



**REPORT
OF THE COMMITTEE
ON CONTRIBUTIONS**

GENERAL ASSEMBLY
OFFICIAL RECORDS : TWENTY-FIFTH SESSION
SUPPLEMENT No. 11 (A/8011)

UNITED NATIONS

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New York, 1970

NOTE

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I. MEMBERSHIP OF THE COMMITTEE

1. The thirtieth session of the Committee on Contributions was convened at United Nations Headquarters from 20 April to 14 May 1970. The following members were present:

Syed Amjad Ali
Mr. M. Fekhreddine
Mr. S.M. Finger
Mr. F. Nouredin Kia
Mr. S. Meyer Picón
Mr. S. Raczkowski
Mr. J.I.M. Rhodes
Mr. D. Silveira da Mota
Mr. M. Viaud
Mr. A.V. Zakharov
Mr. A. Zodda

2. Mr. T. Idzumbuir, who is also a member of the Committee, was unable to attend the session. He requested that Mr. B. Louya be permitted to represent him. The Committee accepted this request on the understanding that the substitute member would remain in consultation with the member he represented. The importance of the elected members attending the sessions was emphasized.

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

II. TERMS OF REFERENCE

4. The General Assembly, in resolution 2291 (XXII) of 8 December 1967, instructed the Committee on Contributions to review the scale of assessments in 1970 and to submit a report to the Assembly for consideration at its twenty-fifth session. 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. Those terms of reference and directives are set out in the annex to the present report. As recommended by the Fifth Committee 1/ at the twenty-fourth session of the General Assembly, the Committee also took into due consideration the debate in the Fifth Committee on the report of the Committee on Contributions. 2/

1/ Official Records of the General Assembly, Twenty-fourth Session, Annexes, agenda item 78, document A/7816, para. 15.

2/ Ibid., Twenty-fourth Session, Supplement No. 11 (A/7611 and Corr.1 and Add.1).

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 ensure 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 General Assembly at its twenty-fourth session, the Committee on Contributions announced that its next session would open on 4 May 1970. The date was subsequently changed to 20 April. The Secretary-General, in a communication of 5 February 1970 addressed to Member States and to the non-member States referred to in paragraph 42 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 Members and non-member States to submit for the use of the Committee on Contributions national income statistics. The data and supplementary information submitted in response to these requests were carefully studied and used in the current review of the scale. The Committee also took into account representations submitted by a number of Member States with supplementary information on their economies.

6. For the purpose of drawing up a scale of assessments for the years 1971, 1972 and 1973, the Committee used the national accounts data of Member States covering the years 1966, 1967 and 1968. The Committee noted that during recent years a number of countries had been able to improve the quality and coverage of their estimates of national product and to publish revised estimates of national product based on more adequate material the statistical data provided by Member States for the base period were thus more comprehensive than for previous periods. From national sources of economic statistics, from regional economic surveys prepared by the regional economic commissions and also from reports of statistical experts provided under the technical co-operation programmes, valuable information has been obtained which made it possible to improve the methods of estimations for countries for which recent official figures are not yet available. In those cases where extrapolations from previous years were necessary, the publication of more detailed basic economic and financial statistics has ensured generally better estimates than in previous years. Since it is important for drawing up an equitable scale to have as reliable and comparable data as possible for all Member States, efforts by them to achieve further improvement in the data and to transmit such data for the use of the Committee should be continued.

7. As an improvement in comparability, the Committee has since 1964 used net national products at market prices for all Member States. This change was made primarily so that the data for those Members using the material product system of accounts could be more appropriately compared with data for Member States

using a system of national accounts which included non-material products. For its current review of the scale, the Committee again used as a basis net national products at market prices.

8. As mentioned in earlier reports, however, irrespective of the system of national accounts used, there remain 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 of national product data to a common currency. The Committee was also aware of the problems involved in the application of the national product concept to economies of developing countries, particularly with reference to the inclusion of the so-called "subsistence income" of the rural population. Such problems might require the inclusion in the national product figures of those countries of estimates of non-monetary output in the economy. These are elements that the Committee considered at its current session and which will continue to require its attention at future sessions. The question remains whether these factors affecting comparability can be measured with sufficient precision in the present state of economic science. The use of discretion not supportable by exact measurement will always remain a part of the task of the Committee on Contributions and this should be recognized.

