

October 1995



منظمة الأغذية
والزراعة
للأمم المتحدة

联合国
粮食及
农业组织

Food
and
Agriculture
Organization
of
the
United
Nations

Organisation
des
Nations
Unies
pour
l'alimentation
et
l'agriculture

Organización
de las
Naciones
Unidas
para la
Agricultura
y la
Alimentación



大会

第二十八届会议

1995年10月20日 - 11月2日 罗马

鼓励迅速缴纳会费的计划

议 题 21

1 1991年11月，大会第二十六届会议赞同关于建立鼓励迅速缴纳会费的折扣计划的建议以及本组织试行这一折扣计划¹。

2 折扣计划的规则确定如下：

- (a) 成员国如果在会费分摊年度的3月31日之前缴纳全部会费，其当年的分摊会费可打折扣。
- (b) 所得折扣在成员国缴纳会费后的那年内将给成员国。
- (c) 任何一年奖给成员国的折扣不应超过正常计划资金该年的利息。因此这一计划不会造成投资收入的赤字。
- (d) 对于会费未交清的成员国，在拖欠的会费全部交清以前，对其汇款不实行折扣。

3 1995年9月，财政委员会第二十八届会议研究了实行这项计划头三年的结果以及它对会费缴纳情况的影响。下面是该委员会讨论的FC 82/9(B)号文件摘录：

¹ C 91/REP, 第338段

“11 下表对比了实行折扣计划的三年和在那之前三年的每年第一季度收到全部当年会费的情况。

3月31日时缴纳了全部当年会费					
成 员 国		缴 纳 的 会 费			
年 数 目	占总数的百分比	数额(美元)	占总额的百分比	折扣(美元)	
1990	21	13.29%	98,285,829	35.26%	不详
1991	23	14.65%	98,459,579	35.32%	不详
1992	22	13.75%	108,908,964	34.32%	不详
1993	29	18.24%	78,846,542	24.85%	654,426
1994	30	17.75%	97,963,700	31.46%	862,081
1995	31	18.34%	97,529,140	31.32%	1,453,184

12 可以看出，每年头三个月缴纳其全部会费的成员国比例增加，但是这一改善并没有反映在资金数额上。事实上在实行折扣计划的三年中，没有一年收到全部当年会费的比例达到或超过在那之前的三年。

13 这一趋势说明在收到大会费国对预算的缴款的时间方面，折扣计划没有发挥作用，因此没有对本组织的现金流动产生预期的效果。

14 另一方面，这项计划使本组织付出巨额费用（尽管始终符合第4段¹条件(c)和不给利息收入带来赤字）。

15 其他联合国机构使用折扣或鼓励计划的情况与本组织的情况一样扫兴（附件介绍了行政问题/财政和预算问题磋商委员会关于这一问题的最新调查结果）。从行政问题/财政和预算问题磋商委员会的文件可以看出没有因为实行鼓励计划而使收到的会费有明显的增加。

16 在第八十一届会议报告中（ACC/1994/15，第30段），行政问题/财政和预算问题磋商委员会在审查联合国系统的鼓励和惩罚计划时，认为：

¹ 82/9（B）号文件的这一部分指本文件第2段列出的鼓励计划的规则。

“审查再次证实，虽然普遍认为惩罚计划有作用，但是鼓励计划的作用仍然大可怀疑”。

17 鉴于实行计划后的三年的情况，总干事明确建议终止这项计划，因为事实证明它没有发挥作用，反而显著减少了利息收入（也就是杂项收入），使得会费额相应提高。”

4 财政委员会在第八十二届会议报告第3.48段中认为：

委员会注意到，鼓励迅速缴纳会费的计划对本组织的现金流量的影响并不显著，并没有取得预期的结果。此外，委员会注意到该计划在减少杂项收入方面的代价很大。一些委员根据这些情况，支持总干事提出的关于停止执行该计划的建议。然而，其他一些委员认为本组织应当继续实行该计划，因为该计划是唯一反映区别对待迅速缴纳其会费的成员国的具体办法。

5 第一〇九届理事会报告关于财政委员会第八十二届会议报告中鼓励计划问题的部分这样阐述：

它注意到，鼓励及时缴纳会费的计划没有产生预期效果，反而使杂项收入大量减少。然而，由于未能就支持总干事关于停止执行该计划的建议取得普遍一致意见，理事会认为最好将总干事的建议提交大会审议和决定。

