

may arise from the annual reports mentioned in paragraph 1 (e) above;

(b) To submit its views and recommendations on the report of the Secretary-General requested in paragraph 1 (g) above;

3. *Decides* to review, at its thirty-third session, the question of administrative and management control of the United Nations, on the basis of the report of the Secretary-General requested in paragraph 1 (g) above and the views and recommendations submitted thereon by the Advisory Committee on Administrative and Budgetary Questions.

*98th plenary meeting  
14 December 1976*

### 31/95. Scale of assessments for the apportionment of the expenses of the United Nations

#### A

*The General Assembly,*

*Recalling* its resolutions 582 (VI) of 21 December 1951, 665 (VII) of 5 December 1952, 1927 (XVIII) of 11 December 1963, 2118 (XX) of 21 December 1965, 2961 C (XXVII) of 13 December 1972 and 3062 (XXVIII) of 9 November 1973 relating to the additional recognition to be given to the low *per capita* income countries in calculating their rates of assessment in view of their economic and financial problems,

*Recalling* that the capacity to pay of the countries recognized by the United Nations as the least developed among the developing countries and those most seriously affected is being adversely affected, *inter alia*, by inflation and currency instability,

*Recognizing* the need for reconsideration of the scale of assessments of the least developed countries and those most seriously affected in order to help them meet their priorities at home and to allow the adjustment necessary for these countries,

*Believing* that the existing arrangement of assessment at the floor level is incompatible with the principle of capacity to pay,

*Believing also* that the collective financial responsibility implies that all Member States pay at least a minimum percentage of the expenses of the Organization,

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

2. *Decides* to lower the floor for purposes of formulating and establishing the rates of assessment;

3. *Requests* the Committee on Contributions to reflect this decision in formulating the coming scale of assessments in so far as purely practical and technical limitations in calculating permit, which should be understood to mean a minimum payment of no less than 0.01 per cent of the total expenses of the Organization;

4. *Also requests* the Committee on Contributions to study urgently and in depth ways and means of increasing the fairness and equity of the scale of assess-

ments in the light of views expressed by Member States at the thirty-first session of the General Assembly, in particular by:

(a) Seeking improvements in the statistical measurement of the relative capacity to pay, including new or additional statistical indicators and criteria;

(b) Considering the possibility of mitigating extreme variations in assessments between two successive scales, without departing essentially from the principle of the capacity to pay, either by increasing the statistical base period from three years to some longer period or by any other appropriate method;

(c) Bearing in mind the fact that the capacity to pay of Member States may be subject to severe fluctuations in economic activity for a variety of reasons;

5. *Further requests* the Committee on Contributions to embody as appropriate in subsequent reports of the Committee the particular justification for any significant increases in the assessment of any Member State between two successive scales;

6. *Requests* the Committee on Contributions to report in depth on its findings to the General Assembly at its thirty-second session with a view to enabling the Assembly to consider early action on a new scale;

7. *Decides* to enlarge the membership of the Committee on Contributions by five members, effective 1 January 1977.<sup>56</sup>

*98th plenary meeting  
14 December 1976*

#### B

*The General Assembly*

*Resolves* that:

(a) The scale of assessments for the contributions of Member States to the United Nations budget for the financial year 1977 shall be as follows:

<i>Member State</i>	<i>Per cent</i>
Afghanistan .....	0.02
Albania .....	0.02
Algeria .....	0.10
Argentina .....	0.83
Australia .....	1.52
Austria .....	0.63
Bahamas .....	0.02
Bahrain .....	0.02
Bangladesh .....	0.04
Barbados .....	0.02
Belgium .....	1.07
Benin .....	0.02
Bhutan .....	0.02
Bolivia .....	0.02
Botswana .....	0.02
Brazil .....	1.04
Bulgaria .....	0.13
Burma .....	0.02
Burundi .....	0.02
Byelorussian Soviet Socialist Republic ..	0.40
Canada .....	2.96
Cape Verde .....	0.02
Central African Empire .....	0.02
Chad .....	0.02
Chile .....	0.09

<sup>56</sup> See also resolution 31/96.

