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Chair: Mr. Ahmed (Vice-Chair) (Egypt)
later: Mr. Mavroyiannis (Cyprus)
*Chair of the Advisory Committee on Administrative
and Budgetary Questions:* Mr. Terzi

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The meeting was called to order at 10.05 a.m.

Agenda item 5: Election of the officers of the Main Committees

1. **The Chair** said that the nomination of Mr. Mavroyiannis (Cyprus) for the office of Chair had been endorsed by the Group of Asia-Pacific States. In the absence of further nominations, and in accordance with rule 103 of the rules of procedure of the General Assembly, he would take it that the Committee wished to elect Mr. Mavroyiannis (Cyprus) Chair.

2. *Mr. Mavroyiannis (Cyprus) was elected Chair by acclamation.*

3. **Ms. Crabtree** (Turkey) said that her Government was committed to resolving the situation in Cyprus. The Republic of Cyprus had ceased to exist when its Constitution had been abrogated by the Greek Cypriots in 1963. The Turkish Cypriots had never accepted the situation, which had deprived them of their rights as part of the State established in 1960. No single authority represented both parties jointly and therefore Cyprus as a whole. The participation of Turkey in the Committee's work would not constitute recognition of the Republic of Cyprus and would be without prejudice to the position of Turkey on the issue of Cyprus.

4. **Mr. Mavroyiannis** (Cyprus) said that, without prejudice to the legal situation of the Republic of Cyprus as a Member of the United Nations, he fully respected the right of all delegations to state their positions for the record, although he did not feel the current context was the most appropriate one in which to raise such issues. He intended to engage in good faith and in an inclusive manner with all delegations, including that of Turkey.

5. *Mr. Mavroyiannis (Cyprus) took the Chair.*

Organization of work (A/C.5/74/1; A/C.5/74/L.1)

6. **The Chair** invited members to consider the proposed programme of work of the Committee for the main part of the session, which had been drawn up on the basis of the agenda items allocated to the Committee (A/C.5/74/1), and the note by the Secretariat on the status of preparedness of the relevant documentation (A/C.5/74/L.1). A separate list on the status of documentation would be issued for the first and second parts of the resumed session. He wished to highlight some of the recommendations made by the General Committee in its first report (A/74/250), which had been endorsed by the General Assembly at its 2nd plenary meeting. With regard to the rationalization of work, the Assembly had requested each Main Committee to further discuss its working methods at the beginning of

every session, and had invited the Chairs of the Main Committees, at the seventy-fourth session, to brief the Ad Hoc Working Group on the Revitalization of the Work of the General Assembly on their committees' discussions of working methods.

7. The Committee should complete its work for the main part of the session by 13 December 2019. Meetings should start promptly at 10 a.m. and be adjourned by 6 p.m. In accordance with past practice, the requirement that at least one quarter of the members should be present in order to declare a meeting open and to permit debate to proceed had been waived. The General Committee had drawn attention to rules 99 (b), 106, 109, 114 and 115 of the rules of procedure regarding the conduct of meetings. It had also drawn attention to rule 153 of the rules of procedure, regarding resolutions involving expenditure.

8. Efforts should be made to reduce the number of resolutions adopted, and resolutions should not contain requests for reports from the Secretary-General unless such reports were strictly necessary for the implementation of those resolutions or for the continued consideration of an item. Resolutions should be short and action-oriented. In addition, the Main Committees should merely take note of the reports of the Secretary-General or of subsidiary bodies that did not require a decision and should neither debate nor adopt resolutions on them unless specifically requested to do so.

9. **Ms. Abdelhady-Nasser** (Observer for the State of Palestine), speaking on behalf of the Group of 77 and China, said that she trusted that the Committee's programme of work would be adjusted during the course of deliberations to reflect the progress of work and the Committee's priorities. Adequate time should be allocated for the thorough consideration of agenda items and practical steps should be taken to ensure that reports of the Secretary-General and the Advisory Committee on Administrative and Budgetary Questions were issued in all official languages in a timely fashion to avoid the delays that in the past had hampered the Committee's work and efficiency.