9. In preparing the 1966, 1967 and 1968 net national product estimates in United States dollars, which formed the basis of the Committee's discussion, the following procedures were used: first, for those countries which, in the period under review, had a single official rate of exchange (par or fluctuating) and reasonable price stability, the net national product estimates in current prices were directly converted into United States dollars by the prevailing official exchange rates. In the case of those countries which devalued during any one year of the period under review, for the year of devaluation use was made of a rate which was an average of the pre- and post-devaluation rates weighted by the number of pre- and post-devaluation days. Second, within the group of countries employing multiple exchange rate systems, some countries experienced reasonable price stability in their domestic economies during the period. The national estimates of the latter countries were converted into United States dollars by one of the exchange rates then in force. The choice of the particular rate was made after due consideration of various relevant factors such as the relative importance of the rate in the external transactions of the country. Some countries in this category, on the other hand, experienced sharp price rises. It was found, however, that the adjustment in exchange rates in these countries kept pace in a general way with changes in internal prices. It was, thus, feasible to select from the existing exchange rates for each year a single rate that appeared appropriate for converting the national estimates in current prices into United States dollars. For still other countries in this category, where no one individual rate in the multiple system seemed suitable for conversion of national estimates of a given year, an average (weighted or simple) was taken of several individual rates which prevailed during the year; one variant of the weighted average rate was the ratio of value estimates of international trade for a given country in national currencies and in United States dollars. Finally, for all the remaining countries, where prices during the period did not bear a reasonable relationship to their respective

exchange rates, either of the following two procedures was used: (a) net national product estimates for the period under review were converted at "adjusted exchange rates", the latter being obtained by adjusting some selected year's exchange rate, believed to represent a reasonable approximation to the purchasing power ratio of the two countries, by the ratio of relative price changes of the two countries since the base year; (b) when a net national product series was available in constant prices of a year during which a reasonable exchange rate prevailed, estimates in constant prices for the period under review were converted at the exchange rate of the base year and were then adjusted to the current price basis by applying the change in the purchasing power of the United States dollar.

IV. REVIEW OF THE SCALE OF ASSESSMENTS

10. At the request of the General Assembly in resolution 2472 B (XXIII), the Committee at its session in 1969 reviewed the criteria it uses in establishing the scale of assessments, and also its terms of reference, in the light of the debates on the subject at the twenty-second and twenty-third sessions of the General Assembly. The Committee submitted a report on this subject to the General Assembly 3/ for consideration at its twenty-fourth session. In the course of the debate in the Fifth Committee on the report of the Committee on Contributions at the twenty-fourth session, it "became evident that at this time no general agreement could be reached on revision of any of the criteria or guidelines used by the Committee on Contributions for the establishment of the scale". 4/ The Fifth Committee "recommended that the Committee on Contributions should take into due consideration the debate which had been held on this item during the twenty-fourth session of the General Assembly, continue its studies related to the establishment of the scale of assessments and report on this, as appropriate". 5/ The Committee on Contributions therefore took into consideration the views expressed in the Fifth Committee, as set out in the summary records of the 1311th, 1316th, 1318th to 1321st and 1324th meetings of the Fifth Committee, when it considered agenda item 78, "Scale of assessments for the apportionment of the expenses of the United Nations" as well as the texts of the proposals submitted by certain delegations (A/C.5/L.994, 995, 997, 998 and 999) and the report of the Fifth Committee on that item. 6/

11. The scale of assessments to be reviewed by the Committee at its current session totalled 100.16 as a result of the General Assembly's decision in resolution 2472 (XXIII) of 21 December 1968 to add to the scale adopted by the General Assembly for the years 1968, 1969 and 1970 (resolution 2291 (XXII) of 8 December 1967) the rates of assessments for the four new Members (Equatorial Guinea, Mauritius, Southern Yemen and Swaziland) admitted to the Organization at the twenty-second and twenty-third sessions of the General Assembly.

12. The Committee's terms of reference and the various criteria taken into account in arriving at the scale of assessments may be summarized as follows:

(a) Under the Committee's original terms of reference adopted in 1946, the expenses of the United Nations should be apportioned broadly according to capacity to pay, and comparative estimates of national income were recommended as the fairest guide. The main factors to be taken into account to prevent

3/ Ibid.

4/ Ibid., Twenty-fourth Session, Annexes, agenda item 78, document A/7816, para. 14.

5/ Ibid., para. 15.

6/ Ibid., document A/7816.

anomalous assessments resulting from the use of comparative estimates of national income were:

- (i) Comparative income per head of population;
 - (ii) Temporary dislocation of national economies arising out of the Second World War;
 - (iii) The ability of Members to secure foreign currency;
- (b) By the further directives given by the Assembly to the Committee, it has:
- (i) Established a ceiling on the rate of assessment of the highest contributor which in principle should not exceed 30 per cent of the total;
 - (ii) Directed that the per capita contribution of any Member State should not exceed the per capita contribution of the largest contributor;
 - (iii) Established a minimum rate of assessment of 0.04 per cent;
 - (iv) Requested that due attention be given to the developing countries in view of their special economic and financial problems.

