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34/231	Unforeseen and extraordinary expenses for the biennium 1980-1981 (A/34/848)	98	20 December 1979	235
34/232	Working Capital Fund for the biennium 1980-1981 (A/34/848)	98	20 December 1979	235
34/233	Questions relating to the programme budget for the biennium 1980-1981 (A/34/848)	98	20 December 1979	236

34/5. Financial reports and accounts, and reports of the Board of Auditors

The General Assembly,

Having considered the financial reports and accounts for the year ended 31 December 1978 of the United Nations Development Programme,² of the United Nations Children's Fund,³ of the United Nations Institute for Training and Research,⁴ of the voluntary funds administered by the United Nations High Commissioner for Refugees⁵ and of the United Nations Fund for Population Activities,⁶ those for the years ended 31 December 1977 and 31 December 1978 of the United Nations Relief and Works Agency for Palestine Refugees in the Near East,⁷ the audit opinions of the Board of Auditors⁸ and the report of the Advisory Committee on Administrative and Budgetary Questions,⁹

1. *Accepts* the financial reports and accounts and the audit opinions of the Board of Auditors;

2. *Concurs* with the observations and comments made by the Advisory Committee on Administrative and Budgetary Questions in its report;

3. *Requests* the Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions to continue to give increased attention to areas regarding which they have made observations and comments;

4. *Further requests* the executive heads of the organizations and programmes concerned to take such remedial action as may be required by the comments and observations made by the Board of Auditors in its reports.¹⁰

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² Official Records of the General Assembly, Thirty-fourth Session, Supplement No. 5A (A/34/5/Add.1), sects. I and III.

³ Ibid., Supplement No. 5B (A/34/5/Add.2), part one, sects. I and III, and part two.

⁴ Ibid., Supplement No. 5D (A/34/5/Add.4), sects. I and III.

⁵ Ibid., Supplement No. 5E (A/34/5/Add.5), sects. I and III.

⁶ Ibid., Supplement No. 5G (A/34/5/Add.7), sects. I and III.

⁷ Ibid., Supplement No. 5C (A/34/5/Add.3), part one, sects. II and III, and part two, sects. II-IV.

⁸ Ibid., Supplement No. 5A (A/34/5/Add.1), sect. II; *ibid.*, Supplement No. 5B (A/34/5/Add.2), part one, sect. II; *ibid.*, Supplement No. 5D (A/34/5/Add.4), sect. II; *ibid.*, Supplement No. 5E (A/34/5/Add.5), sect. II; *ibid.*, Supplement No. 5G (A/34/5/Add.7), sect. II; and *ibid.*, Supplement No. 5C (A/34/5/Add.3), part one, sect. I, and part two, sect. I.

⁹ A/34/486.

¹⁰ Official Records of the General Assembly, Thirty-fourth Session, Supplement No. 5A (A/34/5/Add.1), sect. IV; *ibid.*, Supplement No. 5B (A/34/5/Add.2), part one, sect. IV; *ibid.*, Supplement No. 5D (A/34/5/Add.4), sect. IV; *ibid.*, Supplement No. 5E (A/34/5/Add.5), sect. IV; *ibid.*, Supplement No. 5G (A/34/5/Add.7), sect. IV; and *ibid.*, Supplement No. 5C (A/34/5/Add.3), part three.

34/6. Scale of assessments for the apportionment of the expenses of the United Nations

A

The General Assembly

Resolves that:

1. The scale of assessments for the contributions of Member States to the United Nations budget for the financial years 1980, 1981 and 1982 shall be as follows:

Member State	Per cent
Afghanistan	0.01
Albania	0.01
Algeria	0.12
Angola	0.01
Argentina	0.78
Australia	1.83
Austria	0.71
Bahamas	0.01
Bahrain	0.01
Bangladesh	0.04
Barbados	0.01
Belgium	1.22
Benin	0.01
Bhutan	0.01
Bolivia	0.01
Botswana	0.01
Brazil	1.27
Bulgaria	0.16
Burma	0.01
Burundi	0.01
Byelorussian Soviet Socialist Republic ...	0.39
Canada	3.28
Cape Verde	0.01
Central African Republic	0.01
Chad	0.01
Chile	0.07
China	1.62
Colombia	0.11
Comoros	0.01
Congo	0.01
Costa Rica	0.02
Cuba	0.11
Cyprus	0.01
Czechoslovakia	0.83
Democratic Kampuchea	0.01
Democratic Yemen	0.01
Denmark	0.74
Djibouti	0.01
Dominica	0.01
Dominican Republic	0.03
Ecuador	0.02
Egypt	0.07
El Salvador	0.01
Equatorial Guinea	0.01
Ethiopia	0.01
Fiji	0.01
Finland	0.48

<i>Member State</i>	<i>Per cent</i>	<i>Member State</i>	<i>Per cent</i>
France	6.26	Senegal	0.01
Gabon	0.02	Seychelles	0.01
Gambia	0.01	Sierra Leone	0.01
German Democratic Republic	1.39	Singapore	0.08
Germany, Federal Republic of	8.31	Solomon Islands	0.01
Ghana	0.03	Somalia	0.01
Greece	0.35	South Africa	0.42
Grenada	0.01	Spain	1.70
Guatemala	0.02	Sri Lanka	0.02
Guinea	0.01	Sudan	0.01
Guinea-Bissau	0.01	Suriname	0.01
Guyana	0.01	Swaziland	0.01
Haiti	0.01	Sweden	1.31
Honduras	0.01	Syrian Arab Republic	0.03
Hungary	0.33	Thailand	0.10
Iceland	0.03	Togo	0.01
India	0.60	Trinidad and Tobago	0.03
Indonesia	0.16	Tunisia	0.03
Iran	0.65	Turkey	0.30
Iraq	0.12	Uganda	0.01
Ireland	0.16	Ukrainian Soviet Socialist Republic	1.46
Israel	0.25	Union of Soviet Socialist Republics	11.10
Italy	3.45	United Arab Emirates	0.10
Ivory Coast	0.03	United Kingdom of Great Britain and Northern Ireland	4.46
Jamaica	0.02	United Republic of Cameroon	0.01
Japan	9.58	United Republic of Tanzania	0.01
Jordan	0.01	United States of America	25.00
Kenya	0.01	Upper Volta	0.01
Kuwait	0.20	Uruguay	0.04
Lao People's Democratic Republic	0.01	Venezuela	0.50
Lebanon	0.03	Viet Nam	0.03
Lesotho	0.01	Yemen	0.01
Liberia	0.01	Yugoslavia	0.42
Libyan Arab Jamahiriya	0.23	Zaire	0.02
Luxembourg	0.05	Zambia	0.02
Madagascar	0.01		100.00
Malawi	0.01		
Malaysia	0.09		
Maldives	0.01		
Mali	0.01		
Malta	0.01		
Mauritania	0.01		
Mauritius	0.01		
Mexico	0.76		
Mongolia	0.01		
Morocco	0.05		
Mozambique	0.01		
Nepal	0.01		
Netherlands	1.63		
New Zealand	0.27		
Nicaragua	0.01		
Niger	0.01		
Nigeria	0.16		
Norway	0.50		
Oman	0.01		
Pakistan	0.07		
Panama	0.02		
Papua New Guinea	0.01		
Paraguay	0.01		
Peru	0.06		
Philippines	0.10		
Poland	1.24		
Portugal	0.19		
Qatar	0.03		
Romania	0.21		
Rwanda	0.01		
Samoa	0.01		
Sao Tome and Principe	0.01		
Saudi Arabia	0.58		

2. In accordance with rule 160 of the rules of procedure of the General Assembly, the scale of assessments given in paragraph 1 above shall be reviewed by the Committee on Contributions in 1982, when a report shall be submitted to the Assembly for its consideration at its thirty-seventh session;

3. 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 1980, 1981 and 1982 in currencies other than United States dollars;

4. For the year 1978, Solomon Islands and Dominica, which became Members of the United Nations on 19 September and 18 December 1978, respectively, shall contribute amounts equal to one ninth of 0.01 per cent;