<i>Member State</i>	<i>Per cent</i>	<i>Member State</i>	<i>Per cent</i>
China	5.50	New Zealand	0.28
Colombia	0.11	Nicaragua	0.02
Comoros	0.02	Niger	0.02
Congo	0.02	Nigeria	0.13
Costa Rica	0.02	Norway	0.43
Cuba	0.13	Oman	0.02
Cyprus	0.02	Pakistan	0.06
Czechoslovakia	0.87	Panama	0.02
Democratic Kampuchea	0.02	Papua New Guinea	0.02
Democratic Yemen	0.02	Paraguay	0.02
Denmark	0.63	Peru	0.06
Dominican Republic	0.02	Philippines	0.10
Ecuador	0.02	Poland	1.40
Egypt	0.08	Portugal	0.20
El Salvador	0.02	Qatar	0.02
Equatorial Guinea	0.02	Romania	0.26
Ethiopia	0.02	Rwanda	0.02
Fiji	0.02	Sao Tome and Principe	0.02
Finland	0.41	Saudi Arabia	0.24
France	5.66	Senegal	0.02
Gabon	0.02	Sierra Leone	0.02
Gambia	0.02	Singapore	0.08
German Democratic Republic	1.35	Somalia	0.02
Germany, Federal Republic of	7.74	South Africa	0.40
Ghana	0.02	Spain	1.53
Greece	0.39	Sri Lanka	0.02
Grenada	0.02	Sudan	0.02
Guatemala	0.02	Surinam	0.02
Guinea	0.02	Swaziland	0.02
Guinea-Bissau	0.02	Sweden	1.20
Guyana	0.02	Syrian Arab Republic	0.02
Haiti	0.02	Thailand	0.10
Honduras	0.02	Togo	0.02
Hungary	0.34	Trinidad and Tobago	0.02
Iceland	0.02	Tunisia	0.02
India	0.70	Turkey	0.30
Indonesia	0.14	Uganda	0.02
Iran	0.43	Ukrainian Soviet Socialist Republic	1.50
Iraq	0.10	Union of Soviet Socialist Republics	11.33
Ireland	0.15	United Arab Emirates	0.08
Israel	0.24	United Kingdom of Great Britain and Northern Ireland	4.44
Italy	3.30	United Republic of Cameroon	0.02
Ivory Coast	0.02	United Republic of Tanzania	0.02
Jamaica	0.02	United States of America	25.00
Japan	8.66	Upper Volta	0.02
Jordan	0.02	Uruguay	0.04
Kenya	0.02	Venezuela	0.40
Kuwait	0.16	Yemen	0.02
Lao People's Democratic Republic	0.02	Yugoslavia	0.38
Lebanon	0.03	Zaire	0.02
Lesotho	0.02	Zambia	0.02
Liberia	0.02		
Libyan Arab Jamahiriya	0.17		
Luxembourg	0.04		100.00
Madagascar	0.02		
Malawi	0.02		
Malaysia	0.09		
Maldives	0.02		
Mali	0.02		
Malta	0.02		
Mauritania	0.02		
Mauritius	0.02		
Mexico	0.78		
Mongolia	0.02		
Morocco	0.05		
Mozambique	0.02		
Nepal	0.02		
Netherlands	1.38		

(b) As an exception to rule 160 of the rules of procedure of the General Assembly, the scale of assessments given in subparagraph (a) above shall be reviewed by the Committee on Contributions in 1977 when a report shall be submitted to the Assembly for its consideration at its thirty-second session;

(c) The Committee on Contributions shall draw up future scales of assessments, on the basis of:

(i) The criteria contained in its report;<sup>57</sup>

<sup>57</sup> Official Records of the General Assembly, Thirty-first Session, Supplement No. 11 (A/31/11) and A/31/11/Add.1.