Capacity to pay

13. As a basis for determining the relative capacities to pay of Member States in the scale for 1971-1973 now presented, the Committee, as previously mentioned, used averages of net national products at market prices for the three years 1966-1968. Before the calculation of the scale of assessments, the Committee examined in detail the national income statistics made available to it for each Member State. For many countries official estimates had been submitted by Governments for the three-year period. In the case of countries for which official figures were not available for the three base years, or for some of them, the Committee reviewed the methods of estimation and extrapolation used by the secretariat in the compilation of the data. The Committee also examined the rates of exchange used for the conversion of the net national products expressed in national currencies into a common unit, namely the United States dollar, particularly in the case of countries with multiple exchange rates systems.

14. At its 1969 session the Committee discussed the economic significance of changes in the national products of Member States arising from changes in price levels and exchange rates as contrasted with changes in the quantity of output. The Committee returned to this subject at its current session. It noted that the years 1966-1968, which formed the data base for the proposed scale of assessments for the years 1971-1973, were years of substantial price changes and of devaluations in many countries. In some cases the expression of the national product in dollars at the new exchange rates had served to eliminate in part the effect of domestic inflation on the national product. The spectrum of changes for the individual countries was quite wide, ranging from those which, because of

devaluation, showed reductions in the price level as expressed in dollars to those countries where price inflation was substantial and was not offset by devaluation.

15. The Committee's work has traditionally been based on national income statistics expressed in current prices in dollar terms at current rates of exchange. ^{7/} But it has recognized the need to take into account price changes wherever they were found to have had a noticeable effect on the level of assessment. The Committee's judgement was necessary to ensure that countries showing relatively greater upward or downward price movements, not proportionately reflected in the rates of exchange, were not over-assessed or under-assessed purely as a result of such relative price movements.

16. The Committee at its 1969 session had agreed that in reviewing the scale of assessments it would pay particular attention to the effect of noticeable differential changes in price levels in relation to exchange rates in individual cases. In order to secure additional information needed to study this matter as well as to obtain a better basis for judgement, the Committee had requested the Secretariat to supplement estimates showing national products in current prices with data on price changes and rates of exchange for all Member States for which statistics are available. Accordingly, the Committee was provided with documentation containing the relevant statistical data. This material showed that the increase in the net national product of Member States expressed in dollars taken as a whole was approximately 26 per cent. The estimated price change expressed in dollar terms for all Member States was 7 per cent, although as mentioned above the range of price changes was very wide.

17. The Committee did not find it possible to standardize the price changes for the determination of the net national product of Member States. Nevertheless it used the Secretariat's study as a point of reference and made certain adjustments of the kind referred to in paragraph 15 above, designed to eliminate the impact of inordinately high price movements as reflected in the national income data.

18. The Committee noted that the Statistical Office was engaged in a study designed to compare the national accounts of Member States in each region of the world. A number of countries had been selected for this purpose and it was intended that the data of the countries selected should subsequently serve as bench-marks for the extension of the study to a larger number of countries. The view was expressed that this series of studies would be of value for the future work of the Committee. The Committee noted further that the Statistical Office was preparing a study of the relevance of international terms of trade for the establishment of improved comparative data on national economies of Member States, taking into account changes in export prices in relation to changes in import prices, as was requested by the Committee in its 1969 report. ^{8/}

^{7/} The term "current" in this context relates to the price and exchange rates for the period of the national accounts used for successive scales; for the 1968-1970 scale the national accounts of 1963-1965 were used; for the 1971-1973 scale the national accounts of the years 1966-1968 were used.

^{8/} Official Records of the General Assembly, Twenty-fourth Session, Supplement No. 11 (A/7611 and Corr.1, para. 16).

(i) Comparative income per head of population

19. In using national income statistics for measuring the relative capacities to pay of Member States, the Committee is required under its terms of reference to take into account the factor "comparative income per head of population". A systematic allowance is made for this factor, and under the present formula 9/ Member States with per capita income below \$1,000 receive for the purpose of assessment a reduction up to a maximum of 50 per cent in their national income figures used as a basis for the scale. At the twenty-second and twenty-third sessions of the General Assembly, a number of observations were made in connexion with the allowance for low per capita income and the Committee's implementation of the Assembly's request in resolution 2118 (XX) to give due attention in its review of the scale to the special problems of the developing countries. At its session in 1969, the Committee made a special study of the allowance for low per capita income, taking into account the various suggestions made in the Fifth Committee. In the light of these observations, the Committee studied in detail the effects on the scale of the present allowance for low per capita income as well as variations of the allowance by increasing the maximum percentage allowance or by raising the present limit below which the allowance applied or by both. The opinion of the members of the Committee differed as to the best method of giving due attention to the developing countries in drawing up the scale of assessments. The divergent views of the members, as expressed in the Committee's report, were also reflected in the statements of delegations in the Fifth Committee at the twenty-fourth session of the General Assembly.

