United Nations

Report of the Committee on Contributions

Eighty-third session (5–23 June 2023)

General Assembly

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Seventy-eighth Session
Supplement No. 11

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A/78/11

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Note

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Summary

At its eighty-third session, the Committee on Contributions reviewed the methodology of the scale of assessments pursuant to rule 160 of the rules of procedure of the General Assembly and Assembly resolutions 58/1 B and 76/238. **In addition, the Committee recommended to the General Assembly that it appoint Ugo Sessi as member emeritus of the Committee.**

With regard to the methodology for the scale of assessments, the Committee:

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

(b) 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;

(c) Welcomed the number of Member States implementing the more recent standards under the 2008 System of National Accounts (SNA) or the 1993 SNA, and expressed support for efforts by the Statistics Division of the Department of Economic and Social Affairs of the Secretariat 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;

(e) Recommended that conversion rates based on market exchange rates be used for the scale of assessments, 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;

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

(g) Decided to consider further the question of the debt-burden adjustment at future sessions taking into account guidance from the General Assembly;

(h) Agreed 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;

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

(j) Agreed that another alternative approach for establishing the low per capita income adjustment threshold could be an inflation-adjusted threshold;

(k) Decided to further consider all elements of the scale methodology at its future sessions 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 and discontinuity in the light of guidance from the General Assembly;

(c) Decided to study further the question of annual recalculation at future sessions in the light of guidance from the General Assembly;

(d) Decided to study further 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 recalled its previous recommendation and strongly urged 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 General Assembly resolution 54/237 C.

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 a multi-year payment plan to resolve their arrears in a reasonable time frame.

With regard to exemptions from the application of Article 19, the Committee recommended that the following Member States be permitted to vote in the General Assembly until the end of its seventy-eighth session: the Comoros, Sao Tome and Principe and Somalia. The Committee authorized its Chair to issue an addendum to the present report if necessary.

The Committee decided to hold its eighty-fourth session in New York from 3 to 28 June 2024.

[10 July 2023]

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I. Attendance

1. The Committee on Contributions held its eighty-third session at United Nations Headquarters from 5 to 23 June 2023. The following members were present: Syed Yawar Ali, Phologo Kaone Bogatsu, Jasminka Dinić, Gordon Eckersley, Helena Concepción Felip Salazar, Bernardo Greiver del Hoyo, Michael Holtsch, Ihor Humennyi, Marcel Jullier, Mitsuru Kitano, Vadim Laputin, Shan Lin, Joseph Masila, Thomas Anthony Repasch, Henrique da Silveira Sardinha Pinto, Steven Townley and Minhong Yi.

2. The Committee welcomed the new members and thanked the four outgoing members, Mohamed Mahmoud Ould El Ghaouth, Ji-sun Jun, Ugo Sessi and Alejandro Torres Lépori, for their hard work and years of service in the Committee. In recognition of 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-seventh session of the General Assembly relating to agenda item 142, entitled "Scale of assessments for the apportionment of the expenses of the United Nations" (A/C.5/77/SR.1 and A/C.5/77/SR.3) and the verbatim records of the 1st and 15th (resumed) plenary meetings of the Assembly at its seventy-seventh session (A/77/PV.1 and A/77/PV.15), and had available the relevant report of the Fifth Committee to the Assembly (A/77/484).

III. Review of the methodology for the preparation of the scale of assessments

6. At its eighty-third 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 six 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.

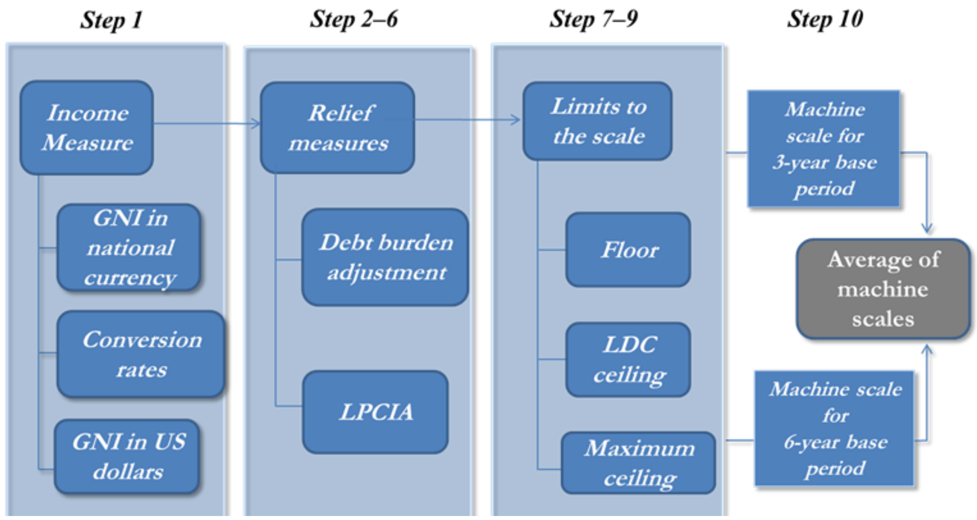
7. The Committee recalled that, in adopting the latest scale of assessments in its resolution 76/238, the General Assembly had recognized that the current methodology could be enhanced, bearing in mind the principle of capacity to pay. The Assembly had requested the Committee, in accordance with its 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. Some members questioned whether, in the face of the myriad challenges presented by an increasingly diverse and dynamic global environment, the existing methodology was best suited to the alignment of scale outcomes with Member States' capacity to contribute and the provision of maximum relief for those Member States determined by the United Nations to be least developed countries. Noting important ongoing developments in data collection and concerned by increasing measured deviations, distortions and fluctuations in scale outcomes, some of which were being driven only by the methodology, one member opined that, ideally, the bulk of the membership should contribute in line with their clearly measured capacity to pay with available relief focused on the least developed countries, as identified by the United Nations, with all the costs of providing that relief, together with other necessary features of the scale, such as the ceiling, to be met by those Member States best able to do so. It was recognized that the achievement of such an objective might require new approaches to the scale methodology. With no specific proposals to consider at present, the Statistics Division was tasked to develop relevant data for presentation and consideration at the following session.

A. Elements of the methodology for the preparation of the scale of assessments

9. The Committee 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 more detailed description of that methodology is contained in annex I, including a step-by-step explanation of the process.

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.

10. 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

11. The income measure is a first approximation of 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.

12. 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 December 2022

	2016	*2017*	*2018*	*2019*	*2020*	*2021*
Number of Member States providing GNDI data	131	127	123	116	100	41
Percentage contribution of those Member States to the scale of assessments for 2022–2024	97.5	96.8	96.0	95.4	94.3	35.7

13. 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 2016–2021. 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 2023, data were available for the year 2016 for 131 Member States; however, for the year 2021, data were available for only 41 Member States.

14. 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).

15. 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 0.149 per cent of the world GNI in the 2023 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 2021*	*Percentage of total population of Member States in 2021*
2014	167	99.0	94.6
2015	172	99.2	95.6
2016	176	99.2	95.9
2017	183	99.4	97.1
2018	183	99.4	97.1
2019	188	99.7	97.8
2020	188	99.7	97.8
2021	188	99.7	97.8
2022	188	99.7	97.8

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

17. The Committee reviewed the statistical data available with a two-year time lag and noted that they were the most timely data available[1] 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, IMF, the World Bank and the publications of Member States. In some cases, it was also necessary to include estimates prepared by

[1] In accordance with statistical standards for the timeliness of data, it is expected that data for a particular reference period be available before the end of the next period (e.g. data for 2021 are reported before the end of 2022).

the Statistics Division. The Committee noted that, in December 2022, the Statistics Division was required to make estimates of GNI for 47 Member States for the year 2021, compared with 17 for 2020 and only 4 for 2016. 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, December 2022

Year	*National accounts questionnaires submitted directly*	*International Monetary Fund/World Bank*	*Other*[a]	*Estimated*	*Total*
2016	150	37	2	4	193
2017	141	43	4	5	193
2018	139	45	4	5	193
2019	131	50	4	8	193
2020	116	55	5	17	193
2021	85	56	5	47	193

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

18. 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.

19. 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.

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

(a) **Recalled and reaffirmed its recommendation that the scale of assessments for the period 2022–2024 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

21. 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.

22. 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 publication entitled *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.

23. 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 II). The rates may take the form of official, commercial or tourist rates of exchange.

24. 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 III to the present report.

25. 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.

26. 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 2023 update of the 2022–2024 scale. In reviewing the data, the Committee noted an apparent increase in the number of potential cases in which the exchanges rates should be further evaluated. 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.

27. **The Committee recommended that conversion rates based on MERs be used for the scale of assessments, 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

28. 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.

29. 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.

30. The Committee also recalled that at its previous sessions it had discussed the advantages and disadvantages of both shorter and longer base periods. Some members had 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, while others had favoured shorter base periods to better reflect the current capacity of Member States to pay.

31. 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.

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

2. Relief measures

33. 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 (percentage points)*	*LPCIA (percentage points)*	*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 (United States dollars)*
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
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
2023 update[c]	0.782	8.677	9.459	132	37.189	28.512	5 091	45 167	11 324
Growth since 2001–2003[d]	-0.5	2.6	2.3	0.0	100.2	181.7	357.8	92.9	133.0

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 the LPCIA at the DBA stage of the scale methodology.

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

[c] 2023 update refers to the update of the scale for 2022–2024 using data for the 2016–2021 period available in December 2022.

[d] Percentage change between the 2001–2003 scale and the 2023 update scale.

(a) Debt-burden adjustment

34. 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 2016–2021 period would be 0.782 percentage points. A total of 122 members would benefit from the debt-burden adjustment.

35. 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
2023 update[a,b]	0.782	122	12 664

[a] "2023 update" refers to the update of the 2022–2024 scale using data available in December 2022 for the period 2016–2021.

[b] Market exchange rate (except modified conversion rate for 2016 and United Nations operational rates of exchange (2017–2021) for the Bolivarian Republic of Venezuela).

36. 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.

37. 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.

38. The Committee noted that, in addition to the 121 Member States covered in the World Bank database, 12 other Member States qualified for the debt-burden adjustment under the current methodology. Four 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 125 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.

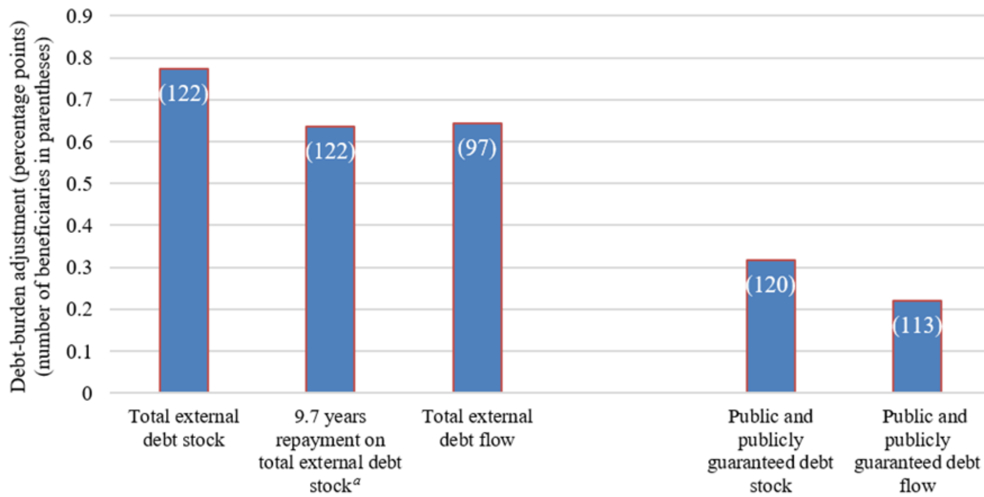
39. The Committee recalled that limitations in the availability of data on principal payments on debt at the time when the adjustment had been introduced had led it to base the adjustment on a proportion of the total external debt stock of the Member States concerned. For that purpose, it had been assumed 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).