10. At the current session the Committee would address crucial issues, including the programme plan and proposed programme budget for 2020. The level of resources to be approved by the General Assembly must be commensurate with the mandated programmes and activities to ensure their full and effective implementation. The Group reiterated its long-standing position that mandates must determine budget proposals and not the reverse.

11. The Group would carefully examine the proposals and reports relating to human resources management,

another of its key priorities. It would seek to understand how the global human resources strategy would achieve key targets, including gender parity and equitable geographical representation. She urged the Secretary-General to propose a comprehensive strategy to achieve equitable geographical representation in the Secretariat by increasing the representation of developing countries, particularly at senior levels, so that the United Nations would have a truly global Secretariat representative of the diversity of the Member States and capable of successfully implementing global mandates.

12. The Group would actively participate in the discussions of construction and property management, particularly at the Economic Commissions for Africa, Asia and the Pacific, and Latin America and the Caribbean. Other matters of particular interest to the Group would be the United Nations common system, the Umoja enterprise resource planning system, the administration of justice, the second performance report on the programme budget for the biennium 2018–2019, the capital master plan, revised estimates and matters involving programme budget implications. The Group reaffirmed its commitment to working within the allocated timeframe of the programme of work and emphasized the importance of open, transparent and inclusive deliberations.

13. **Mr. De Preter** (Observer for the European Union), speaking also on behalf of the candidate countries Albania, Montenegro, North Macedonia and Serbia; the stabilization and association process country Bosnia and Herzegovina; and, in addition, Georgia, the Republic of Moldova and Ukraine, said that the Committee should continue to support the Secretary-General's efforts to modernize the United Nations and that good progress had been made on reforms that would lead to a more effective Organization. The liquidity situation remained a matter of concern despite the measures taken to improve the financing of United Nations peace operations. The European Union continued to urge all Member States to pay their contributions in full and on time.

14. The main priority at the current session should be to use the Committee's time efficiently in order to conclude in a timely manner the deliberations on the proposed programme budget for 2020 and avoid redundancy in the consideration of agenda items. Some general principles should apply to the Committee's work. First, all documents should be issued on time in all official languages to ensure inclusivity and transparency in order to help the Committee reach successful outcomes. Second, it should be possible to reach consensus during normal working hours; any deviation from that practice should be the exception and

not the rule. The Fifth Committee had a key role to play in guiding the Organization towards greater transparency, effectiveness and efficiency. Third, a solution should be found to avoid the many requests for written answers in informal consultations, a practice that created a heavy workload for the Secretariat and placed the focus on micromanagement rather than on strategic decision-making.

15. **Mr. Gafoor** (Singapore), speaking on behalf of the Association of Southeast Asian Nations (ASEAN), said that the Secretary-General and his team must be given sufficient resources to effectively and efficiently implement the mandates approved by the General Assembly. Matters of particular interest to ASEAN were the proposed programme budget for 2020, construction projects, special political missions, the Extraordinary Chambers in the Courts of Cambodia and human resources management. ASEAN welcomed the progress made towards achieving gender parity but reiterated that it should go hand in hand with equitable geographical representation. It also looked forward to receiving an update on the financial situation of the Organization following the Assembly's approval, at the previous session, of measures aimed at alleviating that situation. He expressed the hope that there would be improvements in the timely issuance of documents at the current session, in view of the Committee's complex programme of work.

16. **Mr. Mmalane** (Botswana), speaking on behalf of the Group of African States, said that in view of the many agenda items to be considered at the current session, the timely issuance of documents would be crucial to facilitate the work of the Committee. The proposed programme budget for 2020, human resources management, the United Nations common system, construction and property management, the financing of special political missions and the African Union-United Nations Hybrid Operation in Darfur (UNAMID) were just a few of the important items on the programme of work. Recalling that the Assembly, by its resolution [72/266 A](#), had approved the introduction of an annual budget on a trial basis, he said that the Group would engage keenly and transparently on the item while paying close attention to the impact of the pilot format on the Group's interests. Other items of great importance to the Group were the reports of the Board of Auditors, the International Residual Mechanism for Criminal Tribunals and the Residual Special Court for Sierra Leone.

