

**Statement by the delegation of Brazil on agenda items 140: scale of assessment for the apportionment of the expenses of the United Nations and 149: scale of assessment for the apportionment of the expenses of United Nations peacekeeping operations, at the main part of the seventy-third session of the Fifth Committee of the United Nations General Assembly.**

**New York, 9 October 2018.**

Madam Chair,

My delegation associates itself fully with the statements made by the distinguished delegate of Egypt on behalf of the Group of 77 and China and by the distinguished delegate of El Salvador on behalf of the Community of Latin American and Caribbean States.

Brazil also aligns itself with the statement made by the distinguished delegate of South Africa on behalf of BRICS Member States.

My delegation would like to thank Ambassador Bernardo Greiver, Chairman of the Committee on Contributions, for introducing report A/73/11, as well as Mr. Chandru Ramanathan, Acting Controller of the Office of Programme Planning, Budget and Accounts, for introducing reports A/73/76 and A/73/350.

Madam Chair,

On approaching the issue of the scales of assessment for the apportionment of expenses of the United Nations and its peacekeeping operations, my delegation would like to reiterate two tenets of its <sup>longstanding</sup> traditional position in the Fifth Committee.

Brazil has long affirmed that the principle of capacity to pay should not be obscured by arbitrary and political considerations. We have also highlighted that developing countries, including least developed countries, should not be overburdened by contributions.

In this regard, my delegation unwaveringly supports the adoption of the recommendations made by the Committee on Contributions and the implementation of General Assembly resolutions 55/235 and 55/236.

Madam Chair,

The United Nations rests on a multilateral process. The Fifth Committee is the sole Main Committee of the General Assembly entrusted with responsibilities for administrative, financial and budgetary matters. Without an open, inclusive and transparent process, this Committee will be unable to arrive at a legitimate and consensual decision on these agenda items.

Thank you very much.