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**REPORT
OF
THE COMMITTEE ON
CONTRIBUTIONS**

GENERAL ASSEMBLY

**OFFICIAL RECORDS : TWENTY-SECOND SESSION
SUPPLEMENT No. 10 (A/6710)**

UNITED NATIONS

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UNITED NATIONS
New York, 1967

NOTE

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I. MEMBERSHIP OF THE COMMITTEE

1. The Twenty-sixth session of the Committee on Contributions was convened at United Nations Headquarters from 16 May to 1 June 1967. The following members were present:

Syed Amjad Ali
Mr. Raymond T. Bowman
Mr. J. P. Fernandini
Mr. F. Nouredin Kia

Mr. S. Raczkowski
Mr. John I. M. Rhodes
Mr. D. Silveira da Mota
Mr. Maurice Viaud

2. Mr. L. D. Hudon and Mr. E. N. Makeev, who are also members of the Committee were unable to attend the session. They designated Mr. T. Hanley Bennett and Mr. A. V. Zaharov, respectively, to represent them. The Committee accepted these designations on the understanding that the substitutes would remain in consultation with the members they represented. The importance of the elected members attending the session in person whenever possible was emphasized.

3. The Committee elected Syed Amjad Ali as Chairman and re-elected Mr. Kia as Vice-Chairman.

II. TERMS OF REFERENCE

4. The General Assembly, in resolution 2118 (XX) of 21 December 1965, instructed the Committee on Contributions to review the scale of assessments in 1967 and to submit a report to the Assembly for consideration at its twenty-second session. That resolution also requested the Committee, in calculating rates of assessments, to continue its efforts to give due attention to the situation of the developing countries in view of their special economic and financial problems. For the review of the scale of assessments the Committee applied its original terms of reference, as adopted by the General Assembly on 13 February 1946 (resolution 14 A (I), paragraph 3), in conjunction with the further directives given to it by the General Assembly in resolutions 238 A (III) of 18 November 1948, 665 (VII) of 5 December 1952, 876 A (IX) of 4 December 1954, 1137 (XII) of 14 October 1957, 1927 (XVIII) of 11 December 1963 and 2118 (XX) of 21 December 1965. These terms of reference and directives are set out in the annex to the present report.

III. STATISTICAL INFORMATION

5. At the eighth session of the General Assembly, it was agreed in the Fifth Committee that Member States should be informed of the dates of the meetings of the Committee on Contributions as soon as these had been fixed, in order to insure that Governments would submit the national income and other data in time for the Committee to take them into account in the formulation of its recommendations to the Assembly on the scale of assessments. In its report to the twenty-first session of the General Assembly, the Committee on Contributions announced that its next session would open on 23 May 1967 at United Nations Headquarters.¹ The date was subsequently changed to 16 May. The Secretary-General, in a communication of 14 April addressed to Member States and to the non-member States referred to in paragraph 24 below, informed Governments of the change in the opening date of the session and asked them to make available, as soon as possible, any relevant supplementary data or information that they might

wish to submit to the Committee on Contributions for consideration. In accordance with its usual practice, the Statistical Office of the United Nations had also requested Member and non-member States to submit for the use of the Committee on Contributions, national income statistics for the years 1963, 1964 and 1965. The data and supplementary information submitted in response to these requests were carefully studied and taken into account in the current review of the scale.

6. For the purpose of drawing up a scale of assessments for the years 1968, 1969 and 1970, the Committee used the national accounts data of Member States covering the years 1963, 1964 and 1965. The Committee was pleased to note that the statistical data provided by Member States for this period were more comprehensive than for previous periods by reason of the fact that many more countries were now providing systematic national economic accounts, which greatly facilitated the Committee's work. For many Member States, however, further improvement in the data was necessary and efforts in this direction should be continued.

¹ *Official Records of the General Assembly, Twenty-first Session, Supplement No. 10 (A/6310), para. 17.*

7. At its current session, the Committee took as its starting point for the scale of assessments for the years 1968-1970 the net national products (at market prices) of Member States for the period 1963-1965. In using this aggregate as the basis of its decisions, the Committee was satisfied that it had eliminated an important element of incomparability in the statistical data of Member States in that an evaluation at market prices for all Member States achieved a greater equity among them.

