economic realities, such as problems of technology, industry, infrastructure, agriculture, literacy and trade. Furthermore, in their view, it neither reflected the range of long-term development needs of those countries whose one source of income was depletable and non-renewable nor the actual productivity level of the economy of such countries over a long period of years. They claimed that a higher *per capita* income in such cases was a temporary phenomenon and not a reflection of a country's capacity to pay; therefore, they urged the Committee on Contributions to reconsider the use of *per capita* income as the principal measure of capacity to pay and to discuss a substitute criterion.

15. In the above connexion, the Committee wishes to invite attention to the fact that the *per capita* income of a Member State is not the principal measure of its capacity to pay. Actually, the principal criterion used by the Committee to measure capacity to pay is national income. In accordance with the directives of the General Assembly, estimates of national income are subsequently adjusted to take account of the low *per capita* income allowance. Therefore, *per capita* income is used for the purpose of measuring the relief to which a country may be entitled in the application of the allowance formula, as explained in paragraph 30 below. Traditionally, it has also been used as an approximate indicator of the stage of a country's development.

2/ *Ibid.*, *Twenty-ninth Session, Annexes*, agenda item 79, document A/9850, para. 12; and *ibid.*, *Thirtieth Session, Annexes*, agenda item 102, document A/10318, para. 7.

16. The Committee appreciates that the single aggregate of national income expressed in monetary terms may not fully reflect economic realities. Hypothetically, a new general index of development covering economic and social, as well as value and structural, aspects of development might provide a more comprehensive indicator of a country's over-all level of development than does per capita national income.

17. The Committee examined whether there existed practicable alternative approaches for the measurement of capacity to pay. As the yardstick of national income, adjusted for the low per capita income allowance formula (as presently used in the formulation of the United Nations scale of assessments) is somewhat similar to national systems of income taxation, the Committee explored possible parallels with those national systems which assume that net income should be supplemented by net worth or wealth. It found, however, that statistics of national wealth were available for only a few countries and that their evaluation for international comparison purposes was highly controversial.

18. The Committee also considered the possible use of certain synthetic or composite indicators of capacity to pay, which comprise health, including demographic conditions; food and nutrition; education, including literacy and skills; conditions of work; employment; aggregate consumption and savings; transportation; housing, including household facilities; clothing; recreation; and social security.

19. In the above connexion, the Committee recalled an earlier study it had undertaken at its twenty-ninth session, in 1969, on the relative ranking of Member States for the purpose of making a distinction between "developing" and "developed" countries. The criteria selected for the study, in addition to per capita national income were per capita energy consumption; per capita food consumption; percentage of gross domestic product originating in manufacturing; percentage of economically active population in non-agriculture; number of infant survivals per 1,000 births; and number of physicians per 1,000 inhabitants. In its report to the General Assembly at its twenty-fourth session, 3/ the Committee stated that although the establishment of a dividing line between "developed" and "developing" countries would be possible, the issue still raised serious difficulties, since there was no general agreement as to the choice of indicators for the purpose.

20. In conducting its present study, albeit for a different purpose, the Committee noted that expert opinion 4/ holds that there is no satisfactory conceptual or statistical method at the present time, or in the foreseeable future (in terms of the membership at large), of combining existing indicators of income, health, education, employment, etc. into a single comprehensive indicator. It reached the conclusion, therefore, that there is at present no acceptable across-the-board quantitative indicator which could serve as a substitute for national income.

3/ Ibid., Twenty-fourth Session, Supplement No. 11 (A/7611), para. 30.

4/ An example is the opinion expressed in the report of the Expert Group on Welfare-Oriented Supplements to the National Accounts and Balances and Other Measures of Levels of Living (ESA/STAT/AC.4/5).

21. The Committee held the view, moreover, that the totality of resources available to the population of a given country would, to a large extent, represent a relatively comprehensive indicator of the determinants of capacity to pay. Furthermore, such a totality of resources lent itself to expression in monetary terms as the national income of a country. The Committee concluded that, despite certain imperfections, national income is the only single indicator which can for the present be statistically compiled for all countries.

22. At the same time, the Committee intends to keep in mind the question of any possible refinements in measuring capacity to pay.

(b) General considerations

23 For its review of the scale, the Committee applied its original terms of reference in conjunction with the further directives given it by the General Assembly.

24. As previously mentioned, the Committee based its work on averages of national income at market prices for the years 1972-1974. Events affecting national economies which occurred subsequent to that base period were taken into account in the formulation of the scale only in unique and overwhelming circumstances.

25. In its reports to the General Assembly at its twenty-ninth session in 1974, 5/ and at its thirtieth session in 1975, 6/ the Committee drew attention to the exceptionally wide-ranging changes that had taken place in the world economic scene, pointing out that in the application of the principle of capacity to pay, steep increases would be called for in individual rates of assessment in the next scale, despite its practice of mitigating drastic shifts between scales. At its current session, the Committee was indeed faced with national income statistics which led to unavoidably steep increases and correspondingly steep decreases. The upheavals in the monetary system of the market economies in 1972 and 1973 were also accompanied by high rates of inflation. The year 1974, in varying degrees, was marked by recessions together with continuing inflation in many countries, including highly industrialized countries. On the other hand, during the latter part of the base period 1972-1974, the national incomes of a few countries reflected dramatic increases. The aggregate of the national incomes of Member States, expressed in current dollars, increased by 49 per cent over the level of the previous triennium 1969-1971.