40. 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 2016–2021 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 $13,206 in July 2022. On the basis of the information reviewed at its present session, the Committee noted that the actual average repayment period of external debt for 2016–2021 was approximately 9.7 years, compared with the 8-year period assumed for the debt-stock approach.

41. 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, 9.7 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 (2016–2021)



[a] Estimated average repayment period of total external debt for 2016–2021 (varies for each six-year base period).

42. 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.

43. 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.

44. 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.

45. 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.

46. 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 was 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.

47. 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. Those members 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.

48. 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.

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, given that the Committee had been informed by IMF of data such as net international investment position and net debt.

50. 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 the Member States that benefited from the debt-burden adjustment in the current methodology.

51. Other members emphasized that recent international financial crises 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.

52. 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 9.7 years.

53. **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

54. 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 agreed 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.**

55. 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).

56. The total redistribution of points at the low per capita income adjustment stage using updated statistical data for 2016–2021 would be 8.677 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 LPCIA 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
2023 update[a]	8.677	132	11 324

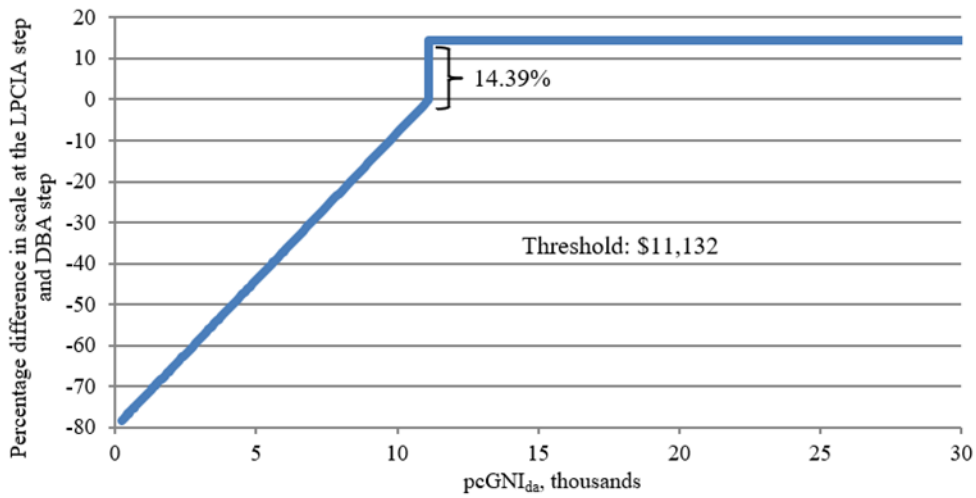
Abbreviation: LPCIA, low per capita income adjustment.

[a] 2023 update refers to the update of the 2022–2024 scale using data available in December 2022 for the 2016–2021 base period.

57. 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 14.4 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 $11,132)



Abbreviation: DBA, debt-burden adjustment.

58. 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 benefits 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.

59. 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 $11,132 (six-year base period), the World Bank classification for low-income countries was $1,032. They noted that 104 out of the 133 countries currently receiving low per capita income adjustment relief were middle-income countries. They further noted that 36 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.

60. 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) To explore the possibility of solving the issue of asymmetry of the low per capita income adjustment threshold where the threshold is calculated as the world average per capita GNI without taking the debt burden into consideration of, while the low per capita income adjustment is calculated on the debt-adjusted per capita GNI for each country concerned. 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;

(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;

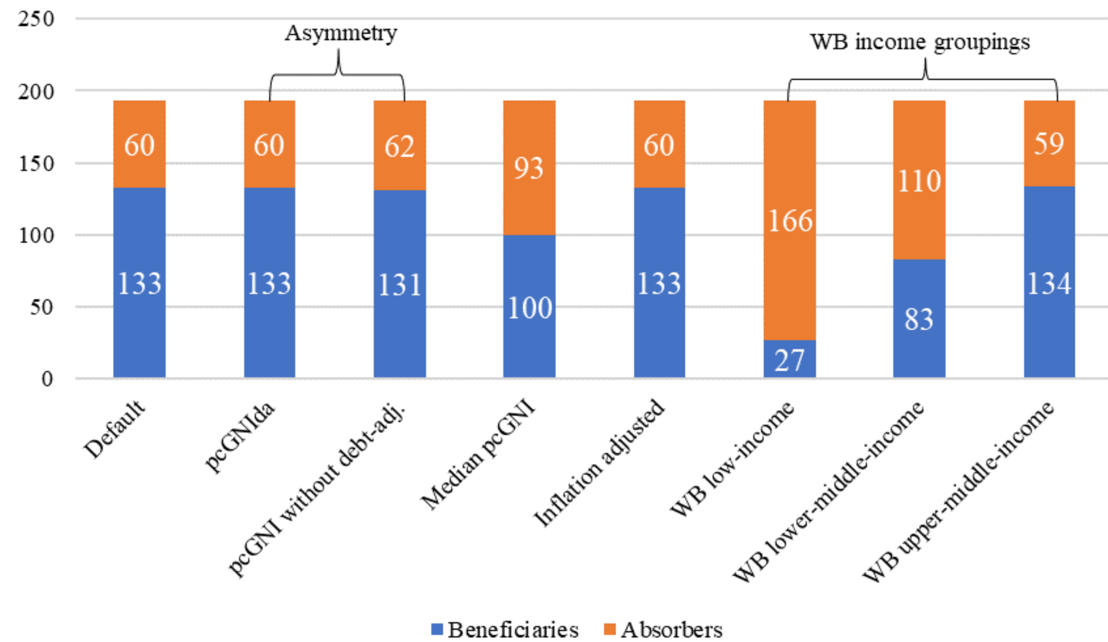
(c) The threshold could be adjusted in line with the average GNI per capita of the absorbers (those above the threshold) only, rather than the world average. This would address inconsistency in the current methodology, which could arise when, as the situation of low-income countries improved, they would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

61. 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)



Total points redistributed:	9.067	8.817	8.460	4.339	8.698	0.124	2.998	11.348
Threshold value:	$11,132	$10,998	$11,132	$5,822	$10,935	$1,032	$4,040	$12,517

62. **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 2016–2021, the size of the points redistributed would change, but the number of beneficiaries and number of absorbers would remain the same.

63. **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 2016–2021 and the 2022–2024 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.

64. 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

65. 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 2016–2021, 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. However, only in the case of five Member States did their actual share of world GNI fall below the floor level.

66. Member States at the floor (0.001 per cent) were each assessed $29,253 for the regular budget for 2023. 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.

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

(b) Ceilings

68. 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.

69. Since 1992, the least developed countries ceiling had been 0.010 per cent. That ceiling had applied to 8 of the 46 least developed countries for the 2022–2024 scale of assessments and the 2023 update to the scale. The total redistribution for the 2023 update was 0.216 points. It should be noted that Equatorial Guinea graduated from the least developed country category in June 2017 and Vanuatu graduated from the least developed country category in December 2020.

70. 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 2.978. Only one country has benefited from those points.

Overview of the total change in scale at the maximum 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

Scale period	*Points redistributed at the maximum ceiling step*
2019–2021	1.838
2022–2024	2.841
2023 update[a]	2.978

[a] The 2023 update refers to the update to the scale for the period 2022–2024 using data available in December 2022 for the period 2016–2021.

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

72. Some members of the Committee expressed interest in examining the merits and demerits of scenarios both excluding (track 1) and including the ceiling Member State (track 2) when proportionately reallocating the low per capita income adjustments to all Member States whose average per capita GNI_{da} was above the threshold. Although the maximum ceiling is applied as a final step, track 1 and track 2 result in different scale shares for most Member States. The difference between track 1 and track 2 is described below:

(a) Track 1 is used to calculate the final scale and has been part of the methodology since the outset in 1946. In the track 1 calculation, the ceiling Member State does not absorb any points in the low per capita income adjustment and the subsequent steps of the methodology before the maximum ceiling is applied;

(b) Track 2 had been used by the Committee on Contributions for illustrative purposes. In the track 2 calculation, the ceiling Member State would absorb points of the low per capita income adjustment and the subsequent steps of the methodology, and the ceiling would be applied only at the final step. The track 2 calculation indicates what the relative assessment rates of Member States would be in each step if there were no ceiling rate of assessment. The earliest description of the track 2 methodology is contained in annex I of Committee report A/55/11, on its sixtieth session, held in 2000.

73. The track 1 calculation allows for a slightly lower redistribution of the maximum ceiling adjustment, while in the track 2 calculation, the redistribution of the maximum ceiling adjustment is higher.

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

74. 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.

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

76. 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.

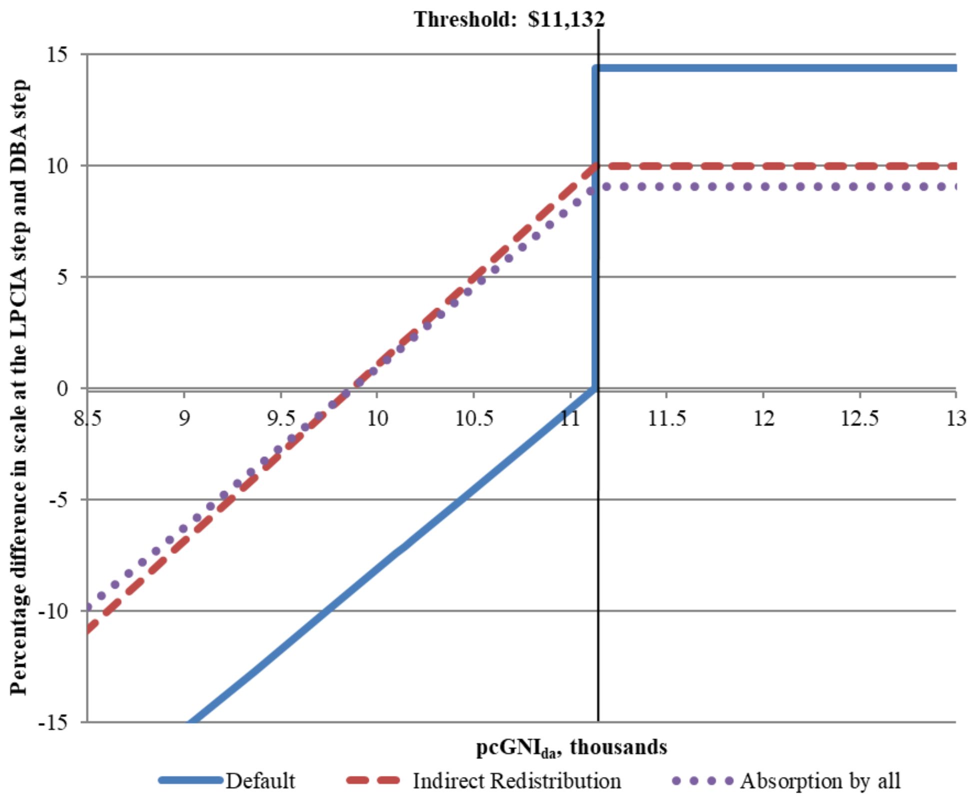
(b) Discontinuity

77. 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 (15 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.

78. 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.

79. 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.

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



Abbreviation: DBA, debt-burden adjustment.

80. **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

81. 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.

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

83. 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.