20. On the basis of the national income statistics for the years 1966-1968, adjusted for low per capita income, the Committee again considered the question of the attention to be given to developing countries in view of their special economic and financial problems, as requested by the General Assembly in resolution 2118 (XX). There were no new directives from the General Assembly with respect to changes in the low per capita allowance formula and the Committee observed the existing formula in its current review of the scale. At the same time the Committee decided to exercise wider discretion for the concession of relief to this group of countries. In previous reviews of the scale, the Committee has given particular attention to countries whose per capita income fell below \$300. In its current review of the scale, the Committee decided to continue to give special attention to countries with per capita income below \$300. It followed its past practice of making downward adjustments in the assessments of States in this group with the result that none of these countries show an increase and many show reductions from the previous scale. The Committee also paid special regard to countries above the level of \$300 per capita income. As a result of the downward adjustments made by the Committee in the statistical rates for countries with per capita income below \$1,000, these countries, with only a few exceptions, show no increase in their assessment rate, and many show reductions. In the few

9/ 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.

instances in which assessment rates of developing countries show increases, such increases were mitigated by the Committee and are below the assessment level as evidenced by the statistical data.

21. As will be seen from the following table, the share of the financing of the United Nations expenses carried by the group of countries with per capita income below \$1,000 in the scale now presented for 1971-1973 has been considerably reduced as compared with the same group in the present scale:

<u>Groups of Member States with per capita income:</u>	<u>Present scale per cent</u>	<u>Scale recommended for 1971-1973 per cent</u>
Above \$1,000	80.10	80.65
\$500-\$999	6.89	6.75
\$300-\$499	1.88	1.83
Below \$300	11.29	10.77
	<u>100.16</u>	<u>100.00</u>

The changes in the number of Member States belonging to the different groups are shown below:

<u>Groups of Member States with per capita income:</u>	<u>Present scale number</u>	<u>Scale recommended for 1971-1973 number</u>
Above \$1,000	17	24
\$500-\$999	17	18
\$300-\$499	16	13
Below \$300	76	71
	<u>126</u>	<u>126</u>

Of the 109 Member States with per capita income below \$1,000 in the present scale, sixty are assessed at the minimum rate of 0.04 per cent. In the scale now presented for 1971-1973, the corresponding figures are 102 Member States with per capita income below \$1,000 and sixty-two Member States assessed at the minimum rate.

22. In its consideration of the effects on the scale of the present allowance for low per capita income, the Committee found that during the three-year period since its last review of the scale there had been important changes in the relative capacity to pay of Member States as measured by the national income statistics for 1966-1968, adjusted for low per capita income. It noted for instance that the number of Member States whose per capita income exceeded \$1,000, and who were thus assessed on the basis of their total net national product, had increased from seventeen to twenty-four Member States.

23. In connexion with a suggestion made in the Fifth Committee at the twenty-third session of the General Assembly that consideration be given to the criteria for "highly industrialized" countries with per capita income below \$1,000, the Committee on Contributions at its session in 1969 had examined the relative ranking

of Member States on the basis of criteria selected for the purpose of study, and decided to bear in mind the result of its study. It recognized at the same time, however, that the practical significance of the proposed distinction might be largely reduced in the next scale on account of changes in the national economies of countries. This assumption was confirmed by the national income statistics for 1966-1968, as used for its current review of the scale.

24. The Committee will in the light of the changing economic situation of the various Member States continue to examine the different elements of the allowance formula.

(ii) Mitigation of changes in the scale

25. It will be noted that there are important changes in the rates of assessments of certain Member States as compared with the present scale. These changes reflect differences in the rates of growth and the operation of the principles and guidelines for the scale. There had also been important changes in individual statistical rates. The Committee found it advisable to adjust these changes in order to avoid too drastic shifts from one scale to another. In line with its procedure, as explained in earlier reports, the Committee studied in detail such large changes in the scale in order to ensure that they would not be excessive and would be mitigated to the extent compatible with the basic principle of capacity to pay.