26. As a part of its continuing preoccupation with price changes and exchange rates, the Committee studied statistics of changes between the two base periods (1969-1971 and 1972-1974) in domestic price levels, the degree to which currency depreciation or appreciation affected the dollar price element of the statistical base for calculating assessments and the percentage depreciation or appreciation of each currency in terms of the United States dollar. It noted that movements in current values of the national incomes of Member States, when expressed in United States dollars, resulted from changes in quantity of output, price levels and exchange rates. Where price increases were offset by changes in exchange rates (by depreciation or devaluation), national income expressed in dollars at the new

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5/ Ibid., Twenty-ninth Session, Supplement No. 11 (A/9611), para. 16.

6/ Ibid., Thirtieth Session, Supplement No. 11 (A/10011), para. 44.

exchange rate served to eliminate in part the effect of domestic inflation. However, owing to the devaluation of the United States dollar, the currencies of a number of countries experienced appreciation in varying degrees. For those countries, the effect of converting national income expressed in a national currency into dollars was to add the rate of currency appreciation to the rate of domestic inflation, producing a higher national income figure than would have been obtained had the exchange rate remained unchanged between the two base periods. In that connexion, and within the context of its study of inflation in relation to capacity to pay, the Committee took into account the distinction between Member States with appreciating and depreciating national currencies in terms of the United States dollar.

27. In examining the phenomenon of inflation in relation to exchange rates, the Committee studied the feasibility of expressing national income estimates in constant (rather than in current) United States dollars, which would have the effect of eliminating price changes. It found, however, that there were conceptual and practical difficulties in the substitution of constant for current prices, for the reasons that constant price data were not available for the majority of Member States; the possibility that the rate of conversion applied to the base period might in itself be under or overvalued; and imperfections might exist in price indices. The determination of a generally acceptable base period is in itself a problem.

28. At the same time, the Committee exercised every precaution to ensure that Member States with inordinately large upward or downward relative price movements, were neither overassessed nor underassessed as a result of such relative price movements. It is the intention of the Committee to continue its study of the question of differential price changes in relation to exchange rates at its next session.

(c) Comparative income per head of population

29. At the twenty-ninth session of the General Assembly, the Fifth Committee, in its report on the scale of assessments for the apportionment of the expenses of the United Nations, 7/ stated as follows:

> "Referring to the effects of the changed economic situation and to inflationary pressures on future scales of assessment, a number of representatives agreed that a review of the low *per capita* income allowance formula should be undertaken by the Committee on Contributions. It was pointed out that the elements which had formed the basis for the existing formula had altered sharply since the scale for 1974-1976 had been established and that the possibility of an adjusted formula should be examined by the Committee in connexion with its next review of the scale."

At its thirty-fifth session in 1975, the Committee, in its report to the General Assembly, at its thirtieth session, 8/ recognized that changes in the world economy since 1971 justified reviewing the low *per capita* income allowance formula in the

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7/ *Ibid.*, *Twenty-ninth Session, Annexes*, agenda item 79, document A/9850, para. 14.

8/ *Ibid.*, *Thirtieth Session, Supplement No. 11* (A/10011), para. 45.

light of those changes. The Committee had in mind, in particular, the impact of those changes on the rates of assessment of developing countries.

30. In the scale for 1974-1976, the low *per capita* income allowance formula was increased from an upper limit of $1,000 to $1,500 and from a maximum reduction of 50 to 60 per cent. At that time, the Committee noted that 33 Member States had reached a *per capita* level of national income in excess of the $1,000 upper limit. At its current session, the Committee found that in the intervening three-year period the *per capita* national incomes of 36 Member States were above the $1,500 level. Corresponding increases had occurred in many low *per capita* national income Member States, whose allowance under the $1,500 and 60 per cent formula would decrease if that formula were to be maintained. Accordingly, the Committee conducted a detailed examination of a number of variants in the allowance formula. It reached the conclusion that economic changes, including inflationary pressures, called for adjusting the formula to a new upper limit of $1,800 and a new maximum reduction of 70 per cent, 9/ thus increasing the progressive relief provided to low *per capita* income countries. In the recommended scale, the adjusted formula was used.

(d) External public indebtedness

31. For its review of the scale, the Committee had before it the latest available statistics on external public debt and its relationship to the current account of the balance of payments, as well as to the international reserves of individual countries. The Committee examined ratios of international reserves, external public debt and debt servicing (interest payments and amortization) to earnings from export of goods and services; also ratios of external public debt outstanding, new public debt and debt servicing (interest payments and amortization) to international reserves. In formulating its recommendations for a scale of assessments for the forthcoming triennium, the Committee paid particular attention to those developing countries that had to devote a substantial portion of their foreign earnings to the servicing of external public debts and, to the extent possible, made downward adjustments in individual assessments.

B. Mitigation of changes in the scale

32. In keeping with its customary procedure and directives of the General Assembly, the Committee paid particular attention and, where appropriate, gave

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9/ The operation of the formula is as follows: the difference between $1,800 and a *per capita* national income below that figure is expressed as a ratio of $1,800, with 70 per cent of that ratio applied as a percentage reduction from the total national income of a Member State for the purpose of assessment. Thus, when the *per capita* national income of a Member State is less than $1,800, that State would receive a percentage reduction from its total national income, as illustrated below:

$$\frac{1{,}800 - \text{per capita national income}}{1{,}800} \times 70 \text{ per cent}$$

On the other hand, when the *per capita* national income of a Member State is equal to or greater than $1,800, no reduction is made from that State's national income.

additional relief to countries with very low per capita incomes. In addition to problems of external public indebtedness, the Committee carefully considered any transient difficulties arising from natural disasters or other exceptional events which might have disrupted or dislocated a country's economy during the period under review.

