



General Assembly

Distr.: General
22 December 2006
English
Original: Spanish

Sixty-first session

Agenda item 122

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

Report of the Fifth Committee

Rapporteur: Mr. Diego Simancas (Mexico)

I. Introduction

1. The previous recommendation made by the Fifth Committee to the General Assembly under agenda item 122 appears in the report of the Committee contained in document A/61/512.
2. The Fifth Committee resumed its consideration of agenda item 122 at its 37th meeting on 22 December 2006. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/61/SR.37).
3. For its further consideration of the item, the Committee had before it the following documents:
 - (a) Report of the Committee on Contributions;¹
 - (b) Report of the Secretary-General on multi-year payment plans (A/61/68);
 - (c) Report of the Secretary-General on the unpaid assessed contributions of the former Yugoslavia (A/60/140 and Corr.1);
 - (d) Note by the Secretary-General on the outstanding assessed contributions of the former Yugoslavia (A/58/189);
 - (e) Letter dated 2 November 2006 from the Permanent Representative of Slovenia to the United Nations addressed to the Secretary-General (A/C.5/61/11);
 - (f) Letter dated 27 December 2001 from the Secretary-General addressed to the President of the General Assembly (A/56/767).

¹ *Official Records of the General Assembly, Sixty-first Session, Supplement No. 11* and corrigendum (A/61/11 and Corr.1).



II. Consideration of draft resolution A/C.5/61/L.28

4. At its 37th meeting, on 22 December, the Committee had before it a draft resolution entitled "Scale of assessments for the apportionment of the expenses of the United Nations" (A/C.5/61/L.28), submitted by the Chairman of the Committee on the basis of informal consultations coordinated by the representative of the Islamic Republic of Iran.

5. At the same meeting, the Committee adopted draft resolution A/C.5/61/L.28 without a vote (see para. 6).

III. Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

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

The General Assembly,

Recalling its previous resolutions and decisions on the scale of assessments, including 43/223 B of 21 December 1988, 46/221 B of 20 December 1991, 55/5 B, C and D of 23 December 2000, 57/4 B of 20 December 2002 and 58/1 B of 23 December 2003,

Recalling in particular its resolution 55/5 B, in which the General Assembly decided to fix the elements of the scale of assessments for two successive scale periods until 2006, subject to the provisions of resolution 55/5 C,

Recalling further paragraphs 5 and 6 of resolution 58/1 B,

Noting that the application of the current methodology has led to substantial increases in the rate of assessment of some Member States, including developing countries,

Having considered the report of the Committee on Contributions,¹

1. *Affirms* that the determination of the scale of assessments for the apportionment of the expenses of the United Nations shall remain the prerogative of the General Assembly;

2. *Reaffirms* the obligation of all Member States to bear the expenses of the United Nations, as apportioned by the General Assembly, in conformity with Article 17, paragraph 2, of the Charter of the United Nations;

3. *Also reaffirms* the fundamental principle that the expenses of the Organization shall be apportioned broadly according to capacity to pay;

4. *Further reaffirms* that the Committee on Contributions as a technical body is required to prepare the scale of assessments strictly on the basis of reliable, verifiable and comparable data;

5. *Decides* that the scale of assessments for the period 2007-2009 shall be based on the following elements and criteria:

(a) Estimates of gross national income;

(b) Average statistical base periods of six and three years;

(c) Conversion rates based on market exchange rates, except where that would cause excessive fluctuations and distortions in the income of some Member States, when price-adjusted rates of exchange or other appropriate conversion rates should be employed, taking due account of its resolution 46/221 B;

¹ *Official Records of the General Assembly, Sixty-first Session, Supplement No. 11 and corrigendum (A/61/11 and Corr.1).*

(d) The debt-burden approach employed in the scale of assessments for the period 2004-2006;

(e) A low per capita income adjustment of 80 per cent, with a threshold per capita income limit of the average per capita gross national income of all Member States for the statistical base periods;

(f) A minimum assessment rate of 0.001 per cent;

(g) A maximum assessment rate for the least developed countries of 0.01 per cent;

(h) A maximum assessment rate of 22 per cent;

6. *Resolves* that the scale of assessments for the contribution of Member States to the regular budget of the United Nations for 2007, 2008 and 2009 shall be as follows:

