A/79/11

United Nations

Report of the Committee on Contributions

Eighty-fourth session (3–28 June 2024)

General Assembly
Official Records
Seventy-ninth Session
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Note

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Summary

At its eighty-fourth session, with regard to the methodology for the scale of assessments for the period 2025–2027, the Committee on Contributions:

(a) Decided to review the scale for the period 2025–2027 pursuant to rule 160 of the rules of procedure of the General Assembly and Assembly resolutions 58/1 B and 76/238;

(b) Recalled and reaffirmed its recommendation that the scale of assessments for the period 2025–2027 be based on the most current, comprehensive, reliable, verifiable and comparable data available for gross national income (GNI);

(c) Recommended that the General Assembly encourage the Member States to submit gross national disposable income (GNDI) data to the Statistics Division, which the Ad Hoc Intergovernmental Working Group on the Implementation of the Principle of Capacity to Pay agreed was theoretically the most appropriate measure of capacity to pay;

(d) Welcomed the number of Member States implementing the 2008 System of National Accounts (SNA), and expressed support for the ongoing efforts by the Statistics Division to enhance coordination, advocacy and implementation of SNA and supporting statistics at the national level, with a view to enabling Member States to submit national accounts data on a timely basis with the required scope, detail and quality;

(e) Recommended that the General Assembly call upon Member States to submit the required national accounts questionnaires under the 2008 SNA on a timely basis;

(f) Recommended that conversion rates based on market exchange rates be used for the scale of assessments for the period 2025–2027, except where that would cause excessive fluctuations and distortions in the GNI of some Member States expressed in United States dollars, in which case United Nations operational rates or other appropriate conversion rates should be applied, if so determined on a case-by-case basis;

(g) Decided to use a market exchange rate and (except in the cases of the Islamic Republic of Iran, Lebanon and the Bolivarian Republic of Venezuela, where the Committee will use the annual price adjusted rate of exchange (PARE));

(h) Agreed that, once chosen, there were advantages in using the same base period for as long as possible;

(i) Acknowledged that a low per capita income adjustment continued to be an essential element of the scale methodology, which should be based on reliable, verifiable and comparable data. It was also acknowledged that data provided by Member States, as well as other reliable, verifiable and comparable data sources, should be taken into account;

(j) Noted that an alternative approach for establishing the low per capita income threshold could be the world average per capita debt-adjusted GNI;

(k) Noted that an alternative approach for establishing the low per capita income threshold could be an inflation-adjusted threshold;

(l) Considered the application of the new data to the methodology used in preparing the current scale and included the results for information;

(m) Decided to further consider all elements of the scale methodology at its eighty-fifth session, taking into account guidance from the General Assembly.

With regard to other suggestions and other possible elements for the scale methodology, the Committee on Contributions:

(a) Agreed that any scheme of limits should not be an element of the scale methodology;

(b) Decided to study further the questions of large scale-to-scale changes in rates of assessment and annual recalculation on the basis of any guidance thereon by the General Assembly;

(c) Decided to further study the question of safeguard measures at future sessions and any related new ideas at its next session.

The Committee recalled the past successful implementation of multi-year payment plans by several Member States and reiterated its recommendation that the General Assembly encourage all Member States in arrears under Article 19 of the Charter to consult with the Secretariat to develop and submit practical multi-year payment plans.

The Committee encouraged all Member States in arrears requesting exemption under Article 19 to provide the fullest possible supporting information in support of their claim, including economic, social, political and financial indicators.

With regard to exemptions from the application of Article 19 of the Charter, the Committee recommended that the following Member States be permitted to vote in the General Assembly until the end of its seventy-ninth session: Comoros, Sao Tome and Principe and Somalia.

Under other matters, the Committee:

(a) Recommended a flat annual fee of 50 per cent to be applied to notional rates of assessment of 0.001 per cent for the Holy See and 0.011 per cent for the State of Palestine, as non-member States, for the period 2025–2027;

(b) Recommended that the General Assembly appoint Mr. Ugo Sessi as member emeritus of the Committee on Contributions;

(c) Decided to hold its eighty-fifth session from 2 to 20 June 2025.

Contents

Annexes

I. Attendance

1. The Committee on Contributions held its eighty-fourth session at United Nations Headquarters from 3 to 28 June 2024. The following 17 of 18 members were present:

Syed Yawar Ali
Phologo Kaone Bogatsu
Cheikh Tidiane Dème
Jasminka Dinić
Gordon Eckersley
Bernardo Greiver del Hoyo
Michael Holtsch
Ihor Humennyi
Marcel Jullier
Vadim Laputin
Shan Lin
Joseph Masila
Hae-yun Park
Thomas Anthony Repasch
Henrique da Silveira Sardinha Pinto
Yoriko Suzuki
Cihan Terzi

2. The Committee welcomed the new members and thanked the three outgoing members, Mitsuru Kitano, Steven Townley and Minhong Yi, for their hard work and years of service in the Committee. The Committee also again wished to recognize the distinguished service of Mr. Sessi, who had served in various capacities in the Committee for 24 years. **The Committee recommended that the General Assembly appoint him as member emeritus of the Committee.**

3. The Committee elected Mr. Greiver del Hoyo as Chair and Mr. Eckersley as Vice-Chair.

II. Terms of reference

4. The Committee on Contributions carried out its work on the basis of its general mandate, as contained in rule 160 of the rules of procedure of the General Assembly; the original terms of reference of the Committee contained in chapter IX, section 2, paragraphs 13 and 14, of the report of the Preparatory Commission (PC/20) and in the report of the Fifth Committee (A/44), adopted during the first part of the first session of the Assembly on 13 February 1946 (resolution 14 (I) A, para. 3); and the mandates contained in Assembly resolutions 46/221 B, 48/223 C, 53/36 D, 54/237 C and D, 55/5 B and D, 57/4 B, 58/1 A and B, 59/1 A and B, 60/237, 61/2, 61/237, 64/248, 67/238, 70/245, 73/271 and 76/238.

5. The Committee had before it the summary records of the Fifth Committee at the seventy-eighth session of the General Assembly relating to agenda item 138, entitled "Scale of assessments for the apportionment of the expenses of the United Nations" (A/C.5/78/SR.1 and A/C.5/78/SR.2) and the verbatim records of the 1st and 16th (resumed) plenary meetings of the Assembly at its seventy-eighth session (A/78/PV.1 and A/78/PV.16), and had available the relevant report of the Fifth Committee to the Assembly (A/78/383).

III. Scale of assessments for the period 2025–2027

6. At its eighty-fourth session, the Committee on Contributions recalled that, in its resolution 55/5 B, the General Assembly had established the elements of the methodology used in preparing the scale of assessments for the period 2001–2003, which had also been used since then in preparing the scale of assessments for the subsequent seven periods. The Committee also recalled that, in its resolution 58/1 B, as reaffirmed in its resolution 61/237 and subsequent resolutions, the Assembly had requested the Committee, in accordance with its mandate and the rules of procedure of the Assembly, to review the methodology of future scales of assessments based on the principle that the expenses of the Organization should be apportioned broadly according to capacity to pay. By its resolution 76/238, the Assembly reaffirmed that the Committee, as a technical body, was required to prepare the scale of assessments strictly on the basis of reliable, verifiable and comparable data.

7. The Committee recalled that, in adopting the latest scale of assessments in its resolution 76/238, the General Assembly had recognized that the current methodology could be enhanced, bearing in mind the principle of capacity to pay. The Assembly had noted that there were limitations in the data set available for the preparation of the scale of assessments and had requested the Committee, in accordance with rule 160 of the rules of procedure of the Assembly, to consider all relevant data in appeals submitted by Member States that might affect their capacity to pay. The Assembly had also requested the Committee, in accordance with its mandate and the rules of procedure of the Assembly, to review and make recommendations on the elements of the methodology of the scale of assessments in order to reflect the capacity of Member States to pay, and to report thereon to the Assembly by the main part of its seventy-ninth session.

8. On the basis of the above-mentioned mandates, the Committee on Contributions had reviewed the elements of the scale methodology at its eighty-second and eighty-third sessions, and the results of those reviews were reflected in its reports (A/77/11 and A/78/11). Having considered the summary records of the Fifth Committee at the seventy-eighth session of the General Assembly relating to agenda item 138, the Committee noted that the Assembly had not provided it with any recent guidance on the methodology for the preparation of the scale of assessments for the period 2025–2027.

9. Some members proposed improvements to the existing scale methodology. These members considered that not only gross national income (GNI) but also per capita income were important factors that affected the capacity of Member States to pay. According to the existing methodology, a Member State’s assessment rate is determined by its share of the world’s GNI, which does not fully and truly reflect the Member State’s actual capacity to pay. When improving the methodology of the scale in the future, those members considered that the Committee should give more consideration to the impact of the per capita GNI level on the actual capacity to pay of Member States.

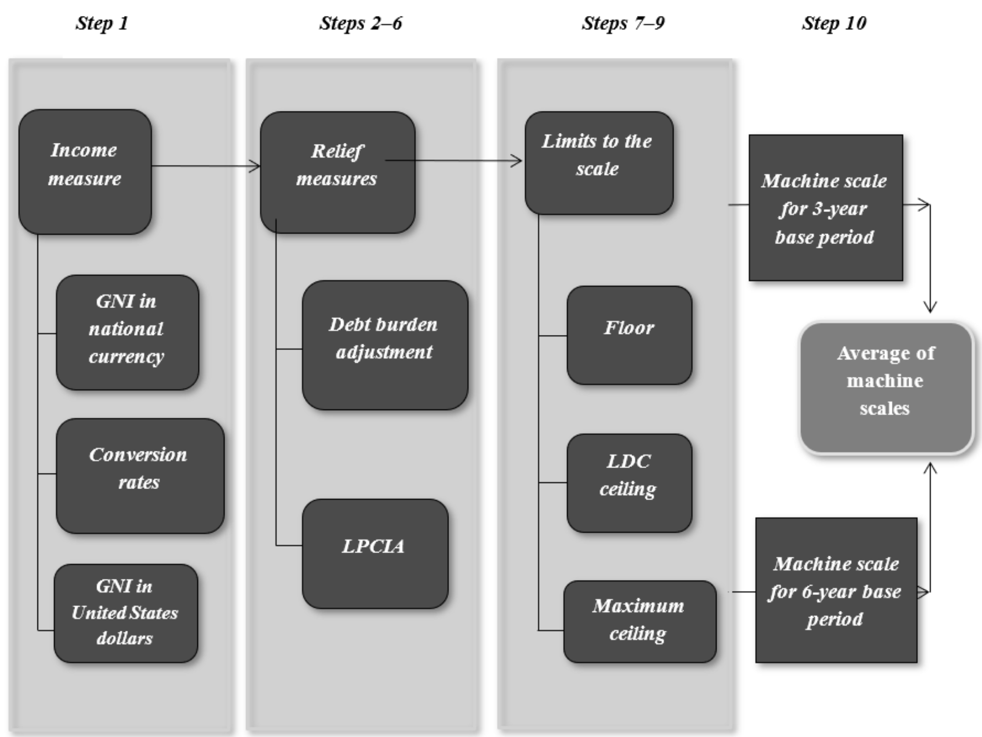
10. During the session, the Department of Economic and Social Affairs stated that, in its work, it complies with pertinent resolutions of the General Assembly and adheres to additional guidance provided by the Office of Legal Affairs in its presentation of data. Furthermore, as noted prominently in its publications, the designations employed and the presentation of material do not imply the expression of any opinion whatsoever on the part of the Secretariat of the United Nations concerning the legal status of any country, territory, city or area; or of its authorities, or concerning the delimitation of its frontiers or boundaries. Explanatory notes ensure full transparency about the origins of data, following professional standards. Equally, the use of footnotes follows accepted statistical practice.

11. **On that basis, the Committee reviewed the scale of assessments for the period 2025–2027.**

A. Methodology for the preparation of the scale of assessments

12. The Committee recalled that the methodology used for the preparation of the scale of assessments had changed over time (see annex I). The Committee also recalled that the same methodology used to prepare the scale of assessments for the period 2001–2003 had been used to prepare the scale of assessments for the period 2022–2024. An overview of the methodology used in preparing the current scale is presented in the figure below. A detailed description of that methodology is contained in annex II. In the absence of any specific guidance from the General Assembly, the Committee reviewed the elements of the current methodology further. It also considered alternative approaches suggested by members of the Committee and other possible elements for the scale methodology.

Overview of the methodology for preparing the scale of assessments



Abbreviations: GNI, gross national income; LDC, least developed country; LPCIA, low per capita income adjustment.

13. On the basis of the general mandate given to it under rule 160 of the rules of procedure of the General Assembly, as well as the requests contained in Assembly resolutions 58/1 B and 76/238, the Committee carried out a review of the elements of the current methodology.

1. Elements for making comparative estimates of national income

(a) Income measure

14. The income measure is a first approximation of capacity to pay. Members emphasized that GNI is currently the most important base of the capacity to pay. The Committee recalled that the Ad Hoc Intergovernmental Working Group on the Implementation of the Principle of Capacity to Pay had examined measures of income and agreed in 1995 that gross national disposable income (GNDI) was theoretically the most appropriate measure of capacity to pay because it represented the total income available to residents of a country, namely, national income plus net current transfers (see A/49/897). The Working Group, however, had considered that its use in the scale of assessments would be impracticable at that time owing to the lower reliability and availability of that income measure.

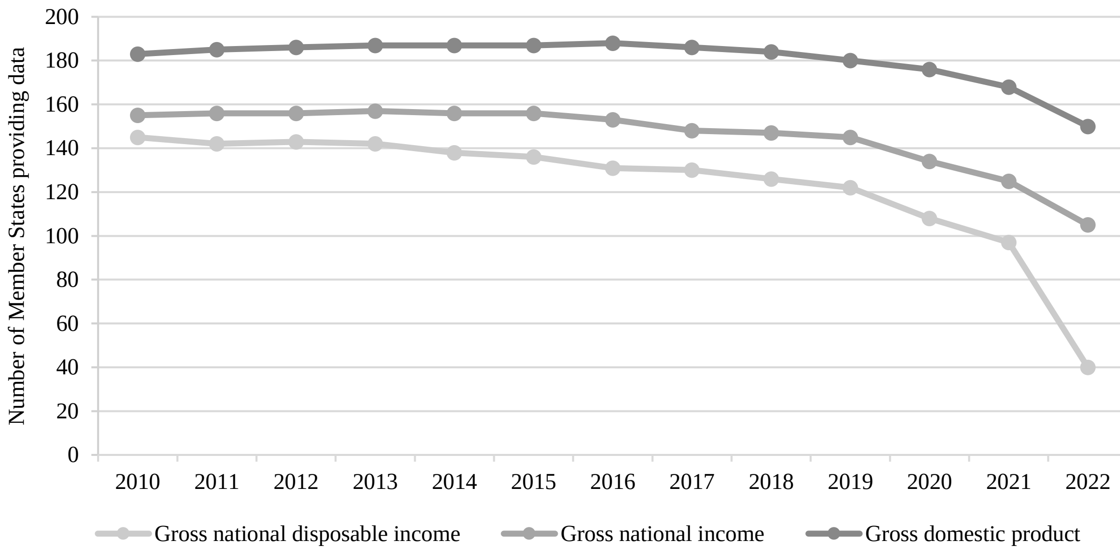
15. The Committee reviewed the status of the availability of the GNDI data as submitted by countries through the national accounts questionnaire, as shown below.

Availability of gross national disposable income data as at June 2024

	2017	*2018*	*2019*	*2020*	*2021*	*2022*
Number of Member States providing data on gross national disposable income	131	127	125	114	105	65
Percentage contribution of those Member States to the scale of assessments for 2022–2024	97.1	96.2	96.2	95.7	94.6	39.2

16. The Committee noted the contribution of remittances, including personal transfers, to a country's capacity to pay. Based on its review of the latest data, the Committee noted that there were still considerable gaps in GNDI data owing to the fact that approximately one third of Members States had not provided such data for the period 2017–2022. Although the availability of GNDI data had improved over the years, they were still not being provided by the majority of Member States in a timely manner. By June 2024, data were available for the year 2017 for 131 Member States; however, for the year 2022, data were available for only 65 Member States.

Availability of data on gross national income, gross domestic product and gross national disposable income as at June 2024



17. The Committee reaffirmed that the scale of assessments should be based on the most current, comprehensive, reliable, verifiable and comparable data available for gross national income (GNI).

18. The Committee recalled that, in 2008, the Statistical Commission had adopted the 2008 System of National Accounts (SNA) as the international statistical standard for compiling national accounts statistics and had encouraged Member States to implement the standard. However, the Committee had raised concerns in the past about the comparability of national accounts data between those Member States reporting according to the more recent standards (the 2008 SNA or the 1993 SNA) and those still reporting under the 1968 SNA. The Committee noted that 188 Member States had adopted the 1993 SNA or the 2008 SNA, as shown in the table below, thereby diminishing the potential impact on the comparability of the data. The Committee noted that GNI data reported under the 1993 SNA and the 2008 SNA constituted a more accurate reflection of the full productive capacity of an economy than those reported under the 1968 SNA. Accordingly, the Committee saw merit in the remaining five Member States adopting and reporting on a timely basis under the 2008 SNA, particularly since a further update was scheduled for 2025. The share of these Member States still reporting under the 1968 SNA is 0.152 per cent of the world GNI in the 2024 update to the scale.

Member States reporting national accounts statistics under the 1993 or 2008 System of National Accounts

Year	*Number of Member States*	*Percentage of total GNI of Member States in 2022*	*Percentage of total population of Member States in 2022*
2014	167	98.9	94.4
2015	172	99.1	95.5
2016	176	99.2	95.8
2017	183	99.4	97.1
2018	183	99.4	97.1
2019	188	99.6	97.8

Year	*Number of Member States*	*Percentage of total GNI of Member States in 2022*	*Percentage of total population of Member States in 2022*
2020	188	99.6	97.8
2021	188	99.6	97.8
2022	188	99.6	97.8
2023	188	99.6	97.8

19. The Committee was given a presentation by the Statistics Division on the SNA expected to be adopted in 2025.

20. The Committee reviewed the statistical data available with a two-year time lag and noted that they were the most timely data available for calculating the scale of assessments. There were still considerable delays in the timely submission of data by some Member States, and consequently the data submitted officially by Member States had to be supplemented by other official sources, including from the regional commissions of the United Nations, the International Monetary Fund (IMF), the World Bank and the publications of Member States. In some cases, it was also necessary to include estimates prepared by the Statistics Division. The Committee noted that, in December 2023, the Statistics Division was required to make estimates of GNI for 36 Member States for the year 2022, compared with 17 for 2021 and 4 for 2017. However, in most of those cases, official gross domestic product (GDP) data were available and had been used as the underlying basis for estimation.

Sources of information for gross national income data, June 2024

Year	*National accounts questionnaires submitted directly*	*International Monetary Fund/ World Bank*	*Other[a]*	*Estimated*	*Total*
2017	147	40	2	4	193
2018	146	41	2	4	193
2019	144	43	2	4	193
2020	133	48	2	10	193
2021	124	50	2	17	193
2022	104	51	2	36	193

[a] Statistical offices, United Nations regional commissions and central or regional banks.

21. At its previous sessions, the Committee had reviewed the reliability of statistical data available, including the impact of the revisions made over time to the data initially submitted by Member States. The Committee noted that the use of the data as later revised by Member States generated significantly different results in some cases compared with the already approved scale of assessments. The Committee also noted that most national statistical organizations provided provisional estimates, followed by revised estimates and then final estimates. Some Member States were able to publish only provisional estimates of national accounts statistics. Provisional estimates of national accounts aggregates were often substantially revised in subsequent years. The Committee considered the extent to which revisions to the most recent data could be significant.

22. Following its review of the data available for the preparation of the scale of assessments, the Committee had noted that, given the limitations of the data set, there were trade-offs in achieving a balance among timeliness, reliability, comprehensiveness, verifiability and comparability. The Committee had noted that those limitations were

attributable to several factors, including the delay in the submission of national accounts data by some Member States, the significant revisions that were later submitted, the volume of estimates that had to be included and the fact that five Member States still reported under the 1968 SNA. In adopting the scale of assessments in its resolution 76/238, the General Assembly had noted the limitations in the data set available for the preparation of the scale of assessments. In the same resolution, the Assembly had reaffirmed that, as a technical body, the Committee was required to prepare the scale of assessments strictly on the basis of reliable, verifiable and comparable data. The Assembly had also supported the efforts of the Statistics Division in supporting statistics at the national level and in providing support to countries and regional organizations to enhance coordination, advocacy and resources for the implementation of the 1993 SNA and the 2008 SNA.

23. **On the basis of its review, the Committee:**

(a) **Recalled and reaffirmed its recommendation that the scale of assessments for the period 2025–2027 be based on the most current, comprehensive, reliable, verifiable and comparable data available for GNI;**

(b) **Recommended that the General Assembly encourage the Member States to submit GNDI data to the Statistics Division, which the Ad Hoc Intergovernmental Working Group on the Implementation of the Principle of Capacity to Pay agreed was theoretically the most appropriate measure of capacity to pay;**

(c) **Welcomed the number of Member States implementing the 2008 SNA, and expressed support for the ongoing efforts by the Statistics Division to enhance coordination, advocacy and implementation of SNA and supporting statistics at the national level, with a view to enabling Member States to submit national accounts data on a timely basis with the required scope, detail and quality;**

(d) **Recommended that the General Assembly call upon Member States to submit the required national accounts questionnaires under the 2008 SNA on a timely basis.**

(b) Conversion rates

24. A conversion factor is needed to convert the GNI data received from Member States in their national currencies to a common monetary unit. In accordance with General Assembly resolutions, a United States dollar conversion factor based on market exchange rates (MERs) is used for the scale methodology except where that would cause excessive fluctuations and distortions in the income of some Member States, when average annual United Nations operational rates of exchange or other appropriate conversion rates should be employed.

25. The Committee noted that the exchange rates (conversion rates) used by the Statistics Division to convert GNI data in national currencies to United States dollars are the annual averages of market exchange rates provided to IMF by the monetary authority of each Member State, which are set out in the IMF database International Financial Statistics. As used by IMF, the term “market exchange rate” could refer to any one of the three types of annual average rates: (a) market rates, determined largely by market forces; (b) official rates, determined by government authorities; and (c) principal rates, in cases in which countries maintain multiple exchange rate regimes. For the purpose of the scale of assessments, rates of all three types obtained from the publication are considered to be MERs.

26. The Committee also noted that, when MERs are not available from the publication or from the IMF economic information system, the Statistics Division uses average annual United Nations operational rates of exchange. Those rates are

established primarily for accounting purposes and are applied to all official transactions of the United Nations with respect to a country's currency (see annex III). The rates may take the form of official, commercial or tourist rates of exchange.

27. The Committee recalled that, for previous scales, MERs had been used except in the very few exceptional cases in which it had been assessed that this would have caused excessive fluctuations and distortions in the income of some Member States, in which case other appropriate conversion rates had been used. For the 2022–2024 scale of assessment, the Committee had used systematic criteria to identify MERs that had caused excessive fluctuations and distortions in GNI for possible replacement with other appropriate conversion rates. The stepwise application of the systematic criteria is shown in annex IV to the present report.

28. The Committee recalled that both elements of the criteria, namely, the growth factor of the per capita GNI and the MER valuation index (MVI) of Member States, were considered relative to their respective values based on the entire membership of the United Nations. In that way, the systematic criteria took into account the relative movement of the currencies of all Member States relative to the United States dollar. At previous sessions, the Committee had concluded that no single criterion would automatically solve all problems satisfactorily and that any criteria would be used solely as a point of reference to guide the Committee in identifying the Member States for which the MERs should be reviewed.