5. For the year 1979, Solomon Islands and Dominica shall contribute amounts equal to 0.01 per cent;

6. The contributions of the two new Member States for 1978 and 1979 shall be applied to the same basis of assessment as for other Member States, except that, in the case of appropriations approved under General Assembly resolutions 32/4 B and C of 2 December 1977 and 33/13 C and D of 8 December 1978 for the financ-

ing of the United Nations Emergency Force and the United Nations Disengagement Observer Force and resolutions S-8/2 of 21 April and 33/14 of 3 November 1978 for the financing of the United Nations Interim Force in Lebanon, 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;

7. In accordance with 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 1980, 1981 and 1982 expenses of such activities on the basis of the following rates:

<i>Non-member State</i>	<i>Per cent</i>
Democratic People's Republic of Korea . .	0.05
Holy See	0.01
Liechtenstein	0.01
Monaco	0.01
Nauru	0.01
Republic of Korea	0.15
San Marino	0.01
Switzerland	1.05
Tonga	0.01

the following countries being called upon to contribute:

- (a) *To the International Court of Justice:*
Liechtenstein,
San Marino,
Switzerland;
- (b) *To international drug control:*
Holy See,
Liechtenstein,
Monaco,
Republic of Korea,
Switzerland,
Tonga;
- (c) *To the Economic and Social Commission for Asia and the Pacific:*
Republic of Korea;
- (d) *To the Economic Commission for Europe:*
Switzerland;
- (e) *To the United Nations Conference on Trade and Development:*
Democratic People's Republic of Korea,
Holy See,
Liechtenstein,
Monaco,
Republic of Korea,
San Marino,
Switzerland,
Tonga;
- (f) *To the United Nations Industrial Development Organization:*
Liechtenstein,
Monaco,
Republic of Korea,
Switzerland;
- (g) *To the United Nations Environment Programme:*
Switzerland;

8. Notwithstanding the provisions of General Assembly resolution 32/39 of 2 December 1977, Tonga shall be called upon to contribute to the expenses of the

United Nations Conference on Trade and Development at the rate of three quarters of 0.01 per cent for the year 1979.

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B

The General Assembly,

Recalling its resolutions 582 (VI) of 21 December 1951, 665 (VII) of 5 December 1952, 1927 (XVIII) of 11 December 1963, 2118 (XX) of 21 December 1965, 2961 C (XXVII) of 13 December 1972 and 31/95 A and B of 14 December 1976,

Noting a significant increase in the assessment of some Member States in the proposed scale for the period 1980-1982 in relation to the previous scale,

Bearing in mind the continuing disparity between the economies of developed and developing countries,

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

2. *Requests* the Committee on Contributions to study in depth and report to the General Assembly at its thirty-fifth session on ways and means of increasing the fairness and equity of the scale of assessments, bearing in mind the debate under agenda item 103 in the Fifth Committee during the thirty-fourth session of the Assembly,¹¹ and, in particular:

(a) Methods which would avoid excessive variations of individual rates of assessment between two successive scales, including ways of setting a percentage limit or percentage points limit or a combination of the two;

(b) Ways of taking into account conditions or circumstances which adversely affect the capacity to pay of Member States and ways of setting objective criteria by which these conditions or circumstances can be taken into account in the elaboration of the scale of assessments;

(c) Ways of taking into account the particular situation of Member States whose earnings depend heavily on one or a few products;

(d) Ways of bringing up to date the values of the *per capita* allowance formula and their effects on the scale of assessments;

(e) Ways of taking into account the different methods of national accounting of Member States, including the level of different inflation rates and their effects on the comparability of national income statistics;

(f) Ways of taking into account the concept of accumulated wealth and the ways by which criteria could be developed to enable it to be applied as a factor in setting the scale of assessments;

(g) Methods to ensure that all countries are assessed on data covering the same period of time so that data used are comparable;

(h) Effects of altering the statistical base period in the scale of assessments.

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¹¹ *Ibid.*, Thirty-fourth Session, Fifth Committee, 3rd-9th, 15th and 16th meetings; and *ibid.*, Fifth Committee, Sessional Fascicle, corrigendum.