17. The Group stressed the importance of promptly concluding the item on the scale of assessments for the apportionment of expenses of the United Nations, in particular requests for exemption under Article 19 of the

Charter, in order to enable the Member States concerned to participate fully in the work of the Assembly.

18. The Committee should seek to use its time efficiently and achieve effective outputs. Extending its work beyond the officially allocated time frame should not be commonplace; achieving a timely conclusion of work would depend on the conduct and commitment of delegations. He reiterated the Group's long-standing position that negotiations should be conducted in an inclusive and transparent manner.

19. **Ms. Norman-Chalet** (United States of America) said that her delegation's main focus at the current session would be to examine the results of the reforms that had been implemented to improve the effectiveness, efficiency and strategic planning of the United Nations. It was the Committee's role to ensure that the reforms provided the expected benefits, that is, a more accountable United Nations that better managed its finances and delivered on its mandates, with collaboration across divisions on peace and security operations, and coordinated its development work at the country, regional and global levels. The global service delivery model was a key reform that would optimize and streamline the delivery of administrative services. To achieve the intended results, it must be grounded in a solid technical basis and must not be politicized.

20. She commended the Secretary-General on his preparation of an annual budget for the Organization and said that the budget format should be improved over time to focus on results and efficient mandate delivery. While the proposed programme budget reflected a \$79 million reduction compared to the 2019 appropriation, it was a matter of concern that the costs of construction projects, recosting and other add-ons could in fact result in a total budget of over \$3 billion, \$200 million higher than in 2019.

21. The International Labour Organization Administrative Tribunal had recently made a decision that threatened the United Nations common system and the General Assembly's authority by negating a decision of the International Civil Service Commission (ICSC) that had been endorsed by the Assembly concerning a cost of living adjustment in Geneva. The Committee should address that situation promptly. Her delegation fully supported the authority of ICSC to set post adjustments and would engage with all delegations to seek the best course of action to preserve the common system.

22. **Mr. Fu Daopeng** (China) said that the Committee should carry out diligently the budgetary and administrative functions entrusted to it under the Charter of the United Nations and reaffirmed by General

Assembly resolution [45/248 B](#). Greater attention should be paid to budget performance management, as it was finance that underpinned United Nations governance. As the second largest contributor to the programme budget, China demonstrated its firm support for the work of the United Nations and multilateralism by fulfilling its financial obligations in a timely manner. The Secretariat should strengthen budgetary constraint, tighten financial discipline, improve budget performance and strengthen supervision and accountability. In order to ensure that taxpayer funds were managed well, his delegation would expect results when resources were used and seek accountability for failure to deliver results.

23. The Committee would consider many important items in its programme of work, including programme planning, the 2020 annual budget, the global service delivery model, human resources management, the common system and capital construction projects. He urged all delegations to work in the spirit of cooperation, consultation, constructiveness, compromise and consensus. The Secretariat should take measures to solve the long-standing problem of the late issuance of documentation, which severely affected the Member States' deliberations.

24. **Mr. Velázquez Castillo** (Mexico) said that the Committee's work was crucial for the good management of the Organization and delegations should work collaboratively and constructively to reach decisions that would contribute to the implementation of mandates and the consolidation of the reforms under way. The budget that the Committee would approve for 2020 must be realistic and balanced so as to provide the Secretariat with the resources it needed to implement mandates properly but must also reflect the principles of savings and austerity that responsible budgeting required.

25. His delegation would pay great attention to the item on special political missions, which must have the necessary financing to implement their substantive mandates. As the only such missions in Latin America, the United Nations Verification Mission in Colombia and the United Nations Integrated Office in Haiti had special significance as part of the new understanding of peacekeeping.

26. The discussions on the global service delivery model, which was central to the reform of the Organization's support services, would be of particular interest. It would be necessary to examine the proposal on regional headquarters and ensure that the model was based on criteria of efficiency, optimal technical and logistical conditions, and equitable geographical and linguistic representation.