29. At its present session, the Committee used the systematic criteria to identify MERs for review for possible replacement in preparing the scale of assessments for the 2025–2027 scale. The Committee also revisited ways to refine the systematic criteria by changing the range of the variations of the thresholds of its two parameters, namely, the per capita GNI growth factor and MVI. It also used a statistical measure, a moving average, to reduce the impact of exchange rate fluctuations in the cross-country comparison of GNI. The Committee considered a number of variations, including using three-year averages, six-year averages or inflation-adjusted averages of exchange rates. The Committee noted that, apart from the inflation-adjusted averages of exchange rates, changing the range of the variations of the thresholds of its two parameters and applying three-year and six-year averages of exchange rates to the current data did not improve the reliability of the results, and the systematic criteria as currently formulated remained a generally effective instrument to assist in identifying Member States with MERs that needed additional review. The Committee decided to continue to study the systematic criteria at its future sessions.

30. **The Committee recommended that conversion rates based on MERs be used for the scale of assessments for the period 2025–2027, except where that would cause excessive fluctuations and distortions in the GNI of some Member States expressed in United States dollars, in which case United Nations operational rates or other appropriate conversion rates should be applied, if so determined on a case-by-case basis.**

(c) Base period

31. For the scale methodology, income data expressed in United States dollars are averaged over a designated base period. In the past, the base period used in preparing the scale of assessments varied from 1 to 10 years. The Committee recalled that, for the 2001–2003 scale, the General Assembly, in its resolution 55/5 B, had adopted a hybrid approach based on average statistical base periods of six and three years, reflecting a compromise between those arguing for shorter base periods and those arguing for longer ones. In implementing that decision, two scales had been separately calculated for each of the six-year and three-year base periods, and had then been

averaged to form a final scale of assessments. Since then, subsequent scales of assessments had been calculated using that approach.

32. The Committee recalled that at previous sessions it had discussed extensively the alternative approach of first averaging the GNI data for three-year and six-year periods and then running a single machine scale on the average, instead of running two separate machine scales for each period and averaging their results. The Committee had concluded that a single machine run was technically feasible, as reflected by the statistical information provided by the Statistics Division, but the information showed some differences in the distribution of points compared with the current approach. Some members expressed the view that it would be a simpler technical approach to reflect the average of the three-year and six-year periods, and would not constitute a change to the current methodology, only to the way of doing the calculation. Other members expressed the view that two scales should continue to be calculated and the results averaged, consistent with the approach that had been used since the adoption by the General Assembly of its resolution 55/5 B.

33. As in previous sessions, the Committee discussed the advantages and disadvantages of both shorter and longer base periods. Some members favoured longer base periods as a way of ensuring stability and smoothing out sharp year-to-year fluctuations in the income measure of Member States. Other members favoured shorter base periods including the year preceding the scale-setting year, if ever widely available, to better reflect the current capacity of Member States to pay, in particular those Member States that have been affected by conflicts, natural disasters or pandemics. Potentially longer base periods do not best reflect Member States enjoying consistently higher than average growth rates.

34. The Committee noted that the choice of base period had a material impact on the outcome of the scale methodology. The Statistics Division informed the Committee that the choice of statistical base period was the most significant single element of the current methodology, and no particular base period could be held to be superior to any other from a technical viewpoint. However, once chosen, comparability and stability were achieved over time by maintaining the same base period. Since the current approach had been used for a relatively long time, those objectives had been achieved for the methodology.

35. **The Committee agreed that, once chosen, there were advantages to using the same base period for as long as possible.**

2. Relief measures

36. The relief measures in the scale of assessments methodology consist of the debt-burden and low per capita income adjustments. An overview of those two adjustments is presented below.

Overview of the debt-burden and low per capita income adjustments by scale period (average of three- and six-year base periods)

Scale period	*DBA*	*LPCIA*	*Sum of redistribution of DBA and LPCIA*	*Number of LPCIA beneficiaries*	*Share of LPCIA beneficiaries at DBA stage*[a]	*Share of LPCIA beneficiaries at LPCIA stage*[b]	*Average per capita GNI of LPCIA beneficiaries*	*Average per capita GNI of LPCIA absorbers*	*World average per capita GNI*
2001–2003	0.786	8.457	9.243	132	18.577	10.120	1 112	23 418	4 851
2004–2006	0.796	8.627	9.423	130	16.449	7.822	1 064	23 328	5 097
2007–2009	0.711	9.287	9.998	132	17.713	8.426	1 252	26 237	5 630
2010–2012	0.598	9.564	10.163	134	20.553	10.989	1 778	30 634	6 988

Scale period	*DBA*	*LPCIA*	*Sum of redistribution of DBA and LPCIA*	*Number of LPCIA beneficiaries*	*Share of LPCIA beneficiaries at DBA stage*[a]	*Share of LPCIA beneficiaries at LPCIA stage*[b]	*Average per capita GNI of LPCIA beneficiaries*	*Average per capita GNI of LPCIA absorbers*	*World average per capita GNI*
2013–2015	0.545	9.598	10.143	130	19.839	10.241	2 319	28 059	8 647
2016–2018	0.588	10.132	10.720	131	26.240	16.107	3 497	33 804	10 186
2019–2021	0.720	9.647	10.367	130	28.589	18.942	3 920	32 862	10 440
2022–2024	0.755	9.433	10.188	131	35.739	26.306	4 770	42 582	10 944
2024 update[c]	0.766	7.897	8.664	130	17.354	9.457	3 265	26 880	11 685
Growth since 2001–2003[d]	-2.5	-6.6	-6.3	-1.5	-6.6	-6.6	193.6	14.8	140.9

Abbreviations: DBA, debt-burden adjustment; LPCIA, low per capita income adjustment; GNI, gross national income.

[a] The sum of the shares of those Member States that benefit from LPCIA at the DBA stage of the scale methodology.

[b] The sum of the shares of those Member States that benefit from LPCIA at the LPCIA stage of the scale methodology.

[c] "2024 update" refers to the update to the scale for 2022–2024 using data for the period 2017–2022 available in June 2024.

[d] Percentage change between the 2001–2003 scale and the 2024 update.

(a) Debt-burden adjustment

37. The Committee recalled that the debt-burden adjustment had been part of the scale methodology since 1986. It had been introduced in response to a debt crisis at that time, in which a number of developing countries had been unable to refinance sovereign debt. As a consequence, some countries had been confronted by crises of solvency that had had a severe impact on their capacity to pay. The debt-burden adjustment had therefore been introduced to provide relief to such Member States by reflecting the impact of the repayment of their external debt on their capacity to pay. Given the fact that interest on external debt was already accounted for as part of GNI, the debt-burden adjustment in the current methodology was calculated by deducting the nominal principal payments on external debt from GNI in United States dollars. Percentage shares were recalculated on the basis of debt-adjusted GNI, and therefore the impact of the debt-burden adjustment was indirectly distributed to all Member States. The Committee noted that the total redistribution of points at the debt-burden adjustment stage using updated statistical data for the 2017–2022 period would be 0.766 percentage points. A total of 121 members would benefit from the debt-burden adjustment.

38. Some members noted that the debt-burden adjustment had been introduced to provide relief to Member States that were identified as "especially badly affected by external debt" (see A/42/11, para. 21) but was currently applied to all debt for countries not classified as high-income economies by the World Bank. Furthermore, the same members noted that most of the relief provided by the debt-burden adjustment in recent scales of assessment went to upper-middle-income countries, including those that provided large external loans.

Overview of the debt-burden adjustment by scale period (average of three- and six-year base periods)

Scale period	*Debt-burden adjustment (percentage points)*	*Number of debt-burden adjustment beneficiaries*	*World Bank thresholds (United States dollars)*
2001–2003	0.786	112	9 412
2004–2006	0.796	109	9 322
2007–2009	0.711	103	9 443
2010–2012	0.598	133	10 701
2013–2015	0.545	129	11 868
2016–2018	0.588	122	12 490
2019–2021	0.720	122	12 514
2022–2024	0.755	122	12 362
2024 update[a,b]	0.766	121	13 017

[a] "2024 update" refers to the update of the 2022–2024 scale using data available in June 2024.

[b] Market exchange rate (except annual price-adjusted rates of exchange for the Islamic Republic of Iran and Lebanon (2018–2022) and the Bolivarian Republic of Venezuela (2017–2022)).

39. The Committee noted that for several periods, the total redistribution of points at the debt-burden adjustment stage had varied over the years. Under the current methodology, the debt-burden adjustment is the average of 12.5 per cent of total external debt for each year of the period (what has become known as the debt-stock method), based on an assumed repayment of external debt within eight years.

40. The Committee recalled that when the debt-burden adjustment had been introduced, public external debt had been preferred over total external debt for two main reasons. First, not all private external debt was included in total external debt. Second, private debt did not constitute the same burden as public debt. However, total external debt had been used rather than public debt because of greater availability of data and the lack of distinction between public and private debt in data then available. The Committee's consideration of this matter was summarized in its report on its forty-eighth session (see A/43/11, paras. 11–21). In recent years, the availability of data from the World Bank on public external debt and publicly guaranteed debt had improved substantially. In 1985, such data had been available for 37 Member States, while they were now available for 121 Member States.

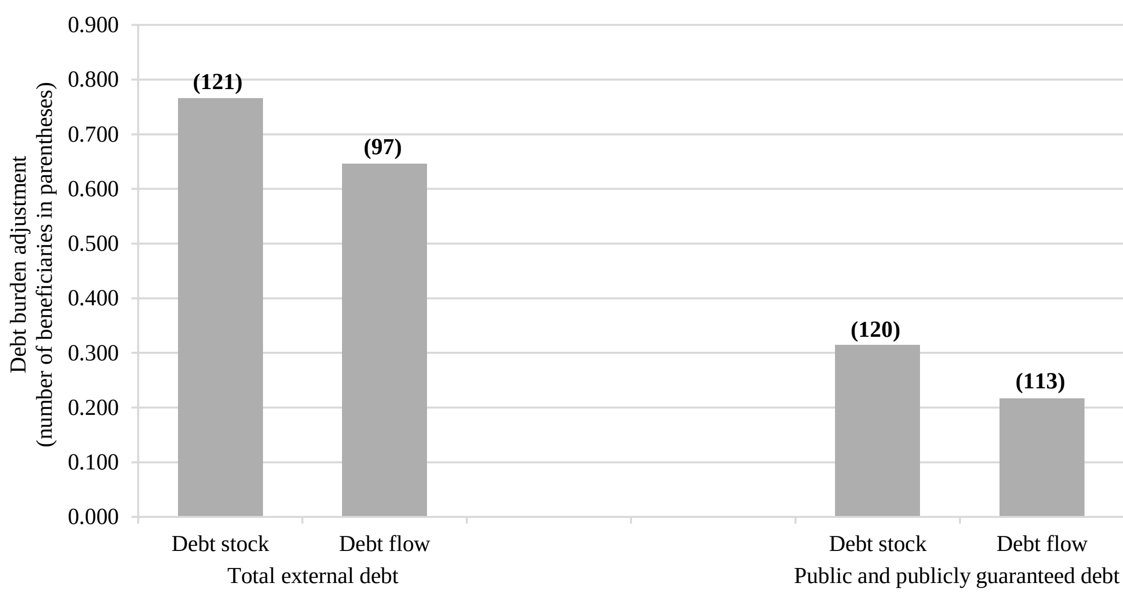
41. The Committee noted that, in addition to the 121 Member States covered in the World Bank database, 11 other Member States qualified for the debt-burden adjustment under the current methodology. Three of those Member States had provided debt data in response to requests that were transmitted through their permanent missions to the United Nations. Of the 124 Member States subject to the debt-burden adjustment, three Member States did not benefit as the share of their debt-adjusted GNI in world debt-adjusted GNI was more than the share of their GNI in world GNI. In those cases in which there was no response, estimates were made by the Statistics Division for those countries for which debt data for at least one year of the base period had previously been provided. For the remaining Member States, several were subject to the floor adjustment, and the lack of a debt-burden adjustment would have had no impact on their rate of adjustment. The Committee noted that gaps in data from some Member States that qualified for the debt-burden adjustment had an impact on the ability to prepare the scale of assessments strictly on the basis of reliable, verifiable and comparable data.

42. The Committee recalled that limitations in the availability of data on principal payments on debt at the time when the adjustment had been introduced had led it to base the adjustment on a proportion of the total external debt stock of the Member States concerned. For that purpose, it had been assumed that external debt was repaid over a period of eight years, so that the adjustment to the GNI data was 12.5 per cent of total external debt stock per year. That became known as the debt-stock approach. Alternatively, the adjustment could be based on data on actual repayments of debt principal, which became known as the debt-flow approach. In its report on its fifty-sixth session, it was noted that, notwithstanding the view of some members that the overall level of debt itself constituted a significant burden, the Committee had agreed that the adjustment should be based on data on actual principal repayments, rather than on a proportion of debt stocks (see A/50/11/Add.2, para. 41).

43. With regard to the availability of information required for the application of the debt-stock and debt-flow approaches, the Committee noted that, for the 2017–2022 period, the World Bank International Debt Statistics database covered the debt stock and debt flow of 121 Member States. The countries covered were developing countries that were members of and borrowers from the World Bank and had per capita GNI below the World Bank per capita GNI threshold for high-income economies, which had been $13,846 in 2023. On the basis of the information reviewed at its present session, the Committee noted that the actual average repayment period of external debt for 2017–2022 was approximately 9.5 years, compared with the 8-year period assumed for the debt-stock approach.

44. Consequently, three issues that had been raised in relation to the current methodology of the debt-burden adjustment could be addressed using the currently available data, namely: (a) whether to use total external debt data or only public and publicly guaranteed external debt data; (b) whether to base the adjustment on the debt-stock or the debt-flow approach; and (c) whether to use the actual average repayment period (in the scale update, 9.5 years) instead of the eight years currently assumed. The figure below summarizes the size and number of beneficiaries of the debt-burden adjustment, taking into account the different possible options.

Comparison of different debt-burden adjustment approaches, with a six-year base period (2017–2022)



45. The Committee considered the coverage of the debt-burden adjustment. In that context, some members pointed out that the economic situation had changed significantly since the introduction of the adjustment in 1986. There was a discussion on the purpose of the debt-burden adjustment. Some members suggested that if the adjustment was intended to provide relief it should apply to the Member States facing significant debt burdens or substantial challenges in terms of capacity to pay. If, however, the debt-burden adjustment was intended to more accurately reflect the capacity to pay, those members argued that the debt-burden adjustment should be applied to all Member States. The Statistics Division noted that external debt statistics for all Member States were still not readily available from one data source and that the available data were not comparable. The Committee noted that unavailability of data was no longer a factor in determining whether to base the debt-burden adjustment on (a) total external debt or public external debt; and (b) the debt-stock approach or the debt-flow approach. Data were now available on public external debt and on the actual repayments.

46. Other members stated that the adjustment was still an essential part of the methodology in determining the capacity of many Member States to pay and that it should therefore be retained in its present form. These members pointed out that the debt-burden adjustment concept was based on developmental concerns and therefore should continue to be limited to countries below the World Bank threshold for high-income per capita GNI. They noted that the latest statistical data showed that the size of the adjustment was increasing. They argued that the debt-burden adjustment was necessary for measuring the real capacity of Member States to pay, bearing in mind that there were still a number of heavily indebted Member States.

47. With regard to the question of whether to use total external debt or public debt, those members noted that, since the GNI calculation took into account both private and public sources of income, total external debt should logically be retained in the debt-burden adjustment calculation. They also expressed the view that the use of total debt stock was necessary, as total external debt reflected capacity to pay, and that private debt represented an important component of the total debt stock, impacting the balance of payments and influencing the overall capacity of Member States to pay. With regard to the question of whether to use debt stock or debt flow, those members noted that an adjustment based on debt stock was of better service to Member States most in need of relief: those which over time had not been able to make repayments and therefore had not been able to reduce their external debt.

48. Other members expressed support for refinements to the debt-burden adjustment on the basis of technical merit and the improved availability of data. They noted that data availability constraints were no longer a technical obstacle to using public rather than total external debt data, nor to switching from the debt-stock to the debt-flow approach. They viewed such changes as technical enhancements to the current methodology. In their view, the debt-flow approach took into account actual transactions of debt repayment and was therefore a better representation of the economic reality. If debt repayment was to be considered a burden, then that would support taking actual repayment into account. Those members also expressed the view that, if the debt stock approach were maintained, it could be significantly improved by updating the repayment period, which was based on the assumption of repayment occurring over a period of eight years at the time of introduction of the debt-burden adjustment in 1986. That would bring the debt stock closer to the current economic reality. Those members also raised a number of conceptual issues. They disputed the view that all debt was a burden, as assumed by the current methodology, and argued that the impact that debt had on a Member State's capacity to pay was more accurately reflected by the market interest rate on debt refinance, which was already taken into account in GNI measures.

49. Some members expressed the view that the debt-burden adjustment no longer served its original purpose as it did not focus relief on those Member States that most needed relief. From a technical standpoint, they considered that the current methodology was seriously flawed and no longer in line with economic reality, which meant that the debt-burden adjustment relief was inaccurate and distorted the overall scale of assessment, as well as the level of the debt-burden adjustment due to individual Member States. Some members, in view of the fact that some Member States extended large external loans, wished to explore the possibility of making use of net debt data. Those members expressed the view that, if the debt-burden adjustment could not be brought into line with economic reality, then it was preferable to eliminate it from the methodology altogether. Nevertheless, according to information provided by the Statistics Division, there were insufficient data available to determine in a comparable way the net debt of Member States. With regard to the issue of private debt, some members were of the view that private debt is acquired by entities for strategic growth, thus increasing a country’s capacity to pay, and therefore should not be included in calculating the debt-burden adjustment relief.

50. Other members emphasized that the recent international financial crisis had had a negative impact on the development prospects of many developing countries, therefore further affecting their capacity to pay and worsening their debt situation. They considered that the adjustment should continue to be part of the methodology, as it reflected an important factor in the capacity of Member States to pay. Some members noted that one alternative could be to maintain the current methodology for the debt-burden adjustment based on the debt-stock approach, updating the actual average repayment period to 9.5 years.

51. **The Committee decided to consider further the question of the debt-burden adjustment at future sessions taking into account guidance from the General Assembly.**

(b) Low per capita income adjustment

52. The Committee noted that the low per capita income adjustment had been an important element of the scale methodology since the earliest days of the United Nations and that it had been used in the preparation of the first scale of assessments. The Committee recalled that its terms of reference, inter alia, called for comparative income per head of population to be taken into account to prevent anomalous assessments resulting from the use of comparative estimates of national income. **The Committee acknowledged that a low per capita income adjustment continued to be an essential element of the scale methodology, which should be based on reliable, verifiable and comparable data. It was also acknowledged that data provided by Member States as well as other reliable, verifiable and comparable data sources should be taken into account.**

53. The adjustment has two parameters to set the size of the adjustment: a threshold level of per capita GNI to determine which countries would benefit, and a gradient. Prior to 1979, the amount of the adjustment was distributed pro rata to all Member States; however, from that year onward the adjustment was changed to be redistributed only to Member States above the low per capita income threshold. Since the adoption of the 1995–1997 scale, the threshold, which had previously been a fixed dollar amount, has been the average per capita GNI for the membership. The gradient had grown over the years, from 40 per cent in 1948 to 85 per cent in 1983. Since the calculation of the scale for the 1998–2000 period, the gradient has been fixed at 80 per cent (see annex I).

54. The total redistribution of points at the low per capita income adjustment stage using updated statistical data for 2017–2022 would be 7.897 percentage points.

Overview of the low per capita income adjustment by scale period (average of three- and six-year base periods)

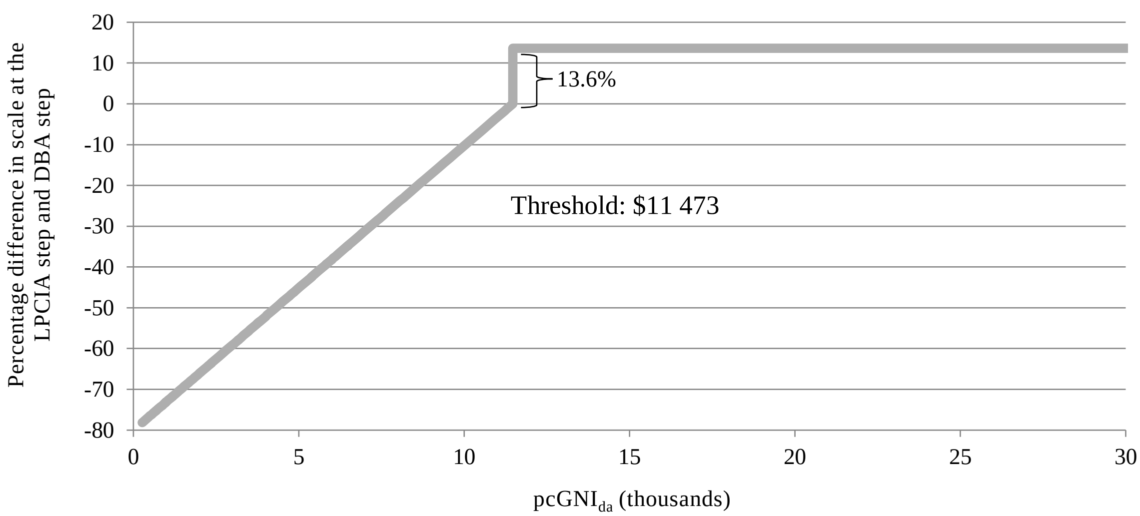
Scale period	*LPCIA (percentage points)*	*Number of beneficiaries*	*World average per capita GNI (United States dollars)*
2001–2003	8.457	132	4 851
2004–2006	8.627	130	5 097
2007–2009	9.287	132	5 630
2010–2012	9.564	134	6 988
2013–2015	9.598	130	8 647
2016–2018	10.132	131	10 186
2019–2021	9.647	130	10 440
2022–2024	9.433	131	10 944
2024 update[a]	7.897	130	11 685

Abbreviations: GNI, gross national income; LPCIA, low per capita income adjustment.

[a] "2024 update" refers to the update of the 2022–2024 scale using data available in June 2024 for the 2017–2022 base period.

55. At its present session, the Committee reviewed the low per capita income adjustment as currently formulated, using updated statistics. The figure below presents the low per capita income adjustment as a percentage of the debt-adjusted GNI share, shown in relation to the per capita debt-adjusted GNI. With a gradient of 80 per cent, for those Member States below the threshold, the low per capita income adjustment ranges from 80 per cent to zero, with the relative size of the adjustment decreasing as the per capita debt-adjusted GNI approaches the threshold. For all Member States above the threshold, the low per capita income adjustment results in a uniform increase of 13.6 per cent of their debt-adjusted GNI, as shown in the figure below.

Low per capita income adjustment as a percentage of debt-burden adjusted gross national income share, in relation to per capita debt-adjusted gross national income (for illustrative purposes, with a six-year base period that results in a threshold of $11,473)



Abbreviations: DBA, debt-burden adjustment; LPCIA, low per capita income adjustment; $pcGNI_{da}$, per capita debt-adjusted gross national income.

56. Some members of the Committee expressed the view that, according to the review of the latest statistical data, the low per capita income adjustment continued to work well as part of the overall methodology and should be retained as currently formulated. Those members noted that the per capita GNI of many countries had increased over time and that such countries received lower adjustments. Furthermore, the number of beneficiary countries had varied over time, as some countries had crossed the threshold and no longer received any adjustment and now paid for the benefit of those below the threshold. They also noted that the latest statistical data reflected a decrease in the size of the redistribution. They expressed their support for the continued use of average per capita GNI for the membership in establishing the threshold and pointed out that the threshold based on the world average per capita GNI reflected the economic reality and was a sound basis for determining low per capita income. They also pointed to the significant changes in recent scales of assessment, which included increases for many developing countries. They emphasized that changes to the low per capita income adjustment would need to be based on reliable data and should be a technical enhancement to the methodology as a whole, not a change designed solely to lessen the absorption of the burden on those above the threshold.