6 因此，本文件按照理事会的要求提交大会，以决定鉴于其效果不佳和对本组织的现金流量没有产生任何积极效果是否应当按照总干事的建议停止这项鼓励计划。

APPENDIX B



UNITED NATIONS SYSTEM

ACC

**Administrative Committee
on Co-ordination**ACC/1994/FB/R.22
13 July 1994

Consultative Committee on
Administrative Questions
(Financial and Budgetary Questions)

Eighty-first session
New York, 29 August - 2 September 1994

Item 5.2 of the provisional agenda

**COLLECTION OF CONTRIBUTIONS:
INCENTIVE AND PENALTY SCHEMES***Note by the secretariat*

1. In March 1989, CCAQ(FB) decided¹ that a tabular presentation, setting out the characteristics of incentive and penalty schemes designed to encourage prompt payment of organizations' assessed contributions, and experience with such schemes, should be submitted to it each year at its autumn session, starting in 1990.
2. The relevant tables in the attached annex incorporate new material and other changes communicated to the secretariat by the organizations concerned in response to ACC/1994/FB/CM/3 of 20 May 1994. The amendments concern the ILO, FAO, UNESCO, ICAO, WHO and IMO.

¹ ACC/1989/ para 45

ANNEX A

Collection of assessed contributions: Incentive and penalty schemes

A. Incentive schemes

Organization	Nature of scheme	Conditions of introduction	Main characteristics ^a	Experience						
ILO	Distribution to contributors of a proportion of interest and of currency forward-purchase premium earnings.	Introduced effective 1 January 1989 for experimental period of two years and continued on a permanent basis as from 1 January 1991.	<p>(i) (a) 60 per cent of interest earned on temporarily surplus regular budget funds; <i>plus</i> (b) 50 per cent of net premium earned on forward purchase of US dollar requirements;</p> <p>(ii) Eligibility depends on Member State's being fully paid up at end of each year;</p> <p>(iii) Credits to eligible Member States' assessed contributions are as follows:</p> <table data-bbox="824 715 1350 786"> <tr> <td>1991 - SFR 1,692,226</td> <td>1992 - SFR 1,823,866</td> </tr> <tr> <td>1993 - SFR 8,460,546^b</td> <td>1994 - SFR 818,781</td> </tr> <tr> <td>1995 - SFR 1,988,136^c</td> <td></td> </tr> </table> <p>(iv) <i>S-curve</i>.</p>	1991 - SFR 1,692,226	1992 - SFR 1,823,866	1993 - SFR 8,460,546 ^b	1994 - SFR 818,781	1995 - SFR 1,988,136 ^c		Experience to date does not show any perceptible difference in collection performance.
1991 - SFR 1,692,226	1992 - SFR 1,823,866									
1993 - SFR 8,460,546 ^b	1994 - SFR 818,781									
1995 - SFR 1,988,136 ^c										

^a Where these are presented in paragraphs preceded by small Roman numerals, the paragraphs refer to the following:

Incentive schemes: (i) Type of earnings distributed and their order of magnitude;

(ii) Eligibility requirements for receipt of benefits;

(iii) Contributors' first payment record period considered for the calculation of benefits and first period of related benefit distribution;

(iv) Any mechanism (*S-curve* or other) for apportioning benefits earned to date of receipt of payment. The "S" curve formula is a weighting system used for the distribution of amounts due under incentive schemes by using incentive points earned on the basis of the timing and amount of payment of current year assessments during the year.

Penalty schemes: (i) Rate charged;

(ii) Date from which interest accrues;

(iii) Disposition of interest payments received;

(iv) Treatment of interest due in calculating arrears and determining voting rights;

(v) Any similar arrangements applied for activities not financed by assessed contributions.

^b Includes distribution of the 1990-1991 net premium of SFR 5,352,166.

^c Includes distribution of the 1992-93 net premium of SFR 929,070.

