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Report of the Committee on Contributions

Seventy-second session (4-29 June 2012)

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Official Records
Sixty-seventh Session
Supplement No. 11

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Note

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Summary

At its seventy-second session, with regard to the methodology for the scale of assessments for the period 2013-2015, the Committee on Contributions:

(a) Decided to review the scale for the period 2013-2015 pursuant to rule 160 of the rules of procedure of the General Assembly and Assembly resolutions 58/1 B, 61/237 and 64/248;

(b) Recalled and reaffirmed its recommendation that the scale should be based on the most current, comprehensive and comparable data available for gross national income;

(c) Recalled and reaffirmed its recommendation that market exchange rates should be used in preparing the scale except where that caused excessive fluctuations and distortions in income;

(d) Decided to use United Nations operational rates for Myanmar and the Syrian Arab Republic;

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

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

(g) Decided to further consider all elements of the scale methodology at its seventy-third session in the light of any guidance from the General Assembly.

The Committee also decided to study further the questions of automatic annual recalculation and large scale-to-scale changes in rates of assessment on the basis of any guidance thereon by the General Assembly.

With regard to multi-year payment plans, the Committee noted the completion by Liberia of payments under its plan and recommended that the General Assembly encourage other Member States in arrears under Article 19 of the Charter of the United Nations to consider submitting multi-year payment plans.

With regard to exemptions from the application of Article 19 of the Charter, the Committee recommended that the following Member States be permitted to vote in the General Assembly until the end of the sixty-seventh session of the Assembly: Central African Republic, Comoros, Guinea-Bissau, Sao Tome and Principe and Somalia.

Under other matters, the Committee:

(a) Recommended a rate of assessment of 0.003 per cent for South Sudan for 2011 and 2012;

(b) Recommended a notional rate of assessment of 0.001 per cent for the Holy See, as a non-member State, for the period 2013-2015;

(c) Decided to hold its seventy-third session from 3 to 21 June 2013.

Contents

Chapter I

Attendance

1. The Committee on Contributions held its seventy-second session at United Nations Headquarters from 4 to 29 June 2012. The following members were present: Andrzej T. Abraszewski, Joseph Acakpo-Satchivi, Meshal Al-Mansour, Elmi Ahmed Duale, Gordon Eckersley, Bernardo Greiver, Ihor V. Humenny, NneNne Iwuji-Eme, Nikolay Lozinskiy, Susan M. McLurg, Juan Mbomio Ndong Mangue, Pedro Luis Pedroso Cuesta, Gönke Roscher, Henrique da Silveira Sardinha Pinto, Thomas Schlesinger, Xudong Sun, Kazuo Watanabe, and Dae-jong Yoo.

2. The Committee welcomed the new members and thanked the six outgoing members, Patrick Gerard Haughey, Andrei Kovalenko, Hae-yun Park, Lisa P. Spratt, Shigeki Sumi and Courtney H. Williams, for their hard work and years of service in the Committee.

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

Chapter II
Terms of reference

4. The Committee on Contributions conducted 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 General Assembly on 13 February 1946 (resolution 14 (I) A, para. 3); and the mandates contained in General 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 and 64/248.

5. The Committee on Contributions had before it the summary records of the Fifth Committee at the sixty-sixth session of the General Assembly relating to agenda item 138, entitled "Scale of assessments for the apportionment of the expenses of the United Nations" (A/C.5/66/SR.2, 3 and 5) and the verbatim record of the 32nd plenary meeting of the General Assembly at its sixty-sixth session (A/66/PV.32), and had available the relevant report of the Fifth Committee to the Assembly (A/66/492).

Chapter III
Scale of assessments for the period 2013-2015

6. At its seventy-second 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 three periods. By its resolution 64/248, the Assembly had recognized that the current methodology could be enhanced bearing in mind the principle of capacity to pay. The General Assembly had also recognized the need to study the methodology in depth and in an effective and expeditious manner, taking into account views expressed by Member States, and had decided to review, at its earliest opportunity, all elements of the methodology of the scale of assessments with a view to a decision before the end of its sixty-sixth session to take effect, if agreed, for the 2013-2015 scale period.

7. The Committee on Contributions, in accordance with its mandate and the rules of procedure of the General Assembly, made recommendations and reported thereon to the Assembly at the main part of its sixty-fifth session. The Assembly took note of the report. The Committee on Contributions also reviewed the elements of the scale methodology and reported to the Assembly at its sixty-sixth session. Having considered the summary records of the Fifth Committee at the sixty-sixth session of the General Assembly relating to agenda item 138, the Committee noted that the General Assembly had not provided it with any specific guidance on the preparation of the scale of assessments for the period 2013-2015.