57. Other members argued that the adjustment had been intended to provide targeted relief for countries with low per capita income, but that, through the current design of the threshold as the average per capita GNI for the membership, it was instead providing very generalized and significant relief to a much larger number of Member States, including Member States that the World Bank classified as upper-middle-income countries. While the current threshold was $11,473 (six-year base period), the World Bank classification for low-income countries was $1,053. They noted that 106 out of the 133 countries currently receiving low per capita income adjustment relief were middle-income countries. They further noted that 32.4 per cent of the low per capita income adjustment relief in terms of total scale points redistributed went to 51 upper-middle-income countries. Those members therefore supported using a more appropriate, alternative definition of the low per capita income adjustment threshold to focus relief on low-income and lower-middle-income countries.

58. The Committee recalled the various options for revising the low per capita income adjustment, with different views expressed. Those options are summarized as follows:

(a) The low per capita income adjustment threshold could be based on the world average per capita debt-adjusted GNI instead of the unadjusted per capita GNI used in the current methodology. Given the lack of comparable external debt data for all countries, an alternative approach would be to use unadjusted per capita GNI for both Member States and the threshold calculation. This would address the asymmetry of comparing the debt-adjusted GNI of Member States against an adjustment threshold based on the unadjusted GNI;

(b) The threshold could be redefined on the basis of the World Bank definition of low-income, lower-middle-income or upper-middle-income countries. This could address the inconsistency with the classification used for the debt-burden adjustment, which was based on the World Bank Debtor Reporting System;

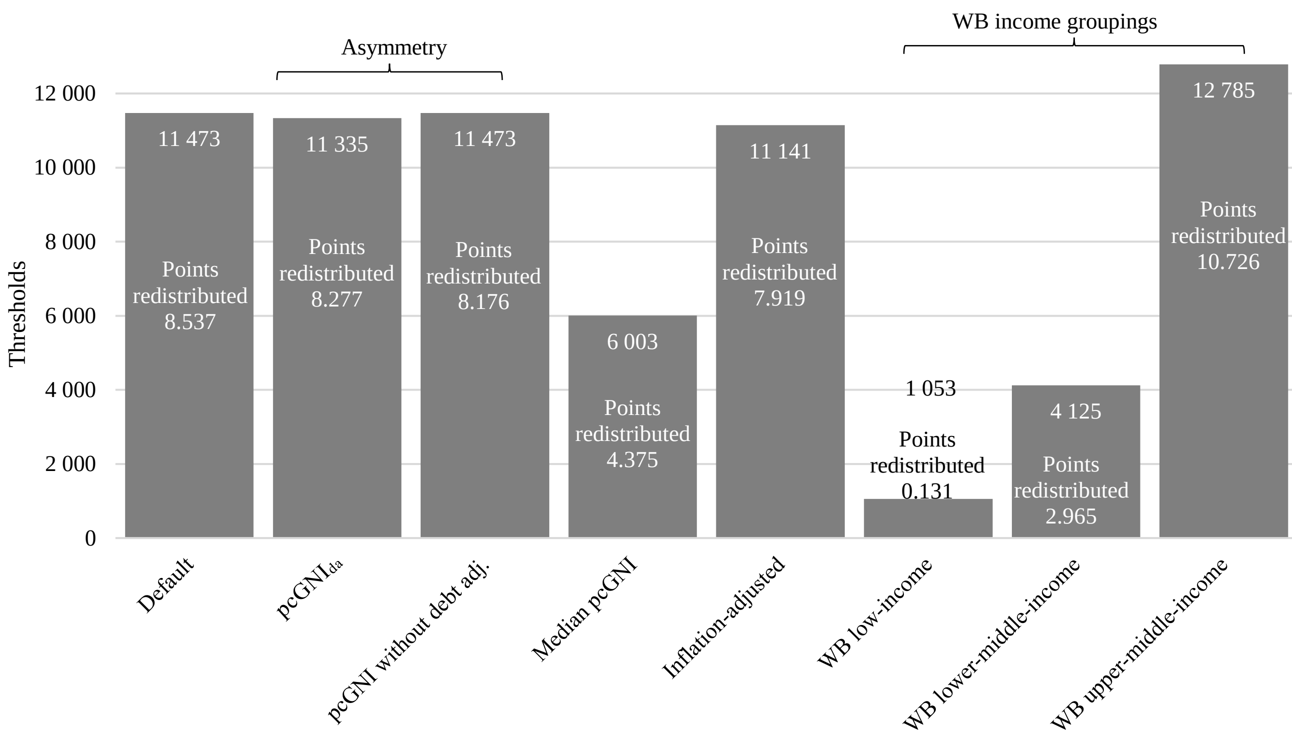
(c) The threshold could be adjusted in line with the average GNI per capita of the absorbers (those above the threshold) only, rather than the world average. This would address inconsistency in the current methodology, which could arise when, as the situation of low-income countries improved, they would push up the threshold, delaying the point at which they graduated above it;

(d) The threshold could be fixed in real terms at an initial fixed amount, such as $10,000, similar to the $1,000 fixed threshold used from 1948 to 1973. The $10,000 could then be adjusted for inflation in future years;

(e) The discontinuity caused when crossing the threshold could be addressed by changing the manner of distribution of the adjustment (which was currently absorbed only by those countries above the threshold). The proposals are further discussed in section B.1 (b) below.

59. Information on some of the proposals considered by the Committee is presented below.

Comparison of different thresholds for the low per capita income adjustment (six-year base period)



Abbreviations: da, debt-adjusted; pcGNI, per capita gross national income; WB, World Bank.

60. **In the past, the Committee had agreed that an alternative approach for establishing the threshold could be the world average per capita debt-adjusted GNI (instead of the unadjusted per capita GNI used in the current methodology).** The Committee noted that this would address the asymmetry of comparing the debt adjusted GNI of Member States against an adjustment threshold based on the unadjusted GNI. Under that alternative approach, using the updated statistical data for 2017–2022, the size of the points redistributed would change, but the number of beneficiaries and number of absorbers would remain the same.

61. **The Committee had also agreed that another alternative approach for establishing the threshold could be an inflation-adjusted threshold.** The low per capita income adjustment threshold would be fixed in real terms instead of being set at the current average world per capita income for the scale base period. In addition, by fixing the low per capita income adjustment threshold in real terms, the increases in per capita GNI of most Member States would likely lead to a reduction in the

number of Member States benefiting from low per capita income adjustment over time. For example, the average per capita GNI of a specific reference year could be used, but it could be updated according to the world inflation rate in order to keep its real value constant over time. Under that approach, a country's individual position with respect to the low per capita income adjustment threshold would be rendered independent of the performance of other countries. Under that alternative approach, using the updated statistical data for 2017–2022 and the 2025–2027 threshold adjusted for inflation, the size of the points redistributed would change, but the number of beneficiaries and number of absorbers would remain the same.

62. The Committee noted that one aspect of low per capita income adjustment that needed to be highlighted was that a number of Member States were close to the threshold and that some countries crossed over the threshold, and some did not. It was important to note that there was a considerable amount of turbulence in the outcome of the application of the low per capita income adjustment when countries crossed over the threshold. **The Committee decided to consider further the low per capita income adjustment taking into account guidance from the General Assembly.**

3. Limits to the scale

(a) Floor

63. The Committee recalled that the minimum assessment rate, or floor, had been an element of the scale methodology from the outset. The setting of the floor was a decision to be taken by the General Assembly. Since 1998, the floor had been reduced from 0.01 to 0.001 per cent. In the scale of assessments for the 2022–2024 period, 16 Member States, of which 8 were included in the list of the least developed countries, had been raised to the floor. On the basis of its analysis of the updated statistical data for 2017–2022, the Committee noted that 14 Member States, of which 6 were included in the list of least developed countries, had been raised to the floor.

64. Member States at the floor (0.001 per cent) were each assessed $31,509 for the regular budget for 2024. The Committee considered the floor of 0.001 per cent to be the practical minimum contribution that Member States should be expected to make to the Organization.

65. **The Committee decided to consider further the question of the floor at future sessions taking into account guidance from the General Assembly.**

(b) Ceilings

66. The Committee recalled that the current methodology included a maximum assessment rate, or ceiling, of 22 per cent and a maximum assessment rate for the least developed countries, or least developed countries ceiling, of 0.010 per cent. The setting of both ceilings was a decision to be taken by the General Assembly.

67. Since 1992, the least developed countries ceiling had been 0.010 per cent. That ceiling had applied to 8 of the 45 least developed countries for the scale of assessments for 2022–2024 and the 2024 update scale. The total redistribution using the 2024 update was 0.219 points. It should be noted that Equatorial Guinea graduated from the least developed country category in June 2017, Vanuatu graduated from the least developed country category in December 2020 and Bhutan graduated from the least developed country category on 13 December 2023.

68. As detailed in annex I, the maximum ceiling has been part of the scale methodology from the outset. Since 2001, the maximum ceiling rate has been reduced from 25 to 22 per cent. The total redistribution of points using updated statistical data was 3.283. Only one country has benefited from those points.

Overview of the total change in scale at the maximum 22 per cent ceiling step, by scale period (average of three- and six-year base periods)

Scale period	*Points redistributed at the maximum ceiling step*
2007–2009	8.467
2010–2012	5.625
2013–2015	2.489
2016–2018	0.762
2019–2021	1.838
2022–2024	2.841
2024 update[a]	3.283

[a] "2024 update" refers to the update of the 2022–2024 scale using data available in June 2024 for the period 2017–2022. This table was prepared using track 1 to calculate the final scale. Under track 1, the ceiling Member State does not absorb any points of the LPCIA and subsequent adjustment steps before the maximum ceiling is applied.

69. **The Committee decided to consider further the question of the ceilings at future sessions taking into account guidance from the General Assembly.**

B. Other suggestions and other possible elements for the scale methodology

1. Large scale-to-scale changes in rates of assessment and discontinuity

(a) Large scale-to-scale changes in rates of assessment

70. The Committee recalled that, over the years, it had considered the question of large scale-to-scale changes in the rates of assessment of Member States. It also recalled that the scale methodology for the 1986–1998 scales had included a scheme of limits, which had restricted large scale-to-scale increases and decreases faced by Member States. Nevertheless, owing to the complexities related to the operation of the scheme of limits, which itself created distortions, the General Assembly had subsequently decided to phase out the scheme of limits over two scale periods. Since the calculation of the 2001–2003 scale, its effects had been fully eliminated.

71. **The Committee agreed that any scheme of limits should not be an element of the scale methodology.**

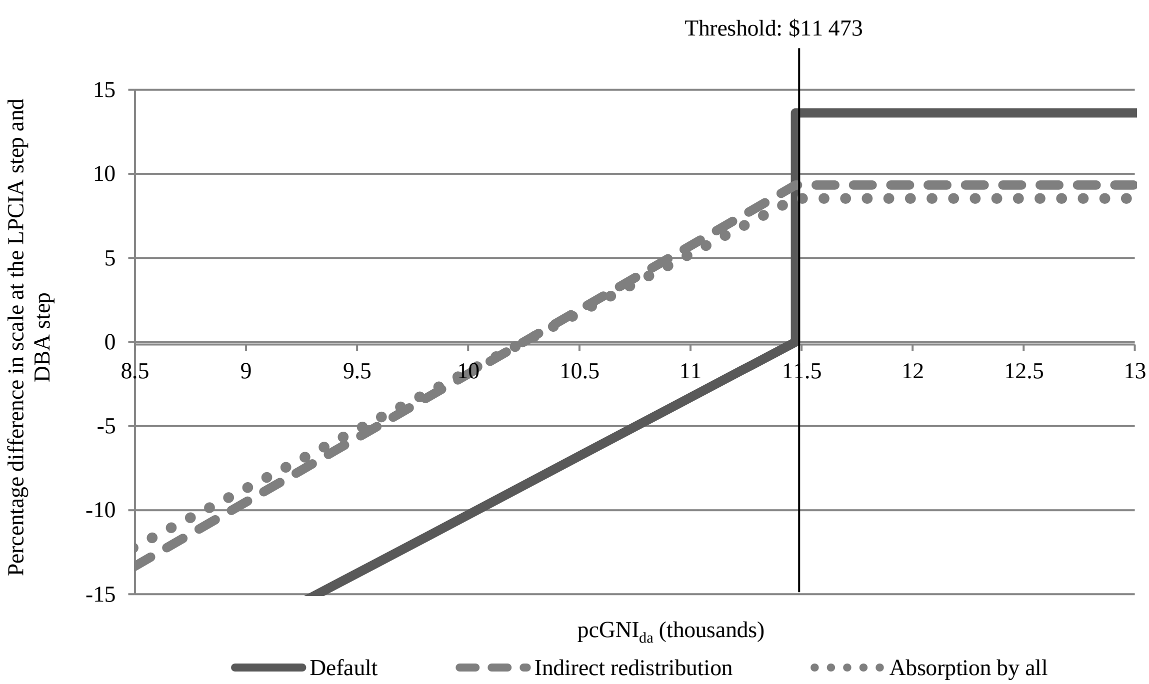
72. Under the current methodology, any Member State that moved up from the floor would inevitably experience a minimum increase of 100 per cent. The Committee considered the approach of implementing a scale carried out to four decimal places, which would have the impact of allowing smaller movements in rates between two different scales for those moving up from the floor. After discussion, the Committee recalled that, in a dynamic world, changes to the rates of assessment were inevitable. Since the scale was a 100 per cent scale, as the shares of some Member States went up or down, the shares of others would decrease or increase in inverse proportion, regardless of whether their GNI had increased or decreased in absolute terms. Moreover, the Committee noted that even a four decimal place scale would result in an increased assessment for Member States facing the prospect of moving up from the floor and observed that the amounts involved at the floor were small and should be within the capacity to pay of all Member States.

(b) Discontinuity

73. In discussing the issue of discontinuity at its present session, the Committee focused on dealing with the discontinuity caused when a Member State crossed the low per capita income adjustment threshold. The Committee noted that Member States crossing the threshold would no longer receive a reduction and would instead be subject to an increase at the low per capita income adjustment stage. Therefore, the size of the discontinuity for a Member State crossing the threshold would be the reduction that the Member State received as a beneficiary under the old scale, plus the increase borne as an absorber under the new scale (13.6 per cent). Prior to 1979, the amount of the adjustment had been distributed pro rata to all Member States, including those below the low per capita income adjustment threshold. As a result, all Member States, except those affected by the ceilings or the floor, had shared the burden of the adjustment. That approach had mitigated the effect of the adjustment on those moving up through the threshold. It could also result, however, in countries slightly below the threshold becoming net absorbers. Owing to concern about that effect, the adjustment had been redistributed since 1979 to only Member States that were above the threshold.

74. The options for addressing the problem of discontinuity included: distributing the percentage points arising from the low per capita income adjustment to all Member States; and allowing "indirect redistribution" similar to the debt-burden adjustment, whereby the GNI of countries below the threshold would be reduced to the extent of the low per capita income adjustment, while countries above the threshold would not have to explicitly absorb the relief given to the countries below the threshold. The effect of these options to address discontinuity is reflected in the chart below.

Effect of different methodologies to address discontinuity at the low per capita income adjustment threshold (six-year base period)



Abbreviations: DBA, debt-burden adjustment; LPCIA, low per capita income adjustment; $pcGNI_{da}$, per capita debt-adjusted gross national income.

75. Some members expressed reservations about introducing such proposals into the scale methodology. They pointed out that, in many cases, changes in rates of assessment were the result of real growth and changes in the capacity to pay. Those members noted that the inclusion of the six-year base period in the current methodology provided some built-in mitigation to address discontinuity. Other members noted the ongoing issue with regard to Member States crossing the threshold in different scales and the resulting dramatic swings in their assessments as they either received low per capita income adjustment relief or absorbed the cost of low per capita income adjustment relief and that the options above would address that problem.

76. **The Committee decided to further study measures to deal with large scale-to-scale changes and discontinuity taking into account guidance from the General Assembly.**

2. Annual recalculation

77. Annual recalculation is the updating of relative income shares before the second and third years of each scale period, involving the replacement of data for the first year of the base period(s) with newly available data for the year following the initial base period(s). In the case of the scale for the 2022–2024 period, for example, for which the base periods were 2014–2019 and 2017–2019, data for 2020 would replace both data for 2014 in the six-year base period and data for 2017 in the three-year base period when the 2022 update scale is calculated. Similarly, for the 2023 update scale, the data for 2021 would replace both data for 2015 in the six-year base period and data for 2018 in the three-year base period, and for the 2024 update scale the data for 2022 would replace both data for 2016 in the six-year base period and data for 2019 in the three-year base period.

78. The Committee recalled that it had first considered the proposal for automatic annual recalculation of the scale in 1997.

79. While it was technically feasible to recalculate the scale of assessments annually, many members considered that that was not an optimal solution. Those members recalled that the Committee had considered the merits of annual recalculation many times in the past but had found that the practical drawbacks of annual recalculation were considerable. They therefore supported the maintenance of current arrangements, which were reflected in rule 160 of the rules of procedure of the General Assembly, to the effect that the scale of assessments, once fixed by the Assembly, should not be subject to a general revision for at least three years unless it was clear that there had been substantial changes in relative capacity to pay.

80. Annual recalculation would also require annual General Assembly approval of the scale of assessments, as well as potential changes to the timing and frequency of peacekeeping assessments, potentially impacting the liquidity position of peacekeeping operations. Those members also considered that it would make the annual assessments of Member States less stable and predictable and could have a negative impact on the formulation of the national budgets of some Member States. They noted that additional costs might arise, depending on the length of the Committee's annual session and the required arrangements for servicing the Committee and the Assembly.

81. Some members supported annual recalculation, on the basis of the view that it would reflect a better measure of capacity to pay, in particular for those Member States that have been affected by conflicts, natural disasters or pandemics, since the scale would be recalculated annually on the basis of the most up-to-date data available. They considered that this would also be better aligned with the proposed annual budget of the United Nations. Those members referred to the problems

encountered in the provision of data, the volume of estimates and the significant revisions made by some Member States to previously submitted data. They noted that annual recalculation would allow for newly available statistical data to be taken into account in the scale of assessments, including data from more recent years, revisions to data from past years and the extra information submitted by individual Member States. Annual recalculation would also help to address discontinuity and smooth out large scale-to-scale increases. Those members also noted that annual recalculation would be based on approved scale methodology fixed for three years, with scale rates to be recalculated annually on the basis of updated statistical data.

82. The main potential benefits and drawbacks of annual recalculation are outlined below.

Benefits	*Drawbacks*
Better reflects the current capacity of Member States to pay, as each year the scale would be based on the most up-to-date data available	Annual assessments of Member States could be less stable and predictable, and the formulation of national budgets more complicated
Ensures that assessments always use data from two years earlier and revisions to GNI estimates are fully incorporated	Peacekeeping assessments would be issued at least twice a year (in January and July, for a maximum of six months); consequential impact on the Organization's short-term cash flow; and administrative consequences (such as additional assessments and reports)
May help in some cases to address the issue of large scale-to-scale increases by smoothing out adjustments annually over the three-year period	May pose problems for some international organizations that follow the United Nations scale of assessments
The updated scale of assessments could take into account any newly available statistical information that was not available when the scale was reviewed	Implications would depend, in part, upon such decisions as the length of the Committee's annual session, the degree of delegation to the Committee and other work modalities, in addition to the possible need to amend rule 160 of the rules of procedure of the General Assembly

83. **The Committee decided to study further the question of annual recalculation at future sessions taking into account guidance from the General Assembly.**

3. Safeguard measures

84. At its eighty-second session, in response to the concern of some members at divergences in the scale outcomes of many Member States from their share of world GNI, the Committee discussed the merits of implementing a safeguard measure to function alongside the current scale methodology. It was observed that, with the current scale, most Member States above the low per capita income adjustment threshold now contributed a premium of approximately 30 per cent above their share in world GNI. One proposal made was to establish a proportional upper scale share cap. This would need to be subject to continued application of the floor element and the practical needs of rounding to the next scale point. Any future cumulation of points redistributed from all elements should not rise above this level for any Member State.

85. During the discussion, and in answer to concerns raised by some members, the Statistics Division stated that such a safeguard measure was not at all analogous to the former “scheme of limits”. Instead, it could be seen as more like the current least developed country ceiling – an important element of the existing scale methodology and one that has operated successfully for many years.

86. Following the Committee’s request at its previous session, the Statistics Division presented the summary results of applying a safeguard measure with a proportional upper scale share cap of 20 per cent above the share in world GNI during the eighty-fourth session. Upon the Committee’s further request during the session, the Statistics Division also presented the summary results of applying a safeguard measure with a proportional upper scale share cap of 30 per cent above and 60 per cent below the share in world GNI.

87. Some members noted that the concept of the safeguard measure should not interfere with the current methodology of the scale but should work alongside the existing elements, reinforcing the underlying principle of the capacity to pay as the basis for the scale methodology.

88. Other members considered that taking this safeguard measure would amount to a reallocation of the results of the scale, equivalent to adding a new element to the existing scale methodology, which would be a major adjustment thereto. Taking this safeguard measure would offset the redistributive points of the low per capita income adjustment, which was inconsistent with the original intention of the General Assembly to provide relief to Member States with relatively low per capita income. It would seriously deviate from the principle of capacity to pay. These members stated that the Committee should carefully consider that issue.

89. The members also drew the attention of the Committee to the assessment rates of developing countries, which had increased significantly. If the Committee considered setting up a safeguard measure, it should safeguard the developing countries. The members expressed the need to establish an upper scale share cap for the Group of 77 and China, while taking into account the special circumstances of transition economies (not to absorb reallocated points). The Statistics Division was tasked with presenting, to the Committee at its next session, data on the potential operation of such a safeguard measure.

90. A member expressed the view that the original intent behind introducing the safeguard measures as a possible element for the scale methodology was to prevent significant deviation in a Member State’s scale from its share in world GNI.

91. **The Committee decided to study further the question of safeguard measures at future sessions and any related new ideas at its next session.**

C. Statistical information

92. The Committee had before it detailed information from a comprehensive database for the period 2017–2022 for all Member States and participating non-Member States on various measures of income in local currencies, population, exchange rates and total external debt stocks and repayments of principal and total and per capita income measures in United States dollars. The primary source of income data in local currencies was the national accounts questionnaire completed for the United Nations by the countries concerned. Those countries for which full replies to the questionnaire had not been received had been contacted directly and, if necessary, data had been collected or estimates prepared by the Statistics Division based on information from other national and international sources, notably the regional commissions, IMF and the World Bank.

93. The Committee noted that the use of relevant data was important in order to avoid distortions in the preparation of the scale. The Committee reviewed the data for all countries, paying particular attention to those results which, in United States dollars, suggested that there might be anomalies or distortions in the data. In all cases, the Committee was guided by the mandate given in General Assembly resolution 48/223 C and subsequent resolutions to base the scale on reliable, verifiable and comparable data and to use the most recent figures available.