84. 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.

85. Some members supported annual recalculation, on the basis of the view that it would reflect a better measure of capacity to pay, 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.

86. 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

Benefits	*Drawbacks*
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

87. **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

88. At its eighty-second session, the Committee discussed, in response to concern at ever-expanding divergences in the scale outcomes of many Member States from their actual measured capacity to pay, 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.

89. 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.

90. Following the Committee’s request, the Statistic Division presented the summary results of the application of a safeguard measure using a proportional upper scale share cap of 20 per cent above the share in world GNI. 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.

91. Some members considered that not only GNI but also per capita income and debt level were factors that affected the capacity to pay of Member States. Taking this safeguard measure, most beneficiaries were high-income Member States, while the absorbing countries were member states receiving low per capita income adjustment. Such a measure effectively 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. The same members stated that the Committee should carefully consider that issue.

92. A member also drew the attention of the Committee to the assessment rates of developing countries, which had increased significantly. The member expressed the need to establish a proportional upper scale share cap for the group of developing countries, 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 for the Group of 77 and China.

93. Other members pointed out that the increased share of developing countries reflected their relative higher growth compared with other countries.

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

IV. Multi-year payment plans

95. 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.

96. 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.

97. In considering the matter, the Committee had before it the report of the Secretary-General on multi-year payment plans (A/78/68), prepared pursuant to the recommendations of the Committee. The Committee noted that the only multi-year payment plan referenced in the report of the Secretary-General had expired in 2009 and had not been updated. 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 12 June 2023, one of the Member States 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. The Committee welcomed the submission of the payment plan by Somalia and stated that the details of the plan would be reported in the next report of the Secretary-General.

98. **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

99. 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.

100. 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 77/2, 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.

101. 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 and strongly urged 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.**

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

Requests for exemption

103. The three 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 12 June 2023 (in United States dollars)*
Comoros	31	29	1 067 247	554 896
Sao Tome and Principe	36	22	999 423	1 009 509
Somalia	31	22	309 855	1 356 035

104. In reviewing the three 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 from 0.01 per cent to 0.001 per cent, starting with the 1998–2000 scale of assessment period. As a result, in most cases, the bulk of the accumulated contributions still due from those Member States stemmed from the period prior to 1998. The Committee noted, however, that other Member States in similar situations had paid their assessments and not fallen under Article 19.

105. 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 the three Member States had been granted exemption every year for more than the past 20 years, but also noted that, in the past few years, two Member States had been paying amounts above their annual assessments. 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.

106. **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 a multi-year payment plan to resolve their arrears in a reasonable time frame.**

1. Comoros

107. The Committee had before it a letter dated 16 May 2023 from the President of the General Assembly addressed to the Chair of the Committee, transmitting a letter dated 12 May 2023 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.

108. In its written and oral presentations, the Comoros indicated that it was still experiencing the adverse effects of three successive exogenous shocks, namely, Cyclone Kenneth in 2019, the coronavirus disease (COVID-19) pandemic and the war in Ukraine, the consequences of which were deeply felt in the country. In the Comoros, a new record had been set when inflation had reached 12.5 per cent in 2022. In addition, the country’s budget deficit had more than doubled, from 2.9 per cent of gross domestic product (GDP) in 2021 to 6.1 per cent of GDP in 2022, because of a significant increase in the cost of imports and the fiscal measures taken by the Government to mitigate the effects of the above-mentioned crises on households. Those vulnerabilities had severely affected economic growth and fiscal sustainability, and had limited the Government’s ability to implement the necessary reforms. To address the situation, the Government had opened negotiations with the International Monetary Fund for the establishment of a four-year programme to address the sources of fragility in the Comoros, raise domestic revenues, capitalize the banking sector and improve governance. The Comoros reassured the Committee of its commitment, at the highest political level, to prioritizing the development of a multi-year payment plan and resolving the situation within the next year or two.

109. The Secretariat and the United Nations Development Programme (UNDP) provided the Committee with information concerning the situation in the Comoros. The political situation remained relatively calm, but challenges had arisen in relation to the constitutional reform in 2018 and the upcoming elections in 2024 and 2025. The expected economic recovery in 2022 had been thwarted by the rise in world food and fuel prices owing to the effects of the COVID-19 pandemic and the conflict in Ukraine, with the associated sanctions on oil, food and fertilizers. The impact on the food and fuel security of the Comoros had been severe. As a result, food and fuel inflation had reached record levels in 2022, with significant public finance efforts to mitigate the price shocks related to essential goods. Public debt had been on the rise and was expected to reach 44.1 per cent of GDP in 2025 as the Government completed major projects. The Government had ratified the Agreement Establishing the African Continental Free Trade Area, and had drawn up the *Plan Comores Émergent* (Plan for an Emerging Comoros) for the period from 2020 to 2030 and an interim development plan for the period from 2020 to 2024, to build a diversified, sustainable and inclusive

economy. In addition to the external shocks and difficult socioeconomic conditions, the country was highly vulnerable to environmental challenges, including losses from floods, volcanoes, earthquakes 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.

110. The Committee noted that the accumulated contributions due from the Comoros amounted to $554,896 and that a minimum payment of $447,453 was required under Article 19. Payments had also been received annually between 2012 and 2021. The Committee welcomed those annual payments, 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. That had been 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. The Permanent Representative of the Comoros emphasized that his Government attached high priority to the clearance of its arrears in contributions and was currently working on solutions for the repayment of the balance. The Committee noted that the Comoros had taken significant steps towards settling the outstanding contributions and urged the country to submit a multi-year payment plan.

111. **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-eighth session of the General Assembly.**

2. Sao Tome and Principe

112. The Committee had before it a letter dated 26 April 2023 from the President of the General Assembly addressed to the Chair of the Committee, transmitting a letter dated 12 April 2023 from the Minister for Foreign Affairs, Cooperation and Communities of Sao Tome and Principe 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 Director of the Treasury in the Ministry of Planning, Finance and the Blue Economy of Sao Tome and Principe.

113. In its written and oral presentations, Sao Tome and Principe emphasized that its public finances had faced numerous challenges to their sustainability. Without any natural operational resources, Sao Tome and Principe had faced an unprecedented shortage of revenues, while expenditure had grown, putting the country in perpetual budget deficit. The current revenues of the country covered just over 60 per cent of civil servants' salaries, leaving the Government with a monthly deficit of around $2.2 million, for which the country had been relying on bank financing. The effects of the COVID-19 pandemic had still been in the process of being mitigated when the outbreak of war in Ukraine had led to an exponential increase in the prices of fuel, food products and transport, which had further weakened the economy. Inflation had risen and GDP growth had slowed from 1.9 per cent in 2021 to 0.9 per cent in 2022 as a result of the above-mentioned external dependencies, together with internal factors such as floods and landslides, problems with the supply of electricity, and reductions in foreign aid, imports and private investment initiatives. Despite the situation, the country's engagement with international organizations was of paramount importance and efforts would be made to find common ground with those organizations in order to settle debts.

114. The Secretariat and UNDP provided the Committee with information concerning the situation in Sao Tome and Principe. The country 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 45 per cent of the population living in poverty and 15 per cent living in extreme poverty, as well as an economy that was highly dependent on external development assistance, Sao Tome and Principe had been severely affected by the COVID-19 pandemic and the situation in Ukraine. The country had suffered significant losses in the tourism industry, which had been the main driver of public-sector growth in recent years. Sao Tome and Principe was vulnerable to natural shocks and climate change, with flooding and the associated health concerns, such as vector-borne diseases and sanitation issues, further worsening conditions in the country. The economic outlook for the coming years remained difficult and subject to great uncertainty. Sao Tome and Principe remained in debt distress (the level of its debt was equivalent to 84.3 per cent of GDP) owing to long-term external arrears. The Government was in contact with partners to settle the external debt and was in negotiations with the International Monetary Fund to establish a new programme that would require the implementation of fiscal and structural measures. Given the political reality and the socioeconomic challenges facing the country, the Government continued to count on the support of the United Nations and the international community at large.

115. The Committee noted that the accumulated contributions due from Sao Tome and Principe amounted to $1,009,509 and that a minimum payment of $902,067 was required under Article 19. The most recent payment, of $31,582, from Sao Tome and Principe had been received in July 2020. Members of the Committee welcomed the compelling information provided by Sao Tome and Principe in its written and oral presentations; that information was sufficient to exempt the country under the provisions of Article 19. Members also noted the absence of any payments in recent years and the lack of an upcoming multi-year payment plan. It was also noted that the country had been granted exemption under Article 19 for many years. **The Committee strongly urged Sao Tome and Principe to provide detailed supporting evidence in any future requests for exemption under Article 19 and to submit a new multi-year payment plan in order to help the country to fulfil its obligation to the Organization.**

116. **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-eighth session of the General Assembly.**

3. Somalia

117. The Committee had before it a letter dated 16 May 2023 from the President of the General Assembly addressed to the Chair of the Committee, transmitting a letter dated 15 May 2023 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.

118. In its written and oral presentations, Somalia acknowledged its 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. The Committee welcomed the positive steps taken by Somalia towards settling the

outstanding contributions and encouraged the Member State to continue making payments to honour its financial obligation to the United Nations.

119. 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, the deepening of federalism, and economic reforms. 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 73 per cent of Somalis now living below the poverty line. In 2023, 8.3 million people were estimated to be in need of humanitarian assistance, of whom 6.6 million were facing acute food insecurity. According to the World Bank, only 36 per cent of the population – and only 11 per cent in rural areas – had access to electricity. The country's GDP had been 2.9 per cent in 2021 but it was projected to have fallen to 1.7 per cent in 2022 because of the devasting regional drought and worsening global economic conditions. GDP growth was expected to be 2.8 per cent in 2023 and 3.7 per cent in 2024. Despite the political, economic and developmental challenges, the federal Government had maintained its commitment to economic and financial reforms through its national development plan. Somalia remained highly fragile, and 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.

120. The Committee noted that the accumulated contributions due from Somalia amounted to $1,356,035 and that a minimum payment of $1,248,593 was required under Article 19. The Committee noted that a payment of $200,000 had been received from Somalia on 16 May 2023, demonstrating the country's commitment to its multi-year 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 and presentation by Somalia, were useful to the Committee in considering the request for exemption under Article 19.

121. **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-eighth session of the General Assembly.**

122. In the Committee's discussions on Article 19, members held divergent views on the main causes of the accumulation of arrears. One member expressed the view that the external economic problems that had led to the accumulation of debt by the Comoros, Sao Tome and Principe, and Somalia had been caused by the diverse negative consequences of the COVID-19 pandemic, including the short-sighted financial policy adopted by a number of countries to combat the pandemic, when trillions of unsecured dollars had been created, which had spurred inflation, led to an increase in key rates and, owing to the interconnectedness of the global economy, shifted the burden onto already overindebted countries. The same member believed that the economic problems had been caused by the uncalculated pursuit of a forced energy transition, which had begun to falter as early as the fall of 2021, and the detrimental effect of unilateral sanctions – against both the Russian Federation and other States – that had been imposed over the years by a number of countries and had led to the failure of routes, supply chains and transactions. Other members refuted those assertions and noted that the economic factors, with the exception of the

COVID-19 pandemic, had not been mentioned by any Member State in its submissions to the Committee and that economic difficulties had existed long before, but had been exacerbated by, the war in Ukraine and the pandemic.

VI. Other matters

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

123. 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.