8. The Committee recalled its general mandate, under rule 160 of the rules of procedure of the General Assembly, to the effect that it should advise the General Assembly on the apportionment of the expenses of the Organization among Member States broadly according to capacity to pay, as well as the requests of the General Assembly in resolutions 58/1 B, 61/237 and 64/248 and the results of its earlier reviews.

9. **On that basis, the Committee decided to review the scale of assessments for the period 2013-2015.**

A. Methodology for the preparation of the scale of assessments

10. The Committee recalled that the methodology used for the preparation of the scale of assessments had changed over time (see annex I). The Committee also recalled that the same methodology used in preparing the scale of assessments for the past three periods had been used in preparing the scale of assessments for the period 2010-2012. A detailed description of the methodology used in preparing the current scale is contained in annex II. In the absence of any specific guidance from the General Assembly, the Committee reviewed the elements of the current methodology further. It also considered alternative approaches suggested by members of the Committee and other possible elements for the scale methodology.

1. Elements for making comparative estimates of national income

(a) Income measure

11. The Committee recalled that the income measure was a first approximation of capacity to pay. At its seventy-first session, the Committee had reaffirmed that the scale of assessments should be based on the most, current comprehensive and comparable data available for gross national income (GNI).

12. In comprehensively reviewing this element, the Committee revisited the recommendations of the Ad Hoc Intergovernmental Working Group on the Implementation of the Principle of Capacity to Pay (A/49/897), which had examined measures of income and agreed that national disposable income 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.

13. The gross national disposable income (GNDI) of a country measures the income available to it for final consumption and gross saving. It is derived from GNI by subtracting current transfers payable to non-resident units and adding the corresponding current transfers receivable by resident units from the rest of the world. At the aggregate level for the world, the two measures of income are identical. The Working Group, however, had considered that its use in the scale of assessment would be impracticable at that time due to the lower reliability and availability of that income measure. Instead, the Working Group recommended that gross national product (GNP), renamed GNI, be used for scale calculations for reasons of data availability, comparability and simplicity.

14. 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 GNDI data (as at December 2011)

Countries providing GNDI data	*2005*	*2006*	*2007*	*2008*	*2009*	*2010*
Number	123	123	116	109	97	46
Share in 2010-2012 scale	95.3	95.3	94.4	93.8	92.0	45.9

15. The Committee noted that there was still a considerable time lag in the reporting of GNDI data owing to the very slow release of these data by countries. As at 31 December 2011, GNDI data for 2010 were not available for more than 75 per cent of the United Nations membership. Furthermore, unlike the case for GNI (information for which was available from the World Bank and the International Monetary Fund (IMF)), information for GNDI was not available from those sources. Consequently, the Committee considered that it was still not feasible to use GNDI for the scale of assessments.

16. As regards GNI data, the information reviewed by the Committee indicated that, an increasing number of Member States had adopted the System of National Accounts (SNA), 1993 (1993 SNA), resulting in an improvement in the availability and comparability of GNI data. While there was still some time lag, requiring that the scale of assessments continue to be based on GNI data with a time lag of two

years, approximately 96.5 per cent of the 2010 world GNI was now reported under the 1993 SNA.

Member States reporting national accounts statistics under the 1993 SNA

Year	*Number of Member States*	*Percentage of 2010 world GNI*	*Percentage of 2010 world population*
2011	150	96.5	90.9
2010	139	95.3	88.4
2009	134	95.3	88.3

17. The Committee recalled that, in 2008, the United Nations Statistical Commission had adopted the 2008 SNA and encouraged Member States to implement the standard, including the national and international reporting of national accounts statistics. Countries were in the process of finalizing their plans to implement the 2008 SNA. The Committee noted that there were no major conceptual differences in calculating gross domestic product (GDP) and GNI between the recommendations of the 1993 SNA and the 2008 SNA, and it was therefore expected that the data compiled according to those two standards would generally be comparable. The Committee stressed the importance of Member States adopting and reporting on a timely basis under the 1993 SNA. This would diminish any potential impact on the comparability of GNI data between those reporting under the 1993 SNA and those continuing to report under the 1968 SNA. Timely submission of the national accounts questionnaires would also allow future review of GNDI data as a basis for future scales of assessment.

18. In the past, the Committee has considered alternative income measures in terms of defining adjustments to GDP to better reflect the capacity to pay. To this end, the Committee has examined the possibilities of using theoretical measures combining national income with socioeconomic indicators (level of education, health quality, available infrastructure, poverty, etc.) in the form of indices. The Committee discussed the issue at its present session but not in depth. The Committee discussed the issue extensively at its previous session, as reflected in its report (see A/66/11).