1. Population

94. Midyear estimates of total population are obtained from the *World Population Prospects* publications prepared by the Population Division of the Department of Economic and Social Affairs of the Secretariat. The estimates are based on the most recent data available from such sources as censuses, demographic surveys, vital statistics and population registers. With each new round of data collection, the time series of fertility, mortality and migration and population trends by age and sex are extended and, if necessary, corrected retrospectively. For countries for which the demographic data are deficient or in which a census or demographic survey has not been conducted in many years, the availability of new data can often lead to a reassessment of historical demographic trends. Further details on the methodology can be found in the publication *World Population Prospects, 2022 Revision: Methodology of the United Nations Population Estimates and Projections*.

2. External debt

95. Data on external debt stocks and principal payments of debt are obtained from the World Bank International Debt Statistics database.

96. The principal sources are reports submitted to the World Bank through its Debtor Reporting System by low- and middle-income countries among its members that have received either International Bank for Reconstruction and Development loans or International Development Association credits. Total external debt stocks include public and publicly guaranteed long-term debt, private non-guaranteed long-term debt (country-reported and estimated by the World Bank), IMF credit and estimated public and private short-term debt. Principal payments of debt are part of the total external debt flows (which also include disbursements, net flows and transfers on debt and interest payments) and consist of the payments in foreign currency. Interest payments/receipts on debt are already included as part of primary income, a component added to gross domestic product (GDP) to obtain gross national income (GNI).

3. Gross national income

97. The Committee reviewed the principal national accounts aggregates and related statistics for individual Member States for each of the years from 2017 to 2022. The GNI data are obtained principally from individual country submissions sent in response to the Statistics Division national accounts questionnaire sent annually to the respective national statistical offices and/or institutions responsible for the dissemination of statistics on national accounts.

98. The Committee noted that, compared with the data used for the 2022–2024 scale of assessments, the data that it had reviewed included not only information for the period 2020–2022 but, in a number of cases, revised information for earlier periods. Included were revisions of official statistics received earlier, as well as the substitution of newly available official data for estimates used in preparing the 2022–2024 scale of assessments.

4. Conversion rates

99. The Committee recalled that previous scales had used MERs, except when that would cause excessive fluctuations and distortions in the income of some Member States, in which case price adjusted rate of exchange (PARE) or other appropriate conversion rates were used. As a general rule, the exchange rates used for the conversion of national currencies to United States dollars are annual averages of market exchange rates as communicated to IMF by the monetary authority of each Member State. The rates are published in the IMF database International Financial Statistics. The Committee recalled that the IMF publication contained three types of rates used by the Fund, referred to as MERs for the purposes of the scale: (a) market rates, determined largely by market forces; (b) official rates, determined by government authorities; and (c) principal rates, when countries maintained multiple exchange rate regimes. For the purpose of the scale of assessments, any of the three types of rates obtained from the publication were deemed to be MERs. When MERs were not available from International Financial Statistics or from the IMF economic information system, United Nations operational rates of exchange or other information were used in the initial database computations (see annex III).

100. The Committee used systematic criteria, which had also been used for the scale for 2022–2024, to identify MERs that had caused excessive fluctuations and distortions in GNI for possible replacement with PAREs or other appropriate conversion rates. The systematic criteria are described in annex IV. The Committee carried out an extensive review of all cases identified by the criteria on the basis of a detailed evaluation of each country’s data. Following an assessment of whether the per capita GNI growth factor of Member States is between 0.67 and 1.5 times the world per capita GNI growth factor, and whether the MER valuation index (MVI) is between 0.80 and 1.2 times the average MVI, across all Member States, the Committee identified Angola, Iran (Islamic Republic of), Lebanon, South Sudan, the Sudan, the Bolivarian Republic of Venezuela and Yemen for possible replacement of their MERs with PAREs or other appropriate conversion rates.

101. In reviewing the situation of countries for which per capita GNI levels in United States dollars using the MER did not appear to reflect the economic reality in the country, the Committee recalled that, for the 2022–2024 scale, it had decided to use modified conversion rates of exchange for the Bolivarian Republic of Venezuela for the years 2014–2016 and United Nations operational rates for the years 2017–2019.

102. For the scale period 2025–2027, the Committee considered a case-by-case review of alternative conversion rates in the cases of Angola, Iran (Islamic Republic of), Lebanon, South Sudan, the Sudan, the Bolivarian Republic of Venezuela and Yemen.

103. Alternative estimates of the average per capita GNI in United States dollars of Angola, Iran (Islamic Republic of), Lebanon, South Sudan, the Sudan, Venezuela (Bolivarian Republic of) and Yemen using MERs, United Nations operational rates, PAREs, modified conversion rates and annual PAREs showed that:

(a) There is no material difference in the results for Angola and Yemen when using MERs, United Nations operational rates or alternative inflation-adjusted rates of exchange;

(b) In the case of Iran (Islamic Republic of) and the Sudan, the results when using United Nations operational rates are lower than when using MERs, while the results when using the inflation-adjusted exchange rates are higher than when using United Nations operational rates;

(c) The outcome for Lebanon shows that its GNI using MERs is much higher compared with its GNI using alternative conversion rates. Approximately the same results are obtained when using United Nations operational rates and the modified conversion rate, while the PARE and annual PARE results are lower;

(d) There is no material difference in the results for South Sudan when using MERs or United Nations operational rates, while the results of using the inflation-adjusted exchange rates are lower;

(e) In the case of the Bolivarian Republic of Venezuela, MERs are available only for 2017. Consequently, modified conversion rates cannot be calculated for the 2017–2022 period. The results of using the inflation-adjusted exchange rates are higher than when using United Nations operational rates.

104. The Committee agreed that alternative conversion rates should be utilized for Iran (Islamic Republic of), Lebanon and the Bolivarian Republic of Venezuela, given the distortion in income converted to United States dollars when applying the MER for these Member States. The Committee considered the use of the United Nations operational rate of exchange. The Committee also considered the use of inflation adjusted conversion rates, which include a modified conversion rate, a PARE and an annual PARE.

(a) The PARE methodology was developed as a means of adjusting the conversion rates into United States dollars taking into account the relative price changes in the economies of the respective Member States and the United States, which is reflected in the MVI. PAREs are derived by adjusting the MER with the ratio of the MVI of the entire membership of the Organization divided by the MVI of the Member State, limited to a range of 20 per cent above or below the MVI of the entire membership;

(b) A modified conversion rate is an improved PARE, allowing for the adjustment of an MER for any year of the base period. It is based on an average of MERs over a reference period of three years adjusted for the difference between the rates of inflation in the country and in the world economy (international inflation). It uses the entire membership of the United Nations to determine international inflation;

(c) An annual PARE conversion rate is derived from the difference between the annual rates of inflation in the country and in the United States. The annual PARE allows for the adjustment of a MER for any year of the base period.

105. **After review of all available options, the Committee concluded that using the annual PARE for the years 2018–2022 was the most appropriate option for the Islamic Republic of Iran and Lebanon, and the use of the annual PARE for the years 2017–2022 was the most appropriate option for the Bolivarian Republic of Venezuela.**

106. One member was of the opinion that United Nations operational rates should be used for the Islamic Republic of Iran.

D. Scale of assessments for the period 2025–2027

107. In order to be able to identify the impact of the inclusion of new GNI data in calculations for the 2025–2027 scale, including the decisions on data and conversion rates outlined above, the Committee considered the application of the new data to the methodology used in preparing the current scale of assessments. The results are shown below for information.

Step-by-step adjustments for the scale of assessments for the period 2025–2027 based on the methodology used in the scale of assessments for the period 2022–2024[a]

Parameters

Statistical base period	2020–2022 (three-year base period) and 2017–2022 (six-year base period)
Income measure	Gross national income
Conversion rates	Market exchange rate (except annual price-adjusted rates of exchange for the Islamic Republic of Iran and Lebanon for 2018–2022 and the Bolivarian Republic of Venezuela for 2017–2022)
Debt-burden adjustment	
Debt measure	Total external debt stock
Low per capita income adjustment	
Gradient	Single gradient (80 per cent)
Threshold	\$11,897 (three-year base period) and \$11,473 (six-year base period)
Eligibility	Countries below threshold
Redistribution	Countries above threshold
Floor rate	0.001 per cent
Maximum rate, least developed country	0.01 per cent
Ceiling rate	22 per cent

[a] Update of the 2022–2024 scale using data for the 2017–2022 base period available in June 2024.

	Member State	Adopted scale for 2022–2024	Share in world GNI	Debt adjustment	Low per capita income adjustment	Floor rate	Least developed countries ceiling	Ceiling	Percentage difference compared with 2022–2024 scale
		(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*
1.	Afghanistan[a]	0.006	0.019	0.019	0.004	0.004	0.004	0.005	*-16.7*
2.	Albania	0.008	0.018	0.017	0.009	0.009	0.009	0.010	*25.0*
3.	Algeria	0.109	0.180	0.181	0.083	0.083	0.083	0.087	*-20.2*
4.	Andorra	0.005	0.003	0.003	0.004	0.004	0.004	0.004	*-20.0*
5.	Angola[a]	0.010	0.087	0.080	0.028	0.028	0.010	0.010	*0.0*
6.	Antigua and Barbuda	0.002	0.002	0.002	0.002	0.002	0.002	0.002	*0.0*
7.	Argentina	0.719	0.541	0.513	0.466	0.466	0.467	0.490	*-31.8*
8.	Armenia	0.007	0.016	0.014	0.007	0.007	0.007	0.007	*0.0*
9.	Australia	2.111	1.621	1.641	1.940	1.940	1.946	2.040	*-3.4*
10.	Austria	0.679	0.497	0.503	0.596	0.596	0.598	0.626	*-7.8*
11.	Azerbaijan	0.030	0.059	0.058	0.032	0.032	0.032	0.034	*13.3*
12.	Bahamas	0.019	0.012	0.012	0.014	0.014	0.015	0.015	*-21.1*
13.	Bahrain	0.054	0.040	0.040	0.048	0.048	0.048	0.050	*-7.4*
14.	Bangladesh[a]	0.010	0.460	0.455	0.169	0.168	0.010	0.010	*0.0*
15.	Barbados	0.008	0.005	0.005	0.006	0.006	0.006	0.007	*-12.5*
16.	Belarus	0.041	0.069	0.064	0.040	0.040	0.041	0.043	*4.9*
17.	Belgium	0.828	0.614	0.622	0.736	0.736	0.738	0.773	*-6.6*
18.	Belize	0.001	0.003	0.002	0.001	0.001	0.001	0.001	*0.0*
19.	Benin[a]	0.005	0.017	0.017	0.005	0.005	0.005	0.005	*0.0*
20.	Bhutan	0.001	0.003	0.002	0.001	0.001	0.001	0.001	*0.0*
21.	Bolivia (Plurinational State of)	0.019	0.043	0.041	0.017	0.017	0.017	0.018	*-5.3*
22.	Bosnia and Herzegovina	0.012	0.024	0.022	0.014	0.014	0.014	0.014	*16.7*
23.	Botswana	0.015	0.019	0.019	0.013	0.013	0.013	0.013	*-13.3*
24.	Brazil	2.013	1.864	1.809	1.343	1.342	1.346	1.411	*-29.9*
25.	Brunei Darussalam	0.021	0.015	0.015	0.018	0.018	0.018	0.019	*-9.5*
26.	Bulgaria	0.056	0.081	0.076	0.067	0.067	0.067	0.071	*26.8*
27.	Burkina Faso[a]	0.004	0.019	0.018	0.004	0.004	0.004	0.005	*25.0*
28.	Burundi[a]	0.001	0.004	0.004	0.001	0.001	0.001	0.001	*0.0*
29.	Cabo Verde	0.001	0.002	0.002	0.001	0.001	0.001	0.001	*0.0*

	Member State	Adopted scale for 2022–2024	Share in world GNI	Debt adjustment	Low per capita income adjustment	Floor rate	Least developed countries ceiling	Ceiling	Percentage difference compared with 2022–2024 scale
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
30.	Cambodia[a]	0.007	0.027	0.025	0.007	0.007	0.007	0.008	*14.3*
31.	Cameroon	0.013	0.045	0.043	0.013	0.013	0.013	0.014	*7.7*
32.	Canada	2.628	2.021	2.046	2.419	2.419	2.426	2.543	*-3.2*
33.	Central African Republic[a]	0.001	0.003	0.003	0.001	0.001	0.001	0.001	*0.0*
34.	Chad[a]	0.003	0.017	0.017	0.004	0.004	0.004	0.005	*66.7*
35.	Chile	0.420	0.297	0.300	0.356	0.356	0.357	0.374	*-11.0*
36.	China	15.254	18.448	18.354	19.319	19.316	19.374	20.004	*31.1*
37.	Colombia	0.246	0.335	0.317	0.188	0.188	0.188	0.197	*-19.9*
38.	Comoros[a]	0.001	0.001	0.001	0.000	0.001	0.001	0.001	*0.0*
39.	Congo	0.005	0.015	0.014	0.005	0.005	0.005	0.005	*0.0*
40.	Costa Rica	0.069	0.066	0.062	0.060	0.060	0.061	0.063	*-8.7*
41.	Côte d’Ivoire	0.022	0.069	0.066	0.023	0.023	0.023	0.024	*9.1*
42.	Croatia	0.091	0.070	0.071	0.084	0.084	0.084	0.088	*-3.3*
43.	Cuba	0.095	0.129	0.127	0.116	0.116	0.117	0.122	*28.4*
44.	Cyprus	0.036	0.027	0.028	0.033	0.033	0.033	0.035	*-2.8*
45.	Czechia	0.340	0.273	0.277	0.327	0.327	0.328	0.344	*1.2*
46.	Democratic People’s Republic of Korea	0.005	0.018	0.018	0.004	0.004	0.004	0.005	*0.0*
47.	Democratic Republic of the Congo[a]	0.010	0.055	0.054	0.013	0.013	0.010	0.010	*0.0*
48.	Denmark	0.553	0.422	0.427	0.505	0.505	0.507	0.531	*-4.0*
49.	Djibouti[a]	0.001	0.004	0.004	0.001	0.001	0.001	0.002	*100.0*
50.	Dominica	0.001	0.001	0.001	0.000	0.001	0.001	0.001	*0.0*
51.	Dominican Republic	0.067	0.096	0.092	0.066	0.066	0.066	0.069	*3.0*
52.	Ecuador	0.077	0.113	0.107	0.062	0.062	0.062	0.065	*-15.6*
53.	Egypt	0.139	0.415	0.402	0.173	0.173	0.173	0.182	*30.9*
54.	El Salvador	0.013	0.029	0.026	0.012	0.012	0.012	0.013	*0.0*
55.	Equatorial Guinea	0.012	0.012	0.012	0.008	0.008	0.008	0.008	*-33.3*
56.	Eritrea[a]	0.001	0.002	0.002	0.001	0.001	0.001	0.001	*0.0*
57.	Estonia	0.044	0.036	0.037	0.043	0.043	0.043	0.045	*2.3*
58.	Eswatini	0.002	0.004	0.004	0.002	0.002	0.002	0.002	*0.0*

	Member State	Adopted scale for 2022–2024 (1)	Share in world GNI (2)	Debt adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Percentage difference compared with 2022–2024 scale (8)
59.	Ethiopia[a]	0.010	0.126	0.123	0.033	0.033	0.010	0.010	*0.0*
60.	Fiji	0.004	0.005	0.005	0.002	0.002	0.002	0.003	*-25.0*
61.	Finland	0.417	0.307	0.310	0.367	0.367	0.368	0.386	*-7.4*
62.	France	4.318	3.064	3.101	3.672	3.671	3.682	3.858	*-10.7*
63.	Gabon	0.013	0.018	0.017	0.011	0.011	0.011	0.011	*-15.4*
64.	Gambia[a]	0.001	0.002	0.002	0.000	0.001	0.001	0.001	*0.0*
65.	Georgia	0.008	0.020	0.017	0.008	0.008	0.008	0.009	*12.5*
66.	Germany	6.111	4.521	4.576	5.416	5.415	5.431	5.692	*-6.9*
67.	Ghana	0.024	0.074	0.070	0.023	0.023	0.023	0.025	*4.2*
68.	Greece	0.325	0.223	0.225	0.267	0.267	0.268	0.280	*-13.8*
69.	Grenada	0.001	0.001	0.001	0.001	0.001	0.001	0.001	*0.0*
70.	Guatemala	0.041	0.089	0.086	0.044	0.044	0.044	0.046	*12.2*
71.	Guinea[a]	0.003	0.015	0.015	0.004	0.004	0.004	0.004	*33.3*
72.	Guinea-Bissau[a]	0.001	0.002	0.002	0.000	0.001	0.001	0.001	*0.0*
73.	Guyana	0.004	0.010	0.010	0.010	0.010	0.010	0.011	*175.0*
74.	Haiti[a]	0.006	0.020	0.020	0.006	0.006	0.006	0.006	*0.0*
75.	Honduras	0.009	0.027	0.026	0.009	0.009	0.009	0.010	*11.1*
76.	Hungary	0.228	0.177	0.179	0.212	0.212	0.213	0.223	*-2.2*
77.	Iceland	0.036	0.028	0.028	0.033	0.033	0.033	0.035	*-2.8*
78.	India	1.044	3.153	3.112	1.052	1.052	1.055	1.106	*5.9*
79.	Indonesia	0.549	1.219	1.179	0.551	0.551	0.552	0.579	*5.5*
80.	Iran (Islamic Republic of)	0.371	0.586	0.592	0.367	0.367	0.368	0.386	*4.0*
81.	Iraq	0.128	0.231	0.231	0.125	0.125	0.125	0.131	*2.3*
82.	Ireland	0.439	0.375	0.380	0.449	0.449	0.450	0.472	*7.5*
83.	Israel	0.561	0.484	0.490	0.579	0.579	0.581	0.609	*8.6*
84.	Italy	3.189	2.234	2.261	2.677	2.677	2.685	2.813	*-11.8*
85.	Jamaica	0.008	0.016	0.014	0.007	0.007	0.007	0.007	*-12.5*
86.	Japan	8.033	5.500	5.568	6.595	6.594	6.614	6.930	*-13.7*
87.	Jordan	0.022	0.049	0.045	0.020	0.020	0.020	0.021	*-4.5*

	Member State	Adopted scale for 2022–2024 (1)	Share in world GNI (2)	Debt adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Percentage difference compared with 2022–2024 scale (8)
88.	Kazakhstan	0.133	0.188	0.168	0.124	0.124	0.125	0.131	*-1.5*
89.	Kenya	0.030	0.111	0.107	0.035	0.035	0.035	0.037	*23.3*
90.	Kiribati[a]	0.001	0.000	0.000	0.000	0.001	0.001	0.001	*0.0*
91.	Kuwait	0.234	0.176	0.178	0.211	0.211	0.212	0.222	*-5.1*
92.	Kyrgyzstan	0.002	0.010	0.009	0.003	0.003	0.003	0.003	*50.0*
93.	Lao People’s Democratic Republic[a]	0.007	0.018	0.016	0.005	0.005	0.005	0.006	*-14.3*
94.	Latvia	0.050	0.040	0.040	0.047	0.047	0.048	0.050	*0.0*
95.	Lebanon	0.036	0.045	0.036	0.021	0.021	0.021	0.022	*-38.9*
96.	Lesotho[a]	0.001	0.003	0.003	0.001	0.001	0.001	0.001	*0.0*
97.	Liberia[a]	0.001	0.003	0.003	0.001	0.001	0.001	0.001	*0.0*
98.	Libya	0.018	0.054	0.055	0.038	0.038	0.038	0.040	*122.2*
99.	Liechtenstein	0.010	0.008	0.008	0.009	0.009	0.009	0.009	*-10.0*
100.	Lithuania	0.077	0.065	0.065	0.077	0.077	0.078	0.081	*5.2*
101.	Luxembourg	0.068	0.058	0.059	0.069	0.069	0.070	0.073	*7.4*
102.	Madagascar[a]	0.004	0.015	0.014	0.003	0.003	0.003	0.004	*0.0*
103.	Malawi[a]	0.002	0.012	0.012	0.003	0.003	0.003	0.003	*50.0*
104.	Malaysia	0.348	0.387	0.360	0.310	0.310	0.311	0.326	*-6.3*
105.	Maldives	0.004	0.005	0.005	0.004	0.004	0.004	0.004	*0.0*
106.	Mali[a]	0.005	0.019	0.018	0.005	0.005	0.005	0.005	*0.0*
107.	Malta	0.019	0.016	0.016	0.019	0.019	0.019	0.020	*5.3*
108.	Marshall Islands	0.001	0.000	0.000	0.000	0.001	0.001	0.001	*0.0*
109.	Mauritania[a]	0.002	0.009	0.009	0.003	0.003	0.003	0.003	*50.0*
110.	Mauritius	0.019	0.014	0.012	0.010	0.010	0.010	0.010	*-47.4*
111.	Mexico	1.221	1.360	1.295	1.082	1.082	1.085	1.137	*-6.9*
112.	Micronesia (Federated States of)	0.001	0.000	0.000	0.000	0.001	0.001	0.001	*0.0*
113.	Monaco	0.011	0.008	0.009	0.010	0.010	0.010	0.011	*0.0*
114.	Mongolia	0.004	0.014	0.010	0.004	0.004	0.004	0.004	*0.0*
115.	Montenegro	0.004	0.006	0.005	0.004	0.004	0.004	0.004	*0.0*
116.	Morocco	0.055	0.139	0.132	0.056	0.056	0.056	0.059	*7.3*

	Member State	Adopted scale for 2022–2024 (1)	Share in world GNI (2)	Debt adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Percentage difference compared with 2022–2024 scale (8)
117.	Mozambique[a]	0.004	0.017	0.009	0.002	0.002	0.002	0.002	*-50.0*
118.	Myanmar[a]	0.010	0.076	0.075	0.022	0.022	0.010	0.010	*0.0*
119.	Namibia	0.009	0.013	0.013	0.006	0.006	0.006	0.007	*-22.2*
120.	Nauru	0.001	0.000	0.000	0.000	0.001	0.001	0.001	*0.0*
121.	Nepal[a]	0.010	0.041	0.040	0.011	0.011	0.010	0.010	*0.0*
122.	Netherlands (Kingdom of the)	1.377	1.031	1.044	1.235	1.235	1.239	1.298	*-5.7*
123.	New Zealand	0.309	0.240	0.243	0.287	0.287	0.288	0.302	*-2.3*
124.	Nicaragua	0.005	0.014	0.012	0.004	0.004	0.004	0.004	*-20.0*
125.	Niger[a]	0.003	0.015	0.015	0.004	0.004	0.004	0.004	*33.3*
126.	Nigeria	0.182	0.443	0.437	0.143	0.143	0.143	0.150	*-17.6*
127.	North Macedonia	0.007	0.014	0.012	0.008	0.008	0.008	0.008	*14.3*
128.	Norway	0.679	0.519	0.525	0.622	0.621	0.623	0.653	*-3.8*
129.	Oman	0.111	0.092	0.093	0.110	0.110	0.110	0.115	*3.6*
130.	Pakistan	0.114	0.399	0.388	0.117	0.117	0.117	0.123	*7.9*
131.	Palau	0.001	0.000	0.000	0.000	0.001	0.001	0.001	*0.0*
132.	Panama	0.090	0.068	0.069	0.082	0.082	0.082	0.086	*-4.4*
133.	Papua New Guinea	0.010	0.027	0.025	0.009	0.009	0.009	0.009	*-10.0*
134.	Paraguay	0.026	0.041	0.039	0.022	0.022	0.022	0.023	*-11.5*
135.	Peru	0.163	0.230	0.222	0.138	0.138	0.138	0.145	*-11.0*
136.	Philippines	0.212	0.438	0.430	0.189	0.188	0.189	0.198	*-6.6*
137.	Poland	0.837	0.660	0.668	0.791	0.790	0.793	0.831	*-0.7*
138.	Portugal	0.353	0.260	0.263	0.312	0.312	0.313	0.328	*-7.1*
139.	Qatar	0.269	0.195	0.197	0.233	0.233	0.234	0.245	*-8.9*
140.	Republic of Korea	2.574	1.865	1.888	2.235	2.235	2.242	2.349	*-8.7*
141.	Republic of Moldova	0.005	0.014	0.013	0.006	0.006	0.006	0.006	*20.0*
142.	Romania	0.312	0.285	0.288	0.341	0.341	0.342	0.358	*14.7*
143.	Russian Federation	1.866	1.911	1.873	1.991	1.990	1.996	2.094	*12.2*
144.	Rwanda[a]	0.003	0.012	0.011	0.003	0.003	0.003	0.003	*0.0*
145.	Saint Kitts and Nevis	0.002	0.001	0.001	0.001	0.001	0.001	0.001	*-50.0*