33. Hitherto it has been possible for the Committee to mitigate extreme variations in assessments between two successive scales without affecting the scale unduly or departing radically from the principle of capacity to pay. However, the pace of economic change during the period under review and the retroactive revision, upward or downward, of the national income data of a number of Member States made it impossible for the Committee on this occasion to smooth transition from one scale of assessments to the next to the same extent as in the past. The magnitude of the relative changes, ranging as they do from decreases of 50 per cent and more to increases of up to 300 per cent illustrates the problem with which the Committee was faced. Nevertheless, it examined with particular care all such deviations from the normal pattern and satisfied itself that in each case the assessments were objectively arrived at and commensurate with Member States' capacity to pay. In addition, the Committee had in mind the desirability of avoiding, to the extent discernible from economic trends beyond the period under review, modifications in rates of assessment which would have the effect of widening the gap between the statistical and the actual rate of assessment either for a country with a rapidly expanding economy or for one with less than average growth.

C. Representation on individual assessments

34. The Committee had before it representations from the Governments of Bangladesh, Cape Verde, Cyprus, Ecuador, Israel, Japan, the Libyan Arab Republic, Malawi, the Netherlands, Poland and Uruguay. The Committee examined the economic and other data submitted by those Governments, in connexion with its review of the scale.

D. Duration of the scale

35. During the course of the debate in the Fifth Committee at the thirtieth session of the General Assembly in 1975, it was suggested that the Committee on Contributions should consider the possibility of changing the duration of the scale in order to harmonize it with the biennial budget cycle.

36. At first sight, synchronization of the periodicity of the scale of assessments with the biennial budget cycle would seem to be a logical and convenient course. On closer examination, however, the affinity between these two elements of the United Nations financial system becomes less obvious because the scale of assessments must inevitably be based on indicators of capacity to pay which relate to a period preceding the budget period. Nor would synchronization enable Member States to pre-determine with certainty their financial contribution to the United Nations budget. Revised estimates are almost invariably introduced during the course of the budget period and supplementary estimates voted in the second year of the budget cycle are met from revenues collected in the succeeding year. In the opinion of the Committee, therefore, the advantages of synchronization are more apparent than real. On the

other hand, a triennial scale allows for a more reliable averaging of statistical data and thus makes the scale less subject to the influence of temporary fluctuations in economic and monetary activities. Finally, it must be borne in mind that a biennial scale would increase and complicate the work of the Fifth Committee. Not only would that Committee have to address itself to the matter more frequently but, in order to achieve synchronization, a biennial scale would have to be approved in each of those alternate sessions during which the Fifth Committee was examining the biennial budget. With a triennial scale and a biennial budget this coincidence of events only occurs once in every six years.

37. Having regard to all the above considerations, the Committee reaffirmed its previous opinion that it could not recommend a change in the duration of the scale. It will, none the less, keep the matter under review.

V. SCALE OF ASSESSMENTS

38. The scale of assessments recommended by the Committee for the years 1977, 1978 and 1979, together with the scale for 1976, which totals 100.12 per cent, appears in the table which follows.

39. As may be seen, of the 138 Member States assessed for 1976, the rates of assessment of 28 Member States show increases in comparison with the present scale and those of 30 Member States show decreases, with the rates of 80 Member States remaining unchanged. In the scale as recommended, 81 countries are assessed at the floor of 0.02 per cent.

Scale of assessments

Member State	(1) Present scale	(2) Scale recommended for 1977-1979
Afghanistan	0.02	0.02
Albania	0.02	0.02
Algeria	0.08	0.10
Argentina	0.83	0.83
Australia	1.44	1.52
Austria	0.56	0.63
Bahamas	0.02	0.02
Bahrain	0.02	0.02
Bangladesh	0.08	0.04
Barbados	0.02	0.02
Belgium	1.05	1.07
Benin	0.02	0.02
Bhutan	0.02	0.02
Bolivia	0.02	0.02
Botswana	0.02	0.02
Brazil	0.77	1.04
Bulgaria	0.14	0.13
Burma	0.03	0.02
Burundi	0.02	0.02
Byelorussian Soviet Socialist Republic	0.46	0.40
Canada	3.18	2.96
Cape Verde	-	0.02
Central African Republic	0.02	0.02
Chad	0.02	0.02
Chile	0.14	0.09
China	5.50	5.50
Colombia	0.16	0.11
Comoros	-	0.02
Congo	0.02	0.02
Costa Rica	0.02	0.02
Cuba	0.11	0.13
Cyprus	0.02	0.02
Czechoslovakia	0.89	0.87
Democratic Kampuchea	0.02	0.02
Democratic Yemen	0.02	0.02
Denmark	0.63	0.63
Dominican Republic	0.02	0.02
Ecuador	0.02	0.02
Egypt	0.12	0.08
El Salvador	0.02	0.02
Equatorial Guinea	0.02	0.02
Ethiopia	0.02	0.02
Fiji	0.02	0.02
Finland	0.42	0.41
France	5.86	5.66

Member State	(1) Present scale	(2) Scale recommended for 1977-1979
Gabon	0.02	0.02
Gambia	0.02	0.02
German Democratic Republic	1.22	1.35
Germany, Federal Republic of	7.10	7.74
Ghana	0.04	0.02
Greece	0.32	0.39
Grenada	0.02	0.02
Guatemala	0.03	0.02
Guinea	0.02	0.02
Guinea-Bissau	0.02	0.02
Guyana	0.02	0.02
Haiti	0.02	0.02
Honduras	0.02	0.02
Hungary	0.33	0.34
Iceland	0.02	0.02
India	1.20	0.70
Indonesia	0.19	0.14
Iran	0.20	0.43
Iraq	0.05	0.10
Ireland	0.15	0.15
Israel	0.21	0.24
Italy	3.60	3.30
Ivory Coast	0.02	0.02
Jamaica	0.02	0.02
Japan	7.15	8.66
Jordan	0.02	0.02
Kenya	0.02	0.02
Kuwait	0.09	0.16
Lao People's Democratic Republic	0.02	0.02
Lebanon	0.03	0.03
Lesotho	0.02	0.02
Liberia	0.02	0.02
Libyan Arab Republic	0.11	0.17
Luxembourg	0.04	0.04
Madagascar	0.02	0.02
Malawi	0.02	0.02
Malaysia	0.07	0.09
Maldives	0.02	0.02
Mali	0.02	0.02
Malta	0.02	0.02
Mauritania	0.02	0.02
Mauritius	0.02	0.02
Mexico	0.86	0.78
Mongolia	0.02	0.02
Morocco	0.06	0.05
Mozambique	-	0.02