26. The Committee did not find it advisable to impose a fixed percentage limitation on upward adjustments in the scale because, as explained in earlier reports, this would have the effect of increasing the gap between the statistical rate and the actual rate of assessment for a country with a rapidly expanding economy. Similarly, a country with less than average growth in its economy would be assessed above its capacity to pay if percentage limitations on reductions in the scale were introduced. The Committee is aware that a number of such changes are more evident among the large contributors. In a substantial measure this is due to the application of percentages to a larger base figure. Thus substantial increases in the assessments of a few large contributors when distributed on a percentage basis throughout the scale tend to result in large absolute decreases for other large contributors. The Committee assured itself that the changes recommended correctly reflect the principles and guidelines of the scale. It also exercised its discretion to moderate the size of such increases and decreases in such a way that the changes in the recommended scale are appreciably smaller than they would otherwise have been.

(iii) Other factors

27. 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". For the first of these factors the Committee in earlier reports has confirmed its conclusion - accepted by the General Assembly - that it is no longer necessary to make any special allowance for this factor.

28. As regards the ability of Members to secure foreign currency, the Committee in earlier reports has explained the difficulties in devising any systematic and sound way of making allowance for payments difficulties in the determination of contribution rates for all Member States, although it has taken this factor into account in arriving at individual assessments. During the debate in the Fifth Committee at the twenty-fourth session of the General Assembly, some delegations urged the Committee on Contributions to continue its efforts to devise a more systematic approach to this problem at future sessions. The Committee examined the problem in the light of the Fifth Committee's debates, in which it was suggested that payments difficulties of Member States, such as external debts, could be taken into account in the review of the scale. Accordingly, the Committee took into account available data on the servicing and amortization of the external debts of Member States in making small downward adjustments in individual assessments. The Committee will continue to study this element of the problem of securing foreign currency as well as the other elements mentioned in paragraph 32 of the Committee's 1969 report.

29. In paragraph 48 below, the Committee refers 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 continued interest shown by Member States in the possibility of meeting part of 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 1971-1973.

30. Under its terms of reference, the Committee is also given discretion to consider all data relevant to capacity to pay and all other pertinent factors in arriving at its recommendations. Under this provision the Committee, as mentioned in earlier reports, takes into account temporary dislocation of economies resulting from national catastrophes, such as earthquakes, floods and other causes. In its review of the scale, the Committee considered such factors and took them into account when appropriate in connexion with individual rates of assessments.

Ceiling principle

31. 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 was reduced from 33.33 per cent in the 1957 scale to 31.57 per cent in the scale for 1968-1970 as approved by the General Assembly in resolution 2291 (XXII) of 8 December 1967.

32. 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."

33. The Committee noted that, when the 0.16 per cent by which the scale for 1970 exceeded 100 per cent was applied to a pro rata reduction of the percentage contribution of all Member States, the rate of assessment of the United States would be reduced to 31.52 per cent. The Committee decided that it should in present circumstances recommend the reduction of 0.05 per cent in the assessment of the United States resulting from the pro rata adjustment of the scale.

Per capita ceiling principle

34. 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.

35. The only assessments now affected by the implementation of the per capita ceiling principle in the scale now presented are those for Kuwait and Sweden. The full implementation of this principle based on present population figures prevented an increase in the rate of assessment for Kuwait to more than 0.08 per cent, which is lower than that indicated by the national income statistics for Kuwait. In the case of Sweden no increase above the present level of 1.25 per cent would have been possible due to the full implementation of the per capita ceiling principle. This rate is, however, a very close approximation to Sweden's statistical rate of assessment.

Floor

36. In connexion with its review of the scale at its current session, the Committee again considered the question of the minimum rate of assessment, but found no grounds for changing its views as expressed in its last report. ^{10/} In the scale now presented for 1971-1973, the minimum rate of 0.04 per cent is applicable to sixty-three Member States.

^{10/} Official Records of the General Assembly, Twenty-fourth Session, Supplement No. 11 (A/7611 and Corr.1), para. 41.

V. CONCLUSION

37. In the original terms of reference of the Committee, the General Assembly had recognized that it was difficult to arrive at an equitable scale by statistical means alone and it had given to the Committee an element of discretion in drawing up the scale. In its 1969 report, in which the Committee reviewed the various criteria and guidelines for the establishment of the scale, it had expressed the belief that "working under the general guidance of the General Assembly and keeping abreast of new statistical techniques, it can, by the judicious use of its discretion, establish a scale of assessments which both holds an equitable balance between the interests of the Member States and reflects the realities of their economic situation". ^{11/} When the Fifth Committee considered the report of the Committee on Contributions at the twenty-fourth session of the General Assembly, it was evident that no mathematical formula could be found which would meet all the varying and often conflicting views expressed. The Committee inferred that it was the collective wish of Members that it should endeavour to achieve an equitable apportionment of the expenses of the United Nations, through the judicious use of its discretion, taking into account as many as possible of the opinions held by Members, always bearing in mind the special position of the developing countries.