	Member State	Adopted scale for 2022–2024	Share in world GNI	Debt adjustment	Low per capita income adjustment	Floor rate	Least developed countries ceiling	Ceiling	Percentage difference compared with 2022–2024 scale
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
146.	Saint Lucia	0.002	0.002	0.002	0.002	0.002	0.002	0.002	*0.0*
147.	Saint Vincent and the Grenadines	0.001	0.001	0.001	0.001	0.001	0.001	0.001	*0.0*
148.	Samoa	0.001	0.001	0.001	0.000	0.001	0.001	0.001	*0.0*
149.	San Marino	0.002	0.002	0.002	0.002	0.002	0.002	0.002	*0.0*
150.	Sao Tome and Principe[a]	0.001	0.001	0.000	0.000	0.001	0.001	0.001	*0.0*
151.	Saudi Arabia	1.184	0.967	0.979	1.158	1.158	1.162	1.217	*2.8*
152.	Senegal[a]	0.007	0.027	0.024	0.007	0.007	0.007	0.007	*0.0*
153.	Serbia	0.032	0.059	0.055	0.038	0.038	0.038	0.040	*25.0*
154.	Seychelles	0.002	0.002	0.002	0.002	0.002	0.002	0.002	*0.0*
155.	Sierra Leone[a]	0.001	0.004	0.004	0.001	0.001	0.001	0.001	*0.0*
156.	Singapore	0.504	0.380	0.385	0.456	0.455	0.457	0.479	*-5.0*
157.	Slovakia	0.155	0.118	0.120	0.141	0.141	0.142	0.149	*-3.9*
158.	Slovenia	0.079	0.061	0.062	0.073	0.073	0.073	0.077	*-2.5*
159.	Solomon Islands[a]	0.001	0.002	0.002	0.001	0.001	0.001	0.001	*0.0*
160.	Somalia[a]	0.001	0.010	0.010	0.002	0.002	0.002	0.002	*100.0*
161.	South Africa	0.244	0.413	0.395	0.239	0.239	0.239	0.251	*2.9*
162.	South Sudan[a]	0.002	0.016	0.016	0.005	0.005	0.005	0.005	*150.0*
163.	Spain	2.134	1.504	1.523	1.803	1.803	1.808	1.895	*-11.2*
164.	Sri Lanka	0.045	0.090	0.084	0.036	0.036	0.036	0.038	*-15.6*
165.	Sudan[a]	0.010	0.034	0.031	0.008	0.008	0.007	0.008	*-20.0*
166.	Suriname	0.003	0.004	0.003	0.002	0.002	0.002	0.002	*-33.3*
167.	Sweden	0.871	0.653	0.661	0.782	0.782	0.785	0.822	*-5.6*
168.	Switzerland	1.134	0.817	0.827	0.979	0.979	0.982	1.029	*-9.3*
169.	Syrian Arab Republic	0.009	0.022	0.021	0.006	0.006	0.006	0.006	*-33.3*
170.	Tajikistan	0.003	0.012	0.011	0.003	0.003	0.003	0.003	*0.0*
171.	Thailand	0.368	0.527	0.507	0.325	0.325	0.326	0.341	*-7.3*
172.	Timor-Leste[a]	0.001	0.003	0.003	0.001	0.001	0.001	0.001	*0.0*
173.	Togo[a]	0.002	0.008	0.008	0.002	0.002	0.002	0.002	*0.0*
174.	Tonga	0.001	0.001	0.001	0.000	0.001	0.001	0.001	*0.0*

	Member State	Adopted scale for 2022–2024 (1)	Share in world GNI (2)	Debt adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Percentage difference compared with 2022–2024 scale (8)
175.	Trinidad and Tobago	0.037	0.026	0.027	0.031	0.031	0.031	0.033	*-10.8*
176.	Tunisia	0.019	0.047	0.042	0.017	0.017	0.018	0.018	*-5.3*
177.	Türkiye	0.845	0.870	0.820	0.652	0.652	0.654	0.685	*-18.9*
178.	Turkmenistan	0.034	0.052	0.052	0.034	0.034	0.034	0.036	*5.9*
179.	Tuvalu[a]	0.001	0.000	0.000	0.000	0.001	0.001	0.001	*0.0*
180.	Uganda[a]	0.010	0.043	0.041	0.011	0.011	0.010	0.010	*0.0*
181.	Ukraine	0.056	0.179	0.162	0.070	0.070	0.070	0.074	*32.1*
182.	United Arab Emirates	0.635	0.456	0.461	0.546	0.546	0.548	0.574	*-9.6*
183.	United Kingdom of Great Britain and Northern Ireland	4.375	3.170	3.209	3.797	3.797	3.808	3.991	*-8.8*
184.	United Republic of Tanzania[a]	0.010	0.072	0.069	0.019	0.019	0.010	0.010	*0.0*
185.	United States of America	22.000	24.976	25.283	25.283	25.283	25.283	22.000	*0.0*
186.	Uruguay	0.092	0.062	0.063	0.075	0.075	0.075	0.079	*-14.1*
187.	Uzbekistan	0.027	0.074	0.070	0.023	0.023	0.023	0.024	*-11.1*
188.	Vanuatu	0.001	0.001	0.001	0.000	0.001	0.001	0.001	*0.0*
189.	Venezuela (Bolivarian Republic of)	0.175	0.131	0.133	0.066	0.066	0.066	0.069	*-60.6*
190.	Viet Nam	0.093	0.369	0.356	0.151	0.151	0.152	0.159	*71.0*
191.	Yemen[a]	0.008	0.013	0.012	0.003	0.003	0.003	0.003	*-62.5*
192.	Zambia[a]	0.008	0.024	0.021	0.006	0.006	0.006	0.006	*-25.0*
193.	Zimbabwe	0.007	0.025	0.024	0.007	0.007	0.007	0.007	*0.0*
		100.000	**100.000**	**100.000**	**100.000**	**100.000**	**100.000**	**100.000**	

[a] Least developed country.

108. One member presented the Committee with a specific text that he requested be included in the report of the Committee for this session when it was being prepared. This text reads as follows:

> "In order to be able to identify the impact of the inclusion of new GNI data in calculations for the 2025–2027 scale, including the decisions on data and conversion rates outlined above, as well as reliable, verifiable and comparable information on the data coverage of countries and their population in full and strict accordance with relevant resolutions and decisions of the Security Council and General Assembly, the Committee considered the application of the new data to the methodology used in preparing the current scale of assessments. Mindful of utmost and pivotal need of full and strict compliance with relevant resolutions and decisions of the Security Council and General Assembly, the Committee considered that the statistical and population data presentation on a number of Member States presents a potential violation of resolutions and decisions adopted by the Security Council and the General Assembly. The Committee decided to remove data on Mayotte from France and to include it in the Comoros; to add data on the Northern Cyprus to Cyprus; to remove data on the East Jerusalem and the Golan Heights from Israel and to include it in the State of Palestine and the Syrian Arab Republic, respectively; to add data on the Chagos Archipelago to Mauritius; to add data on Kosovo* (footnote – *All references to Kosovo shall be understood to be in full compliance with United Nations Security Council resolution 1244 (1999)) to Serbia; to take into account the results of the recent population census in the Russian Federation in order to ensure reliability, verifiability and comparability of data on population and proper calculation of the low per capita income adjustment; and to ensure the reliability, verifiability and comparability of the data on Ukraine by bringing it in line with those provided by the International Monetary Fund because of the lack of reliable, verifiable and comparable data from the State Statistics Service of Ukraine. The Committee further decided to enhance the format presentation of the table breakdown by inserting data on average indicators of total population (thousands) for each country for a 3-year base period and a 6-year base period. The results are shown below for information."

109. The other members of the Committee did not support this proposal. One member also expressed the view that utilization of the results of the recent population census in the Russian Federation contradicts the demands of General Assembly resolution 68/262 "Territorial integrity of Ukraine" and other relevant resolutions of the Assembly as they include the data on population of the Autonomous Republic of Crimea.

110. The member proposing inclusion of the text requested a vote on this. Many members, recalling the working methods of the Committee, objected to the holding of a vote. Owing to the lack of a quorum of members present, a vote on the issue could not take place. The member proposing the text disassociated himself from the results shown above in the table Step-by-step adjustments for the scale of assessments for the period 2025–2027 based on the methodology used in the scale of assessments for the period 2022–2024.

111. The Department of Economic and Social Affairs stated that, in its work, it complies with pertinent resolutions of the General Assembly and adheres to additional guidance provided by the Office of Legal Affairs in its presentation of data. Furthermore, as noted prominently in its publications, the designations employed and the presentation of material do not imply the expression of any opinion whatsoever on the part of the Secretariat of the United Nations concerning the legal status of any country, territory, city or area, or of its authorities, or concerning the delimitation of its frontiers or boundaries. Explanatory notes ensure full transparency about the

origins of data, following professional standards. Equally, the use of footnotes follows accepted statistical practice.

IV. Multi-year payment plans

112. A multi-year payment plan is a schedule of future payments designed to eliminate arrears in the payment of assessed contributions within an identified time frame.

113. In paragraph 1 of its resolution 57/4 B, the General Assembly endorsed the conclusions and recommendations of the Committee concerning multi-year payment plans (see also A/57/11, paras. 17–23), and in its resolution 76/238, the Assembly reaffirmed that endorsement.

114. In considering the matter, the Committee had before it the report of the Secretary-General on multi-year payment plans (A/79/69), prepared pursuant to the recommendations of the Committee. The Committee noted that the multi-year payment plan submitted by Sao Tome and Principe (its first) in 2002 had not been fully implemented. The Committee encouraged the country to submit a new multi-year plan to be included in the next report of the Secretary-General. As at 13 June 2024, Somalia, which is in arrears under Article 19 of the Charter of the United Nations to the Organization, had submitted a multi-year payment plan demonstrating its commitment to settling its arrears. Payment by the Government of Somalia in 2023 and 2024 exceeded the planned level in its schedule of payments. The Committee welcomed the payments made by Somalia.

115. **The Committee recalled the past successful implementation of multi-year payment plans by several Member States and reiterated its recommendation that the General Assembly encourage all Member States in arrears under Article 19 of the Charter to consult with the Secretariat to develop and submit practical multi-year payment plans.**

V. Application of Article 19 of the Charter

116. The Committee recalled its general mandate, under rule 160 of the rules of procedure of the General Assembly, to advise the Assembly on the action to be taken with regard to the application of Article 19 of the Charter. It also recalled Assembly resolution 54/237 C concerning procedures for the consideration of requests for exemption under Article 19.

117. The Committee recalled that the General Assembly, in its resolution 54/237 C, had decided that requests for exemption under Article 19 must be submitted by Member States to the President of the Assembly at least two weeks before the session of the Committee so as to ensure a complete review of the requests. In addition, the Assembly had urged all Member States in arrears requesting exemption under Article 19 to provide the fullest possible supporting information, including information on economic aggregates, government revenues and expenditure, foreign exchange resources, indebtedness, difficulties in meeting domestic or international financial obligations and any other information that might support the claim that failure to make necessary payments had been attributable to conditions beyond the control of the Member State concerned. Most recently, the Assembly, in its resolution 78/2, had once again urged all Member States requesting exemption to submit as much information as possible, and to consider submitting such information in advance of the deadline specified in resolution 54/237 C, so as to enable the collation of any additional detailed information that might be necessary.

118. The Committee noted that all the requests for exemption considered at its present session had been received by the President of the General Assembly in advance of the deadline. **The Committee recalled its previous recommendation for all Member States in arrears requesting exemption under Article 19 to provide the fullest possible supporting information in support of their claim, including economic, social, political and financial indicators.** The Committee also urged those Member States to submit their requests as early as possible in advance of the deadline specified in resolution 54/237 C.

119. At its present session, the Committee noted that four requests for exemption under Article 19 had been received.

A. Requests for exemption

120. The four requests for exemption under Article 19 that had been received by the Committee are summarized below.

Requests for exemption under Article 19 of the Charter

Member State	*Number of years consecutively falling under Article 19*	*Number of years consecutively requesting an exemption under Article 19*	*Total payments received while falling under Article 19 (in United States dollars)*	*Contributions due as at 20 June 2024 (in United States dollars)*
Afghanistan	1	–	–	901 259
Comoros	32	30	1 167 247	492 710
Sao Tome and Principe	37	23	1 186 023	860 723
Somalia	32	23	1 009 853	693 851

121. In reviewing the four requests, the Committee recognized the difficult situations of the Member States concerned. It acknowledged the great efforts that had been made in some cases to make some payment of contributions over the years. The Committee recalled that, by its resolution 52/215, the General Assembly had decided to reduce the floor rate to 0.001 per cent from 0.01 per cent, starting with the 1998–2000 scale of assessment period, which presented many challenges. The Committee noted, however, that other Member States in similar situations had paid their assessments and not fallen under Article 19.

122. Many Member States made extraordinary efforts to meet their financial obligations to the United Nations despite facing enormous challenges. Some Committee members again noted that a small number of Member States had been considered for exemption under Article 19 continuously for many years. The Committee noted that the methodology was designed to take into account changes in capacity to pay and to smooth abrupt changes in national income by using the 3-year and 6-year base periods. As such, exemptions to Article 19 were intended to be granted in exceptional circumstances. The Committee expressed its concern that three of the four Member States had been granted exemption every year for more than the past 20 years, but also noted that, in recent years, those three Member States had improved their contributions payment records. The Committee also emphasized the value of a multi-year payment plan, currently entered into voluntarily, as a useful tool for Member States to reduce their arrears and to avoid further accumulation of the arrears. Some Committee members expressed the view that, to encourage Member States to resolve their arrears, a systemic approach could be taken to the use of multi-year payment plans as a critical factor in the process of making recommendations on

the application of Article 19 of the Charter, should the General Assembly so decide. Other members expressed the view that the Assembly could require Member States requesting exemption under Article 19 to develop and submit practical multi-year payment plans in consultation with the Secretariat.

123. **The Committee encouraged Member States applying for exemption under Article 19 to make annual payments exceeding current assessments in order to avoid further accumulation of arrears and to work with the Secretariat to develop and submit multi-year payment plans to resolve their arrears in a reasonable time frame.**

1. Afghanistan

124. The Committee had before it a letter dated 2 May 2024 from the President of the General Assembly addressed to the Chair of the Committee, transmitting a letter dated 26 April 2024 from the Chargé d’affaires a.i. of the Permanent Mission of Afghanistan to the United Nations addressed to the President of the Assembly. It also heard an oral presentation by the Chargé d’affaires a.i. of the Permanent Mission of Afghanistan to the United Nations.

125. In its written and oral presentations, the Chargé d’affaires acknowledged the obligation of Afghanistan to meet its financial responsibilities to the Organization and indicated that, based on its historic and longstanding commitment to the principles of the United Nations Charter, Afghanistan would make payments as soon as possible. The profound economic, social, security and political and challenges as well as the humanitarian crisis faced by Afghanistan impeded the country’s ability to pay its arrears. The Chargé d’affaires stressed to the Committee that 97 per cent of the population in Afghanistan was now living in poverty, and two thirds were struggling for basic survival. The Chargé d’affaires assured the Committee that Afghanistan would continue to undertake efforts to pay its outstanding arrears to the Organization once stability is restored in the region.

126. The Secretariat and United Nations Development Programme (UNDP) provided the Committee with information concerning the situation in Afghanistan. In Afghanistan, the space for civil society and political activism was restricted. The rights and fundamental freedoms of women and girls, including access to education and freedom of movement, remained severely curtailed. In addition, the ban on girls’ education beyond the sixth grade remained in place for a third consecutive year. Food insecurity and malnutrition owing to the prolonged effect of drought-like conditions and other vulnerabilities related to the climate crisis continued to strain the communities in the country. Despite the reduction in hostile activities in the area, more than 6.3 million Afghans were experiencing long-term displacement. Although the GDP growth and inflation in Afghanistan remained stable in the years 2022 and 2023 and early 2024, approximately 95 per cent of the revenue was allocated to fund the security and public sectors. Despite achieving relative macro-fiscal stability through international aid, 69 per cent of Afghans still faced multiple deprivations and could not meet basic needs such as food, health care, livelihoods, utilities and market access.

127. The Committee noted that the accumulated contributions due from Afghanistan amounted to $901,259, and that a minimum payment of $227,905 was required under Article 19. The most recent payment, of $241,951 from Afghanistan had been received in May 2021 prior to the military takeover of the region by the Taliban.

128. Some members were of the opinion that the Committee should recommend to the General Assembly the waiver of Article 19 for Afghanistan as they were of the view that the current situation prevented it from transferring its assessed contributions to the United Nations owing to conditions beyond its control.

129. Other members assessed that there was insufficient information before the Committee to enable it to decide the matter. Some members noted that the request for exemption from the requirements of Article 19 went beyond the Committee's technical advisory role as it was unable to address the political matters underlying the request.

130. **The Committee concluded that, under the circumstances, it was unable to reach an agreement on the request of Afghanistan for exemption under Article 19. The Committee encouraged Afghanistan to meet its obligations as soon as possible.**

2. Comoros

131. The Committee had before it a letter dated 9 May 2024 from the President of the General Assembly addressed to the Chair of the Committee, transmitting a letter dated 1 May 2024 from the Permanent Representative of the Comoros to the United Nations addressed to the President of the Assembly. It also heard an oral presentation by the Permanent Representative of the Comoros to the United Nations.

132. In its written and oral presentations, the Comoros indicated that it was still experiencing the adverse effects of the frequent and violent hurricanes that damaged infrastructure, including bridges, roads, hospitals and other essential facilities. The Comoros faced many challenges that continued to slow down the progress towards national and sustainable development goals by 2030. However, the Government's recent measures had led to positive economic indicators, including a drop in inflation, a recovery in consumption and increased public investment despite significant challenges. The growth outlook for the country had been revised upwards owing to an observed increase in migrant transfers, to approximately 3 per cent for 2023 and 4.2 per cent for the period 2025–2026. The Comoros reassured the Committee of its commitment, at the highest political level, to prioritizing the settlement of the outstanding contributions as soon as the situation stabilized.

133. The Secretariat and UNDP provided the Committee with information concerning the situation in the Comoros. The post-electoral period in the Comoros was fragile owing to political tensions, institutional deficiencies, poor governance, widespread poverty and corruption. The tense political environment in the country was attributed to the constitutional reform in 2018 and the disputed January 2024 elections. With an economy highly vulnerable to external shocks and with a high dependence on food imports and remittances, the people of the Comoros continue to suffer immensely. The increase in consumer prices observed since the beginning of 2022 had continued in the fourth quarter of 2023 and the country's economic growth was facing climate shocks, tropical storms and floods, combined with a cholera epidemic. Government reforms, including the 2023 Energy Law, the creation of a credit registry and a partial credit guarantee scheme, and the operationalization of the leasing law in 2024–2025 were expected to boost productivity growth. By 2026, according to the World Bank, the poverty rate and the budget deficit were expected to decrease to 36.2 per cent and 2.2 per cent of GDP, respectively. Nevertheless, public debt had reached almost 26.6 per cent of GDP. In February 2024, Comoros declared a cholera epidemic, the first since 2007, and was considered in acute crisis owing to cholera, according to the World Health Organization. In addition to the difficult socioeconomic conditions and external shocks, the country was highly vulnerable to environmental challenges, including losses from floods, landslides and tropical cyclones. The in-country presence of various United Nations entities was limited, with support provided from offices in other locations in the region.

134. The Committee noted that the accumulated contributions due from the Comoros amounted to $492,710 and that a minimum payment of $380,484 was required under

Article 19. The Committee welcomed the annual payments received between 2012 and 2021, which demonstrated the commitment of the Comoros to reducing its arrears. Despite the numerous problems facing the country and the strong contraction of the national economy, the Government of the Comoros had, in September 2021, demonstrated its commitment to settling its arrears by making a payment of $496,358, the highest amount paid by the Comoros in any one year in the previous 20 years. The amount had been sufficient to settle half of the amounts outstanding at the time. A payment of $100,000 was also made in June 2023. The Permanent Representative of the Comoros emphasized that the Government attached high priority to the clearance of its arrears in contributions and continued to work on solutions for the repayment of the balance. The Committee noted that the Comoros had taken significant steps towards settling the outstanding contributions and encouraged the country to submit a multi-year payment plan.

135. **The Committee concluded that the failure of the Comoros to pay the amount necessary to avoid the application of Article 19 was a result of conditions beyond its control. It therefore recommended that the Comoros be permitted to vote until the end of the seventy-ninth session of the General Assembly.**

3. Sao Tome and Principe

136. The Committee had before it a letter dated 16 February 2024 from the President of the General Assembly addressed to the Chair of the Committee, transmitting a letter dated 7 February 2024 from the Chargé d'affaires to the United Nations addressed to the President of the Assembly. During the session and upon request, the Committee received a letter addressed to it by the Minister of Foreign Affairs, Cooperation and Communities in support of the country's request for exemption under Article 19. The Committee also heard an oral presentation by the Chargé d'affaires.

137. In its written and oral presentations, Sao Tome and Principe emphasized that the external environment characterized by overlapping adverse events, deteriorating financial conditions, multiple crisis risks, uncertainties and low growth prospects continued to adversely affect the country's economy. Inflation was projected to be on the rise, and GDP growth was projected to decline by 0.3 per cent in 2024 as a result of the above-mentioned external dependencies, together with internal factors such as deterioration in public investment, reduced credit availability, energy crises, a significant decline in net international reserves, pressure on new borrowings, weak resilience to potential extreme climatic events and the possibility of strikes and other forms of public sector demands that could pose risks to solid medium-term recovery. Despite the situation, the country's engagement with international organizations was of vital importance, and efforts would be made to find common ground with those organizations in order to settle debts.

138. The Secretariat and UNDP provided the Committee with information concerning the situation in Sao Tome and Principe. In 2024, the country's fulfilment of the least developed country graduation criteria marked a significant milestone, with the country achieving notable progress in multiple social indicators, especially in the areas of health and education. Sao Tome and Principe had historically faced significant structural challenges because of its remote location, small size and limited capacities and resources. As the smallest economy in Africa, with 67 per cent of the population living in poverty, as well as an economy that was highly dependent on external development assistance, Sao Tome and Principe continued to be affected by natural shocks and climate change, which further worsened conditions in the country. The Government engaged with partners to address the external debt and continued negotiations with the International Monetary Fund (IMF) to establish a new programme, necessitating fiscal and structural adjustments. These adjustments include the recent introduction of value added tax (VAT) and an automatic fuel price

adjustment mechanism, both implemented in 2023 amid high inflation. Further austerity measures, including the tightening of monetary policy, were also under consideration. Given the political and socioeconomic challenges facing the country, the Government continued to rely on support from the United Nations and the broader international community.