Collection of assessed contributions: Incentive and penalty schemes

A. Incentive schemes (cont'd)

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Organization	Nature of scheme	Conditions of Introduction	Main characteristics	Experience
FAO	<p>(1) Allocation among Member Nations of the interest income element of any cash surplus, on a weighted basis, in accordance with the amount and the timing of payment of contributions during the financial period.</p> <p>(2) Discount to be credited to Member Nations for payment by 31 March of assessed contributions.</p>	<p>Introduced effective with the 1988-1989 biennium, beginning 1 January 1988, without time limit on applicability.</p> <p>Experimental test to be introduced effective 1 January 1993.</p>	<p>Applies to all interest earnings forming a part of a cash surplus (does not apply if no cash surplus arises, or to interest income estimated in advance and applied against budgetary appropriations to determine assessed contributions). All Member Nations paying a contribution during the financial period are eligible to share in the allocation, regardless of whether the contribution paid is against arrears or current assessments, and irrespective of the status of outstanding assessments of the Member Nations at the end of the financial period. Detailed measures for the calculation of allocations have not yet been formalized.</p> <p>To be applied to assessed contribution of Member Nations which meet the following criteria:</p> <ul style="list-style-type: none"> - Payment of full assessment to 31 March; - No arrears outstanding. <p>The discount earned is to be credited to Member Nations in the year after payment, and the discount total is not to exceed the interest earned on regular programme investments during that year. The discount rate (per cent) is to be determined by the Director-General in consultation with the FAO Finance Committee.</p>	<p>In the absence of cash surpluses, Member Nations have had no real incentive under the scheme so far.</p> <p>Experience for 1993 and 1994 has shown little impact on the rate of receipt of contributions.</p>
UNESCO	Distribution to Member States of interest earned on investment of regular programme funds in accordance with timing and amount of contributions paid.	Introduced effective 1 January 1988 for a trial period of four years and continued for a further two biennia commencing 1 January 1992.	Interest on regular programme funds for each year will be distributed on the S-curve points system to Member States that have paid in full their contributions for each year of the financial period. Points are also accumulated on budget surpluses of previous financial periods. The appropriate share of interest is distributed at the end of the first year of the two-year financial period following that in which such interest was brought to account.	Since the introduction of the scheme in 1988-1989 arrears of contributions at the end of each biennium have increased, both in dollar terms and in terms of percentages of amounts assessed. Due to the deterioration in the cash position less than \$1 million became available for distribution under the scheme for 1990-1991 and nothing at all became available during 1992-1993. Thus there has been little or no real incentive under the scheme in recent years.

Collection of assessed contributions: Incentive and penalty schemes

A. Incentive schemes (cont'd)

Organization	Nature of scheme	Conditions of introduction	Main characteristics ^a	Experience																																																															
ICAO	Distribution of interest earnings.	Introduced effective 1 January 1987 for an indefinite period. First distribution 1 January 1990.	<p>(i) On 1 January 1990, US\$ 670,000 of surplus (representing interest earned on investments in 1987 and 1988) was distributed to Member States. On 1 January 1993, a distribution of US\$ 865,000 was made from interest earned on investments (1989 - \$610,000; 1990 - \$255,000; 1991 - NIL).</p> <p>(ii) Bank interest earned on regular programme funds is distributed:</p> <p>(a) according to points earned through the S-curve formula, to Member States that have paid all or part of their contributions for the three years preceding the Assembly; as well as</p> <p>(b) according to shares of undistributed surpluses accrued from previous years' budgets, to Member States that have paid their contributions <i>in full</i> in the years in which the surpluses were determined. Such distribution is to be made to the extent that the cash surplus available for distribution is greater than or equal to the bank interest earned;</p> <p>(iii) On or before 1 January 1987 for 1987 assessments, and/or 1986 for earlier undistributed surplus.</p> <p>(iv) Cube-root S-curve formula.</p>	<table border="1"> <thead> <tr> <th rowspan="2">Period</th> <th colspan="3">Percentage of annual contribution received</th> </tr> <tr> <th>1986 (pre-incentive)</th> <th>1987^a</th> <th>1988^a</th> </tr> </thead> <tbody> <tr> <td>1st quarter</td> <td>30.5^a</td> <td>31.4^a</td> <td>25.8^a</td> </tr> <tr> <td>2nd quarter</td> <td>43.7</td> <td>50.9</td> <td>50.2</td> </tr> <tr> <td>3rd quarter</td> <td>65.0</td> <td>59.6</td> <td>61.8</td> </tr> <tr> <td>4th quarter</td> <td>79.4</td> <td>66.1</td> <td>86.6</td> </tr> <tr> <td></td> <th>1989</th> <th>1990^a</th> <th>1991^a</th> </tr> <tr> <td>1st quarter</td> <td>23.9^a</td> <td>28.9^a</td> <td>23.4^a</td> </tr> <tr> <td>2nd quarter</td> <td>37.3</td> <td>48.9</td> <td>32.3</td> </tr> <tr> <td>3rd quarter</td> <td>64.8</td> <td>51.8</td> <td>55.3</td> </tr> <tr> <td>4th quarter</td> <td>73.5</td> <td>78.5</td> <td>81.4</td> </tr> <tr> <td></td> <th>1992</th> <th>1993^a</th> <th>1994</th> </tr> <tr> <td>1st quarter</td> <td>27.9^a</td> <td>30.2^a</td> <td>28.7^a</td> </tr> <tr> <td>2nd quarter</td> <td>37.1</td> <td>45.0</td> <td></td> </tr> <tr> <td>3rd quarter</td> <td>60.1</td> <td>53.1</td> <td></td> </tr> <tr> <td>4th quarter</td> <td>86.3</td> <td>82.0</td> <td></td> </tr> </tbody> </table>	Period	Percentage of annual contribution received			1986 (pre-incentive)	1987 ^a	1988 ^a	1st quarter	30.5 ^a	31.4 ^a	25.8 ^a	2nd quarter	43.7	50.9	50.2	3rd quarter	65.0	59.6	61.8	4th quarter	79.4	66.1	86.6		1989	1990 ^a	1991 ^a	1st quarter	23.9 ^a	28.9 ^a	23.4 ^a	2nd quarter	37.3	48.9	32.3	3rd quarter	64.8	51.8	55.3	4th quarter	73.5	78.5	81.4		1992	1993 ^a	1994	1st quarter	27.9 ^a	30.2 ^a	28.7 ^a	2nd quarter	37.1	45.0		3rd quarter	60.1	53.1		4th quarter	86.3	82.0	
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^a Includes credits from the apportionment of surplus.