27. The United Nations common system was of utmost importance to all Member States. The recent decision of the International Labour Organization Administrative Tribunal concerning the post adjustment in Geneva undermined an ICSC recommendation that had been endorsed by the Committee. It was necessary to find the best way to strengthen ICSC and forestall any further attempt to weaken the common system. In the discussions on those and other matters to be considered by the Committee, his delegation would look for budgetary discipline, transparency and accountability.

28. **Ms. Al Haidan** (United Arab Emirates) said that her delegation was particularly interested in the issue of human resources management and the equitable representation of her country among United Nations staff, including through the participation of Emirati nationals in the Junior Professional Officers programme. Four nationals were currently employed in the Organization and she hoped that that was just the start of a positive development towards equitable representation. Reports must be issued in a timely fashion in order to enable delegations to discuss the related draft resolutions.

29. **Mr. Hoshino** (Japan) said that the many important items before the Committee at the current session included the 2020 programme budget, the global service delivery model, special political missions, human resources management and the United Nations common system. Given that the 2020 programme budget proposal was the first trial of an annual budget format, his delegation would carefully examine the proposal and the budget methodology. Budgetary discipline was essential for the United Nations to implement its mandates in an efficient, effective and sustainable manner.

30. **Mr. Chumakov** (Russian Federation) said that his delegation would examine in detail the proposed programme budget for 2020. It was regrettable that for the first time in its history the Committee for Programme and Coordination had been unable to reach consensus. The Fifth Committee was therefore faced by two new challenges, as it must consider not only an annual programme budget in a new format but also the proposed programme plan. In order to optimize the Committee's work his delegation would be willing to consider, on an exceptional basis, merging the informal consultations on the regular budget and the programme plan. However, no decision should be taken on funding of programmes until the programme plan had been approved.

31. Other important items on the programme of work included human resources management, the United Nations common system following the decision of the

International Labour Organization Administrative Tribunal on the post adjustment in Geneva, the financing of special political missions, and construction projects. He trusted that the Secretariat would provide detailed information on all proposals with financial implications. Clear cost-benefit plans should also be provided in order to avoid a recurrence of what had happened with the implementation of Umoja, which had led to additional requirements rather than savings. The timely and simultaneous issuance of documentation in all official languages was crucial for the work of the Committee.

32. **Mr. Allen** (United Kingdom) said that, while it was his Government's policy that the United Kingdom would leave the European Union, his delegation would continue to work closely with the European Union in pursuit of their shared interests and values. The United Kingdom would remain a strong proponent of a strengthened, effective and efficient United Nations. The Committee had made important decisions at the previous session that had supported the Secretary-General's vision of a reformed, responsive and accountable Organization and put peacekeeping on a more stable financial footing. There had unfortunately been some indecision and division among delegations; he hoped to see a return to decision-making by consensus.

33. As the Committee considered the first annual budget for the Organization since the 1970s, it should ensure that the Organization had sufficient programme budget resources to carry out its many mandates. Those resources must in turn be used efficiently and effectively. Better human resources management policies and practices, including measures to ensure diversity, would enhance the Organization's most valuable asset: its people. Other items of importance to his delegation included the United Nations common system, accountability and special political missions. He trusted that through collective and constructive engagement, and timely receipt of the relevant reports, delegations would reach an outcome by consensus.

34. **Ms. Juul** (Norway) said that the shared objective was a United Nations for the twenty-first century that was focused more on people and less on process, more on delivery and less on bureaucracy. The Secretary-General had shown great leadership in reform of the Organization that would yield better results for more people. A great deal of work remained to be done by United Nations entities and Member States. The Fifth Committee had a key role to play in steering the Organization towards a strong culture of accountability, greater transparency, effectiveness and efficiency. Her delegation stood ready to work towards achieving

consensus and was committed to the full implementation of reforms approved by the Member States.