8. The Committee reiterated, however, its earlier position that irrespective of the system of national ac-

counts used, there are various other institutional and economic factors which prevent exact comparability of national accounts aggregates whether the comparisons are among Member States using the United Nations System of National Accounts (SNA) or the Material Product System (MPS) or between such systems. Most important of these general factors are the varied structures of prices within a State and the problems associated with the conversion to a common currency. These were factors to which the Committee considered it should continue to give its attention at subsequent sessions, in spite of the difficulties involved.

IV. SCALE OF ASSESSMENTS

9. The scale of assessments to be reviewed by the Committee on Contributions totalled 100.37 as a result of the General Assembly's decision in resolution 2240 (XXI) of 20 December 1966 to add to the scale for 1967, as established in General Assembly resolution 2118 (XX) of 21 December 1965, the rates of assessments for Indonesia, which resumed full participation in the Organization on 28 September 1966, and the four new Member States (Barbados, Botswana, Guyana and Lesotho) admitted to the Organization at the twenty-first session of the Assembly.

10. As previously stated, the Committee used for its current review of the scale "net national product" at market prices for the three-year period 1963-1965. In using national accounts statistics for determining relative capacity to pay, the Committee took into account as required certain main factors dealt with in the following paragraphs.

CEILING PRINCIPLE

11. At its twelfth session, the General Assembly decided in resolution 1137 (XII) of 14 October 1957 that "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", and gave certain specific directives with regard to the steps to be taken in preparing the scale of assessments for 1958 and subsequent years. In compliance with these directives, the United States assessment had been reduced from 33.33 per cent in the 1957 scale to 31.91 per cent in the scale for 1965-1967 as approved by the General Assembly in resolution 2118 (XX).

12. At its current session, the Committee considered the downward revision in the assessment of the largest contributor that would be appropriate in the light of resolution 1137 (XII), which in paragraph 3 provided as follows:

"...

"(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."

After an exchange of views, in which differing opinions were expressed, the Committee decided that within the limits of the 0.37 percentage points by which the present scale exceeds 100 per cent it should make a larger reduction in the United States assessment than that resulting from a *pro rata* distribution of the excess

percentage points. On this basis the United States assessment was reduced to 31.57 per cent.

Per capita CEILING PRINCIPLE

13. The *per capita* ceiling principle was laid down in resolution 238 A (III) of 18 November 1948, in which the General Assembly recognized "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". This principle has been fully implemented in all scales since 1956.

14. The only assessment now affected by the *per capita* ceiling principle is that of Kuwait. On account of the increase in the population of Kuwait, which was more rapid than in that of the United States, the rate of assessment for Kuwait was increased from 0.06 per cent to 0.07 per cent. This increased rate allows for the full implementation of the *per capita* ceiling principle and is lower than that indicated by the national income statistics of Kuwait.

COMPARATIVE INCOME PER HEAD OF POPULATION

15. In using the comparative estimates of national income as a guide to the relative capacity to pay, the Committee is called upon by its original terms of reference to take into account "comparative income per head of population". In the calculation of scales of assessment, the allowance for low *per capita* income has always been an important element. The maximum allowance for this factor, which was originally 40 per cent, was increased in 1952 to 50 per cent² in compliance with a General Assembly directive that particular attention should be given to countries with low *per capita* income (resolution 582 (VI) of 21 December 1951). In accordance with the General Assembly's request as expressed in various subsequent resolutions, the Committee has continued to give particular attention to the developing countries in view of their special economic and financial problems and has considered various alternative formulae for making allowance for low *per capita* income.