B. Collection of contributions

124. The Committee, at the conclusion of its session, noted that only one Member State, the Bolivarian Republic of Venezuela, was in arrears in the payment of its assessed contribution 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-seventh session, pursuant to Assembly resolution 77/2: Comoros, Sao Tome and Principe, and Somalia. **The Committee decided to authorize its Chair to issue an addendum to the present report, if necessary.**

125. The Committee also noted that, as at 31 May 2023, a total of $4.5 billion had been owed to the Organization for the regular budget, peacekeeping operations and the international tribunals. That amount had been the same as the amount of $4.5 billion that had been outstanding as at 31 May 2022.

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

126. 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.

127. The Committee noted that, in 2022, the Secretary-General had accepted from the Islamic Republic of Iran an additional amount equivalent to $9,061,127.87 in Republic of Korea won for the regular budget.

D. Organization of the Committee’s work

128. 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 an electronic format 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, but noted that it would appreciate more information relating to the financial circumstances relating to capacity to pay, particularly government expenditure, government revenues, debt payments, remittances and foreign currency reserves.

E. Working methods of the Committee

129. 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. During the session, the Committee was provided with a SharePoint link to all the documents that were 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.

130. For the Committee's eighty-third 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.

131. 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.

F. Date of the next session

132. **The Committee decided to hold its eighty-fourth session in New York from 3 to 28 June 2024.**

Annex I

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*. 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

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

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:

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

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

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 GNI_{da} for each Member State for each base period was calculated in the same manner as in step 3, using GNI_{da}. Thus the average per capita GNI_{da} 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 GNI_{da} was lower than the average per capita GNI (threshold). This adjustment reduced the affected Member State's share of GNI_{da} by the percentage by which its average per capita GNI_{da} 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 GNI_{da} is $1,000, and the gradient is 80 per cent, then the percentage by which the GNI_{da} 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 GNI_{da} was above the threshold.

The total of the low per capita income adjustments was proportionately reallocated to all Member States whose average per capita GNI_{da} 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 II

Working guidelines for the United Nations operational rates of exchange[1]

The present annex contains a summary of the key procedures for the establishment of the United Nations operational rates of exchange.

1. United Nations operational rates of exchange are established by the Treasurer and used by United Nations organizations in practice and in the interest of the uniformity of the United Nations system. The United States dollar is the base currency for the quotation.

2. Operational rates are effective on the 1st of each month, except for July and January where rates are effective on 30 June and 31 December, which are the closing dates of financial periods of peacekeeping missions, the regular budget and other programmes. Operational rates are established and announced two business days prior (according to the New York Headquarters calendar) to the effective dates.

3. Operational rates are determined using the current market rates from a recognized financial data source (currently Bloomberg) and, if appropriate, supplementary information from the United Nations Development Programme (UNDP), the United Nations Children's Fund (UNICEF), specialized agencies, regional economic commissions, peacekeeping missions and other relevant sources.

4. Operational rates are set between 9 a.m. and 10 a.m. Eastern Standard Time (EST) on the establishment day. When there is an important announcement of economic data that may impact the operational rates, the establishment may be delayed but should not be later than 1 p.m. EST.

5. Operational rates of major currencies are the average of the buying and selling spot rates (spot mid-rate) at the time of establishment. Currencies other than major currencies are quoted in the buying rate (spot bid-rate).

6. Mid-month revisions are made if the market rate has changed significantly since the beginning of the month between the hours of 9 a.m. and 10 a.m. EST two business days prior to the effective date. The mid-month revision is effective on the 15th of the month (or the previous working day if the 15th falls on a weekend or holiday as defined by the New York Headquarters calendar).

7. The criteria for a mid-month revision are the following:

(a) Major currencies: a market rate fluctuation of 3.0 per cent or more from the operational rate of a major currency; if one major currency operational rate is revised, then all major currencies are revised simultaneously. United Nations defined major currencies are the euro (EUR), Swiss franc (CHF), Japanese yen (JPY), pound sterling (GBP), Canadian dollar (CAD), Australian dollar (AUD), South African rand (ZAR), New Zealand dollar (NZD), Danish krone (DKK), Swedish krona (SEK), Norwegian krone (NOK) and Singapore dollar (SGD);

(b) United Nations Office at Nairobi (UNON); Economic and Social Commission for Asia and the Pacific (ESCAP); and Economic Commission for Latin America and the Caribbean (ECLAC); the Kenyan shilling (KES); Thai baht (THB); and Mexican peso (MXN) and Chilean peso (CLP), which are the base currencies of UNON, ESCAP and ECLAC, respectively, will be revised at mid-month if a rate fluctuates 6.0 per cent or more from the operational rate;

[1] United Nations System Chief Executives Board for Coordination, document CEB/2010/HLCM/FB/22 of 25 August 2010.

(c) Other currencies: a rate fluctuation of 10.0 per cent or more from the operational rate of those currencies that are not actively traded in foreign exchange markets; other currency revisions are made on the basis of the actual rates legally obtained on conversion either in the local market or at a local bank. UNDP collects exchange rate information on these currencies from the country offices and makes recommendations accordingly to the United Nations Treasury in time for the revisions.

8. Currencies whose values are tied to other currencies (pegged currencies) or linked are revised whenever the rates of the basis-setting currencies are revised.

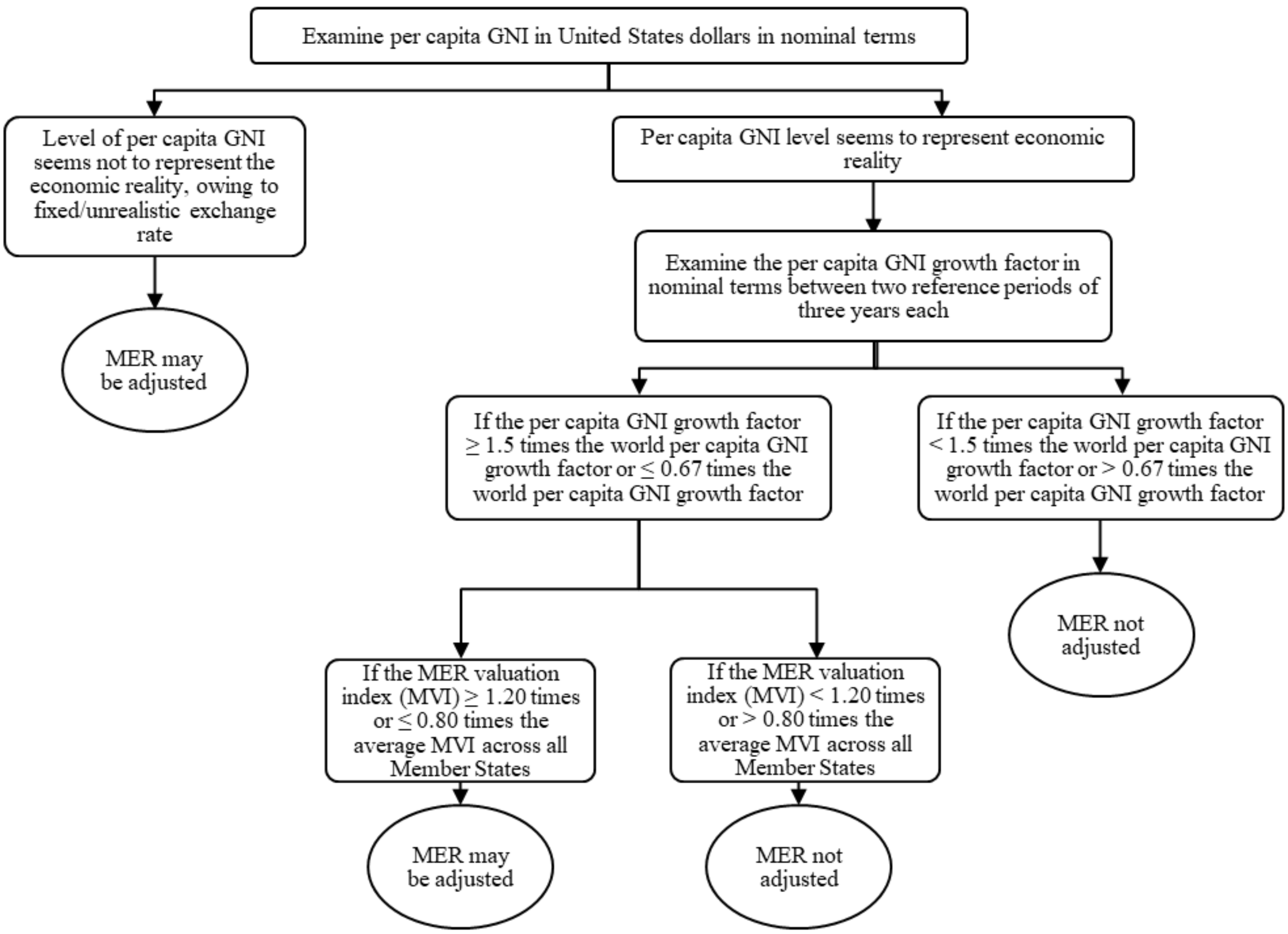
9. Operational rates may be quoted up to the third decimal place unless the currencies are linked to the euro. The euro-linked currencies may be quoted up to the sixth decimal place.

10. The Treasurer has the final authority to determine the operational rates of exchange.

11. Operational rates are entered into the Integrated Management Information System (IMIS) exchange rate table and posted on the United Nations website maintained by the Treasury.

Annex III

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 IV

2023 update of the scale of assessments for the period 2022–2024[1]

Parameters

Statistical base period	2019–2021 (three-year base period) and 2016–2021 (six-year base period)
Income measure	Gross national income
Conversion rates	Market exchange rate (except modified conversion rates for 2016 and United Nations operational rates for 2017–2021 for Bolivarian Republic of Venezuela)
Debt burden adjustment	
Debt measure	Total external debt stock
Low per capita income adjustment	
Gradient	Single gradient (80 per cent)
Threshold	$11,517 (three-year base period) and $11,132 (six-year base period)
Eligibility	Countries below threshold
Redistribution	Countries above threshold
Floor rate	0.001 per cent
Maximum rate for least developed country	0.01 per cent
Ceiling rate	22 per cent

[1] Update of the 2022–2024 scale using data for the 2016–2021 base period available in December 2022.