35. **Mr. Kumar** (India) said that major reforms of the Organization had already been approved and some had been implemented. Perhaps the most important and complex of those reforms was an annual programme budget, which was being implemented on a trial basis. During its discussion of the budget proposal, the Committee should also seek to align it with established budgetary procedures and practices. His delegation had sought to ensure that reforms, while rationalizing structures, should also strengthen the Organization's intergovernmental nature, including by preserving the prerogatives of the Committee for Programme and Coordination and the Advisory Committee. Moreover, the efficiencies generated by reforms should be utilized for the Organization's development activities. It was a matter of concern that, despite some productivity gains reflected in the proposed budget, cuts were also proposed to the resources for the United Nations Conference on Trade and Development and the Economic Commissions for Africa, Asia and the Pacific, Latin America and the Caribbean, and Western Asia.

36. The Committee would soon consider requests from Comoros, Sao Tome and Principe and Somalia for exemption under Article 19 of the Charter. Those Member States would ordinarily have fulfilled their financial obligations to the United Nations but had been prevented from doing so by genuine economic difficulties. His delegation endorsed the recommendation of the Committee on Contributions that they should be permitted to vote in the General Assembly until the end of the current session.

37. The payment of assessed contributions in full, on time and without preconditions was a legal obligation of Member States. It was a matter of great concern that a total of some \$1.3 billion of assessments for the regular budget remained unpaid for the current and past years.

38. **The Chair** said he took it that the Committee wished to approve the proposed programme of work on the understanding that the Bureau would take into account the views expressed and make any necessary adjustments.

39. *It was so decided.*

40. **The Chair** suggested that a deadline of 14 October should be set for the submission of candidacies for appointments to fill vacancies in subsidiary bodies and other appointments and that the elections should be held on 1 November. He took it that the Committee had no objection to the suggestion.

41. *It was so decided.*

Agenda item 115: Appointments to fill vacancies in subsidiary organs and other appointments

(a) Appointment of members of the Advisory Committee on Administrative and Budgetary Questions (A/74/101/Add.1)

42. **The Chair** drew attention to document A/74/101/Add.1, which indicated that Mr. Traystman (United States of America) had resigned from the Advisory Committee on Administrative and Budgetary Questions with effect from 14 October 2019 and that the Government of the United States of America had nominated Ms. Chiurazzi-Maxfield, whose nomination had been endorsed by the Group of Western European and Other States, to complete the unexpired portion of Mr. Traystman's term of office. He said he took it that the Committee wished to recommend the appointment of Ms. Chiurazzi-Maxfield for a term of office beginning on 14 October 2019 and ending on 31 December 2020.

43. *It was so decided.*

44. *Ms. Chiurazzi-Maxfield was recommended for appointment to the Advisory Committee on Administrative and Budgetary Questions for a term of office beginning on 14 October 2019 and ending on 31 December 2020.*

Agenda item 139: Scale of assessments for the apportionment of the expenses of the United Nations (A/74/11 and A/74/68)

45. **Mr. Greiver** (Chair of the Committee on Contributions), introducing the report of the Committee on Contributions on its seventy-ninth session (A/74/11), said that the report contained the results of the review, conducted by the Committee on Contributions pursuant to General Assembly resolution 73/271, of the elements of the methodology for the scale of assessments.

46. Based on its review of the income measure, which constituted a first approximation of capacity to pay, the Committee on Contributions had reaffirmed its recommendation that the scale of assessments should be based on the most current, comprehensive and comparable data available for gross national income (GNI). It had expressed support for efforts by the Statistics Division to enable Member States to submit national accounts data on a timely basis with the required scope, detail and quality. It had also recommended that the General Assembly encourage Member States to submit the required national accounts questionnaires under the 2008 System of National Accounts on a timely basis.

47. Conversion rates were required in order to be able to express in a common monetary unit GNI data reported in national currencies. The Committee on Contributions had reaffirmed its recommendation that conversion rates based on market exchange rates should be used, except where doing so would cause excessive fluctuations and distortions in some Member States' GNI expressed in United States dollars. GNI data must be averaged over a designated base period; once a base period had been chosen, there were advantages in using the same base period for as long as possible.