16. Following a suggestion in the Committee's 1964 report, which was endorsed by the General Assembly at its twentieth session, the Committee at its session in 1966 made a detailed study of the effects of varia-

² The method used for making allowance for low *per capita* income is in brief as follows: a deduction is made from the national income of each Member State with a *per capita* income below \$1,000. The difference between \$1,000 and a country's *per capita* income below \$1,000 is expressed as a percentage of \$1,000 and 50 per cent of that percentage is used to reduce the country's total national income for the purpose of assessment.

tions in the present system of allowances for low *per capita* income in establishing rates of assessments.³ The study provided the Committee with valuable information regarding the effects in the scale that might result from variations in the system of allowances hitherto applied. It reached the conclusion, however, that it would be advisable to appraise the effects of any change in the basic rules in relation to the later national income figures which would form the basis of the Committee's review this year. The Committee was also confirmed in the opinion that variations in the allowance formula to take account of comparative income per head of population should not be such as to cause too radical changes in the assessments either from one *per capita* income group to another or in the assessments of individual States, changes that might be further accentuated through the use of later national income statistics.

17. In its review of the scale at the current session the Committee found, as had been expected, that the national income statistics for 1963-1965 showed that there had been important changes in the relative capacity to pay of Member States during the three-year period since the last general review of the scale. For instance, the number of Member States whose *per capita* income exceeded \$1,000, and who were thus assessed on the basis of their total national product, had increased. In the case of others in the middle income group whose *per capita* income had increased, the allowance made for this factor had been correspondingly reduced. In order to soften the impact of these changes the Committee considered that it would be necessary to adjust some of the larger increases and decreases. They recognized, however, that where persistent trends are discernible such adjustments can only be made with moderation if the basic rule of capacity to pay is to be observed and future difficulties avoided. A change in the basic system of allowances would have further emphasized the changes in the relative capacity to pay of Member States, as evidenced by the statistical data, and would have led to even more pronounced changes in the scale, which the Committee had agreed should be avoided. The Committee therefore reached the conclusion that it would not be desirable to make fundamental changes in the basic rules at the present time.

18. On the basis of national income statistics for the years 1963-1965, the Committee again considered the question of giving "due attention to the developing countries in view of their special economic and financial problems", as requested by the General Assembly in resolution 2118 (XX). In line with the procedure followed at the last general review of the scale in 1964, the Committee decided that it should continue to give particular attention to the countries whose *per capita* income fell below \$300. For these countries the Committee made small downward adjustments in individual assessments so that many of the countries in this group show reductions from the previous scale excepting those on the "floor", which pay the minimum.

OTHER FACTORS

19. Two other factors specifically mentioned in the Committee's terms of reference are "temporary dislocation of national economies arising out of the Second World War" and "the ability of Members to secure

foreign currency". In the context of its last general review of the scale in 1964, the Committee had reached the conclusion that it was not necessary to make any special allowance for the first of these factors, particularly in view of the time that had elapsed since the Second World War.

20. The Committee recognized, however, that many Member States were still experiencing serious difficulties in obtaining United States dollars, the main currency required for the payment of contributions. In paragraph 31 below, the Committee has referred to the arrangements made by the Secretary-General for the payment of part of Member States' contributions in currencies other than United States dollars. In view of the interest shown by Member States in the possibility of meeting their financial obligations to the United Nations in currencies other than dollars, the Committee recommends that the Secretary-General should be authorized to continue similar arrangements for the period 1968-1970.

CONCLUSIONS

21. As a result of its review under its terms of reference and after taking into account the need to avoid too drastic fluctuations in the rates of assessment, the Committee on Contributions recommends a number of upward and downward revisions in the scale. These recommendations reflect the relative changes in the capacity to pay of Member States that have occurred during the three-year period since the last general review of the scale. In some cases they represent necessary adjustments of assessments that have become apparent from the availability of more complete or improved national income statistics.