Scale of assessments (continued)

Member State	(1) Present scale	(2) Scale recommended for 1977-1979
Nepal	0.02	0.02
Netherlands	1.24	1.38
New Zealand	0.28	0.28
Nicaragua	0.02	0.02
Niger	0.02	0.02
Nigeria	0.10	0.13
Norway	0.43	0.43
Oman	0.02	0.02
Pakistan	0.14	0.06
Panama	0.02	0.02
Papua New Guinea	-	0.02
Paraguay	0.02	0.02
Peru	0.07	0.06
Philippines	0.18	0.10
Poland	1.26	1.40
Portugal	0.15	0.20
Qatar	0.02	0.02
Romania	0.30	0.26
Rwanda	0.02	0.02
Sao Tome and Principe	-	0.02
Saudi Arabia	0.06	0.24
Senegal	0.02	0.02
Sierra Leone	0.02	0.02
Singapore	0.04	0.08
Somalia	0.02	0.02
South Africa	0.50	0.40
Spain	0.99	1.53
Sri Lanka	0.03	0.02
Sudan	0.02	0.02
Surinam	-	0.02
Swaziland	0.02	0.02
Sweden	1.30	1.20
Syrian Arab Republic	0.02	0.02
Thailand	0.11	0.10
Togo	0.02	0.02
Trinidad and Tobago	0.02	0.02
Tunisia	0.02	0.02
Turkey	0.29	0.30
Uganda	0.02	0.02
Ukrainian Soviet Socialist Republic	1.71	1.50
Union of Soviet Socialist Republics	12.97	11.33
United Arab Emirates	0.02	0.08
United Kingdom of Great Britain and Northern Ireland	5.31	4.44
United Republic of Cameroon	0.02	0.02
United Republic of Tanzania	0.02	0.02

Scale of assessments (continued)

Member State	(1) Present scale	(2) Scale recommended for 1977-1979
United States of America	25.00	25.00
Upper Volta	0.02	0.02
Uruguay	0.06	0.04
Venezuela	0.32	0.40
Yemen	0.02	0.02
Yugoslavia	0.34	0.38
Zaire	0.02	0.02
Zambia	0.02	0.02
Grand total	100.12	100.00

VI. ASSESSMENT OF NEW MEMBERS FOR 1975 AND 1976

40. Rule 160 of the rules of procedure of the General Assembly 10/ calls for the Committee to advise the Assembly on assessments to be fixed for new Members. Regulation 5.8 of the Financial Regulations of the United Nations provides, in the latter connexion, that "new Members shall be required to make a contribution for the year in which they become Members and to provide their proportion of the total advances to the Working Capital Fund at rates to be determined by the General Assembly".

41. During the thirtieth session of the General Assembly, six States were admitted to membership in the Organization. The new Member States, their dates of admission and the related General Assembly resolutions are shown below:

Member State	Date of admission in 1975	General Assembly resolution
Republic of Cape Verde	16 September	3363 (XXX)
Sao Tome and Principe	16 September	3364 (XXX)
Mozambique	16 September	3365 (XXX)
Papua New Guinea	10 October	3368 (XXX)
Comoros	12 November	3385 (XXX)
Surinam	1 December	3413 (XXX)

42. Under the terms of General Assembly resolution 69 (I) of 14 December 1946, new Members are required to contribute to the annual budget of the year in which they are first admitted, at least 33.33 per cent of their percentage of assessment determined for the following year, applied to the budget for the year of admission. However, by subsequent decisions of the Assembly, exceptions have been made to the one-third rule, with the prescribed minimum having been reduced to one ninth for almost all new States admitted to membership in the Organization since 1955.

43. The United Nations scale of assessments for the triennium 1974-1976, as established by the General Assembly in resolution 3062 (XXVIII) of 9 November 1973, and as amended by resolution 3371 A (XXX) of 30 October 1975, was based on national income and related data for the years 1969, 1970 and 1971. On the same basis, and after exercising its practice of granting downward adjustments in individual cases, the Committee recommends that the States admitted to membership in the Organization in 1975 be assessed at the rate of 0.02 per cent for 1976 and at the rate of one ninth of 0.02 per cent for 1975. The Committee further recommends that for 1975 and 1976 the contributions of the new Members be applied to the same basis of assessment as for other Member States, except that in

10/ United Nations publication, Sales No.: E.74.I.6.

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 and the United Nations Disengagement Observer Force, the contributions of those States (in accordance with the group to which the new Members may be assigned by the Assembly) should be calculated in proportion to the calendar year.