19. **The Committee recalled and reaffirmed its recommendation that the scale of assessments for the period 2013-2015 should be based on the most current, comprehensive and comparable data available for GNI. The Committee recommended that the General Assembly encourage Member States to submit the required national accounts questionnaires under the 1993 SNA or 2008 SNA on a timely basis.**

(b) Conversion rates

20. The Committee recalled that the official national accounts statistics made available by Member States were in their national currencies. To establish a comparable measure of income for the preparation of the scale of assessments, these data were converted to United States dollar values, which was also the currency used for the budgets and assessments of the United Nations.

21. The Committee recalled also that previous scales had used market exchange rates (MERs), except where that would cause excessive fluctuations and distortions

in the income of some Member States, in which case price-adjusted rates of exchange (PAREs) or other appropriate conversion rates were used. For the 2010-2012 scale of assessment, the Committee had used systematic criteria to identify MERs that cause excessive fluctuation and distortion in GNI for possible replacement with PAREs or other appropriate conversion rates, as described below. The Committee noted 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 whose MERs should be reviewed.

22. The systematic criteria are as follows:

(a) The first step of the systematic criteria is to identify the Member States whose exchange rates have been fixed for a long period of time and whose per capita GNI level in United States dollars, using such exchange rates, seems not to represent economic reality; for example, when their per capita GNI levels in United States dollars are not comparable to those of neighbouring countries at the same level of economic development. To carry out this step for the 2013-2015 scale of assessment, the Committee utilized a new method based on the examination of a measure of dispersion, which is a statistical tool for measuring the extent of variation in MERs of countries. The Committee examined countries with a coefficient of variation in MERs of less than 3 per cent over the period 2005-2010 to identify countries deemed to be following a fixed exchange rate regime during that period. MERs of these countries were also compared to the United Nations operational rates and to IMF conversion rates;

(b) The second step is to identify the Member States with a growth factor of their per capita GNI, in United States dollars in nominal terms (at current prices) using MERs, greater than 1.5 times the growth factor of the world per capita GNI or smaller than 0.67 times the growth factor of the world per capita GNI between the two immediate reference periods of three years each, for example, 2005-2007 and 2008-2010;

(c) The third step is to identify Member States with an MER valuation index (MVI) greater than 1.2 or less than 0.8 times the average MVI across all Member States during the same period. The stepwise application of the systematic criteria is shown in annex III.

23. The Committee noted that both elements of the criteria, namely, the growth factor of the per capita GNI and MVI of Member States, are considered relative to their respective values based on the entire membership of the United Nations. In this way, the systematic criteria take into account the relative currency movement of all Member States relative to the United States dollar.

24. At its present session, the Committee used the systematic criteria to identify MERs for review for possible replacement as conversion rates in preparing the scale of assessments for 2013-2015. The related discussion and results are reflected in, respectively, sections D and E below. The Committee decided to keep the systematic criteria under review.

25. **The Committee recalled and reaffirmed its recommendation that conversion rates based on MERs should be used for the scale of assessments for the period 2013-2015, except where that would cause excessive fluctuations and distortions in GNI of some Member States expressed in United States dollars, in**

which case PAREs or other appropriate conversion rates should be applied, if so determined on a case-by-case basis.

(c) Base period

26. The Committee recalled that, 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 had varied from 1 to 10 years. For the 2001-2003 scale, the General Assembly had requested the Committee to review 12 proposals which encompassed different base periods. In reaching a compromise between those arguing for shorter and those arguing for longer base periods, 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. Since then, subsequent scales of assessments have been calculated using this approach.

27. The Committee noted that, in implementing the decision of the Assembly to base the scale on average statistical base periods of six and three years, two scales are separately calculated for each of the six-year and three-year base periods, and are then averaged to form a final scale of assessments.

28. As an alternative to the present approach, the Committee considered 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. This approach provided different results compared to the current practice, thus leading to a changed distribution of points. There would be a slight difference for most Member States but a notable impact for those crossing the threshold.

29. Some members expressed the view that a single machine run would be more in line with the Assembly's resolution. Some members considered that, since the methodology would continue to use two base periods, there would be no changes to the methodology and the stability would remain intact. Other members expressed the view that running two machine scales was more appropriate and consistent with the decision of the Assembly, and that running a single machine scale would constitute a change in the methodology.

30. In the course of reviewing the element, the Committee discussed the advantages and disadvantages of using base periods of various lengths. Some members favoured a shorter base period, with the view that more recent economic activity would reflect more accurately the Member States' capacity to pay. They argued that at the peak of the economic crisis, a scale of assessments based on economic activity in recent years would grant relief to countries which had experienced recent economic crisis, in line with their real capacity to pay. Other members who favoured a longer base period were of the opinion that a longer base period would smooth out the sharp year-to-year fluctuations and would provide more stability. Some members expressed the view that using a longer base period would result in a more accurate reflection of the capacity to pay owing to improved availability, reliability and comparability of national data over time, since national accounts statistics submitted by Member States were often substantially revised in the years subsequent to their initial publication.