22. The changes in the scale recommended by the Committee as a result of its review will be seen from the following table, in which are listed (1) the present 1967 rates of assessments totalling 100.37 and (2) the scale of assessments recommended for the years 1968, 1969 and 1970:

SCALE OF ASSESSMENTS

	(1)	(2)
Member State	Present scale	Scale recommended for 1968-1970
Afghanistan	0.05	0.04
Albania	0.04	0.04
Algeria	0.10	0.10
Argentina	0.92	0.93
Australia	1.58	1.52
Austria	0.53	0.57
Barbados	0.04	0.04
Belgium	1.15	1.10
Bolivia	0.04	0.04
Botswana	0.04	0.04
Brazil	0.95	0.89
Bulgaria	0.17	0.18
Burma	0.06	0.06
Burundi	0.04	0.04
Byelorussian Soviet Socialist Republic	0.52	0.51
Cambodia	0.04	0.04
Cameroon	0.04	0.04
Canada	3.17	3.02
Central African Republic	0.04	0.04
Ceylon	0.08	0.06
Chad	0.04	0.04
Chile	0.27	0.23
China	4.25	4.00
Colombia	0.23	0.20
Congo (Brazzaville)	0.04	0.04
Congo (Democratic Republic of) ..	0.05	0.05

³ Official Records of the General Assembly, Twenty-first Session, Supplement No. 10 (A/6310), section II.

Member State	(1)	(2)	Member State	(1)	(2)
	Present scale	Scale recommended for 1968-1970		Present scale	Scale recommended for 1968-1970
Costa Rica	0.04	0.04	Mongolia	0.04	0.04
Cuba	0.20	0.19	Morocco	0.11	0.10
Cyprus	0.04	0.04	Nepal	0.04	0.04
Czechoslovakia	1.11	0.92	Netherlands	1.11	1.16
Dahomey	0.04	0.04	New Zealand	0.38	0.36
Denmark	0.62	0.62	Nicaragua	0.04	0.04
Dominican Republic	0.04	0.04	Niger	0.04	0.04
Ecuador	0.05	0.04	Nigeria	0.17	0.14
El Salvador	0.04	0.04	Norway	0.44	0.43
Ethiopia	0.04	0.04	Pakistan	0.37	0.37
Finland	0.43	0.49	Panama	0.04	0.04
France	6.09	6.00	Paraguay	0.04	0.04
Gabon	0.04	0.04	Peru	0.09	0.10
Gambia	0.04	0.04	Philippines	0.35	0.34
Ghana	0.08	0.08	Poland	1.45	1.47
Greece	0.25	0.29	Portugal	0.15	0.16
Guatemala	0.04	0.05	Romania	0.35	0.36
Guinea	0.04	0.04	Rwanda	0.04	0.04
Guyana	0.04	0.04	Saudi Arabia	0.07	0.05
Haiti	0.04	0.04	Senegal	0.04	0.04
Honduras	0.04	0.04	Sierra Leone	0.04	0.04
Hungary	0.56	0.52	Singapore	0.04	0.05
Iceland	0.04	0.04	Somalia	0.04	0.04
India	1.85	1.74	South Africa	0.52	0.52
Indonesia	0.39	0.34	Spain	0.73	0.92
Iran	0.20	0.22	Sudan	0.06	0.05
Iraq	0.08	0.07	Sweden	1.26	1.25
Ireland	0.16	0.17	Syria	0.05	0.04
Israel	0.17	0.20	Thailand	0.14	0.13
Italy	2.54	3.24	Togo	0.04	0.04
Ivory Coast	0.04	0.04	Trinidad and Tobago	0.04	0.04
Jamaica	0.05	0.05	Tunisia	0.05	0.04
Japan	2.77	3.78	Turkey	0.35	0.35
Jordan	0.04	0.04	Uganda	0.04	0.04
Kenya	0.04	0.04	Ukrainian Soviet Socialist Republic	1.97	1.93
Kuwait	0.06	0.07	Union of Soviet Socialist Republics	14.92	14.61
Laos	0.04	0.04	United Arab Republic	0.23	0.20
Lebanon	0.05	0.05	United Kingdom of Great Britain and Northern Ireland	7.21	6.62
Lesotho	0.04	0.04	United Republic of Tanzania	0.04	0.04
Liberia	0.04	0.04	United States of America	31.91	31.57
Libya	0.04	0.04	Upper Volta	0.04	0.04
Luxembourg	0.05	0.05	Uruguay	0.10	0.09
Madagascar	0.04	0.04	Venezuela	0.50	0.45
Malawi	0.04	0.04	Yemen	0.04	0.04
Malaysia	0.12	0.11	Yugoslavia	0.36	0.40
Maldives Islands	0.04	0.04	Zambia	0.04	0.04
Mali	0.04	0.04			
Malta	0.04	0.04			
Mauritania	0.04	0.04			
Mexico	0.81	0.87			
				100.37	100.00