VII. ASSESSMENT OF NON-MEMBER STATES

44. By its resolutions 3062 (XXVIII) of 9 November 1973 and 3371 A (XXX) of 30 October 1975, the General Assembly, on the recommendation of the Committee on Contributions, decided that the following States, not Members of the United Nations but which participate in certain of its activities, should contribute towards the 1974, 1975 and 1976 expenses of such activities at the following rates:

	Percentage rates for 1974-1976
Democratic People's Republic of Korea	0.07
Holy See	0.02
Liechtenstein	0.02
Monaco	0.02
Republic of Korea	0.11
Republic of South Viet-Nam 11/	0.06
San Marino	0.02
Switzerland	0.82
Tonga	0.02

45. The percentage rates for States not Members of the United Nations are calculated in the same manner and follow the same basic principles as are applied by the Committee in the assessment of Members. In reviewing the rates of assessment at which non-member States should be called upon to contribute towards the 1977, 1978 and 1979 expenses of the United Nations activities in which they participate, the Committee used national income statistics for the years 1972-1974, adjusted by the application of the same allowance formula for low *per capita* income as for the assessment of Member States. In accordance with its normal practice, the percentage rates of non-member States were computed by relating the adjusted national income of each country to the combined adjusted income of those Member States not subject to the "ceiling" and "floor" provisions. The Committee considered also a representation submitted by San Marino.

46. The Committee's recommendations as to the percentage rates at which non-member States may be called upon to contribute towards the 1977, 1978 and 1979 expenses of the activities in which they participate, follow:

11/ Formerly the Republic of Viet-Nam.

	Percentage rates recommended for 1977-1979
Democratic People's Republic of Korea	0.05
Holy See	0.02
Liechtenstein	0.02
Monaco	0.02
Republic of Korea	0.13
Republic of South Viet-Nam	0.02
San Marino	0.02
Switzerland	0.96
Tonga	0.02

47. The related United Nations activities to the expenses of which the participating non-member States shall be required to contribute for 1977, 1978 and 1979 on the basis of the rates recommended in the preceding paragraph are listed below:

(a) International Court of Justice:

Liechtenstein,

San Marino,

Switzerland;

(b) International drug control:

Holy See,

Liechtenstein,

Monaco,

Republic of Korea,

Republic of South Viet-Nam,

Switzerland,

Tonga;

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

Republic of Korea,

Republic of South Viet-Nam;

(d) Economic Commission for Europe:

Switzerland;

(e) United Nations Conference on Trade and Development:

Democratic People's Republic of Korea,

Holy See,

Liechtenstein,

Monaco,

Republic of Korea,

Republic of South Viet-Nam,

San Marino,

Switzerland;

(f) United Nations Industrial Development Organization:

Holy See,

Liechtenstein,

Monaco,

Republic of Korea,

Republic of South Viet-Nam,

Switzerland.

48. In the above connexion, the Committee recalled that, at its recommendation, the General Assembly, by its resolution 3371 B (XXX) of 30 October 1975, had decided to amend regulation 5.9 of the Financial Regulations of the United Nations in order to provide, inter alia, that "States which are not Members of the United Nations but which participate in organs or conferences financed from United Nations appropriations shall contribute to the expenses of such organs at rates to be determined by the General Assembly, unless the Assembly decides with respect to any such State to exempt it from the requirement of so contributing."

49. As a consequence of the Assembly's decision and of the possible participation in a conference or other activity of the Organization of a wider group of non-member States than those for which rates of assessment have been or are now being recommended, the Committee considered it advisable to recommend additionally rates for the non-member States listed below:

	Percentage rates for 1976	1977-1979
Democratic Republic of Viet-Nam	0.04	0.02
Nauru	0.02	0.02
Western Samoa	0.02	0.02

50. In accordance with the procedure established by the General Assembly, the rates of assessment for non-member States are subject to consultation with the Governments concerned.

VIII. OTHER MATTERS CONSIDERED BY THE COMMITTEE

A. Collection of contributions

51. Under its terms of reference, one of the functions of the Committee is "to consider and report to the General Assembly on the action to be taken with regard to Article 19 of the Charter", which reads as follows:

> "A Member of the United Nations which is in arrears in the payment of its financial contributions to the Organization shall have no vote in the General Assembly if the amount of its arrears equals or exceeds the amount of the contributions due from it for the preceding two full years. The General Assembly may, nevertheless, permit such a Member to vote if it is satisfied that the failure to pay is due to conditions beyond the control of the Member."

52. The Committee took note of a report of the Secretary-General which showed that, at the conclusion of its session, eight Member States - the Central African Republic, the Congo, the Dominican Republic, the Gambia, Guinea, Haiti, Paraguay and Togo - were in arrears in the payment of their contributions to the expenses of the United Nations within the terms of Article 19. The Committee decided, in regard to this question, to authorize its Chairman to issue an addendum to the present report, should it be necessary.

B. Payment of contributions in currencies other than United States dollars

53. By its resolution 3062 (XXVIII), the General Assembly authorized the Secretary-General 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 years 1974, 1975 and 1976 in currencies other than United States dollars.

54. At its present session, the Committee considered a report of the Secretary-General on the arrangements made for payments by Member States of their 1976 contributions in currencies other than United States dollars. The Committee noted that nine Member States had availed themselves of the opportunity of paying the equivalent of $3.5 million in seven of the 19 non-United States dollar currencies acceptable to the Organization. In accordance with the recommendation of the Fifth Committee, the Committee also noted that the Secretary-General had continued to give absolute priority to each Member for payment in its own currency.

55. The Committee recommends that the Secretary-General should continue to be authorized to make similar arrangements for the years 1977, 1978, and 1979.

C. Scale of contributions for specialized agencies

56. The General Assembly, by its resolution 311 B (IV) of 24 November 1949

authorized the Committee "to recommend or advise on the scale of contributions for a specialized agency if requested by that agency to do so".