38. In earlier reports the Committee has referred to the problems which, in a review of the scale within its terms of reference, require the exercise of the Committee's judgement. These problems include evaluation of the implications of changes in price levels and exchange rates, the mitigation of sharp changes from one scale to another and the interpretation of statistical data. These are all elements on which the Committee had to exercise its judgement in arriving at the scale now drawn up for the years 1971-1973. The Committee had the benefit of more complete statistical data that had recently become available on such elements as price changes in relation to exchange rates, which enabled it to form a better judgement of some of the factors to be taken into account in drawing up the scale. In line with its procedure, the Committee has studied in detail any large changes in the scale in order to ensure that such changes are not excessive and are mitigated to the extent compatible with the basic principle of capacity to pay. The Committee considers that if any of the larger changes upward or downward had been further modified, the scale could not be said to reflect the economic realities of the world. The Committee also had to take into account the cumulative effect of such additions or abatements on future assessments.

39. The Committee is confident that the changes recommended reflect the relative changes in the capacity to pay of Member States that have occurred during the three-year period since the present scale was established. The Committee believes that by exercising its discretion in the way described above it has achieved a balance between the conflicting claims and interests of the membership which, in present circumstances, could not have been achieved by a more rigid approach. The Committee intends to keep under review the practices and the implementation of the principles governing its work and to study the possibility of further improving methods for the establishment of the scale.

^{11/} Ibid., para. 50.

40. The changes recommended in the scale by the Committee as a result of its review will be seen from the following table, in which are listed: (1) the present 1970 rates of assessments totalling 100.16; and (2) the scale of assessments recommended for the years 1971, 1972 and 1973:

SCALE OF ASSESSMENTS

<u>Member State</u>	(1)	(2)
	<u>Present scale</u>	<u>Scale recommended for 1971-1973</u>
Afghanistan	0.04	0.04
Albania	0.04	0.04
Algeria	0.10	0.09
Argentina	0.93	0.85
Australia	1.52	1.47
Austria	0.57	0.55
Barbados	0.04	0.04
Belgium	1.10	1.05
Bolivia	0.04	0.04
Botswana	0.04	0.04
Brazil	0.89	0.80
Bulgaria	0.18	0.18
Burma	0.06	0.05
Burundi	0.04	0.04
Byelorussian Soviet Socialist Republic	0.51	0.50
Cambodia	0.04	0.04
Cameroon	0.04	0.04
Canada	3.02	3.08
Central African Republic	0.04	0.04
Ceylon	0.06	0.05
Chad	0.04	0.04
Chile	0.23	0.20
China	4.00	4.00
Colombia	0.20	0.19
Congo (Democratic Republic of)	0.05	0.04
Costa Rica	0.04	0.04
Cuba	0.19	0.16
Cyprus	0.04	0.04
Czechoslovakia	0.92	0.90
Dahomey	0.04	0.04
Denmark	0.62	0.62
Dominican Republic	0.04	0.04
Ecuador	0.04	0.04
El Salvador	0.04	0.04
Equatorial Guinea	0.04	0.04
Ethiopia	0.04	0.04
Finland	0.49	0.45
France	6.00	6.00

<u>Member State</u>	(1)	(2)
	<u>Present scale</u>	<u>Scale recommended for 1971-1973</u>
Gabon	0.04	0.04
Gambia	0.04	0.04
Ghana	0.08	0.07
Greece	0.29	0.29
Guatemala	0.05	0.05
Guinea	0.04	0.04
Guyana	0.04	0.04
Haiti	0.04	0.04
Honduras	0.04	0.04
Hungary	0.52	0.48
Iceland	0.04	0.04
India	1.74	1.55
Indonesia	0.34	0.28
Iran	0.22	0.22
Iraq	0.07	0.07
Ireland	0.17	0.15
Israel	0.20	0.20
Italy	3.24	3.54
Ivory Coast	0.04	0.04
Jamaica	0.05	0.04
Japan	3.78	5.40
Jordan	0.04	0.04
Kenya	0.04	0.04
Kuwait	0.07	0.08
Laos	0.04	0.04
Lebanon	0.05	0.05
Lesotho	0.04	0.04
Liberia	0.04	0.04
Libya	0.04	0.07
Luxembourg	0.05	0.05
Madagascar	0.04	0.04
Malawi	0.04	0.04
Malaysia	0.11	0.10
Maldives	0.04	0.04
Mali	0.04	0.04
Malta	0.04	0.04
Mauritania	0.04	0.04
Mauritius	0.04	0.04
Mexico	0.87	0.88
Mongolia	0.04	0.04
Morocco	0.10	0.09
Nepal	0.04	0.04
Netherlands	1.16	1.18
New Zealand	0.36	0.32
Nicaragua	0.04	0.04
Niger	0.04	0.04
Nigeria	0.14	0.12
Norway	0.43	0.43