V. OTHER MATTERS CONSIDERED BY THE COMMITTEE

ASSESSMENT OF NON-MEMBER STATES

23. The General Assembly, in resolution 2118 (XX) of 21 December 1965, approved the percentage rates at which States which are not Members of the United Nations but which participate in certain of its activities should be called upon to contribute towards the 1965, 1966 and 1967 expenses of such activities. At its current session, the Committee on Contributions reviewed these rates on the basis of national income statistics for the years 1963-1965. In arriving at the percentage assessments now recommended for 1968-1970, the Committee applied the same principle as for the establishment of the assessments of Member States. The same allowance for low *per capita* income was used and the rates were computed by relating the adjusted income of each country to the combined adjusted income of those

Member States that are not subject to "ceiling", "floor" and "*per capita* ceiling" provisions.

24. As a result of its review, the Committee recommends that the percentage rates at which non-member States may be called upon to contribute towards the 1968, 1969 and 1970 expenses of the United Nations activities in which they participate should be as follows:

Non-member State	Percentage rates	
	For 1965-1967	Recommended for 1968-1970
Federal Republic of Germany	7.41	7.01
Holy See	0.04	0.04
Liechtenstein	0.04	0.04
Monaco	0.04	0.04
Republic of Korea	0.13	0.12
Republic of Viet-Nam	0.08	0.07
San Marino	0.04	0.04
Switzerland	0.88	0.86

The rates recommended are subject to consultation with the respective Governments.

25. The various non-member States will be called upon to contribute, on the basis of the rates recommended in paragraph 24 above, to the expenses of the United Nations activities in which they participate, as follows:

International Court of Justice

Liechtenstein
San Marino
Switzerland

International control of narcotic drugs

Federal Republic of Germany
Liechtenstein
Monaco
Republic of Korea
Republic of Viet-Nam
San Marino
Switzerland

Economic Commission for Asia and the Far East

Republic of Korea
Republic of Viet-Nam

Economic Commission for Europe

Federal Republic of Germany

United Nations Conference on Trade and Development

Federal Republic of Germany
Holy See
Liechtenstein
Monaco
Republic of Korea
Republic of Viet-Nam
San Marino
Switzerland

26. The Committee also draws the attention of the General Assembly to the possibility of using the rates specified in paragraph 24 above for any other United Nations activities, such as those of the United Nations Industrial Development Organization, in which non-member States participate and to which they may be required to contribute.

STATUS OF THE COLLECTION OF CONTRIBUTIONS

27. 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 if Members fall into default with their contributions", and in this connexion shall "advise the Assembly in regard to the application of Article 19 of the Charter".

28. The Committee considered the report of the Secretary-General of 24 May 1967 on the status of the collection of contributions in the light of the consensus of the General Assembly at its 1331st plenary meeting, on 1 September 1965,⁴ and noted that only one Member

State, the Dominican Republic, was in arrears in its payments to the regular budget of the United Nations by an amount in excess of contributions due from it for the preceding two full years. The Committee authorized the Chairman to issue at a later date, if necessary, an addendum to the present report on this question.

COLLECTION OF CONTRIBUTIONS IN CURRENCIES OTHER THAN UNITED STATES DOLLARS

29. The General Assembly, in resolution 2118 (XX), 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 financial years 1965, 1966 and 1967 in currencies other than United States dollars.

30. The Committee in its 1965 and 1966 reports outlined the arrangements made by the Secretary-General under this authority for payment of part of the 1965 and 1966 contributions in currencies other than United States dollars.