- (ii) The additional criteria contained in resolution A above;
- (iii) The continuing disparity between the economies of developed and developing countries;
- (iv) Methods which avoid excessive variations of individual rates of assessment between two successive scales;
- (v) The debate under agenda item 100 in the Fifth Committee during the thirty-first session, especially the concern expressed regarding steep increases in the rates of individual assessments;

(d) Notwithstanding the terms of regulation 5.5 of the Financial Regulations of the United Nations, the Secretary-General shall be empowered to accept, at his discretion and after consultation with the Chairman of the Committee on Contributions, a portion of the contributions of Member States for the calendar year 1977 in currencies other than United States dollars;

(e) For the year 1975, Cape Verde, Sao Tome and Principe and Mozambique, which became Members of the United Nations on 16 September 1975, and Papua New Guinea, the Comoros and Surinam, which became Members of the United Nations on 10 October, 12 November and 4 December 1975, respectively, shall contribute amounts equal to one ninth of 0.02 per cent;

(f) For the year 1976, Cape Verde, Sao Tome and Principe, Mozambique, Papua New Guinea, the Comoros and Surinam shall contribute amounts equal to 0.02 per cent;

(g) The contributions of the six new Member States for 1975 and 1976 shall be applied to the same basis of assessment as for other Member States, except that in the case of appropriations approved under section II of General Assembly resolution 3211 B (XXIX) of 29 November 1974, and under Assembly resolutions 3374 B (XXX) of 28 November 1975 and 3374 C (XXX) of 2 December 1975 for the financing of the United Nations Emergency Force, including the United Nations Disengagement Observer Force, the contributions of those States (in accordance with the group of contributors to which they may be assigned by the Assembly) shall be calculated in proportion to the calendar year;

(h) Subject to rule 160 of the rules of procedure of the General Assembly, States which are not Members of the United Nations but which participate in certain of its activities shall be called upon to contribute towards the 1977 expenses of such activities on the basis of the following rates:

<i>Non-member State</i>	<i>Per cent</i>
Democratic People's Republic of Korea . . . . .	0.05
Holy See . . . . .	0.02
Liechtenstein . . . . .	0.02
Monaco . . . . .	0.02
Republic of Korea . . . . .	0.13
San Marino . . . . .	0.02
Switzerland . . . . .	0.96
Tonga . . . . .	0.02

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:*  
Holy See,  
Liechtenstein,  
Monaco,  
Republic of Korea,  
Switzerland,  
Tonga;

- (iii) *To the Economic and Social Commission for Asia and the Pacific:*  
Republic of Korea;

- (iv) *To the Economic Commission for Europe:*  
Switzerland;

- (v) *To the United Nations Conference on Trade and Development:*  
Democratic People's Republic of Korea,  
Holy See,  
Liechtenstein,  
Monaco,  
Republic of Korea,  
San Marino,  
Switzerland;

- (vi) *To the United Nations Industrial Development Organization:*  
Holy See,  
Liechtenstein,  
Monaco,  
Republic of Korea,  
Switzerland;

(i) Notwithstanding the activities listed under subparagraph (h) above, and bearing in mind the provisions of regulation 5.9 of the Financial Regulations of the United Nations, the foregoing non-member States, as well as those listed below, shall also contribute to the expenses of such other activities or conferences in which they participate at the rates established under the present resolution:

<i>Non-member State</i>	<i>Per cent</i>	
	<i>1976</i>	<i>1977</i>
Nauru . . . . .	0.02	0.02
Western Samoa . . . . .	0.02	0.02

*98th plenary meeting  
14 December 1976*

**31/96. Enlargement of the Committee on Contributions: amendment to rule 158 of the rules of procedure of the General Assembly**

*The General Assembly,*

*Having decided, in paragraph 7 of resolution 31/95 A of 14 December 1976, to enlarge the membership of the Committee on Contributions by five members, effective 1 January 1977,*

*Decides to amend, with effect from 1 January 1977, rule 158 of its rules of procedure to read as follows:*