	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	0.021	0.021	0.005	0.005	0.005	0.005	*-16.7*
2.	Albania	0.008	0.017	0.016	0.009	0.009	0.009	0.009	*12.5*
3.	Algeria	0.109	0.181	0.183	0.084	0.084	0.085	0.088	*-19.3*
4.	Andorra	0.005	0.004	0.004	0.004	0.004	0.004	0.005	*0.0*
5.	Angola[a]	0.010	0.086	0.078	0.027	0.027	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	0.528	0.498	0.443	0.443	0.444	0.462	*-35.7*
8.	Armenia	0.007	0.015	0.013	0.007	0.007	0.007	0.007	*0.0*
9.	Australia	2.111	1.599	1.619	1.990	1.990	1.996	2.075	*-1.7*
10.	Austria	0.679	0.507	0.514	0.632	0.632	0.633	0.659	*-2.9*
11.	Azerbaijan	0.030	0.052	0.050	0.025	0.025	0.025	0.026	*-13.3*
12.	Bahamas	0.019	0.013	0.013	0.016	0.016	0.016	0.016	*-15.8*
13.	Bahrain	0.054	0.039	0.040	0.049	0.049	0.049	0.051	*-5.6*
14.	Bangladesh[a]	0.010	0.447	0.443	0.161	0.161	0.010	0.010	*0.0*
15.	Barbados	0.008	0.005	0.006	0.007	0.007	0.007	0.007	*-12.5*
16.	Belarus	0.041	0.068	0.063	0.038	0.038	0.038	0.039	*-4.9*
17.	Belgium	0.828	0.621	0.628	0.773	0.772	0.775	0.806	*-2.7*
18.	Belize	0.001	0.002	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[a]	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	0.042	0.017	0.017	0.017	0.018	*-5.3*
22.	Bosnia and Herzegovina	0.012	0.023	0.022	0.013	0.013	0.013	0.013	*8.3*
23.	Botswana	0.015	0.018	0.018	0.011	0.011	0.011	0.012	*-20.0*
24.	Brazil	2.013	1.904	1.846	1.360	1.360	1.364	1.418	*-29.6*
25.	Brunei Darussalam	0.021	0.015	0.015	0.019	0.019	0.019	0.020	*-4.8*
26.	Bulgaria	0.056	0.078	0.073	0.061	0.061	0.061	0.064	*14.3*
27.	Burkina Faso[a]	0.004	0.019	0.017	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	0.044	0.013	0.013	0.013	0.014	*7.7*
32.	Canada	2.628	1.970	1.995	2.453	2.452	2.459	2.557	*-2.7*
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	0.016	0.004	0.004	0.004	0.004	*33.3*
35.	Chile	0.420	0.304	0.307	0.378	0.378	0.379	0.394	*-6.2*
36.	China	15.254	17.946	17.851	17.044	17.041	17.090	17.770	*16.5*
37.	Colombia	0.246	0.341	0.323	0.193	0.193	0.193	0.201	*-18.3*
38.	Comoros[a]	0.001	0.001	0.001	0.000	0.001	0.001	0.001	*0.0*
39.	Congo	0.005	0.011	0.011	0.003	0.003	0.003	0.004	*-20.0*
40.	Costa Rica	0.069	0.067	0.064	0.062	0.062	0.062	0.064	*-7.2*
41.	Côte d’Ivoire	0.022	0.067	0.064	0.023	0.023	0.023	0.024	*9.1*
42.	Croatia	0.091	0.070	0.070	0.087	0.087	0.087	0.090	*-1.1*
43.	Cuba	0.095	0.088	0.086	0.058	0.058	0.058	0.060	*-36.8*
44.	Cyprus	0.036	0.027	0.028	0.034	0.034	0.034	0.036	*0.0*
45.	Czechia	0.340	0.269	0.273	0.335	0.335	0.336	0.350	*2.9*
46.	Democratic People’s Republic of Korea	0.005	0.019	0.019	0.005	0.005	0.005	0.005	*0.0*
47.	Democratic Republic of the Congo[a]	0.010	0.052	0.052	0.012	0.012	0.010	0.010	*0.0*
48.	Denmark	0.553	0.420	0.425	0.523	0.523	0.524	0.545	*-1.4*
49.	Djibouti[a]	0.001	0.004	0.003	0.001	0.001	0.001	0.001	*0.0*
50.	Dominica	0.001	0.001	0.001	0.000	0.001	0.001	0.001	*0.0*
51.	Dominican Republic	0.067	0.093	0.089	0.062	0.062	0.062	0.065	*-3.0*
52.	Ecuador	0.077	0.116	0.110	0.065	0.065	0.065	0.067	*-13.0*
53.	Egypt	0.139	0.400	0.388	0.165	0.165	0.166	0.172	*23.7*
54.	El Salvador	0.013	0.028	0.026	0.012	0.012	0.012	0.012	*-7.7*
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	0.035	0.036	0.044	0.044	0.044	0.046	*4.5*
58.	Eswatini	0.002	0.005	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	0.116	0.114	0.030	0.030	0.010	0.010	*0.0*
60.	Fiji	0.004	0.005	0.005	0.003	0.003	0.003	0.003	*-25.0*
61.	Finland	0.417	0.315	0.319	0.392	0.392	0.393	0.409	*-1.9*
62.	France	4.318	3.182	3.221	3.961	3.960	3.972	4.130	*-4.4*
63.	Gabon	0.013	0.017	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	0.019	0.016	0.007	0.007	0.007	0.008	*0.0*
66.	Germany	6.111	4.619	4.676	5.750	5.749	5.766	5.995	*-1.9*
67.	Ghana	0.024	0.077	0.074	0.025	0.025	0.025	0.027	*12.5*
68.	Greece	0.325	0.229	0.232	0.285	0.285	0.286	0.297	*-8.6*
69.	Grenada	0.001	0.001	0.001	0.001	0.001	0.001	0.001	*0.0*
70.	Guatemala	0.041	0.087	0.084	0.042	0.042	0.042	0.044	*7.3*
71.	Guinea[a]	0.003	0.014	0.014	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	0.007	0.007	0.005	0.005	0.005	0.006	*50.0*
74.	Haiti[a]	0.006	0.019	0.019	0.006	0.006	0.006	0.006	*0.0*
75.	Honduras	0.009	0.026	0.025	0.009	0.009	0.009	0.009	*0.0*
76.	Hungary	0.228	0.178	0.181	0.222	0.222	0.223	0.232	*1.8*
77.	Iceland	0.036	0.028	0.028	0.035	0.035	0.035	0.036	*0.0*
78.	India	1.044	3.104	3.062	1.028	1.028	1.031	1.072	*2.7*
79.	Indonesia	0.549	1.204	1.162	0.539	0.539	0.541	0.562	*2.4*
80.	Iran (Islamic Republic of)	0.371	0.958	0.969	0.868	0.868	0.870	0.905	*143.9*
81.	Iraq	0.128	0.226	0.225	0.119	0.119	0.119	0.124	*-3.1*
82.	Ireland	0.439	0.365	0.369	0.454	0.454	0.455	0.473	*7.7*
83.	Israel	0.561	0.460	0.466	0.573	0.573	0.575	0.597	*6.4*
84.	Italy	3.189	2.299	2.328	2.862	2.862	2.870	2.984	*-6.4*
85.	Jamaica	0.008	0.016	0.014	0.007	0.007	0.007	0.007	*-12.5*
86.	Japan	8.033	5.930	6.003	7.383	7.381	7.403	7.697	*-4.2*
87.	Jordan	0.022	0.050	0.045	0.021	0.021	0.021	0.021	*-4.5*

	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)
88.	Kazakhstan	0.133	0.180	0.159	0.115	0.115	0.115	0.120	*-9.8*
89.	Kenya	0.030	0.110	0.107	0.035	0.035	0.035	0.036	*20.0*
90.	Kiribati[a]	0.001	0.000	0.000	0.000	0.001	0.001	0.001	*0.0*
91.	Kuwait	0.234	0.162	0.164	0.201	0.201	0.202	0.210	*-10.3*
92.	Kyrgyzstan	0.002	0.009	0.008	0.002	0.002	0.002	0.002	*0.0*
93.	Lao People's Democratic Republic[a]	0.007	0.020	0.018	0.006	0.006	0.006	0.007	*0.0*
94.	Latvia	0.050	0.039	0.040	0.049	0.049	0.049	0.051	*2.0*
95.	Lebanon	0.036	0.087	0.078	0.085	0.085	0.085	0.088	*144.4*
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	0.002	0.001	0.001	0.001	0.001	*0.0*
98.	Libya	0.018	0.063	0.064	0.051	0.051	0.051	0.053	*194.4*
99.	Liechtenstein	0.010	0.008	0.008	0.010	0.010	0.010	0.010	*0.0*
100.	Lithuania	0.077	0.062	0.063	0.077	0.077	0.077	0.081	*5.2*
101.	Luxembourg	0.068	0.058	0.059	0.072	0.072	0.072	0.075	*10.3*
102.	Madagascar[a]	0.004	0.015	0.015	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	0.388	0.360	0.314	0.314	0.315	0.327	*-6.0*
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	0.020	0.020	0.020	0.021	*10.5*
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	0.015	0.013	0.011	0.011	0.011	0.011	*-42.1*
111.	Mexico	1.221	1.333	1.263	1.035	1.035	1.038	1.079	*-11.6*
112.	Micronesia (Federated States of)	0.001	0.001	0.001	0.000	0.001	0.001	0.001	*0.0*
113.	Monaco	0.011	0.008	0.008	0.010	0.010	0.010	0.011	*0.0*
114.	Mongolia	0.004	0.014	0.009	0.004	0.004	0.004	0.004	*0.0*
115.	Montenegro	0.004	0.006	0.005	0.003	0.003	0.003	0.003	*-25.0*
116.	Morocco	0.055	0.144	0.137	0.059	0.059	0.059	0.062	*12.7*

	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	0.016	0.009	0.002	0.002	0.002	0.002	*-50.0*
118.	Myanmar[a]	0.010	0.080	0.079	0.023	0.023	0.010	0.010	*0.0*
119.	Namibia	0.009	0.013	0.013	0.007	0.007	0.007	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	0.039	0.039	0.011	0.011	0.010	0.010	*0.0*
122.	Netherlands (Kingdom of the)	1.377	1.022	1.035	1.272	1.272	1.276	1.326	*-3.7*
123.	New Zealand	0.309	0.240	0.243	0.299	0.299	0.300	0.312	*1.0*
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	0.003	0.003	0.003	0.004	*33.3*
126.	Nigeria	0.182	0.456	0.453	0.152	0.152	0.152	0.158	*-13.2*
127.	North Macedonia	0.007	0.014	0.012	0.007	0.007	0.007	0.007	*0.0*
128.	Norway	0.679	0.488	0.494	0.607	0.607	0.609	0.633	*-6.8*
129.	Oman	0.111	0.089	0.090	0.111	0.111	0.112	0.116	*4.5*
130.	Pakistan	0.114	0.403	0.392	0.120	0.120	0.121	0.126	*10.5*
131.	Palau	0.001	0.000	0.000	0.000	0.001	0.001	0.001	*0.0*
132.	Panama	0.090	0.066	0.067	0.082	0.082	0.082	0.085	*-5.6*
133.	Papua New Guinea	0.010	0.027	0.025	0.009	0.009	0.009	0.009	*-10.0*
134.	Paraguay	0.026	0.042	0.040	0.023	0.023	0.023	0.024	*-7.7*
135.	Peru	0.163	0.237	0.229	0.144	0.144	0.144	0.150	*-8.0*
136.	Philippines	0.212	0.449	0.441	0.196	0.196	0.197	0.205	*-3.3*
137.	Poland	0.837	0.654	0.662	0.814	0.814	0.816	0.849	*1.4*
138.	Portugal	0.353	0.264	0.267	0.328	0.328	0.329	0.342	*-3.1*
139.	Qatar	0.269	0.186	0.188	0.232	0.232	0.232	0.241	*-10.4*
140.	Republic of Korea	2.574	1.927	1.951	2.399	2.399	2.406	2.501	*-2.8*
141.	Republic of Moldova	0.005	0.014	0.013	0.006	0.006	0.006	0.006	*20.0*
142.	Romania	0.312	0.279	0.282	0.347	0.347	0.348	0.362	*16.0*
143.	Russian Federation	1.866	1.789	1.741	1.627	1.627	1.632	1.696	*-9.1*
144.	Rwanda[a]	0.003	0.011	0.010	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 (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)
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	0.883	0.894	1.099	1.099	1.102	1.146	*-3.2*
152.	Senegal[a]	0.007	0.027	0.024	0.007	0.007	0.007	0.007	*0.0*
153.	Serbia	0.032	0.058	0.054	0.035	0.035	0.035	0.036	*12.5*
154.	Seychelles	0.002	0.002	0.002	0.002	0.002	0.002	0.002	*0.0*
155.	Sierra Leone[a]	0.001	0.005	0.004	0.001	0.001	0.001	0.001	*0.0*
156.	Singapore	0.504	0.368	0.372	0.458	0.458	0.459	0.477	*-5.4*
157.	Slovakia	0.155	0.119	0.121	0.148	0.148	0.149	0.155	*0.0*
158.	Slovenia	0.079	0.061	0.062	0.076	0.076	0.077	0.080	*1.3*
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	0.008	0.007	0.002	0.002	0.002	0.002	*100.0*
161.	South Africa	0.244	0.421	0.401	0.250	0.250	0.250	0.260	*6.6*
162.	South Sudan[a]	0.002	0.015	0.015	0.004	0.004	0.004	0.004	*100.0*
163.	Spain	2.134	1.546	1.565	1.925	1.924	1.930	2.007	*-6.0*
164.	Sri Lanka	0.045	0.093	0.086	0.038	0.038	0.038	0.040	*-11.1*
165.	Sudan[a]	0.010	0.045	0.043	0.011	0.011	0.008	0.009	*-10.0*
166.	Suriname	0.003	0.004	0.004	0.002	0.002	0.002	0.002	*-33.3*
167.	Sweden	0.871	0.658	0.666	0.819	0.819	0.821	0.854	*-2.0*
168.	Switzerland	1.134	0.822	0.832	1.023	1.023	1.026	1.067	*-5.9*
169.	Syrian Arab Republic	0.009	0.027	0.027	0.007	0.007	0.007	0.008	*-11.1*
170.	Tajikistan	0.003	0.011	0.010	0.003	0.003	0.003	0.003	*0.0*
171.	Thailand	0.368	0.551	0.531	0.348	0.348	0.349	0.363	*-1.4*
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	0.026	0.032	0.032	0.032	0.034	*-8.1*
176.	Tunisia	0.019	0.048	0.043	0.018	0.018	0.018	0.019	*0.0*
177.	Türkiye	0.845	0.878	0.825	0.666	0.666	0.668	0.695	*-17.8*
178.	Turkmenistan	0.034	0.050	0.050	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	0.042	0.040	0.010	0.010	0.010	0.010	*0.0*
181.	Ukraine	0.056	0.180	0.164	0.070	0.070	0.070	0.073	*30.4*
182.	United Arab Emirates	0.635	0.446	0.452	0.556	0.556	0.557	0.580	*-8.7*
183.	United Kingdom of Great Britain and Northern Ireland	4.375	3.221	3.261	4.009	4.009	4.020	4.180	*-4.5*
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	24.672	24.978	24.978	24.978	24.978	22.000	*0.0*
186.	Uruguay	0.092	0.064	0.065	0.080	0.080	0.080	0.083	*-9.8*
187.	Uzbekistan	0.027	0.073	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	0.109	0.110	0.062	0.062	0.062	0.064	*-63.4*
190.	Viet Nam	0.093	0.359	0.346	0.146	0.146	0.146	0.152	*63.4*
191.	Yemen[a]	0.008	0.015	0.014	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	0.023	0.007	0.007	0.007	0.007	*0.0*
		100.000	**100.000**	**100.000**	**100.000**	**100.000**	**100.000**	**100.000**	