<i>Member State</i>	<i>Percentage</i>
Afghanistan	0.001
Albania	0.006
Algeria	0.085
Andorra	0.008
Angola	0.003
Antigua and Barbuda	0.002
Argentina	0.325
Armenia	0.002
Australia	1.787
Austria	0.887
Azerbaijan	0.005
Bahamas	0.016
Bahrain	0.033
Bangladesh	0.010
Barbados	0.009
Belarus	0.020
Belgium	1.102
Belize	0.001
Benin	0.001
Bhutan	0.001
Bolivia	0.006
Bosnia and Herzegovina	0.006
Botswana	0.014
Brazil	0.876
Brunei Darussalam	0.026
Bulgaria	0.020
Burkina Faso	0.002

<i>Member State</i>	<i>Percentage</i>
Burundi	0.001
Cambodia	0.001
Cameroon	0.009
Canada	2.977
Cape Verde	0.001
Central African Republic	0.001
Chad	0.001
Chile	0.161
China	2.667
Colombia	0.105
Comoros	0.001
Congo	0.001
Costa Rica	0.032
Côte d'Ivoire	0.009
Croatia	0.050
Cuba	0.054
Cyprus	0.044
Czech Republic	0.281
Democratic People's Republic of Korea	0.007
Democratic Republic of the Congo	0.003
Denmark	0.739
Djibouti	0.001
Dominica	0.001
Dominican Republic	0.024
Ecuador	0.021
Egypt	0.088
El Salvador	0.020
Equatorial Guinea	0.002
Eritrea	0.001
Estonia	0.016
Ethiopia	0.003
Fiji	0.003
Finland	0.564
France	6.301
Gabon	0.008
Gambia	0.001
Georgia	0.003
Germany	8.577
Ghana	0.004
Greece	0.596

<i>Member State</i>	<i>Percentage</i>
Grenada	0.001
Guatemala	0.032
Guinea	0.001
Guinea-Bissau	0.001
Guyana	0.001
Haiti	0.002
Honduras	0.005
Hungary	0.244
Iceland	0.037
India	0.450
Indonesia	0.161
Iran (Islamic Republic of)	0.180
Iraq	0.015
Ireland	0.445
Israel	0.419
Italy	5.079
Jamaica	0.010
Japan	16.624
Jordan	0.012
Kazakhstan	0.029
Kenya	0.010
Kiribati	0.001
Kuwait	0.182
Kyrgyzstan	0.001
Lao People's Democratic Republic	0.001
Latvia	0.018
Lebanon	0.034
Lesotho	0.001
Liberia	0.001
Libyan Arab Jamahiriya	0.062
Liechtenstein	0.010
Lithuania	0.031
Luxembourg	0.085
Madagascar	0.002
Malawi	0.001
Malaysia	0.190
Maldives	0.001
Mali	0.001
Malta	0.017
Marshall Islands	0.001

<i>Member State</i>	<i>Percentage</i>
Mauritania	0.001
Mauritius	0.011
Mexico	2.257
Micronesia (Federated States of)	0.001
Moldova	0.001
Monaco	0.003
Mongolia	0.001
Montenegro	0.001
Morocco	0.042
Mozambique	0.001
Myanmar	0.005
Namibia	0.006
Nauru	0.001
Nepal	0.003
Netherlands	1.873
New Zealand	0.256
Nicaragua	0.002
Niger	0.001
Nigeria	0.048
Norway	0.782
Oman	0.073
Pakistan	0.059
Palau	0.001
Panama	0.023
Papua New Guinea	0.002
Paraguay	0.005
Peru	0.078
Philippines	0.078
Poland	0.501
Portugal	0.527
Qatar	0.085
Republic of Korea	2.173
Romania	0.070
Russian Federation	1.200
Rwanda	0.001
Saint Kitts and Nevis	0.001
Saint Lucia	0.001
Saint Vincent and the Grenadines	0.001
Samoa	0.001
San Marino	0.003