<u>Member State</u>	(1) <u>Present</u> <u>scale</u>	(2) <u>Scale</u> <u>recommended</u> <u>for 1971-1973</u>
Pakistan	0.37	0.34
Panama	0.04	0.04
Paraguay	0.04	0.04
People's Republic of the Congo	0.04	0.04
Peru	0.10	0.10
Philippines	0.34	0.31
Poland	1.47	1.41
Portugal	0.16	0.16
Romania	0.36	0.36
Rwanda	0.04	0.04
Saudi Arabia	0.05	0.07
Senegal	0.04	0.04
Sierra Leone	0.04	0.04
Singapore	0.05	0.05
Somalia	0.04	0.04
South Africa	0.52	0.54
Southern Yemen	0.04	0.04
Spain	0.92	1.04
Sudan	0.05	0.04
Swaziland	0.04	0.04
Sweden	1.25	1.25
Syria	0.04	0.04
Thailand	0.13	0.13
Togo	0.04	0.04
Trinidad and Tobago	0.04	0.04
Tunisia	0.04	0.04
Turkey	0.35	0.35
Uganda	0.04	0.04
Ukrainian Soviet Socialist Republic	1.93	1.87
Union of Soviet Socialist Republics	14.61	14.18
United Arab Republic	0.20	0.18
United Kingdom of Great Britain and Northern Ireland	6.62	5.90
United Republic of Tanzania	0.04	0.04
United States of America	31.57	31.52
Upper Volta	0.04	0.04
Uruguay	0.09	0.07
Venezuela	0.45	0.41
Yemen	0.04	0.04
Yugoslavia	0.40	0.38
Zambia	0.04	0.04
	<u>100.16</u>	<u>100.00</u>

VI. OTHER MATTERS CONSIDERED BY THE COMMITTEE

Assessment of non-member States

41. The General Assembly, in resolution 2291 (XXII) of 8 December 1967, 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 1968, 1969 and 1970 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 1966-1968. In arriving at the percentage assessments now recommended for 1971-1973, 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.

42. 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 1971, 1972 and 1973 expenses of the United Nations activities in which they participate should be as follows:

<u>Non-member State</u>	<u>Percentage rates</u>	
	<u>For</u> <u>1968-1970</u>	<u>Recommended</u> <u>for 1971-1973</u>
Federal Republic of Germany	7.01	6.80
Holy See	0.04	0.04
Liechtenstein	0.04	0.04
Monaco	0.04	0.04
Republic of Korea	0.12	0.11
Republic of Viet-Nam	0.07	0.07
San Marino	0.04	0.04
Switzerland	0.86	0.84

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

43. The various non-member States will be called upon to contribute, on the basis of the rates recommended in paragraph 42 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
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

United Nations Industrial Development Organization

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

44. The Committee also draws the attention of the General Assembly to the possibility of using the rates specified in paragraph 42 above for any other United Nations activities in which non-member States might participate and to which they may be required to contribute.

Status of the collection of contributions

45. 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 it shall "advise the Assembly in regard to the application of Article 19 of the Charter".

46. The Committee took note of a report of the Secretary-General which showed that, at the time of the conclusion of its meetings, six Member States, namely, Bolivia, Dahomey, the Dominican Republic, Ecuador, Haiti and Yemen were in arrears in the payment of their contributions to the United Nations regular budget within the terms of Article 19 of the Charter. The Committee decided to authorize 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

47. The General Assembly, in resolution 2291 (XXII) of 8 December 1967, 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 1968, 1969 and 1970 in currencies other than United States dollars.

48. The Committee took note of the Secretary-General's report on the arrangements made under certain conditions for payment in 1970 of part of Member States' contributions in currencies other than United States dollars. This report indicated that seven 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.

49. The Committee recommends that the Secretary-General should be authorized to make similar arrangements for the period 1971-1973 and that the arrangements should be made as comprehensive as possible.

Scales of contributions for specialized agencies

50. 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".

51. In accordance with the arrangements made by the Committee in pursuance of the above resolution, the Secretary-General 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. No request for advice was received from any of the specialized agencies.