Abbreviations: GNI, gross national income.

[a] Least developed country.

Annex V

Review of the scale-to-scale changes between the adopted 2022–2024 scale and the 2023 update scale

									Average annual percentage change, 2016–2021				
									GDP		Implicit price deflator[a]		
		2022–2024 adopted scale	2023 update machine scale	Change (percentage)	2022–2024 scale GNI share	2023 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 2016–2021 period[b]
	Member State	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	World							**11 324**	**4.4**	**2.4**	**1.9**	**n/a**	
1.	Afghanistan	0.006	0.005	-16.7	0.023	0.021	-9.1	481	-3.7	-2.7	-1.0	4.1	
2.	Albania	0.008	0.009	12.5	0.017	0.017	3.7	5 356	8.2	3.0	5.1	1.7	
3.	Algeria	0.109	0.088	-19.3	0.207	0.181	-12.5	3 715	-0.3	0.8	-1.0	3.9	
4.	Andorra	0.005	0.005	0.0	0.004	0.004	-5.6	40 440	3.0	0.6	2.3	1.3	
5.	Angola	0.010	0.010	0.0	0.122	0.086	-29.6	2 316	-8.0	-1.6	-6.5	23.3	
6.	Antigua and Barbuda	0.002	0.002	0.0	0.002	0.002	-7.6	15 702	1.0	-0.2	1.2	1.2	
7.	Argentina	0.719	0.462	-35.7	0.645	0.528	-18.2	10 353	-4.6	-0.8	-3.8	41.8	GDP growth is lower than world GDP growth; decreased share in world GNI; Member State moved below the LPCIA threshold in the six-year base period
8.	Armenia	0.007	0.007	0.0	0.015	0.015	-0.9	4 655	4.6	3.0	1.6	2.5	
9.	Australia	2.111	2.075	-1.7	1.614	1.599	-1.0	55 388	5.0	2.1	2.8	2.8	
10.	Austria	0.679	0.659	-2.9	0.519	0.507	-2.3	50 273	3.9	1.0	2.9	1.8	
11.	Azerbaijan	0.030	0.026	-13.3	0.056	0.052	-6.4	4 472	0.5	0.3	0.2	9.0	
12.	Bahamas	0.019	0.016	-15.8	0.015	0.013	-13.9	27 365	-0.9	-1.4	0.5	0.5	
13.	Bahrain	0.054	0.051	-5.6	0.041	0.039	-4.1	23 519	3.8	1.5	2.3	2.3	
14.	Bangladesh	0.010	0.010	0.0	0.340	0.447	31.4	2 371	10.0	6.7	3.1	4.6	
15.	Barbados	0.008	0.007	-12.5	0.006	0.005	-6.7	17 078	0.4	-2.1	2.6	2.6	
16.	Belarus	0.041	0.039	-4.9	0.070	0.068	-3.1	6 192	3.2	1.0	2.2	10.4	
17.	Belgium	0.828	0.806	-2.7	0.633	0.621	-2.0	47 389	4.3	1.2	3.0	1.9	
18.	Belize	0.001	0.001	0.0	0.002	0.002	19.0	5 592	2.0	0.6	1.4	1.4	
19.	Benin	0.005	0.005	0.0	0.016	0.017	7.4	1 212	7.6	5.6	1.9	0.8	

	Member State	2022–2024 adopted scale	2023 update machine scale	Change (percentage)	2022–2024 scale GNI share	2023 update scale GNI share	Change (percentage)	Per capita GNI (United States dollars)	Average annual percentage change, 2016–2021: GDP: Nominal (United States dollars)	Average annual percentage change, 2016–2021: GDP: Real	Average annual percentage change, 2016–2021: Implicit price deflator[a]: United States dollars	Average annual percentage change, 2016–2021: Implicit price deflator[a]: National currency	Comments on the 2016–2021 period[b]
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
20.	Bhutan	0.001	0.001	0.0	0.003	0.003	-4.0	2 866	2.9	1.2	1.7	4.2	
21.	Bolivia (Plurinational State of)	0.019	0.018	-5.3	0.045	0.043	-3.6	3 208	3.4	1.9	1.5	1.5	
22.	Bosnia and Herzegovina	0.012	0.013	8.3	0.023	0.023	1.2	6 080	6.3	2.8	3.3	2.2	
23.	Botswana	0.015	0.012	-20.0	0.020	0.018	-9.3	6 225	4.5	3.3	1.1	2.7	
24.	Brazil	2.013	1.418	-29.6	2.328	1.904	-18.2	7 891	-1.9	0.3	-2.1	6.1	GDP growth is lower than world GDP growth; decreased share in world GNI
25.	Brunei Darussalam	0.021	0.020	-4.8	0.016	0.015	-6.8	30 310	1.3	0.4	1.0	0.6	
26.	Bulgaria	0.056	0.064	14.3	0.075	0.078	4.8	9 792	8.8	2.6	6.0	4.8	
27.	Burkina Faso	0.004	0.005	25.0	0.017	0.019	9.4	780	8.9	5.5	3.2	2.1	GDP growth is higher than world GDP growth; assessment is close to floor
28.	Burundi	0.001	0.001	0.0	0.004	0.004	1.9	296	5.6	3.1	2.4	6.4	
29.	Cabo Verde	0.001	0.001	0.0	0.002	0.002	-5.4	3 133	3.3	1.5	1.7	0.7	
30.	Cambodia	0.007	0.008	14.3	0.026	0.027	4.7	1 475	6.7	4.6	2.0	2.1	
31.	Cameroon	0.013	0.014	7.7	0.043	0.045	4.7	1 532	5.9	3.3	2.5	1.4	
32.	Canada	2.628	2.557	-2.7	2.010	1.970	-2.0	46 159	4.2	1.3	2.8	2.5	
33.	Central African Republic	0.001	0.001	0.0	0.003	0.003	4.7	460	6.8	3.0	3.7	2.6	
34.	Chad	0.003	0.004	33.3	0.013	0.017	23.8	899	2.2	0.2	2.0	0.9	Assessment is close to floor
35.	Chile	0.420	0.394	-6.2	0.321	0.304	-5.5	14 006	4.5	2.0	2.4	4.9	
36.	China	15.254	17.770	16.5	16.687	17.946	7.5	10 872	7.9	5.9	2.0	2.0	
37.	Colombia	0.246	0.201	-18.3	0.381	0.341	-10.7	5 956	1.2	2.0	-0.8	4.5	
38.	Comoros	0.001	0.001	0.0	0.001	0.001	2.0	1 531	5.6	3.7	1.8	0.8	
39.	Congo	0.005	0.004	-20.0	0.014	0.011	-19.1	1 763	1.3	-4.4	5.9	4.8	
40.	Costa Rica	0.069	0.064	-7.2	0.070	0.067	-3.2	11 628	2.2	2.8	-0.6	2.0	
41.	Côte d’Ivoire	0.022	0.024	9.1	0.063	0.067	6.0	2 231	7.3	6.1	1.1	0.0	
42.	Croatia	0.091	0.090	-1.1	0.069	0.070	0.5	14 858	5.4	2.8	2.6	1.3	