^a Includes contributions paid in advance brought forward from the previous year.

Collection of assessed contributions: Incentive and penalty schemes

A. Incentive schemes (cont'd)

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Organization	Nature of scheme	Conditions of introduction	Main characteristics ^a	Experience																			
WIO	Distribution of interest earnings to contributors.	Introduced with effect from contribution payment record for 1989, for distribution as from the budget for 1992-1993.	<p>(i) Interest income is the only distributable item and has been applied as follows:</p> <table border="1" data-bbox="795 486 1310 638"> <thead> <tr> <th>Interest earning period and payment record</th> <th>Financial period in which distributed</th> <th>Amount distributed (US\$)</th> </tr> </thead> <tbody> <tr> <td>1989-1990</td> <td>1992-1993</td> <td>24 929 000</td> </tr> <tr> <td>1991-1992</td> <td>1994-1995</td> <td>12 741 000</td> </tr> </tbody> </table> <p>(ii) All current year contribution payments are eligible without regard to whether or not the contributor is fully paid-up at year-end;</p> <p>(iii) First payment record, 1989. First distribution period, 1992-1993;</p> <p>(iv) S-curve method.</p>	Interest earning period and payment record	Financial period in which distributed	Amount distributed (US\$)	1989-1990	1992-1993	24 929 000	1991-1992	1994-1995	12 741 000	<p>Although there was a discernible improvement in the timing of payment of contributions by Members in 1990 and 1991 as compared with 1989, a subsequent deterioration due primarily to developments in Eastern Europe makes an assessment difficult. The percentage increase in the number of incentive points earned by all Members in real terms since inception (using 1989 as a base and after adjustment for the level of 1989 contributions) is as follows:</p> <table border="1" data-bbox="1489 654 1870 821"> <thead> <tr> <th></th> <th>Percentage increase over 1989</th> </tr> </thead> <tbody> <tr> <td>1990</td> <td>20.00%</td> </tr> <tr> <td>1991</td> <td>33.28%</td> </tr> <tr> <td>1992</td> <td>23.82%</td> </tr> <tr> <td>1993</td> <td>15.07%</td> </tr> </tbody> </table>		Percentage increase over 1989	1990	20.00%	1991	33.28%	1992	23.82%	1993	15.07%
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UPU	Clearing up of accounts of all kinds in arrears.	Resolution C 61 of the 1989 Washington Universal Postal Congress	Negotiation of special agreements with countries with substantial arrears, bearing in mind the latter's economic situation and the Union's interests. These agreements should result in debt rescheduling agreements between the countries concerned and the International Bureau. The debts of countries which have concluded such an agreement are transferred to a special account on which no interest is payable for the reimbursement period.	At 8 August 1993, four countries had asked to benefit from this procedure.																			
WMO	Distribution of interest to contributors.	Introduced effective 1 January 1988 for an experimental period of four years, and extended by Eleventh Congress in May 1991 for a further period of four years from 1992-1995.	<p>Incentive scheme will apply to that part of the cash surplus for the financial period (four years) which represents interest credited to the General Fund, other than interest earned on the Working Capital Fund.</p> <p>Points are calculated by S-curve formula taking account of any current year's contribution paid, and the date of payment. Note: Full payment for current year is not a condition for earning points.</p> <p>Improvements to the existing scheme will be studied by the Executive Council. If no distribution is made during the tenth financial period (1988-1991), incentive points awarded during this period will be carried forward and used to apportion distributable interest when an eventual cash surplus is realized.</p>	There is no positive evidence that scheme has had any effect on the promptness of payment of contributions.																			