57. In accordance with the authority given the Secretariat by the Committee at its thirty-fifth session in 1975, "theoretical probable percentages" had been provided by the Secretariat to a number of the agencies for States both Members and non-members of the United Nations when it was apparent that such percentages were at the floor in the United Nations scale. At its current session, the Committee reviewed and confirmed those percentages and provided such further theoretical rates as had been requested by the International Labour Organisation, the Food and Agriculture Organization of the United Nations, the World Health Organization, the International Civil Aviation Organization and the World Meteorological Organization.

D. Date of the next session of the Committee

58. The Committee decided to open its next session on 4 April 1977.

IX. RECOMMENDATION OF THE COMMITTEE ON CONTRIBUTIONS

59. The Committee on Contributions recommends to the General Assembly the adoption of the following draft resolution:

<u>Scale of assessments for the apportionment of the expenses of the United Nations</u>

<u>The General Assembly</u>

<u>Resolves</u> that:

(<u>a</u>) The scale of assessments for the contributions of Member States to the United Nations budget forrthe financial years 1977, 1978 and 1979 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

Member State	Per cent
Czechoslovakia	0.87
Democratic Kampuchea	0.02
Democratic Yemen	0.02
Denmark	0.63
Dominican Republic	0.02
Ecuador	0.02
Egypt	0.08
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

Member State	Per cent
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
United Arab Emirates	0.08
United Kingdom of Great Britain and Northern Ireland	4.44
United Republic of Cameroon	0.02

Member State	Per cent
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
	100.00

(b) Subject 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 1979, when a report shall be submitted to the Assembly for its consideration at its thirty-fourth session;

(c) 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 years 1977, 1978 and 1979 in currencies other than United States dollars;

(d) 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;

(e) 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;

(f) 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;

(g) 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, 1978 and 1979 expenses of such activities on the basis of the following rates:

Non-member States	Per cent
Democratic People's Republic of Korea	0.05
Holy See	0.02
Liechtenstein	0.02

Non-member States	Per cent
Monaco	0.02
Republic of Korea	0.13
Republic of South Viet-Nam	0.02
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,
Republic of South Viet-Nam,
Switzerland,
Tonga;

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

Republic of Korea,
Republic of South Viet-Nam;

(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,
Republic of South Viet-Nam,
San Marino,
Switzerland;

(vi) United Nations Industrial Development Organization:

Holy See,
Liechtenstein,
Monaco,
Republic of Korea,
Republic of South Viet-Nam,
Switzerland;

(h) Notwithstanding the activities listed under subparagraph (g) 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:

	Per cent	
Non-member States	1976	1977-1979
Democratic Republic of Viet-Nam	0.04	0.02
Nauru	0.02	0.02
Western Samoa	0.02	0.02

ANNEX

TERMS OF REFERENCE OF THE COMMITTEE

A. Original terms of reference

The original terms of reference of the Committee on Contributions are contained in chapter IX, section 2, paragraphs 13 and 14, of the report of the Preparatory Commission of the United Nations a/ and in the report of the Fifth Committee of 11 February 1946, b/ and were adopted at the first part of the first session of the General Assembly on 13 February 1946 (resolution 14 (I), para. 3). The relevant paragraphs are as follows:

"The apportionment of expenses

"...

"13. The expenses of the United Nations should be apportioned broadly according to the capacity to pay. It is, however, difficult to measure such capacity merely by statistical means, and impossible to arrive at any definite formula. Comparative estimates of national income would appear *prima facie* to be the fairest guide. The main factors which should be taken into account in order to prevent anomalous assessments resulting from the use of comparative estimates of national income include:

"(a) Comparative income per head of population;

"(b) Temporary dislocation of national economies arising out of the Second World War;

"(c) The ability of Members to secure foreign currency.

"Two opposite tendencies should also be guarded against: some Members may desire unduly to minimize their contributions, whereas others may desire to increase them unduly for reasons of prestige. If a ceiling is imposed on contributions the ceiling should not be such as seriously to obscure the relation between a nation's contributions and its capacity to pay. The Committee should be given discretion to consider all data relevant to capacity to pay and all other pertinent factors in arriving at its recommendations. Once a scale has been fixed by the General Assembly it should not be subjected to a general revision for at least three years or unless it is clear that there have been substantial changes in relative capacities to pay.

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a/ *Report of the Preparatory Commission of the United Nations* (PC/20).

b/ *Official Records of the General Assembly, First Part of the First Session Plenary Meetings*, annex 19 (A/44).

"14. Other functions of the Committee would be:

"(a) To make recommendations to the General Assembly on the contributions to be paid by new Members;

"(b) To consider and report to the General Assembly on appeals by Members for a change of assessment; and

"(c) To consider and report to the General Assembly on the action to be taken if Members fall into default with their contributions.

"In connexion with the latter, the Committee should advise the Assembly in regard to the application of Article 19 of the Charter."

B. Resolution 238 A (III) adopted by the General Assembly on 18 November 1948

"The General Assembly,

"Recognizing

"(a) That in normal times no one Member State should contribute more than one-third of the ordinary expenses of the United Nations for any one year,

"(b) That in normal times the *per capita* contribution of any Member should not exceed the *per capita* contribution of the Member which bears the highest assessment,

"(c) That the Committee on Contributions needs for its work more adequate statistical data,

"Accordingly

"1. Reaffirms the terms of reference of the Committee on Contributions accepted by the General Assembly in its resolution of 13 February 1946 (resolution 14 (I), A, 3);

"2. Calls upon Member States to assist the Committee on Contributions by providing the available statistics and other information essential to its work;

"3. Accepts the principle of a ceiling to be fixed on the percentage rate of contributions of the Member State bearing the highest assessment;

"4. Instructs the Committee on Contributions, until a more permanent scale is proposed for adoption, to recommend how additional contributions resulting from (a) admission of new Members, and (b) increases in the relative capacity of Members to pay, can be used to remove existing maladjustments in the present scale or otherwise used to reduce the rates of contributions of present Members;

"5. Decides that when existing maladjustments in the present scale have been removed and a more permanent scale is proposed, as world economic conditions improve, the rate of contribution which shall be the ceiling for the highest assessment shall be fixed by the General Assembly."