								Average annual percentage change, 2016–2021				
								GDP		Implicit price deflator[a]		
	2022–2024 adopted scale	2023 update machine scale	Change (percentage)	2022–2024 scale GNI share	2023 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 2016–2021 period[b]
Member State	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
43. Cuba	0.095	0.060	-36.8	0.115	0.088	-23.9	6 802	-37.3	-1.0	-36.7	7.5	GDP growth is lower than world GDP growth; decreased share in world GNI
44. Cyprus	0.036	0.036	0.0	0.027	0.027	0.0	27 594	6.1	4.2	1.8	0.7	
45. Czechia	0.340	0.350	2.9	0.260	0.269	3.6	22 521	7.0	1.9	4.9	2.8	
46. Democratic People's Republic of Korea	0.005	0.005	0.0	0.021	0.019	-8.0	656	0.5	-1.4	1.9	1.8	1968 SNA
47. Democratic Republic of the Congo	0.010	0.010	0.0	0.050	0.052	3.5	506	5.7	4.0	1.7	15.5	
48. Denmark	0.553	0.545	-1.4	0.423	0.420	-0.7	63 651	4.7	2.0	2.6	1.4	
49. Djibouti	0.001	0.001	0.0	0.004	0.004	3.1	2 990	7.2	5.6	1.5	1.5	
50. Dominica	0.001	0.001	0.0	0.001	0.001	-4.1	7 676	0.2	-1.1	1.3	1.3	
51. Dominican Republic	0.067	0.065	-3.0	0.094	0.093	-1.2	7 475	4.8	4.7	0.1	4.2	
52. Ecuador	0.077	0.067	-13.0	0.124	0.116	-6.5	5 867	1.1	-0.3	1.4	1.4	
53. Egypt	0.139	0.172	23.7	0.340	0.400	17.8	3 323	5.2	5.7	-0.4	12.1	
54. El Salvador	0.013	0.012	-7.7	0.029	0.028	-2.4	3 960	3.5	1.8	1.6	1.6	
55. Equatorial Guinea	0.012	0.008	-33.3	0.014	0.012	-14.2	6 559	-1.0	-4.9	4.1	3.0	GDP growth is lower than world GDP growth; decreased share in world GNI
56. Eritrea	0.001	0.001	0.0	0.002	0.002	-3.8	586	1.9	1.8	0.1	-0.2	1968 SNA
57. Estonia	0.044	0.046	4.5	0.034	0.035	5.4	23 501	8.4	4.0	4.3	3.2	
58. Eswatini	0.002	0.002	0.0	0.005	0.005	-8.6	3 394	2.6	2.3	0.3	2.8	
59. Ethiopia	0.010	0.010	0.0	0.104	0.116	11.3	889	8.5	7.2	1.2	14.8	
60. Fiji	0.004	0.003	-25.0	0.006	0.005	-13.2	4 945	-1.4	-2.2	0.8	0.6	GDP growth is lower than world GDP growth; assessment is close to floor
61. Finland	0.417	0.409	-1.9	0.319	0.315	-1.3	50 120	4.0	1.5	2.5	1.4	
62. France	4.318	4.130	-4.4	3.302	3.182	-3.6	41 950	3.3	0.9	2.3	1.2	
63. Gabon	0.013	0.011	-15.4	0.018	0.017	-3.4	6 788	4.3	1.1	3.1	2.0	
64. Gambia	0.001	0.001	0.0	0.002	0.002	6.1	700	6.7	4.2	2.5	5.8	

Member State	2022–2024 adopted scale	2023 update machine scale	Change (percentage)	2022–2024 scale GNI share	2023 update scale GNI share	Change (percentage)	Per capita GNI (United States dollars)	Average annual percentage change, 2016–2021: GDP: Nominal (United States dollars)	GDP: Real	Implicit price deflator[a]: United States dollars	Implicit price deflator[a]: National currency	Comments on the 2016–2021 period[b]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
65. Georgia	0.008	0.008	0.0	0.020	0.019	-5.7	4 319	3.8	3.4	0.4	6.4	
66. Germany	6.111	5.995	-1.9	4.674	4.619	-1.2	48 866	4.0	1.0	3.1	2.0	
67. Ghana	0.024	0.027	12.5	0.072	0.077	7.8	2 144	8.2	5.0	3.0	11.0	
68. Greece	0.325	0.297	-8.6	0.248	0.229	-7.7	19 080	1.6	0.5	1.1	0.0	
69. Grenada	0.001	0.001	0.0	0.001	0.001	-3.5	8 476	1.9	0.6	1.3	1.3	
70. Guatemala	0.041	0.044	7.3	0.084	0.087	3.2	4 444	5.5	3.2	2.3	2.5	
71. Guinea	0.003	0.004	33.3	0.013	0.014	11.6	953	10.5	6.9	3.4	8.1	GDP growth is higher than world GDP growth; assessment is close to floor
72. Guinea-Bissau	0.001	0.001	0.0	0.002	0.002	1.5	718	6.9	4.5	2.3	1.2	
73. Guyana	0.004	0.006	50.0	0.006	0.007	18.1	8 095	11.1	12.6	-1.4	-1.2	GDP growth is higher than world GDP growth; assessment is close to floor
74. Haiti	0.006	0.006	0.0	0.018	0.019	5.4	1 491	4.7	-0.3	4.9	15.3	
75. Honduras	0.009	0.009	0.0	0.026	0.026	1.1	2 321	5.2	2.9	2.2	3.8	
76. Hungary	0.228	0.232	1.8	0.175	0.178	2.3	16 097	6.4	3.1	3.2	4.6	
77. Iceland	0.036	0.036	0.0	0.028	0.028	1.2	68 054	6.5	2.5	4.0	3.3	
78. India	1.044	1.072	2.7	3.048	3.104	1.8	1 971	6.6	4.4	2.1	4.5	
79. Indonesia	0.549	0.562	2.4	1.190	1.204	1.1	3 922	5.5	3.6	1.8	2.9	
80. Iran (Islamic Republic of)	0.371	0.905	143.9	0.567	0.958	68.9	9 747	22.9	2.1	20.4	28.1	Increased share in world GNI; nominal GDP growth is higher than world GDP growth
81. Iraq	0.128	0.124	-3.1	0.232	0.226	-2.9	4 742	3.4	1.5	1.9	5.6	1968 SNA
82. Ireland	0.439	0.473	7.7	0.336	0.365	8.6	65 452	9.5	7.4	2.0	0.9	
83. Israel	0.561	0.597	6.4	0.429	0.460	7.2	46 856	8.2	3.7	4.3	1.1	
84. Italy	3.189	2.984	-6.4	2.439	2.299	-5.7	33 902	2.3	0.2	2.1	1.0	
85. Jamaica	0.008	0.007	-12.5	0.018	0.016	-7.6	5 070	0.5	-0.2	0.7	5.1	
86. Japan	8.033	7.697	-4.2	6.144	5.930	-3.5	41 510	1.8	0.0	1.8	0.2	

	Member State	2022–2024 adopted scale (1)	2023 update machine scale (2)	Change (percentage) (3)	2022–2024 scale GNI share (4)	2023 update scale GNI share (5)	Change (percentage) (6)	Per capita GNI (United States dollars) (7)	Average annual percentage change, 2016–2021: 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 2016–2021 period[b] (12)
87.	Jordan	0.022	0.021	-4.5	0.049	0.050	0.4	4 054	2.7	1.4	1.2	1.2	
88.	Kazakhstan	0.133	0.120	-9.8	0.191	0.180	-5.5	8 423	0.8	3.0	-2.1	9.1	
89.	Kenya	0.030	0.036	20.0	0.097	0.110	13.6	1 893	7.8	4.3	3.4	5.3	
90.	Kiribati	0.001	0.001	0.0	0.000	0.000	-6.0	2 883	4.9	1.4	3.5	3.5	
91.	Kuwait	0.234	0.210	-10.3	0.179	0.162	-9.8	33 026	3.0	-1.3	4.4	4.4	
92.	Kyrgyzstan	0.002	0.002	0.0	0.009	0.009	-2.2	1 233	4.6	2.4	2.1	6.9	
93.	Lao People's Democratic Republic	0.007	0.007	0.0	0.020	0.020	-0.1	2 411	4.8	5.4	-0.6	2.4	
94.	Latvia	0.050	0.051	2.0	0.038	0.039	2.6	18 108	6.5	2.3	4.1	3.0	
95.	Lebanon	0.036	0.088	144.4	0.063	0.087	37.6	13 277	19.8	-7.1	28.9	28.9	Nominal GDP growth is higher than world GDP growth; Member State moved above the threshold in the three-year base period
96.	Lesotho	0.001	0.001	0.0	0.003	0.003	-4.8	1 220	0.1	-1.0	1.1	3.6	
97.	Liberia	0.001	0.001	0.0	0.003	0.003	-9.0	453	-1.5	-0.4	-1.0	-1.0	
98.	Libya	0.018	0.053	194.4	0.033	0.063	88.8	8 410	-3.6	2.1	-5.6	15.0	Revised national accounts data; submitted official national accounts data for the first time since 2011; level of GDP increased on average by about 55 per cent during the period 2014–2019
99.	Liechtenstein	0.010	0.010	0.0	0.008	0.008	0.5	183 744	0.9	-0.2	1.1	0.2	
100.	Lithuania	0.077	0.081	5.2	0.059	0.062	5.9	19 240	8.2	3.5	4.5	3.4	
101.	Luxembourg	0.068	0.075	10.3	0.052	0.058	11.5	82 113	6.1	2.3	3.6	2.5	
102.	Madagascar	0.004	0.004	0.0	0.016	0.015	-2.8	478	4.1	2.3	1.8	6.5	
103.	Malawi	0.002	0.003	50.0	0.008	0.012	49.4	564	6.8	5.3	1.5	9.7	GDP growth is higher than world GDP growth; assessment is close to floor
104.	Malaysia	0.348	0.327	-6.0	0.398	0.388	-2.6	10 371	3.6	2.8	0.8	1.8	

Member State	2022–2024 adopted scale	2023 update machine scale	Change (percentage)	2022–2024 scale GNI share	2023 update scale GNI share	Change (percentage)	Per capita GNI (United States dollars)	Average annual percentage change, 2016–2021: GDP: Nominal (United States dollars)	GDP: Real	Implicit price deflator[a]: United States dollars	Implicit price deflator[a]: National currency	Comments on the 2016–2021 period[b]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
105. Maldives	0.004	0.004	0.0	0.005	0.005	-6.9	8 843	4.7	3.7	0.9	0.9	
106. Mali	0.005	0.005	0.0	0.019	0.019	1.8	806	6.5	5.5	1.0	-0.1	
107. Malta	0.019	0.021	10.5	0.015	0.016	8.3	28 030	8.1	4.9	3.1	2.0	
108. Marshall Islands	0.001	0.001	0.0	0.000	0.000	1.4	6 723	5.5	2.4	3.0	3.0	
109. Mauritania	0.002	0.003	50.0	0.008	0.009	13.1	1 865	8.4	3.2	5.1	6.9	GDP growth is higher than world GDP growth; assessment is close to floor
110. Mauritius	0.019	0.011	-42.1	0.016	0.015	-10.3	9 997	-0.7	0.3	-1.0	1.9	Member State moved below the LPCIA threshold in the three-year base period; GDP growth is lower than world GDP growth
111. Mexico	1.221	1.079	-11.6	1.424	1.333	-6.4	9 365	1.4	0.5	0.9	5.1	
112. Micronesia (Federated States of)	0.001	0.001	0.0	0.001	0.001	-2.1	3 944	3.9	-0.2	4.1	4.1	
113. Monaco	0.011	0.011	0.0	0.008	0.008	0.0	199 203	5.4	3.0	2.3	1.2	
114. Mongolia	0.004	0.004	0.0	0.014	0.014	1.6	3 730	4.5	2.8	1.6	8.0	
115. Montenegro	0.004	0.003	-25.0	0.006	0.006	-1.9	8 504	6.2	2.0	4.1	3.0	Assessment is close to floor
116. Morocco	0.055	0.062	12.7	0.134	0.144	7.2	3 471	4.4	-2.7	7.3	5.8	
117. Mozambique	0.004	0.002	-50.0	0.017	0.016	-6.0	471	-0.2	2.4	-2.5	5.8	Assessment is close to floor
118. Myanmar	0.010	0.010	0.0	0.079	0.080	1.2	1 318	1.4	2.6	-1.1	4.1	1968 SNA
119. Namibia	0.009	0.007	-22.2	0.015	0.013	-10.9	4 774	1.3	-1.1	2.4	4.8	
120. Nauru	0.001	0.001	0.0	0.000	0.000	13.1	15 338	6.0	1.0	4.9	4.9	
121. Nepal	0.010	0.010	0.0	0.038	0.039	3.7	1 186	7.5	4.5	2.9	5.4	
122. Netherlands (Kingdom of the)	1.377	1.326	-3.7	1.053	1.022	-3.0	51 722	4.8	1.7	3.0	1.9	
123. New Zealand	0.309	0.312	1.0	0.237	0.240	1.6	42 474	5.7	3.0	2.6	2.4	
124. Nicaragua	0.005	0.004	-20.0	0.015	0.014	-5.5	1 861	1.6	1.6	-0.1	4.3	
125. Niger	0.003	0.004	33.3	0.014	0.015	6.1	554	7.5	4.8	2.6	1.5	GDP growth is higher than world GDP growth; assessment is close to floor
126. Nigeria	0.182	0.158	-13.2	0.494	0.456	-7.7	1 960	-2.3	0.8	-3.1	9.9	