Date of the next session of the Committee

52. If a meeting is required in 1971, the Committee considers that a date around 20 April would be suitable.

VII. RECOMMENDATION OF THE COMMITTEE ON CONTRIBUTIONS

53. The Committee on Contributions 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

Resolves that:

(a) The scale of assessments for Member States' contributions to the United Nations budget for the financial years 1971, 1972 and 1973 shall be as follows:

<u>Member State</u>	<u>Per cent</u>
Afghanistan	0.04
Albania	0.04
Algeria	0.09
Argentina	0.85
Australia	1.47
Austria	0.55
Barbados	0.04
Belgium	1.05
Bolivia	0.04
Botswana	0.04
Brazil	0.80
Bulgaria	0.13
Burma	0.05
Burundi	0.04
Byelorussian Soviet Socialist Republic	0.50
Cambodia	0.04
Cameroon	0.04
Canada	3.08
Central African Republic	0.04
Ceylon	0.05
Chad	0.04
Chile	0.20
China	4.00
Colombia	0.19
Congo (Democratic Republic of)	0.04
Costa Rica	0.04
Cuba	0.16
Cyprus	0.04
Czechoslovakia	0.90
Dahomey	0.04
Denmark	0.62
Dominican Republic	0.04

<u>Member State</u>	<u>Per cent</u>
Ecuador	0.04
El Salvador	0.04
Equatorial Guinea	0.04
Ethiopia	0.04
Finland	0.45
France	6.00
Gabon	0.04
Gambia	0.04
Ghana	0.07
Greece	0.29
Guatemala	0.05
Guinea	0.04
Guyana	0.04
Haiti	0.04
Honduras	0.04
Hungary	0.48
Iceland	0.04
India	1.55
Indonesia	0.28
Iran	0.22
Iraq	0.07
Ireland	0.15
Israel	0.20
Italy	3.54
Ivory Coast	0.04
Jamaica	0.04
Japan	5.40
Jordan	0.04
Kenya	0.04
Kuwait	0.03
Laos	0.04
Lebanon	0.05
Lesotho	0.04
Liberia	0.04
Libya	0.07
Luxembourg	0.05
Madagascar	0.04
Malawi	0.04
Malaysia	0.10
Maldives	0.04
Mali	0.04
Malta	0.04
Mauritania	0.04
Mauritius	0.04
Mexico	0.88
Mongolia	0.04
Morocco	0.09
Nepal	0.04
Netherlands	1.13
New Zealand	0.32
Nicaragua	0.04
Niger	0.04
Nigeria	0.12
Norway	0.43

<u>Member State</u>	<u>Per cent</u>
Pakistan	0.34
Panama	0.04
Paraguay	0.04
People's Republic of the Congo	0.04
Peru	0.10
Philippines	0.31
Poland	1.41
Portugal	0.16
Romania	0.36
Rwanda	0.04
Saudi Arabia	0.07
Senegal	0.04
Sierra Leone	0.04
Singapore	0.05
Somalia	0.04
South Africa	0.54
Southern Yemen	0.04
Spain	1.04
Sudan	0.04
Swaziland	0.04
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	1.87
Union of Soviet Socialist Republics	14.18
United Arab Republic	0.18
United Kingdom of Great Britain and Northern Ireland	5.90
United Republic of Tanzania	0.04
United States of America	31.52
Upper Volta	0.04
Uruguay	0.07
Venezuela	0.41
Yemen	0.04
Yugoslavia	0.38
Zambia	0.04
	<hr/>
	100.00
	<hr/> <hr/>

(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 1973, when a report shall be submitted for the consideration of the Assembly at its twenty-eighth 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 1971, 1972 and 1973 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 1971, 1972 and 1973 expenses of such activities on the basis of the following rates:

<u>Non-member State</u>	<u>Per cent</u>
Federal Republic of Germany	6.80
Holy See	0.04
Liechtenstein	0.04
Monaco	0.04
Republic of Korea	0.11
Republic of Viet-Nam	0.07
San Marino	0.04
Switzerland	0.84

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,
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;

(vi) To the United Nations Industrial Development Organization:

Federal Republic of Germany,
Holy See,
Liechtenstein,
Monaco,
Republic of Korea,
Republic of Viet-Nam,
Switzerland.

ANNEX

TERMS OF REFERENCE OF THE COMMITTEE

A

Original terms of reference

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

The relevant paragraphs of the report of the Preparatory Commission 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

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

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

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 Committee should advise the Assembly in regard to the application of Article 19 of the Charter."

B

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

"The General Assembly,

"Recognizing

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

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

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

"Accordingly

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

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

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

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

C

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

"The General Assembly,

" ...

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

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

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

" ..."

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 assessment 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 assessment for 1958 and subsequent years:

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

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

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

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

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

"...

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