139. The Committee noted that the accumulated contributions due from Sao Tome and Principe amounted to $860,723, and that a minimum payment of $748,499 was required under Article 19. The most recent payment, of $109,523.89, from Sao Tome and Principe had been received in April 2024. Members of the Committee welcomed the compelling information provided by Sao Tome and Principe in its written and oral presentations and the substantive payment made; that information was sufficient to exempt the country under the provisions of Article 19. Members also noted the absence of a multi-year payment plan. It was also noted that the country had been granted exemption under Article 19 for many years. The Committee reiterated its request for Sao Tome and Principe to provide detailed supporting evidence in any future requests for exemption under Article 19 and encouraged the Member State to submit a new multi-year payment plan in order to help the country to fulfil its financial obligation to the Organization.

140. **The Committee concluded that the failure of Sao Tome and Principe to pay the amount necessary to avoid the application of Article 19 was a result of conditions beyond its control. It therefore recommended that Sao Tome and Principe be permitted to vote until the end of the seventy-ninth session of the General Assembly.**

4. Somalia

141. The Committee had before it a letter dated 9 May 2024 from the President of the General Assembly addressed to the Chair of the Committee, transmitting a letter dated 8 May 2024 from the Chargé d'affaires a.i. of the Permanent Mission of Somalia to the United Nations addressed to the President of the Assembly. It also heard an oral presentation by the Chargé d'affaires a.i. of the Permanent Mission of Somalia to the United Nations.

142. In its written and oral presentations, Somalia reassured the Committee of its commitment and obligation to meet its financial responsibilities to the Organization and indicated that the Government of Somalia would make all necessary payments as soon as possible. Somalia had also demonstrated its commitment to settling its arrears, which amounted to approximately $1.4 million, by submitting a 10-year payment plan in May 2023. Since the submission of the 10-year payment plan, Somalia had made significant progress, clearing more than half of its arrears. The Committee welcomed the positive steps taken by Somalia towards settling the outstanding contributions and encouraged the Member State to continue to make payments to honour its financial obligation to the United Nations.

143. The Secretariat and UNDP provided the Committee with information concerning the situation in Somalia. The federal Government of Somalia had continued to advance its key national priorities, in particular peace and security, the constitutional review process, and economic reforms. Notably, the federal government had achieved debt relief through the completion of the Heavily Indebted Poor Countries Initiative, the lifting of the arms embargo and accession to the East African Community. However, Somalia continued to face chronic vulnerabilities, humanitarian needs and acute development challenges, including economic instability, environmental degradation, climate-related shocks, conflicts on multiple fronts, acute food insecurity and displacement. The impact of the recurrent stress factors had increased poverty levels, with 70 per cent of Somalis now living below

the poverty line. In 2024, 6.9 million people were estimated to be in need of humanitarian assistance, of whom 3.2 million were facing crisis levels of food insecurity. The country's GDP was projected to grow by 3.1 per cent in 2023 as the country emerged from the devasting regional drought and worsening global economic conditions. Despite the political, economic and developmental challenges, the federal Government had maintained its commitment to economic and financial reforms through its national development plan. Following the implementation of the drawdown of the African Union Transition Mission in Somalia (ATMIS) and a phased transition from the United Nations Assistance Mission in Somalia (UNSOM) to the country team, the federal government's security situation required close attention. Talks between the Government of Somalia and the African Union relating to the post-ATMIS follow-on African Union mission were ongoing. Sustained efforts from the international community were needed to address the humanitarian situation and build resilience to climate vulnerability to promote further growth and prevent food crises in the future.

144. The Committee noted that the accumulated contributions due from Somalia amounted to $693,851, and that a minimum payment of $581,626 was required under Article 19. Following the payment of $200,000 made on 16 May 2023, Somalia had made a substantive payment of $699,998 on 9 May 2024, which was more than four times the annual amount laid out in its multiyear payment plan. Some members of the Committee noted that the country had been granted exemption under Article 19 for more than 20 years, but its consistent payments since 2019 and the establishment of a multi-year payment plan conveyed a strong message of commitment to clearing its arrears. The details about the situation in Somalia provided by the Secretariat and UNDP, and the letter from Somalia, were useful to the Committee in considering the request for exemption under Article 19.

145. **The Committee concluded that the failure of Somalia to pay the amount necessary to avoid the application of Article 19 was a result of conditions beyond its control. It therefore recommended that Somalia be permitted to vote until the end of the seventy-ninth session of the General Assembly.**

VI. Other matters

A. Assessment of non-member States

146. The Committee recalled that, in its resolution 44/197 B, the General Assembly had endorsed the proposal by the Committee on Contributions concerning revised assessment procedures for non-member States that were full participants in some of the activities financed by the United Nations. Those procedures involved periodic reviews of levels of participation by non-member States in United Nations activities in order to fix a flat annual fee percentage that was applied to a notional assessment rate, based on national income data, and to the net assessment base for the regular budget.

147. After the admission of Switzerland to membership in the United Nations, only one non-member State, the Holy See, remained subject to the procedure. After consultations with the Holy See, the Committee had recommended that the General Assembly fix the flat annual fee percentage at 50 per cent of its notional assessment rate and that further periodic reviews of the flat annual fee percentage rate be suspended. In its resolution 58/1 B, the General Assembly had endorsed that recommendation. Following the adoption of resolution 67/19, the Committee had decided that the procedure applied to the Holy See should also be applied to the State of Palestine.

148. For the period 2022–2024, both the Holy See and the State of Palestine had been assessed at a flat annual fee of 50 per cent of their notional rates of assessment, as adopted in General Assembly resolution 76/238. For that period, the notional rate of assessment for the Holy See had been fixed at 0.001 per cent, and for the State of Palestine at 0.011 per cent.

149. Some members noted that, under current procedures, the contributions payable by non-member States were calculated using the regular budget assessment base and that no provision was made for other funds (peacekeeping operations, international tribunals and the Working Capital Fund). The Committee further noted that the reason for applying those contributions payable to non-member States was that, while they were not States Members of the United Nations, their participation in the activities of the Organization resulted in costs and they should bear some financial responsibility. Some members of the Committee noted that that reasoning applied not just to the regular budget, and that non-member States could be charged contributions payable for other funds, as had been done historically for the regular budget.

150. Other members emphasized, however, that there was a clear distinction between States Members of the United Nations and non-member States and that such a distinction needed be maintained, including with respect to assessed financial contributions to the Organization. They reminded the Committee that non-member States could not serve on the Security Council and other bodies, including the Committee on Contributions, and had no constitutional role under the Charter of the United Nations in establishing, directing or setting the budgets for peacekeeping operations, international tribunals or the Working Capital Fund. Those members expressed the view that the current long-standing arrangements for making formal extrabudgetary assessments for non-member States had proved to be an acceptable, practical, administratively efficient and visible means of assessing appropriate additional contributions commensurate with the limited additional cost of conference and other Secretariat resources involved in servicing their participation.

151. On the basis of the available statistical data, the Committee noted that, for the period 2025–2027, a notional rate of assessment of 0.001 per cent would apply to the Holy See and 0.011 per cent to the State of Palestine.

152. **The Committee recommended that non-member States be called upon to contribute for the period 2025–2027 based on a flat annual fee fixed at 50 per cent, which would be applied to notional rates of assessment fixed at 0.001 per cent for the Holy See and 0.011 per cent for the State of Palestine.**

B. Appeals from Member States

Iran (Islamic Republic of)

153. The Committee had before it the text of a letter dated 23 April 2024 from the Permanent Mission of the Islamic Republic of Iran requesting a review of the exchange rate used in converting the Iranian rial to the United States dollar. The Committee had received a follow-up letter on 18 June 2024 from the Permanent Mission on the same subject.

154. The Deputy Foreign Minister for Legal and International Affairs of the Islamic Republic of Iran addressed the Committee and provided more details on the situation relating to exchange rates in the country. The Deputy Foreign Minister provided supplementary information on the various exchange rates used in the country. Those exchange rates included the NIMA rate (the country's domestic foreign exchange management integrated system was known as NIMA), which represented a major share of external transactions and was used as the basis for the United Nations

operational rate of exchange in the country. In addition, the Deputy Foreign Minister stressed the excessive fluctuation and distortion in GNI when the market exchange rate was used to calculate the scale of assessments and recommended the use of the United Nations operational rate of exchange rate.

155. The Committee took note of the information presented, and details of the decision regarding the appeal are contained in chapter III, section C, subsection 4, Conversion rates, of the present report.

Lebanon

156. The Committee had before it the text of a letter dated 20 May 2024 requesting a review of the exchange rate used in converting the Lebanese pound to the United States dollar.

157. The chargé d'affaires and Counsellor of Lebanon presented detailed information pertaining to the various exchange rates used and the current financial conditions in the country. The Committee's attention was also drawn to the World Bank's downward reclassification of Lebanon as a lower-middle-income country, the limits set by the Government on cash withdrawals, and the depletion of almost two thirds of the hard currencies reserve in the Central Bank of Lebanon.

158. The Committee took note of the information presented, and details of the decision regarding the appeal are contained in chapter III, section C, subsection 4, Conversion rates, of the present report.

Libya

159. The Committee had before it the text of a letter dated 21 May 2024 from the Permanent Mission of the State of Libya requesting a review of the exchange rate used in converting the Libyan dinar to the United States dollar. The Committee noted that Libya had provided revised data resulting in changes in levels and growth of GDP and GNI.

160. **The Committee took note of the request and concluded that the exchange rate applicable for the base period under consideration did not reflect a change in the national income from the general criteria applied to other Member States. The market exchange rate would continue to be used for Libya.**

C. Process of decision-making on the scale of assessments

161. The Committee took note of resolution 76/238, in which the General Assembly had recognized that the current methodology for determining the scale of assessments could be enhanced, bearing in mind the principle of capacity to pay. The Assembly had also requested the Committee, in accordance with its mandate and the rules of procedure of the Assembly, to review and make recommendations on the elements of the methodology in order to reflect the capacity of Member States to pay, and to report thereon to the Assembly by the main part of its seventy-ninth session.

D. Collection of contributions

162. The Committee, at the conclusion of its session, noted that two Member States, Afghanistan and the Bolivarian Republic of Venezuela, were in arrears in the payment of their assessed contributions to the United Nations under the terms of Article 19 of the Charter and had no vote in the General Assembly. In addition, the following three Member States were in arrears in the payment of their assessed contributions under

the terms of Article 19 but had been permitted to vote in the Assembly until the end of the seventy-eighth session, pursuant to Assembly resolution 78/2: Comoros, Sao Tome and Principe, and Somalia. **The Committee decided to authorize its Chair to issue an addendum to the present report, if necessary.**

163. The Committee also noted that, as at 31 May 2024, a total of $4.4 billion had been owed to the Organization for the regular budget, peacekeeping operations and the international tribunals. That amount reflected a slight decrease compared with the amount of $4.5 billion that had been outstanding as at 31 May 2023.

164. One member noted that unilateral restrictive measures impeded the receipt of contributions by the United Nations from a number of Member States, and was of opinion that the Secretary-General should submit a report on measures to address the issue of waiving or overcoming unilateral restrictive measures.

E. Payment of contributions in currencies other than the United States dollar

165. Under the provisions of paragraph 18 (a) of its resolution 76/238, the General Assembly had authorized the Secretary-General to accept, at his discretion and after consultation with the Chair of the Committee, a portion of the contributions of Member States for the calendar years 2022, 2023 and 2024 in currencies other than the United States dollar.

166. The Committee noted that, in 2023, the Secretary-General had accepted from the Sudan an amount equivalent to $45,434.21 in Sudanese pounds and from the Syrian Arab Republic an amount equivalent to $261,745 in Syrian pounds, both for the regular budget.

F. Organization of the Committee’s work

167. The Committee wished to record its appreciation for the substantive support for its work provided by the secretariat of the Committee and the Statistics Division. In particular, the Committee appreciated the provision of documents and materials in electronic and paper formats during the session and urged the continuation of that practice. The Committee recognized the efforts of the Statistics Division of the Department of Economic and Social Affairs in supporting statistics at the national level and in providing support to countries and regional organizations to enhance coordination, advocacy and resources for the implementation of the 2008 System of National Accounts. The Committee emphasized the importance of ensuring that its secretariat and the Statistics Division were maintained at the capacities required to support the Committee in carrying out its mandates. The Committee also expressed its appreciation for the substantive support provided by the Department of Political and Peacebuilding Affairs, the Office for the Coordination of Humanitarian Affairs and the United Nations Development Programme in its consideration of requests for exemptions under Article 19.

G. Working methods of the Committee

168. The Committee carried out a review of its working methods, during which members expressed general satisfaction with the working methods and procedures currently in place. As an expert technical body, the Committee had strived to maintain its practice of reaching decisions by the broadest possible agreement, without resorting to a vote. During the session, the Committee had been provided with a SharePoint link to all the documents used in its deliberations. The Committee decided

to continue to explore ways of improving access to information and documentation, including the online availability of information for Member States on the outcome of its work. Information on the work of the Committee is available at www.un.org/en/ga/contributions.

169. For the Committee's eighty-fourth session, the members met in person in New York. For future sessions, the Committee would appreciate the continuing support and assistance of the Secretariat in facilitating the participation of all members.

170. The Committee recalled that requests submitted to it for consideration should be made formally, in writing, and addressed to the Chair. Such requests should be made through the Secretariat at least two weeks in advance of the Committee meeting so that members had sufficient time to consider all the relevant facts.

H. Date of the next session

171. **The Committee decided to hold its eighty-fifth session in New York from 2 to 20 June 2025.**

Annex I

Summary of the evolution of the elements in the methodology used for the preparation of the United Nations scale of assessments

Scale of assessments	*Statistical base period*	*Low per capita income allowance*		*Ceiling (percentage)*	*Floor (percentage)*	*No increase for the least developed countries*	*Debt relief*	*Scheme of limits*
		Per capita income limit (United States dollars)	*Gradient (percentage)*					
1946–1947	1938–1940	Individual allowances made on the basis of per capita income levels		39.89	0.04			
1948	1945, 1946 or 1947 single year statistics	1 000	40	39.89	0.04			
1949	1945, 1946 or 1947 single year statistics	1 000	40	39.89	0.04			
1950 (same as 1949 except for minor adjustment)	1945, 1946 or 1947 single year statistics	1 000	40	39.79	0.04			
1951	1945, 1946 or 1947 single year statistics	1 000	40	38.92	0.04			
1952	1945, 1946 or 1947 single year statistics	1 000	40	36.90	0.04			
1953	Average of 1950–1951	1 000	50	35.12	0.04			
1954	Average of 1950–1952	1 000	50	33.33	0.04			
1955	Average of 1951–1953	1 000	50	33.33	0.04			
1956–1957[a]	Average of 1952–1954	1 000	50	33.33	0.04			
1958	Average of 1952–1954	1 000	50	32.51	0.04			
1959–1961	Average of 1955–1957	1 000	50	32.51	0.04			
1962–1964	Average of 1957–1959	1 000	50	32.02	0.04			
1965–1967	Average of 1960–1962	1 000	50	31.91	0.04			
1968–1970	Average of 1963–1965	1 000	50	31.57	0.04			
1971–1973	Average of 1966–1968	1 000	50	31.52	0.04			
1974–1976	Average of 1969–1971	1 500	60	25.00	0.02			
1977[a]	Average of 1972–1974	1 800	70	25.00	0.02			
1978–1979	Average of 1969–1975	1 800	70	25.00	0.01			
1980–1982	Average of 1971–1977	1 800	75	25.00	0.01			
1983–1985	Average of 1971–1980	2 100	85	25.00	0.01	X		
1986–1988	Average of 1974–1983	2 200	85	25.00	0.01	X	X	X
1989–1991	Average of 1977–1986	2 200	85	25.00	0.01	X	X	X
1992–1994	Average of 1980–1989	2 600	85	25.00	0.01	X	X	X

Scale of assessments	*Statistical base period*	*Low per capita income allowance*		*Ceiling (percentage)*	*Floor (percentage)*	*No increase for the least developed countries*	*Debt relief*	*Scheme of limits*
		Per capita income limit (United States dollars)	*Gradient (percentage)*					
1995–1997	Average of results of machine scales using base periods 1985–1992 and 1986–1992	World average (3 055 and 3 198)	85	25.00	0.01	X	X	50 per cent phase-out
1998–2000[b]	Average of 1990–1995	World average (4 318)	80	25.000	0.001	[c]	X[d]	Full phase-out[e]
2001–2003	Average of results of machine scales using base periods 1996–1998 and 1993–1998	World average (4 957 and 4 797)	80	22.000	0.001	[c]	X[f]	
2004–2006	Average of results of machine scales using base periods 1999–2001 and 1996–2001	World average (5 094 and 5 099)	80	22.000	0.001	[c]	X[f]	
2007–2009	Average of results of machine scales using base periods 2002–2004 and 1999–2004	World average (5 849 and 5 518)	80	22.000	0.001	[c]	X[f]	
2010–2012	Average of results of machine scales using base periods 2005–2007 and 2002–2007	World average (7 530 and 6 708)	80	22.000	0.001	[c]	X[f]	
2013–2015	Average of results of machine scales using base periods 2008–2010 and 2005–2010	World average (8 956 and 8 338)	80	22.000	0.001	[c]	X[f]	
2016–2018	Average of results of machine scales using base periods 2011–2013 and 2008–2013	World average (10 511 and 9 861)	80	22.000	0.001	[c]	X[f]	
2019–2021	Average of results of machine scales using base periods 2014–2016 and 2011–2016	World average (10 403 and 10 476)	80	22.000	0.001	[c]	X[f]	
2022–2024	Average of results of machine scales using base periods 2017–2019 and 2014–2019	World average (11 105 and 10 783)	80	22.000	0.001	[c]	X[f]	

[a] A ceiling on per capita assessments, set at the level of the per capita assessment of the Member State with the highest assessment, was applied to scales of assessment between 1956 and 1976. On the recommendation of the Committee on Contributions, the ceiling was abolished by the General Assembly in its resolution 3228 (XXIX) of 12 November 1974.

[b] Income measure changed from national income to gross national product.

[c] Not a specific part of the methodology, but since the least developed countries reduction of the floor to 0.001 per cent, there may be some increases in the rates of assessment of the least developed countries, but subject to the least developed countries ceiling of 0.010 per cent.

[d] Calculated using debt-flow data for 1998 and debt-stock data for 1999–2000.

[e] Subject to a limitation of 15 per cent on the allocation of additional points to developing countries benefiting from the application of the scheme of limits.

[f] Calculated using the debt-stock method.

Annex II

Outline of the methodology used for the preparation of the United Nations scale of assessments for the period 2022–2024

1. The current scale of assessments was based on the arithmetic average of results obtained using national income data for base periods of three and six years for the periods 2017–2019 and 2014–2019. The methodology used in the preparation of each set of results took as its starting point the gross national income (GNI) of the States Members of the United Nations during the corresponding base periods as a first approximation of the capacity to pay and applied conversion factors, relief measures and limits to the scale in order to arrive at the final scale.

2. Information on GNI was provided by the Statistics Division of the Department of Economic and Social Affairs of the Secretariat and was based on data provided in national currencies by Member States in response to the annual national accounts questionnaire. Since figures had to be provided for all Member States for all years of the possible statistical periods, when data were not available from the Member States, the Statistics Division prepared estimates using national and other available sources, including the regional commissions of the United Nations, other regional organizations, the World Bank and the International Monetary Fund (IMF).

3. The GNI data for each year of the base periods were then converted to a common currency, the United States dollar, in most cases using market exchange rates. For this purpose, market exchange rates were taken to be the annual average exchange rates between the national currencies and the United States dollar as published in the IMF International Financial Statistics database. As used by IMF, exchange rates are classified into three broad categories, reflecting the role of the authorities in determining the rates and/or the multiplicity of the exchange rates of the Member States, and include the following:

(a) Market rates, determined largely by market forces;

(b) Official rates, determined by government authorities;

(c) Principal rates, for countries maintaining multiple exchange rate regimes.

For the purposes of preparing the scale of assessments, the above-mentioned three categories were referred to as market exchange rates (MERs). For States that were not members of IMF, where MERs were not available, United Nations operational rates of exchange were used.

4. As part of its review process, the Committee on Contributions used systematic criteria to consider whether MERs resulted in excessive fluctuations or distortions in the income of particular Member States, for possible replacement with the United Nations operational rate of exchange, price-adjusted rates of exchange (PAREs) or other appropriate conversion rates. The PARE methodology was developed as a means of adjusting the conversion rates into United States dollars taking into account the relative price changes in the economies of the respective Member States and the United States of America, which is reflected in the MER valuation index (MVI). The MVIs of the Member States are considered relative to the respective value of the entire membership of the United Nations and in that way take into account the movement of the currencies of all Member States relative to the United States dollar. PAREs are derived by adjusting the MER with the ratio of the MVI of the entire membership of the Organization divided by the MVI of the Member State, limited to a range of 20 per cent above or below the MVI of the entire membership.

5. An average of the annual GNI figures in United States dollars for each base period was then aggregated with the corresponding figures for all Member States as the first step in the machine scales used for the scale of assessments for the period 2022–2024.

Summary of step 1

Annual GNI figures in national currency were converted to United States dollars using the annual average conversion rate (MER or other rate selected by the Committee). The average of these figures was calculated for each base period (three and six years). Thus, where the length of the base period is six years, the average GNI is

$$\frac{1}{6}\left(\frac{\mathrm{GNI}_{year_1}}{\text{Conversion rate}_{year_1}}+\cdots+\frac{\mathrm{GNI}_{year_6}}{\text{Conversion rate}_{year_6}}\right)$$

These average GNI figures were summed and used to calculate the shares of GNI of Member States in the average GNI of the entire membership.

A similar exercise was carried out for the three-year base period.

6. The next step in the scale methodology was the application of the debt-burden adjustment in each machine scale. In its resolution 55/5 B, the General Assembly decided to base this adjustment on the approach employed in the scale of assessments for the period 1995–1997. Under this approach, the debt-burden adjustment is the average of 12.5 per cent of total external debt for each year of the period (what has become known as the debt-stock method), based on an assumed repayment of external debt within eight years. Data for this adjustment came from the World Bank International Debt Statistics database, which included statistics for Member States that are members of and borrowers from the World Bank and have per capita GNI below a given threshold. In 2019, the threshold set by the World Bank was $12,536 (using the World Bank Atlas conversion rates). The amount of the debt-burden adjustment was deducted from the GNI of the countries affected. The debt-burden adjustment was distributed to all Member States through the indirect redistribution of points; that is, new shares of debt-adjusted GNI were calculated.

Summary of step 2

The debt-burden adjustment (DBA) for each base period was deducted from GNI to derive debt-adjusted GNI (GNI_{da}). This involved deducting an average of 12.5 per cent of the total debt stock for each year of the base period. Thus:

$$\text{Average GNI - DBA} = \mathrm{GNI}_{da}$$

$$\text{Total } \mathrm{GNI}_{da} = \text{total GNI - total DBA}$$

These figures were used to calculate new shares of GNI_{da}.

7. The next step was the application of the low per capita income adjustment in each machine scale. This involved the calculation of the average per capita GNI during each of the base periods for the membership as a whole and the average per capita GNI_{da} for each Member State for each base period. The overall average figures for the current scale were $11,105 for the three-year base period and $10,783 for the six-year base period, and these were fixed as the starting points, or thresholds, for the corresponding adjustments. The share in GNI_{da} of each Member State whose average per capita GNI_{da} was below the threshold was reduced by 80 per cent of the percentage by which its average per capita GNI_{da} was below the threshold.

8. For each machine scale, the total low per capita income adjustment was reallocated to all Member States above the threshold, except the Member State affected by the maximum assessment rate or ceiling, in proportion to their relative shares of the total GNI_{da} of that group.