C. Resolution 582 (VI) adopted by the General Assembly on 21 December 1951

"*The General Assembly*,

"...

"*Resolves*:

"...

"3. That the review to be undertaken in 1952 by the Committee on Contributions shall be based on the General Assembly resolutions c/ relating to the criteria for determining the scale of assessments, on the views expressed by Members during the sixth session of the General Assembly, and on rule 159 of the rules of procedure of the General Assembly, with particular attention to countries with low *per capita* income which requires special consideration in this connexion;".

D. Resolution 665 (VII) adopted by the General Assembly on 5 December 1952

"*The General Assembly*,

"...

"1. *Notes with satisfaction* the action taken by the Committee on Contributions to implement the recommendations of General Assembly resolution 582 (VI) of 21 December 1951 by giving additional recognition to countries with low *per capita* income, and urges the Committee to continue to do so in the future;

"2. *Instructs* the Committee on Contributions to defer further action on the *per capita* ceiling until new Members are admitted or substantial improvement in the economic capacity of existing Members permits the adjustments to be gradually absorbed in the scale;

"3. *Decides* that from 1 January 1954 the assessment of the largest contributor shall not exceed one-third of total assessments against Members;".

E. Resolution 876 A (IX) adopted by the General Assembly on 4 December 1954

"The General Assembly,

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c/ See resolutions 14 A (I), 69 (I) and 238 A (III).

"1. Reaffirms the decision d/ of the General Assembly at its seventh session to defer further action on the per capita ceiling until new Members are admitted or substantial improvement in the economic capacity of existing Members permits the adjustments to be gradually absorbed in the scale of assessments;

"2. Reaffirms resolution 582 (VI) of 21 December 1951, by which the Committee on Contributions was requested to give additional recognition to countries with low per capita income, and instructs the Committee to continue to do so in the future;

"3. Instructs the Committee on Contributions to apply the decision referred to in paragraph 1 above to future scales of assessments, so that the percentage contributions of those Members subject to the per capita principle will be frozen against any increase over the level approved for the 1955 budget until they reach per capita parity with the highest contributor and that downward adjustments will occur when the conditions cited in resolution 665 (VII) of 5 December 1952 have been fulfilled or changes in relative national incomes warrant lower assessments."

F. Resolution 1137 (XII) adopted by the General Assembly on 14 October 1957

"The General Assembly,

"Recalling its resolution 14 (I) of 13 February 1946, 238 (III) of 18 November 1948 and 665 (VII) of 5 December 1952, regarding the apportionment of the expenses of the United Nations among its Members and the fixing of the maximum contribution of any one Member State,

"Noting that, when the maximum contribution of any one Member State was fixed at 33.33 per cent effective 1 January 1954, the United Nations consisted of sixty Member States,

"Noting further that, since 1 January 1954, twenty-two States have been admitted to membership in the United Nations,

"Recalling its resolution 1087 (XI) of 21 December 1956, whereby the percentage contributions of the first sixteen new Member States admitted since 1 January 1954 were incorporated into the regular scale of assessments for 1956 and 1957 and were applied to reduce the percentage contributions of all Member States except that of the highest contributor and those of the Member States paying minimum assessments,

"Noting that there are now six new Member States - Ghana, Japan, Malaya (Federation of), Morocco, Sudan and Tunisia - whose percentage contributions have not yet been fixed by the Committee on Contributions or incorporated into the 100 per cent scale of assessments,

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d/ See Resolution 665 (VII).

"*Decides* that:

"1. In principle, the maximum contribution of any one Member State to the ordinary expenses of the United Nations shall not exceed 30 per cent of the total.

"...

"3. The Committee on Contributions shall take the following steps in preparing scales of assessment for 1958 and subsequent years:

"(*a*) The percentage contributions fixed by the Committee on Contributions for Ghana, Japan, Malaya (Federation of), Morocco, Sudan and Tunisia for 1958 shall be incorporated into the 100 per cent scale for 1958; this incorporation shall be accomplished by applying the total amount of the percentage contributions of the six Member States named above to a *pro rata* reduction of the percentage contributions of all Members except those assessed at the minimum rate, taking into account the *per capita* ceiling principle and any reductions which may be required as a result of a review by the Committee on Contributions, at its session commencing 15 October 1957, of appeals from recommendations made previously by that Committee;

"(*b*) During the three-year period of the next scale of assessments (1959-1961), further steps to reduce the share of the largest contributor shall be recommended by the Committee on Contributions when new Member States are admitted;

"(*c*) The Committee on Contributions shall thereafter recommend such additional steps as may be necessary and appropriate to complete the reduction;

"(*d*) The percentage contribution of Member States shall not in any case be increased as a consequence of the present resolution."

G. Resolution 1927 (XVIII) adopted by the General Assembly on 11 December 1963

"*The General Assembly*,

"...

"2. *Requests* the Committee on Contributions, in calculating rates of assessment, to give due attention to the developing countries in view of their special economic and financial problems;".

H. Resolution 2118 (XX) adopted by the General Assembly on 21 December 1965

"*The General Assembly*,

"...

"2. Notes with appreciation the action taken by the Committee on Contributions to meet the request made in General Assembly resolution 1927 (XVIII) with respect to the attention due to the developing countries, and requests the Committee, in calculating rates of assessments, to continue its efforts to give due attention to the situation of those countries in view of their special economic and financial problems."