<i>Member State</i>	<i>Percentage</i>
Sao Tome and Principe	0.001
Saudi Arabia	0.748
Senegal	0.004
Serbia	0.021
Seychelles	0.002
Sierra Leone	0.001
Singapore	0.347
Slovakia	0.063
Slovenia	0.096
Solomon Islands	0.001
Somalia	0.001
South Africa	0.290
Spain	2.968
Sri Lanka	0.016
Sudan	0.010
Suriname	0.001
Swaziland	0.002
Sweden	1.071
Switzerland	1.216
Syrian Arab Republic	0.016
Tajikistan	0.001
Thailand	0.186
The former Yugoslav Republic of Macedonia	0.005
Timor-Leste	0.001
Togo	0.001
Tonga	0.001
Trinidad and Tobago	0.027
Tunisia	0.031
Turkey	0.381
Turkmenistan	0.006
Tuvalu	0.001
Uganda	0.003
Ukraine	0.045
United Arab Emirates	0.302
United Kingdom of Great Britain and Northern Ireland	6.642
United Republic of Tanzania	0.006
United States of America	22.000
Uruguay	0.027
Uzbekistan	0.008
Vanuatu	0.001

<i>Member State</i>	<i>Percentage</i>
Venezuela (Bolivarian Republic of)	0.200
Viet Nam	0.024
Yemen	0.007
Zambia	0.001
Zimbabwe	0.008
Total	100.000

7. *Requests* the Committee on Contributions, in accordance with its mandate and the rules of procedure of the General Assembly, to review the elements of the methodology of the scale of assessments in order to reflect the capacity of Member States to pay and to report thereon to the Assembly by the main part of its sixty-third session;

8. *Resolves* that:

(a) Notwithstanding the terms of financial regulation 3.9,² 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 2007, 2008 and 2009 in currencies other than the United States dollar;

(b) In accordance with financial regulation 3.8,² the Holy See, which is not a member of the United Nations but which participates in certain of its activities, shall be called upon to contribute towards the expenses of the Organization for 2007, 2008 and 2009 on the basis of a notional assessment rate of 0.001 per cent, which represents the basis for the calculation of the flat annual fees to be charged to the Holy See in accordance with its resolution 44/197 B of 21 December 1989;

9. *Endorses* the recommendations of the Committee on Contributions contained in paragraph 132 of its report;³

10. *Decides* that the rate of assessment for Montenegro, admitted to membership of the United Nations on 28 June 2006, should be 0.001 per cent for 2006;

11. *Also decides* that Montenegro shall contribute at the rate of one twelfth of this percentage for each full month of membership in 2006;

12. *Further decides* that the contributions of Montenegro for 2006 shall be applied to the same basis of assessment as for other Member States, except that, in the case of appropriations or apportionments approved by the General Assembly for the financing of peacekeeping operations, the contributions of Montenegro, as determined by the level of contribution for peacekeeping operations to which it is assigned in 2006, pursuant to the provisions of Assembly resolution 55/235 of 23 December 2000, shall be calculated in proportion to the calendar year;

² See ST/SGB/2003/7.

³ *Official Records of the General Assembly, Sixty-first Session, Supplement No. 11 and corrigendum (A/61/11 and Corr.1).*

13. *Decides* that the assessments of Montenegro for 2006 shall be deducted from those of the former Serbia and Montenegro for that year;

14. *Also decides* that, in accordance with financial regulation 3.7,² the advance of Montenegro to the Working Capital Fund should be calculated by the application of its rate of assessment for 2006 to the authorized level of the Fund and should be added to the Fund, pending its incorporation in a 100 per cent scale for the Fund for 2006-2007, pursuant to the related provisions of General Assembly resolution 60/283 of 7 July 2006;

15. *Notes* that, pursuant to its resolution 47/217 of 23 December 1992, the assessment of Montenegro for the Peacekeeping Reserve Fund should be calculated by the application of its first rate of assessment for peacekeeping operations to the authorized level of the Fund;

16. *Takes note* of the report of the Secretary-General on multi-year payment plans⁴ and of the related conclusions and recommendations of the Committee on Contributions;⁵

17. *Reaffirms* paragraph 1 of its resolution 57/4 B;

18. *Urges* all Member States to pay their assessed contributions in full, on time and without imposing conditions;

19. *Encourages* Member States in arrears in the assessed contributions to the United Nations to consider submitting multi-year payment plans.

⁴ A/61/68.

⁵ *Official Records of the General Assembly, Sixty-first Session, Supplement No. 11 and corrigendum (A/61/11 and Corr.1)*, paras. 75-78.