31. The Committee took note of the Secretary-General's report on the arrangements made for payment of part of the 1967 contributions in currencies other than United States dollars. This report indicated that eight Member States had availed themselves of the option to pay in one or another of the non-United States currencies in which payment was acceptable to the equivalent of a total of \$9.0 million in respect of contributions to the regular budget and to the Special Account for the United Nations Emergency Force. The currencies in which payment could be accepted are: Belgian francs, Chilean escudos, Egyptian pounds, Ethiopian dollars, French francs, Mexican pesos, Netherlands guilders, Pounds sterling, Swiss francs and Thailand baht.

32. The Committee recommends that the Secretary-General should be authorized to make similar arrangements for the period 1968-1970 and that the arrangements should be made as comprehensive as possible.

SCALES OF CONTRIBUTIONS FOR SPECIALIZED AGENCIES

33. The General Assembly, in 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".

34. Pursuant to this authority, the Committee decided to supply to specialized agencies at their request theoretical probable percentages in the United Nations scale for countries which have applied for membership or associate membership in such agencies. In accordance with the arrangements made by the Committee in pursuance of the above resolution, the Secretary-General also supplies to specialized agencies at their request statistical data and other relevant information, including the formula used for making allowance in the United Nations scale for low *per capita* income and other explanatory material on the technical methods used by the Committee.

DATE OF THE NEXT SESSION OF THE COMMITTEE

35. The Committee decided that its next session would be convened by the Chairman on the basis of the matters which would require consideration by the Committee.

⁴ At that meeting, the General Assembly adopted the reports of the Special Committee on Peace-keeping Operations (*Official Records of the General Assembly, Nineteenth Session, Annexes*, annex No. 21, documents A/5915 and Add.1 and A/5916 and Add.1).

VI. RECOMMENDATION OF THE COMMITTEE ON CONTRIBUTIONS

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

The General Assembly

Resolves that:

(a) The scale of assessments for Member States' contributions to the United Nations budget for the financial years 1968, 1969 and 1970 shall be as follows:

<i>Member State</i>	<i>Per cent</i>
Afghanistan	0.04
Albania	0.04
Algeria	0.10
Argentina	0.93
Australia	1.52
Austria	0.57
Barbados	0.04
Belgium	1.10
Bolivia	0.04
Botswana	0.04
Brazil	0.89
Bulgaria	0.18
Burma	0.06
Burundi	0.04
Byelorussian Soviet Socialist Republic	0.51
Cambodia	0.04
Cameroon	0.04
Canada	3.02
Central African Republic	0.04
Ceylon	0.06
Chad	0.04
Chile	0.23
China	4.00
Colombia	0.20
Congo (Brazzaville)	0.04
Congo (Democratic Republic of)	0.05
Costa Rica	0.04
Cuba	0.19
Cyprus	0.04
Czechoslovakia	0.92
Dahomey	0.04
Denmark	0.62
Dominican Republic	0.04
Ecuador	0.04
El Salvador	0.04
Ethiopia	0.04
Finland	0.49
France	6.00
Gabon	0.04
Gambia	0.04
Ghana	0.08
Greece	0.29
Guatemala	0.05
Guinea	0.04
Guyana	0.04
Haiti	0.04
Honduras	0.04
Hungary	0.52
Iceland	0.04
India	1.74
Indonesia	0.34
Iran	0.22
Iraq	0.07
Ireland	0.17
Israel	0.20
Italy	3.24
Ivory Coast	0.04
Jamaica	0.05
Japan	3.78
Jordan	0.04
Kenya	0.04
Kuwait	0.07
Laos	0.04
Lebanon	0.05
Lesotho	0.04