I. Resolution 2961 B (XXVII) adopted by the General Assembly on 13 December 1972

"The General Assembly,

"Recalling its resolution 14 (I) of 13 February 1946, 238 (III) of 18 November 1948, 665 (VII) of 5 December 1952 and 1137 (XII) of 14 October 1957 relating to the apportionment of the expenses of the United Nations among its Members and the fixing of the maximum contribution of any one Member State,

"Affirming that the capacity of Member States to contribute towards the payment of the ordinary expenses of the United Nations is a fundamental criterion on which scales of assessment are based,

"Noting that, when it was decided by the General Assembly in 1957 that, in principle, the maximum contribution by any one Member State to the ordinary expenses of the United Nations should not exceed 30 per cent of the total, the United Nations consisted of eighty-two Member States,

"Noting further that, since the General Assembly decision of 1957, fifty States have been admitted to membership in the United Nations,

"Recalling that, since the General Assembly decision of 1957, there has been a reduction in the percentage contribution of the State paying the maximum contribution from 33.33 per cent to 31.52 per cent;

"Decides that:

"(a) As a matter of principle, the maximum contribution of any one Member State to the ordinary expenses of the United Nations shall not exceed 25 per cent of the total;

"(b) In preparing scales of assessment for future years, the Committee on Contributions shall implement subparagraph (a) above as soon as practicable so as to reduce to 25 per cent the percentage contribution of the Member State paying the maximum contribution, utilizing for this purpose to the extent necessary:

"(i) The percentage contributions of any newly admitted Member States immediately upon their admission;

"(ii) The normal triennial increase in the percentage contributions of Member States resulting from increases in their national incomes;

"(c) Notwithstanding subparagraph (b) above, the percentage contribution of Member States shall not in any case in the United Nations, the specialized agencies or the International Atomic Energy Agency be increased as a consequence of the present resolution."

J. Resolution 2961 C (XXVII) adopted by the General Assembly on 13 December 1972

"The General Assembly,

"Recalling its resolutions 582 (VI) of 21 December 1951, 665 (VII) of 5 December 1952, 876 A (IX) of 4 December 1954, 1927 (XVIII) of 11 December 1963 and 2118 (XX) of 21 December 1965 relating to the additional recognition to be given to low per capita income countries and to the attention to be given to the developing countries in the calculation of their rates of assessment,

"Having considered the report of the Committee on Contributions on its thirty-second session, e/

"Noting the views of the Committee on Contributions on the question of allowance for low per capita income, expressed in paragraph 21 of its report,

"1. Reaffirms its previous directives to the Committee on Contributions regarding the additional recognition to be given to the low per capita income countries and the attention to be given to the developing countries in the calculation of their rates of assessment;

"2. Requests the Committee on Contributions, at its next review of the scale of assessments, to change the elements of the low per capita income allowance formula so as to adjust it to the changing world economic conditions."

K. Resolution 2961 D (XXVII) adopted by the General Assembly on 13 December 1972

"The General Assembly,

"Recalling its resolutions 582 (VI) of 21 December 1951, 665 (VII) of 5 December 1952, 876 A (IX) of 4 December 1954, 1927 (XVIII) of 11 December 1963 and 2118 (XX) of 21 December 1965 relating to the attention and recognition to be accorded by the Committee on Contributions to the countries with low per capita income when calculating the rates of their assessment, in view of their economic and financial problems,

"Noting that the ceiling for the highest contribution has been lowered twice and that the per capita ceiling principle has been fully implemented

e/ Official Records of the General Assembly, Twenty-seventh Session, Supplement No. 11 (A/8711 and Corr.1 and Add.1).

since 1956, but that the floor for minimum contribution set at 0.04 per cent has not been lowered since 1946, in spite of the increase in the membership of the United Nations and other factors,

"Taking into consideration that the allowance formula was benefiting mainly those developing countries with assessments higher than the floor and that the countries with the lowest per capita income, including the least developed among the developing countries, were not benefiting from any recommendations in favour of the developing countries in this respect, because of the rigidity of the fixed floor,

"1. Reaffirms that due regard should be accorded to the developing countries, especially those with the lowest per capita income, to help them meet their priorities at home and to help them offset the inflationary trends continuously affecting their payments in dollar terms;

"2. Requests the Committee on Contributions, in formulating the coming scale of assessment to lower the floor from 0.04 per cent to 0.02 per cent to allow the adjustments necessary for the developing countries, in particular those with the lowest per capita income."

L. Decision taken by the General Assembly at its twenty-eighth session

(2164th plenary meeting on 9 November 1973)

"... the General Assembly, on the recommendation of the Fifth Committee f/ decided to delete from the terms of reference of the Committee on Contributions the provision concerning the temporary dislocation of national economies arising out of the Second World War."

M. Resolution 3228 (XXIX) adopted by the General Assembly on 12 November 1974

"The General Assembly,

"Recalling its resolutions 238 (III) of 18 November 1948, 582 (VI) of 21 December 1951, 665 (VII) of 5 December 1952, 876 A (IX) of 4 December 1954, 1137 (XII) of 14 October 1957 and 2961 D (XXVII) of 13 December 1972.

"Recalling further the decision of the Fifth Committee which it endorsed at its 2164th plenary meeting on 9 November 1973,

"Noting the recommendation of the Committee on Contributions on the per capita ceiling principle, as contained in the report on its thirty-fourth session,

"Decides to abolish the per capita ceiling principle in the formulation and establishment of rates of assessment, commencing with the scale for the triennium 1977-1979."

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f/ Ibid., Twenty-eighth Session, Annexes, agenda item 84, document A/9292, para. 19.

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Litho in United Nations, New York Price: $U.S. 3.00 (or equivalent in other currencies) 12335 — July 1976 — 3,025