Member State	2022–2024 adopted scale	2023 update machine scale	Change (percentage)	2022–2024 scale GNI share	2023 update scale GNI share	Change (percentage)	Per capita GNI (United States dollars)	Average annual percentage change, 2016–2021: GDP: Nominal (United States dollars)	GDP: Real	Implicit price deflator[a]: United States dollars	Implicit price deflator[a]: National currency	Comments on the 2016–2021 period[b]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
127. North Macedonia	0.007	0.007	0.0	0.014	0.014	-0.8	5 684	5.5	1.4	4.1	3.0	
128. Norway	0.679	0.633	-6.8	0.519	0.488	-6.1	80 093	3.8	1.4	2.4	3.4	
129. Oman	0.111	0.116	4.5	0.085	0.089	5.1	17 283	1.9	0.8	1.1	1.1	
130. Pakistan	0.114	0.126	10.5	0.370	0.403	8.8	1 576	3.2	4.1	-0.9	7.1	
131. Palau	0.001	0.001	0.0	0.000	0.000	-9.5	15 849	-4.9	-4.8	-0.1	-0.1	
132. Panama	0.090	0.085	-5.6	0.069	0.066	-4.3	13 625	2.7	1.9	0.8	0.8	
133. Papua New Guinea	0.010	0.009	-10.0	0.028	0.027	-2.3	2 485	3.4	1.8	1.6	5.7	
134. Paraguay	0.026	0.024	-7.7	0.045	0.042	-7.2	5 626	1.9	2.6	-0.8	3.7	
135. Peru	0.163	0.150	-8.0	0.247	0.237	-4.2	6 332	2.7	2.3	0.5	3.8	
136. Philippines	0.212	0.205	-3.3	0.455	0.449	-1.3	3 563	4.3	3.6	0.7	2.0	
137. Poland	0.837	0.849	1.4	0.640	0.654	2.1	14 969	6.1	3.8	2.1	2.6	
138. Portugal	0.353	0.342	-3.1	0.270	0.264	-2.3	22 526	4.1	1.3	2.8	1.7	
139. Qatar	0.269	0.241	-10.4	0.206	0.186	-9.6	59 744	1.8	0.2	1.5	1.5	
140. Republic of Korea	2.574	2.501	-2.8	1.968	1.927	-2.1	32 746	3.6	2.4	1.1	1.3	
141. Republic of Moldova	0.005	0.006	20.0	0.013	0.014	5.4	3 957	9.9	3.8	6.0	4.9	
142. Romania	0.312	0.362	16.0	0.265	0.279	5.1	12 588	8.1	3.7	4.3	5.0	
143. Russian Federation	1.866	1.696	-9.1	1.914	1.789	-6.6	10 815	4.5	1.5	3.0	6.3	
144. Rwanda	0.003	0.003	0.0	0.011	0.011	1.5	763	4.4	5.8	-1.3	4.0	
145. Saint Kitts and Nevis	0.002	0.001	-50.0	0.001	0.001	-6.2	19 866	-1.7	-1.1	-0.6	-0.6	Assessment is close to floor
146. Saint Lucia	0.002	0.002	0.0	0.002	0.002	-2.6	10 031	-0.4	-1.1	0.7	0.7	
147. Saint Vincent and the Grenadines	0.001	0.001	0.0	0.001	0.001	2.7	8 334	1.9	0.7	1.2	1.2	
148. Samoa	0.001	0.001	0.0	0.001	0.001	-0.3	3 958	0.6	-0.6	1.2	1.2	
149. San Marino	0.002	0.002	0.0	0.002	0.002	0.1	42 652	3.1	0.7	2.3	1.2	
150. Sao Tome and Principe	0.001	0.001	0.0	0.000	0.001	11.8	2 136	9.6	3.0	6.4	5.2	
151. Saudi Arabia	1.184	1.146	-3.2	0.905	0.883	-2.4	21 878	4.1	0.4	3.7	3.7	
152. Senegal	0.007	0.007	0.0	0.025	0.027	5.5	1 458	7.6	5.3	2.2	1.1	
153. Serbia	0.032	0.036	12.5	0.054	0.058	7.5	6 918	8.0	3.4	4.5	2.9	

Member State	2022–2024 adopted scale	2023 update machine scale	Change (percentage)	2022–2024 scale GNI share	2023 update scale GNI share	Change (percentage)	Per capita GNI (United States dollars)	Average annual percentage change, 2016–2021: GDP: Nominal (United States dollars)	Average annual percentage change, 2016–2021: GDP: Real	Average annual percentage change, 2016–2021: Implicit price deflator[a]: United States dollars	Average annual percentage change, 2016–2021: Implicit price deflator[a]: National currency	Comments on the 2016–2021 period[b]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
154. Seychelles	0.002	0.002	0.0	0.002	0.002	-10.4	12 857	-1.3	1.6	-2.8	1.1	
155. Sierra Leone	0.001	0.001	0.0	0.005	0.005	-6.4	496	0.0	3.5	-3.3	9.0	
156. Singapore	0.504	0.477	-5.4	0.386	0.368	-4.7	55 051	4.3	2.7	1.6	1.2	
157. Slovakia	0.155	0.155	0.0	0.119	0.119	0.4	19 222	4.6	1.8	2.7	1.7	
158. Slovenia	0.079	0.080	1.3	0.060	0.061	1.9	25 562	6.2	3.2	2.9	1.8	
159. Solomon Islands	0.001	0.001	0.0	0.001	0.002	25.8	2 309	3.8	1.5	2.2	2.4	
160. Somalia	0.001	0.002	100.0	0.002	0.008	300.4	411	6.1	4.2	1.9	3.4	Assessment is close to floor
161. South Africa	0.244	0.260	6.6	0.408	0.421	3.2	6 356	3.2	0.3	2.9	5.4	
162. South Sudan	0.002	0.004	100.0	0.006	0.015	131.6	1 228	12.2	-0.3	12.5	135.9	Unusual price changes; assessment is close to floor
163. Spain	2.134	2.007	-6.0	1.632	1.546	-5.3	28 825	3.0	0.6	2.4	1.3	
164. Sri Lanka	0.045	0.040	-11.1	0.100	0.093	-7.3	3 766	0.8	2.2	-1.4	5.0	
165. Sudan	0.010	0.009	-10.0	0.074	0.045	-39.1	908	-25.1	1.8	-26.4	45.6	1968 SNA; decreased share in world GNI; GDP growth is lower than world GDP growth; unusual price changes
166. Suriname	0.003	0.002	-33.3	0.005	0.004	-15.0	5 672	-7.4	-2.9	-4.7	26.0	Assessment is close to floor
167. Sweden	0.871	0.854	-2.0	0.666	0.658	-1.3	56 228	3.9	1.9	2.0	2.3	
168. Switzerland	1.134	1.067	-5.9	0.867	0.822	-5.2	84 169	2.5	1.5	1.0	0.1	
169. Syrian Arab Republic	0.009	0.008	-11.1	0.028	0.027	-3.7	1 167	1.5	-2.5	4.1	48.3	
170. Tajikistan	0.003	0.003	0.0	0.011	0.011	-5.5	1 009	0.9	7.1	-5.8	4.3	
171. Thailand	0.368	0.363	-1.4	0.553	0.551	-0.4	6 792	3.9	1.5	2.4	1.2	
172. Timor-Leste	0.001	0.001	0.0	0.003	0.003	-7.9	1 906	3.9	4.9	-1.0	-1.0	
173. Togo	0.002	0.002	0.0	0.008	0.008	4.8	877	6.0	4.4	1.5	0.4	
174. Tonga	0.001	0.001	0.0	0.001	0.001	-7.2	4 801	1.4	0.6	0.8	2.0	
175. Trinidad and Tobago	0.037	0.034	-8.1	0.028	0.026	-7.2	15 106	-1.5	-3.5	2.1	3.1	
176. Tunisia	0.019	0.019	0.0	0.048	0.048	1.0	3 500	0.3	1.2	-0.9	5.1	
177. Türkiye	0.845	0.695	-17.8	0.978	0.878	-10.2	9 229	-0.9	4.6	-5.2	15.4	

Member State	2022–2024 adopted scale (1)	2023 update machine scale (2)	Change (percentage) (3)	2022–2024 scale GNI share (4)	2023 update scale GNI share (5)	Change (percentage) (6)	Per capita GNI (United States dollars) (7)	Average annual percentage change, 2016–2021: GDP: Nominal (United States dollars) (8)	Average annual percentage change, 2016–2021: GDP: Real (9)	Average annual percentage change, 2016–2021: Implicit price deflator[a]: United States dollars (10)	Average annual percentage change, 2016–2021: Implicit price deflator[a]: National currency (11)	Comments on the 2016–2021 period[b] (12)
178. Turkmenistan	0.034	0.036	5.9	0.047	0.050	6.3	7 092	7.0	0.4	6.5	6.6	
179. Tuvalu	0.001	0.001	0.0	0.000	0.000	9.4	7 826	8.8	3.7	5.0	5.0	
180. Uganda	0.010	0.010	0.0	0.039	0.042	6.4	850	6.5	4.4	2.0	3.7	
181. Ukraine	0.056	0.073	30.4	0.155	0.180	15.9	3 596	14.0	1.8	12.0	16.2	Nominal GDP growth is higher than world GDP growth
182. United Arab Emirates	0.635	0.580	-8.7	0.485	0.446	-8.0	42 505	2.1	1.4	0.6	0.6	
183. United Kingdom of Great Britain and Northern Ireland	4.375	4.180	-4.5	3.346	3.221	-3.7	42 396	1.1	0.6	0.5	2.3	
184. United Republic of Tanzania	0.010	0.010	0.0	0.067	0.072	6.7	1 049	6.9	6.2	0.6	3.1	
185. United States of America	22.000	22.000	0.0	24.550	24.672	0.5	64 918	4.2	2.0	2.1	2.1	
186. Uruguay	0.092	0.083	-9.8	0.071	0.064	-9.4	16 418	0.6	0.6	0.1	8.1	
187. Uzbekistan	0.027	0.024	-11.1	0.077	0.073	-4.3	1 944	-3.6	5.1	-8.3	16.2	
188. Vanuatu	0.001	0.001	0.0	0.001	0.001	4.5	3 189	4.3	1.5	2.8	2.9	
189. Venezuela (Bolivarian Republic of)	0.175	0.064	-63.4	0.230	0.109	-52.7	3 197	-38.3	-18.8	-23.9	3790.8	GDP growth is lower than world GDP growth; unusual price changes
190. Viet Nam	0.093	0.152	63.4	0.263	0.359	36.5	3 291	7.3	5.6	1.6	2.7	GDP growth is higher than world GDP growth; increased share in world GNI
191. Yemen	0.008	0.003	-62.5	0.029	0.015	-46.8	424	-14.1	-4.3	-10.2	15.3	GDP growth is lower than world GDP growth
192. Zambia	0.008	0.006	-25.0	0.029	0.024	-17.3	1 148	0.4	2.4	-2.0	12.8	Nominal GDP growth is lower than world GDP growth; assessment is close to floor
193. Zimbabwe	0.007	0.007	0.0	0.024	0.025	2.5	1 424	3.2	0.7	2.5	2.5	

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

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