Summary of step 3

The average per capita GNI for the entire membership for each base period was calculated. This was used as the threshold for application of the low per capita income adjustment. Thus the average per capita GNI for the six-year base period is

$$\frac{\left(\text{Total GNI}_{year_1}+\cdots+\text{Total GNI}_{year_6}\right)}{\left(\text{Total population}_{year_1}+\cdots+\text{Total population}_{year_6}\right)}$$

A similar exercise was carried out for the three-year base period.

Summary of step 4

The average per capita GNIda for each Member State for each base period was calculated in the same manner as in step 3, using GNIda. Thus the average per capita GNIda for the six-year base period is

$$\frac{\left(\text{GNI}_{da,\ year_1}+\cdots+\text{GNI}_{da,\ year_6}\right)}{\left(\text{population}_{year_1}+\cdots+\text{population}_{year_6}\right)}$$

A similar exercise was carried out for the three-year base period.

Summary of step 5

In each machine scale, the low per capita income adjustment was applied to the Member States whose average per capita GNIda was lower than the average per capita GNI (threshold). This adjustment reduced the affected Member State's share of GNIda by the percentage by which its average per capita GNIda was below the threshold multiplied by the gradient (80 per cent).

Example: If the average per capita GNI is $5,000 and a Member State's per capita GNIda is $1,000, and the gradient is 80 per cent, then the percentage by which the GNIda share would be reduced is

[1 - (1000/5000)] x 0.80 = 64 per cent.

Summary of step 6

In each machine scale, the total low per capita income adjustment was reallocated pro rata to Member States whose average per capita GNIda was above the threshold.

The total of the low per capita income adjustments was proportionately reallocated to all Member States whose average per capita GNIda was above the threshold, except the ceiling Member State. Since the ceiling Member State would not ultimately share in the reallocation of points arising from the low per capita income adjustment, including it in the reallocation would cause the beneficiaries of the adjustment to share a part of its cost. This would occur when the points added for the ceiling Member State were reallocated pro rata to all other Member States as part of the reallocation of points arising from the application of the ceiling.

9. Following those adjustments, three sets of limits were applied to each machine scale. The Member States whose adjusted share was less than the minimum level, or floor, of 0.001 per cent were brought up to that level. Corresponding reductions were applied pro rata to the shares of all other Member States except the ceiling Member State.

Summary of step 7

The minimum assessment rate, or floor (currently 0.001 per cent), was applied to the Member States that had a rate at this stage that was below the floor. Corresponding reductions were then applied pro rata to all other Member States except the ceiling Member State.

10. A maximum assessment rate of 0.01 per cent was then applied for each machine scale to those Member States on the list of the least developed countries. Increases corresponding to this least developed countries ceiling were then applied pro rata to all other Member States except those affected by the floor and the ceiling Member State.

Summary of step 8

The least developed countries that had a rate that at this point exceeded the least developed countries ceiling (0.01 per cent) had their rate reduced to 0.01 per cent. Corresponding increases were applied pro rata to other Member States, except those affected by the floor and the ceiling Member State.

11. A maximum assessment rate, or ceiling, of 22 per cent was then applied to each machine scale. Increases corresponding to the resulting reduction for the ceiling Member State were then applied pro rata to other Member States. As indicated above, those increases were calculated, reflecting a distribution of points from the ceiling Member State that did not include any points arising from the application of the low per capita income adjustment, the floor adjustment and the adjustment for the least developed countries ceiling.

Summary of step 9

The maximum assessment rate, or ceiling, of 22 per cent was then applied. Corresponding increases were then applied pro rata to all other Member States except those affected by the floor and the least developed countries ceiling, using the approach from step 6 above.

12. An arithmetical average of the final scale figures was then calculated for each Member State, using base periods of three and six years.

Summary of step 10

The results of the two machine scales, using base periods of three and six years (2017–2019 and 2014–2019), were added together and divided by two.

Annex III

Explanation of exchange rates used in the scale methodology

1. As a general rule, the exchange rates used for the conversion of national currencies to United States dollars are annual averages of exchange rates as communicated to the International Monetary Fund (IMF) by the monetary authority of each Member State. These rates are published in the IMF International Financial Statistics database. Exchange rates in the database are classified into three broad categories, reflecting the role of the authorities in determining the rates themselves and/or the multiplicity of the rates in a given country. The three categories are the market rate, describing an exchange rate determined largely by market forces; the official rate, describing an exchange rate determined by the authorities – sometimes in a flexible manner; and the principal, secondary or tertiary rate, for countries maintaining multiple exchange arrangements.

2. Official exchange rates include not only rates that have been officially determined and/or enforced, but also any reference or indicative exchange rate that is computed and/or published by the central bank. The calculation of such exchange rates is often based on market exchange rates, such as those used in interbank market transactions or in a combination of interbank and bank-client transactions in a specified observation period. The published exchange rate is used as a guideline for market participants or for accounting and customs valuation purposes, in exchange transactions with the government, and sometimes mandatorily in specific exchange transactions.[1]

3. As used by IMF, the term "market exchange rate" in the scale methodology could refer to one of the three types of annual average rates:

(a) Market rates, determined largely by market forces;

(b) Official rates, determined by government authorities;

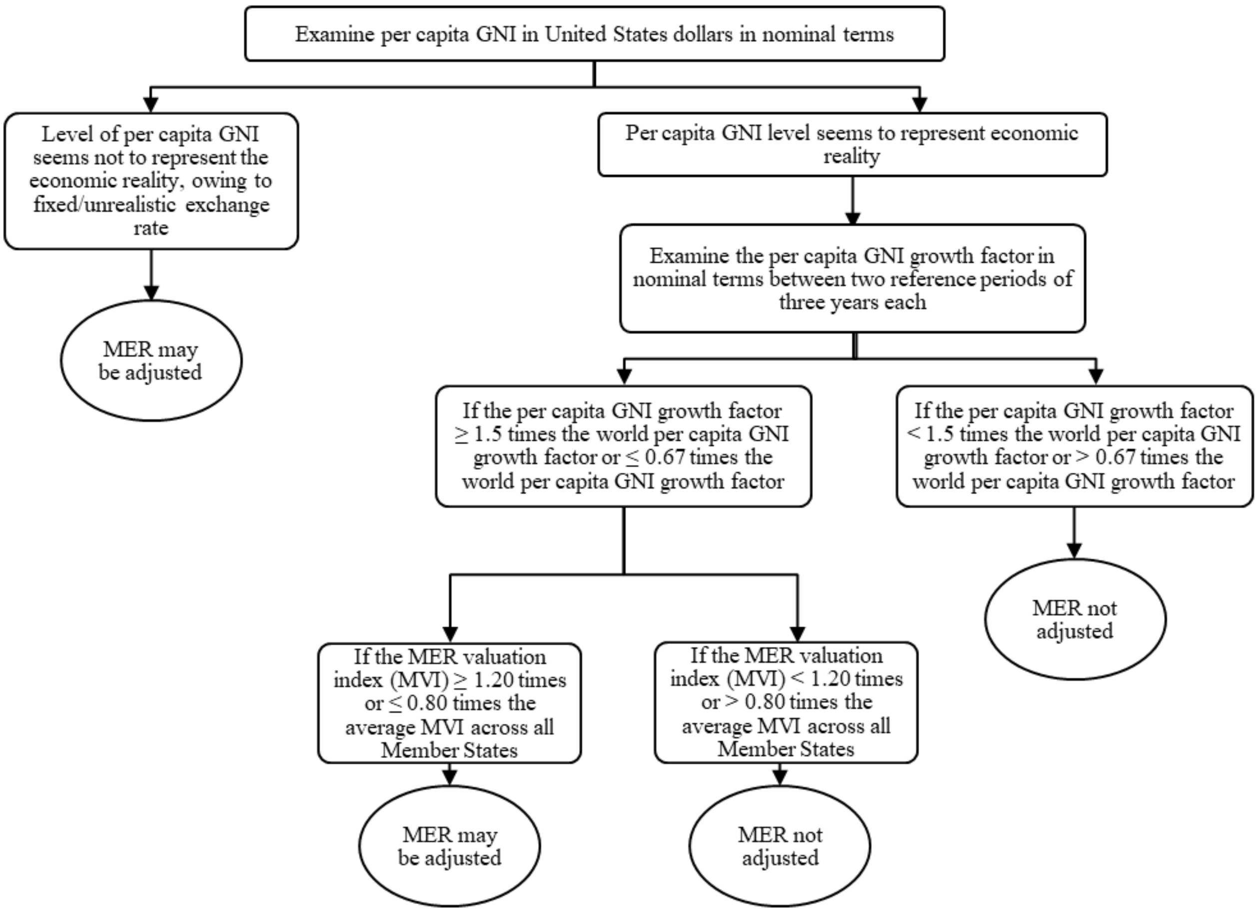
(c) Principal rates, for countries maintaining multiple exchange rate regimes.

4. For non-members of IMF, there are no market exchange rates available and the rates used are average annual United Nations operational rates of exchange. These rates are established primarily for accounting purposes and applied to all official United Nations transactions with respect to those currencies. The rates may take the form of official, commercial or tourist rates of exchange.

[1] International Monetary Fund, *Annual Report on Exchange Arrangements and Exchange Restrictions 2016* (Washington, D.C., October 2016), p. 13.

Annex IV

Systematic criteria for identifying Member States for which market exchange rates may be reviewed for possible replacement



Abbreviations: GNI, gross national income; MER, market exchange rate.

Annex V

Data sources for calculating the scale of assessments*

I. Introduction

1. The Statistics Division of the Department of Economic and Social Affairs of the Secretariat collects data on national accounts statistics, external debt, population and exchange rates, which are required in order to calculate the scale of assessments for the contributions of Member States to the regular budget of the United Nations. The present note provides an overview of the sources of the data and related information that are used for calculating the scale of assessments according to the methodology applied for the 2025–2027 machine scale.

II. Data sources and related information

A. National accounts data

2. The estimates of annual national accounts data are obtained primarily from United Nations national accounts questionnaires submitted by individual countries to the Statistics Division. The questionnaire is sent annually to the national statistical offices and/or institutions responsible for the dissemination of national accounts statistics. For Member States that do not reply or that reply only partially to the questionnaire, estimates are prepared by the Division to fill data gaps in order to complete the data set for each of the years required for the calculation of the relevant scale of assessments. Those estimates are based on information available from other official sources, notably the publications of Member States, regional commissions, the International Monetary Fund (IMF) and the World Bank. In some cases, it is also necessary to include estimates prepared by the Division.

3. The Statistics Division disseminates the national accounts data in two separate databases. The official data submitted by Member States in their national currencies are disseminated in the National Accounts Statistics: Main Aggregates and Detailed Tables database.[1] The data updated to the most recent year, including the estimated values, in national currencies and United States dollars, are disseminated in the National Accounts Main Aggregates database.[2] The data in national currencies from that database are used in the scale calculations.

B. Population estimates

4. Midyear estimates of total population are obtained from the *World Population Prospects* publications prepared by the Population Division of the Department of Economic and Social Affairs of the Secretariat. The estimates are based on the most recent data available from such sources as censuses, demographic surveys, vital statistics and population registers. With each new round of data collection, the time series of fertility, mortality and migration and population trends by age and sex are extended and, if necessary, corrected retrospectively. For countries for which the

* Note prepared in June 2024 by the Statistics Division of the Department of Economic and Social Affairs of the Secretariat.

[1] Available at https://unstats.un.org/unsd/nationalaccount/madt.asp.

[2] Available at https://unstats.un.org/unsd/snaama/Introduction.asp.

demographic data are deficient or in which a census or demographic survey has not been conducted in many years, the availability of new data can often lead to a reassessment of historical demographic trends. Further details on the methodology can be found in the publication entitled *World Population Prospects 2024: Methodology of the United Nations Population Estimates and Projections*.[3]

C. Exchange rates

5. National accounts aggregates reported by Member States in national currencies are converted to United States dollars. As a general rule, the exchange rates used for the conversion of national currencies to United States dollars are annual averages of exchange rates communicated as “market exchange rates” to IMF by the monetary authority of each Member State. The rates are published in the IMF database, International Financial Statistics.[4]

6. As used by IMF, the term “market exchange rate” could refer to one of the following three types of annual average rates that are used in foreign exchange market transactions:

(a) Market rates, determined largely by market forces;

(b) Official rates determined by government authorities;

(c) Principal rates, for countries maintaining multiple exchange rate regimes.

7. For non-members of IMF, since their exchange rates are not published in the International Financial Statistics database, average annual United Nations operational rates of exchange are used.[5] Those rates are established primarily for accounting purposes and are applied to all official transactions of the United Nations with respect to those currencies. The rates may take the form of official, commercial or tourist rates of exchange.

D. External debt data

8. Data on external debt stocks and principal payments of debt are obtained from the World Bank International Debt Statistics database.[6]

9. The principal sources are reports submitted to the World Bank through its Debtor Reporting System by low- and middle-income countries among its members that have received either International Bank for Reconstruction and Development loans or International Development Association credits. Total external debt stocks include public and publicly guaranteed long-term debt, private non-guaranteed long-term debt (country-reported and estimated by the World Bank), IMF credit and estimated public and private short-term debt. Principal payments of debt are part of the total external debt flows (which also include disbursements, net flows and transfers on debt and interest payments) and consist of the payments in foreign currency. Interest payments/receipts on debt are already included as part of primary income, a component added to gross domestic product to obtain gross national income.

[3] Available at https://population.un.org/wpp.
[4] Available at https://data.imf.org/?sk=4c514d48-b6ba-49ed-8ab9-52b0c1a0179b.
[5] Available at https://treasury.un.org/operationalrates/OperationalRates.php.
[6] Available at http://datatopics.worldbank.org/debt/ids.

Annex VI

Review of the scale-to-scale changes between the adopted 2022–2024 scale and the June 2024 update scale

								Average annual percentage change, 2017–2022				
								GDP		*Implicit price deflator*[a]		
	2022–2024 adopted scale	*June 2024 update machine scale*	*Change (percentage)*	*2022–2024 scale GNI share*	*June 2024 update scale GNI share*	*Change (percentage)*	*Per capita GNI (United States dollars)*	*Nominal (United States dollars)*	*Real*	*United States dollars*	*National currency*	*Comments on the 2017–2022 period*[b]
Member State	*(1)*	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*	*(11)*	*(12)*
World							**11 685**	**4.7**	**2.6**	**2.1**	**n/a**	
1. Afghanistan	0.006	0.005	-16.7	0.023	0.019	-17.8	444	-3.9	-2.6	-1.3	3.5	
2. Albania	0.008	0.010	25.0	0.017	0.018	5.9	5 744	8.1	3.3	4.6	3.0	GDP growth higher than world GDP growth; scale close to floor
3. Algeria	0.109	0.087	-20.2	0.207	0.180	-13.1	3 750	3.3	0.8	2.5	7.1	
4. Andorra	0.005	0.004	-20.0	0.004	0.003	-7.6	40 960	2.6	1.5	1.1	1.9	
5. Angola	0.010	0.010	0.0	0.122	0.087	-28.4	2 384	1.9	-0.6	2.6	21.9	
6. Antigua and Barbuda	0.002	0.002	0.0	0.002	0.002	-5.3	16 905	4.5	5.8	-1.2	-1.2	
7. Argentina	0.719	0.490	-31.8	0.645	0.541	-16.2	11 032	2.1	0.5	1.6	46.2	GDP growth lower than world GDP growth; decreased share in world GNI; Member State moved below LPCIA threshold in the six-year base period
8. Armenia	0.007	0.007	0.0	0.015	0.016	4.0	4 992	10.8	5.1	5.4	3.7	
9. Australia	2.111	2.040	-3.4	1.614	1.621	0.4	57 990	4.9	2.3	2.6	3.8	
10. Austria	0.679	0.626	-7.8	0.519	0.497	-4.2	51 199	2.9	1.4	1.6	2.4	
11. Azerbaijan	0.030	0.034	13.3	0.056	0.059	6.7	5 365	13.0	1.6	11.2	12.3	
12. Bahamas	0.019	0.015	-21.1	0.015	0.012	-17.6	28 074	1.9	0.7	1.1	1.1	
13. Bahrain	0.054	0.050	-7.4	0.041	0.040	-3.2	24 371	5.5	1.9	3.5	3.5	
14. Bangladesh	0.010	0.010	0.0	0.340	0.460	35.3	2 546	8.6	6.6	1.9	4.6	
15. Barbados	0.008	0.007	-12.5	0.006	0.005	-8.1	17 535	2.8	-0.6	3.4	3.4	
16. Belarus	0.041	0.043	4.9	0.070	0.069	-1.5	6 830	7.5	0.7	6.8	11.9	
17. Belgium	0.828	0.773	-6.6	0.633	0.614	-3.0	49 006	3.5	1.6	1.8	2.6	

	Member State	2022–2024 adopted scale (1)	June 2024 update machine scale (2)	Change (percentage) (3)	2022–2024 scale GNI share (4)	June 2024 update scale GNI share (5)	Change (percentage) (6)	Per capita GNI (United States dollars) (7)	Average annual percentage change, 2017–2022: GDP: Nominal (United States dollars) (8)	GDP: Real (9)	Implicit price deflator[a]: United States dollars (10)	Implicit price deflator[a]: National currency (11)	Comments on the 2017–2022 period[b] (12)
18.	Belize	0.001	0.001	0.0	0.002	0.003	20.4	5 888	3.9	2.2	1.7	1.7	
19.	Benin	0.005	0.005	0.0	0.016	0.017	9.3	1 216	6.7	6.1	0.6	1.4	
20.	Bhutan	0.001	0.001	0.0	0.003	0.003	5.0	3 270	4.4	2.4	2.0	4.7	
21.	Bolivia (Plurinational State of)	0.019	0.018	-5.3	0.045	0.043	-4.8	3 313	4.4	1.8	2.6	2.6	
22.	Bosnia and Herzegovina	0.012	0.014	16.7	0.023	0.024	3.6	6 644	6.2	3.0	3.0	3.9	
23.	Botswana	0.015	0.013	-13.3	0.020	0.019	-5.3	7 188	5.1	3.1	1.9	4.1	
24.	Brazil	2.013	1.411	-29.9	2.328	1.864	-19.9	8 218	1.4	1.4	0.0	6.7	GDP growth lower than world GDP growth; decreased share in world GNI
25.	Brunei Darussalam	0.021	0.019	-9.5	0.016	0.015	-6.0	31 366	6.6	0.5	6.0	6.0	
26.	Bulgaria	0.056	0.071	26.8	0.075	0.081	8.7	10 804	9.0	2.8	6.0	6.9	GDP growth higher than world GDP growth; increased share in world GNI
27.	Burkina Faso	0.004	0.005	25.0	0.017	0.019	10.5	806	6.9	4.7	2.1	3.0	GDP growth higher than world GDP growth; scale close to floor
28.	Burundi	0.001	0.001	0.0	0.004	0.004	2.6	294	6.9	3.1	3.7	7.3	
29.	Cabo Verde	0.001	0.001	0.0	0.002	0.002	1.8	3 955	3.6	2.4	1.2	2.1	
30.	Cambodia	0.007	0.008	14.3	0.026	0.027	5.1	1 501	6.7	4.4	2.2	2.4	
31.	Cameroon	0.013	0.014	7.7	0.043	0.045	3.7	1 565	4.3	3.5	0.8	1.7	
32.	Canada	2.628	2.543	-3.2	2.010	2.021	0.6	48 764	6.0	1.9	4.0	3.7	
33.	Central African Republic	0.001	0.001	0.0	0.003	0.003	3.1	496	4.5	2.3	2.2	3.1	
34.	Chad	0.003	0.005	66.7	0.013	0.017	25.1	889	4.8	1.4	3.4	4.3	Scale close to floor
35.	Chile	0.420	0.374	-11.0	0.321	0.297	-7.6	14 147	3.3	2.1	1.2	5.5	
36.	China	15.254	20.004	31.1	16.687	18.448	10.6	11 683	7.8	5.3	2.4	2.4	GDP growth higher than world GDP growth; increased share in world GNI; Member State moved above the LPCIA threshold in the three-year base period
37.	Colombia	0.246	0.197	-19.9	0.381	0.335	-12.0	6 099	3.4	2.8	0.5	6.2	

	Member State	2022–2024 adopted scale (1)	June 2024 update machine scale (2)	Change (percentage) (3)	2022–2024 scale GNI share (4)	June 2024 update scale GNI share (5)	Change (percentage) (6)	Per capita GNI (United States dollars) (7)	Average annual percentage change, 2017–2022: GDP: Nominal (United States dollars) (8)	GDP: Real (9)	Implicit price deflator[a]: United States dollars (10)	Implicit price deflator[a]: National currency (11)	Comments on the 2017–2022 period[b] (12)
38.	Comoros	0.001	0.001	0.0	0.001	0.001	-1.1	1 532	3.5	3.8	-0.2	0.6	
39.	Congo	0.005	0.005	0.0	0.014	0.015	7.2	2 368	5.8	-1.7	7.6	8.6	
40.	Costa Rica	0.069	0.063	-8.7	0.070	0.066	-5.2	12 062	2.7	2.8	-0.1	2.8	
41.	Côte d’Ivoire	0.022	0.024	9.1	0.063	0.069	9.3	2 180	6.3	5.6	0.8	1.6	
42.	Croatia	0.091	0.088	-3.3	0.069	0.070	1.5	16 369	5.3	3.4	1.9	2.8	
43.	Cuba	0.095	0.122	28.4	0.115	0.129	11.6	10 637	8.3	-0.8	9.1	9.1	Increased share in world GNI; nominal GDP growth higher than world GDP growth.
44.	Cyprus	0.036	0.035	-2.8	0.027	0.027	0.5	28 457	5.6	4.7	0.9	1.8	
45.	Czechia	0.340	0.344	1.2	0.260	0.273	5.1	23 819	6.8	1.9	4.8	4.0	
46.	Democratic People’s Republic of Korea	0.005	0.005	0.0	0.021	0.018	-13.8	643	-1.7	-2.0	0.4	0.5	1968 SNA
47.	Democratic Republic of the Congo	0.010	0.010	0.0	0.050	0.055	8.0	518	7.6	5.0	2.4	14.7	
48.	Denmark	0.553	0.531	-4.0	0.423	0.422	-0.2	66 533	4.2	2.2	1.9	2.8	
49.	Djibouti	0.001	0.002	100.0	0.004	0.004	9.2	3 226	7.6	4.3	3.2	3.2	Scale close to floor
50.	Dominica	0.001	0.001	0.0	0.001	0.001	-7.4	8 241	0.9	-0.6	1.5	1.5	
51.	Dominican Republic	0.067	0.069	3.0	0.094	0.096	2.4	8 029	7.0	4.4	2.5	5.6	
52.	Ecuador	0.077	0.065	-15.6	0.124	0.113	-8.7	5 946	3.0	2.1	0.8	0.8	
53.	Egypt	0.139	0.182	30.9	0.340	0.415	22.2	3 493	6.3	5.9	0.4	11.9	GDP growth higher than world GDP growth; increased share in world GNI
54.	El Salvador	0.013	0.013	0.0	0.029	0.029	-1.4	4 220	4.8	2.0	2.7	2.7	
55.	Equatorial Guinea	0.012	0.008	-33.3	0.014	0.012	-11.8	6 387	3.1	-3.0	6.3	7.2	GDP growth lower than world GDP growth; decreased share in world GNI
56.	Eritrea	0.001	0.001	0.0	0.002	0.002	-4.7	647	1.5	1.7	-0.2	-0.5	1968 SNA
57.	Estonia	0.044	0.045	2.3	0.034	0.036	7.5	24 959	7.9	3.2	4.5	5.4	
58.	Eswatini	0.002	0.002	0.0	0.005	0.004	-11.7	3 368	2.8	1.5	1.3	3.2	