<i>Member State</i>	<i>Per cent</i>
Liberia	0.04
Libya	0.04
Luxembourg	0.05
Madagascar	0.04
Malawi	0.04
Malaysia	0.11
Maldives Islands	0.04
Mali	0.04
Malta	0.04
Mauritania	0.04
Mexico	0.87
Mongolia	0.04
Morocco	0.10
Nepal	0.04
Netherlands	1.16
New Zealand	0.36
Nicaragua	0.04
Niger	0.04
Nigeria	0.14
Norway	0.43
Pakistan	0.37
Panama	0.04
Paraguay	0.04
Peru	0.10
Philippines	0.34
Poland	1.47
Portugal	0.16
Romania	0.36
Rwanda	0.04
Saudi Arabia	0.05
Senegal	0.04
Sierra Leone	0.04
Singapore	0.05
Somalia	0.04
South Africa	0.52
Spain	0.92
Sudan	0.05
Sweden	1.25
Syria	0.04
Thailand	0.13
Togo	0.04
Trinidad and Tobago	0.04
Tunisia	0.04
Turkey	0.35
Uganda	0.04
Ukrainian Soviet Socialist Republic	1.93
Union of Soviet Socialist Republics	14.61
United Arab Republic	0.20
United Kingdom of Great Britain and Northern Ireland	6.62
United Republic of Tanzania	0.04
United States of America	31.57
Upper Volta	0.04
Uruguay	0.09
Venezuela	0.45
Yemen	0.04
Yugoslavia	0.40
Zambia	0.04
	<hr/> 100.00

(b) Subject to rule 161 of the rules of procedure of the General Assembly, the scale of assessments given in sub-paragraph (a) above shall be reviewed by the Committee on Contributions in 1970, when a report shall be submitted for the consideration of the Assembly at its twenty-fifth 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 financial years

1968, 1969 and 1970 in currencies other than United States dollars;

(d) Subject to rule 161 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 1968, 1969 and 1970 expenses of such activities on the basis of the following rates:

<i>Non-member State</i>	<i>Per cent</i>
Federal Republic of Germany	7.01
Holy See	0.04
Liechtenstein	0.04
Monaco	0.04
Republic of Korea	0.12
Republic of Viet-Nam	0.07
San Marino	0.04
Switzerland	0.86

the following countries being called upon to contribute:

- (i) *To the International Court of Justice:*
Liechtenstein
San Marino
Switzerland
- (ii) *To the international control of narcotic drugs:*
Federal Republic of Germany
Liechtenstein

Monaco
Republic of Korea
Republic of Viet-Nam
San Marino
Switzerland

- (iii) *To the Economic Commission for Asia and the Far East:*
Republic of Korea
Republic of Viet-Nam
- (iv) *To the Economic Commission for Europe:*
Federal Republic of Germany
- (v) *To the United Nations Conference on Trade and Development:*
Federal Republic of Germany
Holy See
Liechtenstein
Monaco
Republic of Korea
Republic of Viet-Nam
San Marino
Switzerland

Annex

TERMS OF REFERENCE OF THE COMMITTEE ON CONTRIBUTIONS

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 A (I), paragraph 3).

The relevant paragraphs of the report of the Preparatory Committee incorporating the amendments of the Fifth Committee are as follows:

"The apportionment of expenses

"13. The expenses of the United Nations should be apportioned broadly according to 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.

"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 Committees 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 A (I), paragraph 3);
- "2. Calls upon Member States to assist the Committee on Contributions by providing the available statistics and other information essential to its work;

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

^b Official Records of the General Assembly, First part of first session, Plenary Meetings, annex 19 (A/44).

"3. *Accepts* the principle of a ceiling to be fixed on the percentage rate of contribution 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 contributions which shall be the ceiling of the highest assessment shall be fixed by the General Assembly."

C

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 the total assessment against Members."

D

RESOLUTION 876 A (IX) ADOPTED BY THE GENERAL ASSEMBLY
ON 4 DECEMBER 1954

"The General Assembly"

"1. *Reaffirms* the decision (resolution 665 (VII)) 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."

E

RESOLUTION 1137 (XII) ADOPTED BY THE GENERAL ASSEMBLY
ON 14 OCTOBER 1957

"The General Assembly"

"*Recalling* its resolutions 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,

"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 assessments 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 principles and any reduction 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."

F

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."

G

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."