48. Members of the Committee on Contributions continued to have divergent views on the debt-burden adjustment, which had been an element of the methodology since 1986. It had noted that the unavailability of data was no longer a factor in determining whether to base the debt-burden adjustment on total external debt or public external debt, and whether the debt-stock approach or the debt-flow approach should be used. Data were now available on public external debt and on the actual repayments. The Committee had decided to consider further the question of the debt-burden adjustment in the light of guidance from the General Assembly.

49. While the Committee on Contributions had agreed that the low per capita income adjustment, part of the methodology since the first scale, continued to be an essential element in the scale methodology, it had considered various alternatives. One such alternative involved establishing the threshold on the basis of the world average per capita debt-adjusted GNI. Another possible alternative was an inflation-adjusted threshold. The Committee had decided to consider the low per capita income adjustment further in the light of guidance from the General Assembly.

50. The current methodology included a maximum assessment rate, or ceiling, of 22 per cent, a maximum assessment rate, or ceiling, for the least developed countries of 0.010 per cent, and a minimum assessment rate, or floor, of 0.001 per cent. The Committee on Contributions had decided to consider those elements further in the light of guidance from the General Assembly. Its review of large scale-to-scale changes in rates of assessment, discontinuity and annual recalculation was detailed in chapter III B of the report. The Committee on Contributions would also study those questions further in the light of guidance from the Assembly.

51. In its resolution 57/4 B, the General Assembly had endorsed the conclusions and recommendations of the Committee on Contributions concerning multi-year payment plans. Updated information on the status of

implementation of the remaining payment plan was set out in chapter IV of the report. The Committee on Contributions reiterated its recommendation that the Assembly encourage Member States in arrears under Article 19 of the Charter to consider submitting multi-year payment plans.

52. The Committee on Contributions had considered three requests for exemption under Article 19. It had concluded that the failure of the three Member States – the Comoros, Sao Tome and Principe, and Somalia – to pay the minimum amount necessary to avoid the application of Article 19 was due to conditions beyond their control and had recommended that they be permitted to vote until the end of the seventy-fourth session of the General Assembly.

53. **Mr. Ramanathan** (Controller), introducing the report of the Secretary-General on multi-year payment plans (A/74/68), said that six Member States had fully implemented multi-year payment plans since the adoption of that system, enabling them to pay their assessed contributions in full. The status of implementation of the sole remaining payment plan, submitted in 2002 by Sao Tome and Principe, was set out in the report.

54. No new payment plans had been submitted in recent years, but several Member States had indicated that they were considering the matter. Due consideration should be given to the economic position of Member States, as some might not be in a position to submit payment plans. The submission of such plans should remain voluntary. The Secretariat stood ready to assist Member States wishing to implement such plans.

55. **Ms. Tarbush** (Observer for the State of Palestine), speaking on behalf of the Group of 77 and China, said that Member States should pay their assessed contributions in full, on time and without conditions, in fulfilment of their legal obligations under the Charter of the United Nations, to ensure that the Organization had adequate financial resources to discharge its mandates.

56. Consideration should nevertheless be given to the special circumstances that temporarily prevented some developing countries from meeting their financial obligations. The Group endorsed the recommendation of the Committee on Contributions concerning the three Member States with pending requests for exemption under Article 19. She welcomed the efforts of Member States that had met their commitments under multi-year payment plans and encouraged others with significant arrears to consider submitting such plans, although she emphasized that they should remain voluntary.

57. The current methodology for the preparation of the scale of assessments reflected changes in the relative economic situations of Member States. The Group reaffirmed capacity to pay as the fundamental criterion in the apportionment of the expenses of the United Nations and rejected any changes in the elements of the current methodology aimed at increasing the contributions of developing countries. Core elements such as the base period, GNI, conversion rates, low per capita income adjustment, the gradient, the floor, the least developed countries ceiling and the debt-burden adjustment were not negotiable.