	Member State	2022–2024 adopted scale	June 2024 update machine scale	Change (percentage)	2022–2024 scale GNI share	June 2024 update scale GNI share	Change (percentage)	Per capita GNI (United States dollars)	Average annual percentage change, 2017–2022: GDP: Nominal (United States dollars)	GDP: Real	Implicit price deflator[a]: United States dollars	Implicit price deflator[a]: National currency	Comments on the 2017–2022 period[b]
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
59.	Ethiopia	0.010	0.010	0.0	0.104	0.126	20.3	966	10.6	6.6	3.8	20.0	
60.	Fiji	0.004	0.003	-25.0	0.006	0.005	-18.2	4 899	0.2	0.5	-0.3	0.5	GDP growth lower than world GDP growth; scale close to floor
61.	Finland	0.417	0.386	-7.4	0.319	0.307	-3.9	50 977	2.7	1.2	1.4	2.3	
62.	France	4.318	3.858	-10.7	3.302	3.064	-7.2	41 406	2.0	1.1	0.8	1.7	
63.	Gabon	0.013	0.011	-15.4	0.018	0.018	-2.4	6 938	6.2	1.3	4.9	5.8	
64.	Gambia	0.001	0.001	0.0	0.002	0.002	9.0	752	7.0	4.8	2.1	6.2	
65.	Georgia	0.008	0.009	12.5	0.020	0.020	0.6	4 796	8.3	5.2	3.0	6.7	
66.	Germany	6.111	5.692	-6.9	4.674	4.521	-3.3	49 759	2.7	1.0	1.8	2.6	
67.	Ghana	0.024	0.025	4.2	0.072	0.074	3.7	2 136	4.8	5.0	-0.2	13.0	
68.	Greece	0.325	0.280	-13.8	0.248	0.223	-10.3	19 329	2.0	1.4	0.6	1.4	
69.	Grenada	0.001	0.001	0.0	0.001	0.001	-7.7	8 973	2.4	1.0	1.4	1.4	
70.	Guatemala	0.041	0.046	12.2	0.084	0.089	5.5	4 692	6.4	3.5	2.8	3.1	
71.	Guinea	0.003	0.004	33.3	0.013	0.015	21.2	1 045	15.7	6.1	9.0	8.5	GDP growth higher than world GDP growth; scale close to floor
72.	Guinea-Bissau	0.001	0.001	0.0	0.002	0.002	1.7	738	4.9	4.4	0.5	1.4	
73.	Guyana	0.004	0.011	175.0	0.006	0.010	60.2	11 288	21.9	21.5	0.4	0.5	GDP growth higher than world GDP growth; reclassified as a high-income non-OECD member by the World Bank; Member State moved above the LPCIA threshold in the three-year base period; scale close to floor
74.	Haiti	0.006	0.006	0.0	0.018	0.020	10.0	1 621	6.2	-0.9	7.2	18.5	
75.	Honduras	0.009	0.010	11.1	0.026	0.027	2.6	2 428	6.4	3.0	3.3	4.5	
76.	Hungary	0.228	0.223	-2.2	0.175	0.177	1.4	16 759	5.5	3.5	1.9	6.7	
77.	Iceland	0.036	0.035	-2.8	0.028	0.028	0.9	69 597	5.5	2.9	2.6	4.5	
78.	India	1.044	1.106	5.9	3.048	3.153	3.5	2 069	6.9	4.6	2.2	4.9	
79.	Indonesia	0.549	0.579	5.5	1.190	1.219	2.4	4 083	6.0	3.7	2.2	4.1	

		2022–2024 adopted scale	June 2024 update machine scale	Change (percentage)	2022–2024 scale GNI share	June 2024 update scale GNI share	Change (percentage)	Per capita GNI (United States dollars)	Average annual percentage change, 2017–2022: GDP: Nominal (United States dollars)	GDP: Real	Implicit price deflator[a]: United States dollars	Implicit price deflator[a]: National currency	Comments on the 2017–2022 period[b]
	Member State	*(1)*	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*	*(11)*	*(12)*
80.	Iran (Islamic Republic of)	0.371	0.386	4.0	0.567	0.586	3.4	6 142	5.3	1.7	3.5	35.6	
81.	Iraq	0.128	0.131	2.3	0.232	0.231	-0.3	5 032	8.0	0.4	7.6	11.3	1968 SNA
82.	Ireland	0.439	0.472	7.5	0.336	0.375	11.7	69 167	10.1	9.0	1.1	1.9	
83.	Israel	0.561	0.609	8.6	0.429	0.484	12.8	50 506	8.5	4.4	4.0	1.7	
84.	Italy	3.189	2.813	-11.8	2.439	2.234	-8.4	34 351	1.6	0.9	0.7	1.5	
85.	Jamaica	0.008	0.007	-12.5	0.018	0.016	-8.6	5 229	3.3	0.5	2.8	6.4	
86.	Japan	8.033	6.930	-13.7	6.144	5.500	-10.5	40 194	-2.7	0.2	-2.8	0.3	
87.	Jordan	0.022	0.021	-4.5	0.049	0.049	-0.4	4 149	3.4	1.8	1.5	1.5	
88.	Kazakhstan	0.133	0.131	-1.5	0.191	0.188	-1.2	8 874	8.5	3.4	4.9	10.2	
89.	Kenya	0.030	0.037	23.3	0.097	0.111	14.2	1 945	7.2	4.4	2.6	5.2	
90.	Kiribati	0.001	0.001	0.0	0.000	0.000	-4.7	3 022	7.2	12.1	-4.4	-3.3	
91.	Kuwait	0.234	0.222	-5.1	0.179	0.176	-1.6	36 786	8.9	0.2	8.7	9.0	
92.	Kyrgyzstan	0.002	0.003	50.0	0.009	0.010	9.3	1 370	9.7	3.3	6.2	9.5	Scale close to floor
93.	Lao People’s Democratic Republic	0.007	0.006	-14.3	0.020	0.018	-7.6	2 294	-0.6	5.0	-5.3	3.8	
94.	Latvia	0.050	0.050	0.0	0.038	0.040	3.5	19 237	6.3	2.3	3.9	4.7	
95.	Lebanon	0.036	0.022	-38.9	0.063	0.045	-28.8	7 143	-2.5	-5.5	3.3	51.1	Decreased share in world GNI; nominal and real GDP decreased; unusual price changes
96.	Lesotho	0.001	0.001	0.0	0.003	0.003	-10.5	1 196	1.3	-1.8	3.2	5.0	
97.	Liberia	0.001	0.001	0.0	0.003	0.003	0.5	507	2.8	1.3	1.5	1.5	
98.	Libya	0.018	0.040	122.2	0.033	0.054	61.9	7 034	-2.4	-5.5	3.3	27.0	Member State provided revised data resulting in changes in levels and growth of GDP and GNI; nominal and real GDP decreased; increased share in world GNI; unusual price changes
99.	Liechtenstein	0.010	0.009	-10.0	0.008	0.008	-6.1	178 529	3.7	1.2	2.5	2.0	

Member State	2022–2024 adopted scale	June 2024 update machine scale	Change (percentage)	2022–2024 scale GNI share	June 2024 update scale GNI share	Change (percentage)	Per capita GNI (United States dollars)	Average annual percentage change, 2017–2022: GDP: Nominal (United States dollars)	Average annual percentage change, 2017–2022: GDP: Real	Average annual percentage change, 2017–2022: Implicit price deflator[a]: United States dollars	Average annual percentage change, 2017–2022: Implicit price deflator[a]: National currency	Comments on the 2017–2022 period[b]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
100. Lithuania	0.077	0.081	5.2	0.059	0.065	10.3	21 253	8.7	3.6	4.9	5.8	
101. Luxembourg	0.068	0.073	7.4	0.052	0.058	11.6	84 469	4.6	2.2	2.4	3.3	
102. Madagascar	0.004	0.004	0.0	0.016	0.015	-3.7	472	4.4	2.2	2.1	6.5	
103. Malawi	0.002	0.003	50.0	0.008	0.012	52.7	584	9.9	4.4	5.3	10.1	GDP growth higher than world GDP growth; scale close to floor
104. Malaysia	0.348	0.326	-6.3	0.398	0.387	-2.8	10 500	5.1	3.5	1.6	2.6	
105. Maldives	0.004	0.004	0.0	0.005	0.005	-6.9	9 247	5.8	4.6	1.1	1.1	
106. Mali	0.005	0.005	0.0	0.019	0.019	0.6	790	5.0	5.2	-0.1	0.7	
107. Malta	0.019	0.020	5.3	0.015	0.016	8.9	29 058	7.6	5.9	1.7	2.5	
108. Marshall Islands	0.001	0.001	0.0	0.000	0.000	-5.4	6 873	4.1	2.7	1.3	1.3	
109. Mauritania	0.002	0.003	50.0	0.008	0.009	13.9	1 874	8.2	3.5	4.6	4.5	GDP growth higher than world GDP growth; scale close to floor
110. Mauritius	0.019	0.010	-47.4	0.016	0.014	-15.8	9 938	0.4	1.1	-0.7	3.0	GDP growth lower than world GDP growth; decreased share in world GNI; Member State moved below the LPCIA threshold in the three-year base period
111. Mexico	1.221	1.137	-6.9	1.424	1.360	-4.5	9 872	4.7	0.7	4.0	5.3	
112. Micronesia (Federated States of)	0.001	0.001	0.0	0.001	0.000	-3.7	4 085	3.9	-0.4	4.3	4.3	
113. Monaco	0.011	0.011	0.0	0.008	0.008	1.1	202 919	5.2	4.4	0.8	1.7	
114. Mongolia	0.004	0.004	0.0	0.014	0.014	2.9	3 893	7.4	3.4	3.8	10.7	
115. Montenegro	0.004	0.004	0.0	0.006	0.006	-1.3	9 245	6.1	2.6	3.4	4.3	
116. Morocco	0.055	0.059	7.3	0.134	0.139	3.7	3 491	2.7	3.0	-0.2	0.3	
117. Mozambique	0.004	0.002	-50.0	0.017	0.017	-3.5	498	7.3	2.3	4.9	5.1	Scale close to floor
118. Myanmar	0.010	0.010	0.0	0.079	0.076	-3.9	1 311	0.3	3.1	-2.7	4.8	1968 SNA
119. Namibia	0.009	0.007	-22.2	0.015	0.013	-14.4	4 296	2.7	-0.1	2.8	4.6	
120. Nauru	0.001	0.001	0.0	0.000	0.000	16.7	17 307	3.6	0.9	2.7	3.9	

Member State	2022–2024 adopted scale	June 2024 update machine scale	Change (percentage)	2022–2024 scale GNI share	June 2024 update scale GNI share	Change (percentage)	Per capita GNI (United States dollars)	Average annual percentage change, 2017–2022: GDP: Nominal (United States dollars)	GDP: Real	Implicit price deflator[a]: United States dollars	Implicit price deflator[a]: National currency	Comments on the 2017–2022 period[b]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
121. Nepal	0.010	0.010	0.0	0.038	0.041	7.4	1 287	8.0	4.9	3.0	5.7	
122. Netherlands (Kingdom of the)	1.377	1.298	-5.7	1.053	1.031	-2.1	53 770	4.3	2.3	2.0	2.8	
123. New Zealand	0.309	0.302	-2.3	0.237	0.240	1.5	43 779	4.4	3.0	1.3	2.9	
124. Nicaragua	0.005	0.004	-20.0	0.015	0.014	-5.4	1 982	2.8	1.7	1.1	5.0	
125. Niger	0.003	0.004	33.3	0.014	0.015	7.7	583	6.8	5.8	0.9	1.8	GDP growth higher than world GDP growth; scale close to floor
126. Nigeria	0.182	0.150	-17.6	0.494	0.443	-10.4	1 897	2.7	1.7	1.0	10.2	
127. North Macedonia	0.007	0.008	14.3	0.014	0.014	-1.2	6 692	4.3	1.6	2.6	3.5	
128. Norway	0.679	0.653	-3.8	0.519	0.519	-0.1	88 763	8.2	1.7	6.4	8.8	
129. Oman	0.111	0.115	3.6	0.085	0.092	7.8	18 419	6.9	1.5	5.3	5.3	
130. Pakistan	0.114	0.123	7.9	0.370	0.399	7.8	1 556	1.5	3.8	-2.2	9.3	
131. Palau	0.001	0.001	0.0	0.000	0.000	-12.0	16 282	-4.3	-4.8	0.5	0.5	
132. Panama	0.090	0.086	-4.4	0.069	0.068	-0.4	14 662	4.2	3.1	1.1	1.1	
133. Papua New Guinea	0.010	0.009	-10.0	0.028	0.027	-1.8	2 546	7.3	1.4	5.7	7.8	
134. Paraguay	0.026	0.023	-11.5	0.045	0.041	-9.2	5 710	2.4	1.8	0.6	4.2	
135. Peru	0.163	0.145	-11.0	0.247	0.230	-7.1	6 438	4.3	2.1	2.2	4.4	
136. Philippines	0.212	0.198	-6.6	0.455	0.438	-3.8	3 596	4.1	3.7	0.4	2.7	
137. Poland	0.837	0.831	-0.7	0.640	0.660	3.1	15 928	6.6	4.3	2.2	4.3	
138. Portugal	0.353	0.328	-7.1	0.270	0.260	-3.6	23 099	3.6	2.1	1.5	2.3	
139. Qatar	0.269	0.245	-8.9	0.206	0.195	-5.4	63 660	7.7	0.5	7.2	7.2	
140. Republic of Korea	2.574	2.349	-8.7	1.968	1.865	-5.2	33 178	1.8	2.4	-0.5	1.2	
141. Republic of Moldova	0.005	0.006	20.0	0.013	0.014	6.1	4 223	10.5	1.8	8.5	7.5	
142. Romania	0.312	0.358	14.7	0.265	0.285	7.3	13 575	8.3	4.0	4.2	6.7	Member State moved above the LPCIA threshold in the six-year base period
143. Russian Federation	1.866	2.094	12.2	1.914	1.911	-0.2	12 060	9.8	1.2	8.5	8.9	Member State moved above the LPCIA threshold in the three-year base period

								Average annual percentage change, 2017–2022				
								GDP		Implicit price deflator[a]		
	2022–2024 adopted scale	June 2024 update machine scale	Change (percentage)	2022–2024 scale GNI share	June 2024 update scale GNI share	Change (percentage)	Per capita GNI (United States dollars)	Nominal (United States dollars)	Real	United States dollars	National currency	Comments on the 2017–2022 period[b]
Member State	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
144. Rwanda	0.003	0.003	0.0	0.011	0.012	6.1	822	7.4	6.2	1.1	5.8	
145. Saint Kitts and Nevis	0.002	0.001	-50.0	0.001	0.001	-13.2	19 581	-0.5	-0.5	0.0	0.0	Scale close to floor
146. Saint Lucia	0.002	0.002	0.0	0.002	0.002	-8.2	9 926	2.1	0.3	1.8	1.8	
147. Saint Vincent and the Grenadines	0.001	0.001	0.0	0.001	0.001	0.6	8 678	3.3	1.0	2.3	2.3	
148. Samoa	0.001	0.001	0.0	0.001	0.001	-5.7	3 946	-0.2	-1.3	1.0	1.8	
149. San Marino	0.002	0.002	0.0	0.002	0.002	1.5	44 642	3.3	1.6	1.7	2.5	
150. Sao Tome and Principe	0.001	0.001	0.0	0.000	0.001	14.2	2 255	7.9	2.3	5.4	6.3	
151. Saudi Arabia	1.184	1.217	2.8	0.905	0.967	6.9	28 514	8.9	2.3	6.4	6.4	
152. Senegal	0.007	0.007	0.0	0.025	0.027	6.8	1 476	6.5	5.0	1.4	2.3	
153. Serbia	0.032	0.040	25.0	0.054	0.059	9.9	7 944	7.7	3.3	4.2	4.3	GDP growth higher than world GDP growth; increased share in world GNI
154. Seychelles	0.002	0.002	0.0	0.002	0.002	2.4	13 313	4.6	3.1	1.5	2.6	
155. Sierra Leone	0.001	0.001	0.0	0.005	0.004	-13.4	489	-1.7	3.0	-4.6	9.1	
156. Singapore	0.504	0.479	-5.0	0.386	0.380	-1.4	62 435	7.7	3.1	4.5	4.5	
157. Slovakia	0.155	0.149	-3.9	0.119	0.118	-0.5	19 947	4.3	2.1	2.1	3.0	
158. Slovenia	0.079	0.077	-2.5	0.060	0.061	1.3	26 773	5.0	3.1	1.8	2.7	
159. Solomon Islands	0.001	0.001	0.0	0.001	0.002	20.8	2 107	2.5	-0.1	2.6	3.0	
160. Somalia	0.001	0.002	100.0	0.002	0.010	447.4	565	5.9	3.2	2.6	3.5	GDP growth higher than world GDP growth; scale close to floor
161. South Africa	0.244	0.251	2.9	0.408	0.413	1.3	6 267	3.8	0.6	3.3	5.1	
162. South Sudan	0.002	0.005	150.0	0.006	0.016	148.3	1 363	33.6	0.0	33.6	100.6	Increased share in world GNI; nominal GDP growth higher than world GDP growth; unusual price changes; scale close to floor
163. Spain	2.134	1.895	-11.2	1.632	1.504	-7.8	29 105	2.3	1.2	1.1	2.0	
164. Sri Lanka	0.045	0.038	-15.6	0.100	0.090	-9.6	3 686	-2.4	0.0	-2.4	11.1	

								Average annual percentage change, 2017–2022				
								GDP		Implicit price deflator[a]		
	2022–2024 adopted scale	June 2024 update machine scale	Change (percentage)	2022–2024 scale GNI share	June 2024 update scale GNI share	Change (percentage)	Per capita GNI (United States dollars)	Nominal (United States dollars)	Real	United States dollars	National currency	Comments on the 2017–2022 period[b]
Member State	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
165. Sudan	0.010	0.008	-20.0	0.074	0.034	-54.5	656	-25.4	0.6	-25.8	56.5	1968 SNA; decreased share in world GNI; nominal GDP decreased; unusual price changes
166. Suriname	0.003	0.002	-33.3	0.005	0.004	-20.0	5 488	1.5	-1.6	3.2	29.8	Scale close to floor
167. Sweden	0.871	0.822	-5.6	0.666	0.653	-2.0	58 122	2.3	2.2	0.1	2.9	
168. Switzerland	1.134	1.029	-9.3	0.867	0.817	-5.7	86 924	2.9	1.8	1.1	0.6	
169. Syrian Arab Republic	0.009	0.006	-33.3	0.028	0.022	-23.1	934	7.4	0.3	7.0	41.9	Decreased share in world GNI; scale close to floor
170. Tajikistan	0.003	0.003	0.0	0.011	0.012	3.6	1 110	7.4	7.6	-0.2	5.6	
171. Thailand	0.368	0.341	-7.3	0.553	0.527	-4.7	6 773	3.1	1.4	1.7	1.6	
172. Timor-Leste	0.001	0.001	0.0	0.003	0.003	13.4	2 378	11.7	4.6	6.7	6.7	
173. Togo	0.002	0.002	0.0	0.008	0.008	7.5	896	5.1	4.4	0.7	1.5	
174. Tonga	0.001	0.001	0.0	0.001	0.001	-8.6	4 953	2.3	-0.4	2.7	3.6	
175. Trinidad and Tobago	0.037	0.033	-10.8	0.028	0.026	-6.4	16 277	4.0	-2.3	6.5	6.7	
176. Tunisia	0.019	0.018	-5.3	0.048	0.047	-1.9	3 590	0.7	0.7	0.0	6.3	
177. Türkiye	0.845	0.685	-18.9	0.978	0.870	-11.0	9 314	0.7	5.0	-4.1	27.4	
178. Turkmenistan	0.034	0.036	5.9	0.047	0.052	10.5	6 836	7.7	3.6	4.0	4.0	
179. Tuvalu	0.001	0.001	0.0	0.000	0.000	-9.5	7 248	6.2	2.7	3.4	4.6	
180. Uganda	0.010	0.010	0.0	0.039	0.043	10.0	890	8.0	5.2	2.7	4.0	
181. Ukraine	0.056	0.074	32.1	0.155	0.179	15.0	3 761	9.6	-4.2	14.4	18.9	Nominal GDP growth higher than world GDP growth; real GDP decreased; increased share in world GNI
182. United Arab Emirates	0.635	0.574	-9.6	0.485	0.456	-6.1	43 273	5.3	1.6	3.6	3.6	
183. United Kingdom of Great Britain and Northern Ireland	4.375	3.991	-8.8	3.346	3.170	-5.3	43 269	2.3	1.2	1.1	2.7	
184. United Republic of Tanzania	0.010	0.010	0.0	0.067	0.072	6.1	1 072	6.8	5.9	0.9	2.0	
185. United States of America	22.000	22.000	0.0	24.550	24.976	1.7	67 882	5.4	2.2	3.1	3.1	
186. Uruguay	0.092	0.079	-14.1	0.071	0.062	-11.6	16 933	3.4	0.9	2.5	7.9	

		2022–2024 adopted scale	June 2024 update machine scale	Change (percentage)	2022–2024 scale GNI share	June 2024 update scale GNI share	Change (percentage)	Per capita GNI (United States dollars)	Average annual percentage change, 2017–2022: GDP: Nominal (United States dollars)	Average annual percentage change, 2017–2022: GDP: Real	Average annual percentage change, 2017–2022: Implicit price deflator[a]: United States dollars	Average annual percentage change, 2017–2022: Implicit price deflator[a]: National currency	Comments on the 2017–2022 period[b]
	Member State	*(1)*	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*	*(11)*	*(12)*
187.	Uzbekistan	0.027	0.024	-11.1	0.077	0.074	-3.9	2 008	-1.0	5.2	-5.9	17.2	
188.	Vanuatu	0.001	0.001	0.0	0.001	0.001	8.1	3 521	4.1	0.9	3.1	4.2	
189.	Venezuela (Bolivarian Republic of)	0.175	0.069	-60.6	0.230	0.131	-42.9	4 192	-12.5	-15.1	3.1	3 595.6	Decreased share in world GNI; nominal and real GDP decreased; unusual price changes
190.	Viet Nam	0.093	0.159	71.0	0.263	0.369	40.4	3 466	8.1	5.9	2.1	3.1	GDP growth higher than world GDP growth; increased share in world GNI
191.	Yemen	0.008	0.003	-62.5	0.029	0.013	-53.8	336	-8.5	-1.5	-7.2	16.6	Decreased share in world GNI; nominal and real GDP decreased; unusual price changes; scale close to floor
192.	Zambia	0.008	0.006	-25.0	0.029	0.024	-16.7	1 168	5.9	2.9	2.9	11.8	Decreased share in world GNI; nominal and real GDP growth is higher than world GDP growth; scale close to floor
193.	Zimbabwe	0.007	0.007	0.0	0.024	0.025	3.1	1 485	4.3	1.2	3.1	3.1	

Abbreviations: GDP, gross domestic product; GNI, gross national income; LPCIA, low per capita income adjustment; n/a, not applicable; OECD, Organisation for Economic Co-operation and Development; SNA, System of National Accounts.

[a] The implicit price deflator is calculated as GDP at current prices divided by GDP at constant prices.

[b] Unless otherwise indicated, countries have provided data in accordance with the 1993 or 2008 SNA. Additional comments are provided for Member States subject to an increase or decrease of 25 per cent or more in their scale and for those crossing the LPCIA threshold.

24-12655 (E) 050824