Collection of assessed contributions: Incentive and penalty schemes

A. Incentive schemes (cont'd)

Organization	Nature of scheme	Conditions of introduction	Main characteristics	Experience																											
IMO	Distribution of interest earnings to Member States for the payment of current year's contributions.	<p>The scheme was introduced with effect from 1 January 1988. The incentive points gained in 1988 and 1989 will be accumulated with those gained in 1990, and the first allocation under the incentive scheme will be based on the ratio of Member States' incentive points in the period 1988-1990 to all incentive gained in the period 1988-1990; the amount to be allocated will be interest earnings on contributions received in 1990. Therefore the first year of distribution will be 1992 in accordance with the penultimate paragraph under "Main characteristics".</p>	<p>Incentive points are awarded in accordance with the formula which relates the date of payment towards current year's contribution to the number of incentive points. Points are awarded per 1,000 pounds of current year's contributions paid.</p> <p>The formula used to award the points is: $\text{Points} = 5 \times 3 (125 - 250 \times \text{day} - 360).$</p> <p>At the end of each year, the ratio of each Member State's points to the total points awarded to all Members is calculated.</p> <p>The interest earnings on contributions received in the year for which incentive points have been established will be allocated amongst Member States in accordance with ratios calculated as indicated above. Distribution of interest earnings will be made in the second year after the year for which incentive points are allocated, if there is a sufficient cash surplus in that year. If the cash surplus is not sufficient, distribution will be made from the first cash surplus arising in a subsequent year.</p> <p>The allocation will be used first to meet any outstanding arrears of contributions of a Member and secondly to reduce the contribution of a Member in the year when the allocation was made.</p>	<p>The rates of receipt are shown below:</p> <table border="1" data-bbox="1444 422 1892 662"> <thead> <tr> <th></th> <th align="center"><u>31 December</u></th> <th align="center"><u>31 March</u></th> </tr> <tr> <th></th> <th align="center">%</th> <th align="center">%</th> </tr> </thead> <tbody> <tr> <td>1988</td> <td align="center">76</td> <td align="center">32</td> </tr> <tr> <td>1989</td> <td align="center">78</td> <td align="center">35</td> </tr> <tr> <td>1990</td> <td align="center">68</td> <td align="center">30</td> </tr> <tr> <td>1991</td> <td align="center">78</td> <td align="center">25</td> </tr> <tr> <td>1992</td> <td align="center">76</td> <td align="center">28</td> </tr> <tr> <td>1993</td> <td align="center">91</td> <td align="center">39</td> </tr> <tr> <td>1994</td> <td align="center">N/A</td> <td align="center">34</td> </tr> </tbody> </table>		<u>31 December</u>	<u>31 March</u>		%	%	1988	76	32	1989	78	35	1990	68	30	1991	78	25	1992	76	28	1993	91	39	1994	N/A	34
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1988	76	32																													
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1994	N/A	34																													

Collection of assets contributions: Incentive and penalty schemes

B. Penalty schemes

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Organization	Nature of scheme	Conditions of introduction	Main characteristics ^a	Experience
UPU	Charges of interest on late payments.	Introduced by the Eighth Universal Postal Congress, Stockholm, 1924.	<ul style="list-style-type: none"> (i) The annual contributory shares are payable in advance. (ii) The amounts due bear interest from the beginning of each financial year at 3 per cent per annum during the first six months and at 6 per cent per annum from the beginning of the seventh month. (iii) Interest of 5 per cent from the seventh month after the date of shipment on invoices for publications and other supplies. (iv) Interest transferred to the Reserve Fund. (v) No influence on voting rights. 	High collection rate at the beginning of the financial year.
ITU	Charges of interest on late payments. Loss of the right to vote.	Since the inception of the ITU; included in the International Telecommunication Convention since 1973.	The annual contributory shares are payable in advance. The amounts due bear interest from the beginning of each financial year at 3 per cent per annum during the first six months and at 6 per cent per annum from the beginning of the seventh month. A member which is in arrears in its payments loses its right to vote for as long as the amount of its arrears equals or exceeds the amount of the contribution due from it for the preceding two years.	During the past 10 years the percentage of total current year's contributions received by the end of the first six months has been 85 to 93 per cent and over 91 per cent in most years.