58. The General Assembly should, however, review the overall ceiling, in accordance with its resolution 55/5 C. The ceiling had been fixed as a political compromise and consequently was at odds with the principle of capacity to pay and caused a fundamental distortion of the scale of assessments. In its report, the Committee on Contributions had noted that the total redistribution of points as a result of the ceiling had been 5.982; only one country had benefited from the reduction.

59. Organizations with an enhanced observer status at the United Nations that enjoyed rights and privileges usually granted only to observer States should have the same financial obligations as such States. The Assembly should consider establishing an assessment for such organizations.

60. **Mr. De Preter** (Observer for the European Union), speaking also on behalf of the candidate countries Albania, Montenegro, North Macedonia and Turkey; the stabilization and association process country Bosnia and Herzegovina; and, in addition, Georgia, the Republic of Moldova and Ukraine, said that the financial health of the Organization and the predictability of financing were of the utmost importance and therefore the European Union welcomed the thorough review carried out by the Committee on Contributions and its recommendations on elements of the methodology for the scale of assessments. Funding the Organization was the joint responsibility of all Member States and was essential to its sustainability and effective functioning.

61. The European Union maintained its position that the payment of assessed contributions was a fundamental duty of all Member States. Nevertheless, some Member States faced temporary difficulties in fulfilling their financial obligations to the United Nations. Once arrears had accumulated, multi-year payment plans were an effective tool for addressing those arrears. The European Union endorsed the recommendations of the Committee on Contributions concerning the requests for exemption under Article 19.

62. **Ms. Akatsuka** (Japan) said that her delegation attached great importance to the scale of assessments and supported the basic principle that assessed contributions should be based on the capacity to pay. In view of the changing global economy, the methodology should be improved in order to reflect more equitably Member States' real capacity to pay, based on the most current, comprehensive and comparable data.

63. Her delegation endorsed the recommendations of the Committee on Contributions regarding requests for exemption under Article 19 and encouraged the Member States concerned to consider submitting multi-year payment plans.

64. **Ms. Norman-Chalet** (United States of America) said that the Committee on Contributions had a long history of providing sound analysis and recommendations to the General Assembly, and its reports had improved the quality of the Fifth Committee's deliberations. She welcomed the fact that the Committee on Contributions had published on its website the historical scales of assessments and other data; the usability of that data could be further improved through publication in more accessible file formats. Such transparency was fundamental to accountability at the United Nations.

65. The Committee on Contributions could be as informative on the scale of assessments for peacekeeping operations as it was on the scale for the regular budget. The General Assembly's decision-making would be better informed and made on a sounder footing if the Committee on Contributions were to provide recommendations on the peacekeeping scale.

66. **Ms. Senewiratne** (Sri Lanka) said that the apportionment of sufficient financial resources was crucial to enable the United Nations, the foremost multinational body, to implement all mandates approved by the Member States. For that reason, Member States must fulfil their legal obligation to pay their assessed contributions in full, on time and unconditionally. Nevertheless, some developing States faced genuine difficulties beyond their control that prevented them temporarily from meeting their obligations, and such cases should be examined individually pursuant to Article 19 of the Charter.

67. Reaffirming the principle of capacity to pay as the cornerstone of the apportionment of dues, she said that any change to the current methodology for the scale of assessments aimed at increasing the contributions of developing countries was unacceptable. It was equally important for the Secretariat to utilize resources effectively, impartially and transparently, in accordance with established procedure and unfettered by the narrow political interests of a few contributors.

68. Her delegation was compelled to refer to a questionable procedure that had been followed when the contribution of Sri Lanka to a peacekeeping operation had been unilaterally adjusted, in violation of the related memorandum of understanding and established procedure. The Department of Peace Operations had linked the adjustment to an internal appointment made by her country as a sovereign right. Such a practice, if allowed to become systematic, might entrench politicization in the United Nations system. Her delegation would carefully examine the relevant section of the proposed programme budget and seek ways to improve the ethics involved and ensure that the Secretariat served the interests of all Member States equally.

The meeting rose at 12.05 p.m.