31. The Committee noted that the current approach was a compromise between the advocates of shorter and those of longer base periods. Under this approach, the data

from more recent years were assigned greater weight, since they were included in both three-year and six-year base periods. As a result, the most recent three years (e.g., 2008, 2009 and 2010) constituted 75 per cent of the total weight, while the previous three years (e.g., 2005, 2006 and 2007) constituted only 25 per cent.

32. The Committee recalled that it had previously concluded that the base period should be a multiple of the scale period, which is currently three years.

33. **The Committee agreed that, once selected, there were advantages in using the same base period for as long as possible. In this regard, the Committee was of the view that there is no rationale for changing the existing combined approach based on both the three-year and six-year periods.**

2. Debt-burden and low per capita income adjustments

(a) Debt-burden adjustment

34. The debt-burden adjustment element has been part of the present scale methodology since 1986. It was introduced to provide relief to Member States by reflecting the impact of the repayment of their external debt on their capacity to pay. Given that interest on external debt is already accounted for as part of GNI, debt-burden adjustment in the current methodology is calculated by deducting the principal payments on external debt from GNI in United States dollars. Percentage shares are recalculated based on debt-adjusted GNI, and therefore the impact of the debt-burden adjustment is indirectly distributed to all Member States.

35. The total redistribution of points at the debt-burden adjustment stage for the 2010-2012 scale was 0.598 percentage points. The size of the redistribution has been decreasing over time. Some 133 countries benefited from these points, while 59 countries absorbed them. The number of countries benefiting has remained more or less the same in recent scales of assessments.

36. Over the years, there have been varying views as to the need to continue the debt-burden adjustment in the scale of assessment methodology. In reviewing this element, the Committee noted that there were two main issues to consider in relation to the functioning of the element: (a) whether to use public and publicly guaranteed external debt data or to continue to use total external debt; and (b) whether to base the debt-burden adjustment on debt flow or to continue to use debt stock.

37. The Committee recalled that when the debt-burden adjustment was introduced, public debt data was considered more appropriate for the calculations for two main reasons: not all private external debt is included in total external debt and private debt does not constitute the same burden as the public debt since public debt has to be repaid from the government budget. Further, it would be possible to default on the repayment of private debt through the bankruptcy of private enterprises, while defaulting on the payment of public debt would be the result of a political decision. The decision was made, however, to use total external debt data given its greater availability and the lack of distinction between public and private debt data.

38. The Committee noted that in recent years the availability of data on external public debt and publicly guaranteed debts had improved substantially. At the end of 2011, public debt data were available for 128 countries, whereas in 1985 such data were available for only 37 countries.

39. The Committee recalled that, given the limitations in the availability of debt repayment data when the debt-burden adjustment was introduced, the Committee had based the adjustment calculations on the theoretical assumption that debt would on average be repaid over a period of eight years. Under that assumption, GNI of the Member States concerned was adjusted at a rate of 12.5 per cent of their total external debt stock per year, a procedure which became known as the debt-stock approach. In the years that followed, the availability of external debt data improved. During the discussions for the 1998-2000 scale, the Committee agreed that, should the debt-burden adjustment factor be maintained, it should use the debt data from the World Bank and be based on the actual repayments of debt principal, instead of the theoretical repayment schedule of eight years. This became known as the debt-flow approach. The General Assembly decided that debt-flow data should be used for the scale for 1998 and debt-stock data for the scales for 1999 and 2000. It subsequently decided to use debt-stock data for the 2001-2003 scale, the practice used for the scales since then.

40. The Committee noted that the unavailability of information on public debt and debt flows was no longer a rationale for basing the debt-burden adjustment on total external debt and debt-stock calculations.

41. The external debt data for debt-burden adjustment are obtained from the World Bank Global Development Finance database for debt reporting countries.[1] During the period 2005-2010, the database covered the debt stock of 128 countries and the debt flow of 127 countries. The countries covered were developing countries members of and borrowers from the World Bank with a per capita GNI below the World Bank threshold for high-income per capita GNI, which was $12,276 for 2010.[2]

42. The Committee noted that the use of the debt-flow approach instead of the debt-stock approach would not greatly alter the overall size of the debt-burden relief; however, the impact of the debt-burden adjustment would change significantly for some Member States, owing to the variations in repayment patterns.

43. Some members expressed the view that there was no reason to retain this element of the scale methodology, arguing that it excluded some currently highly indebted countries. Moreover, they considered that there was an inherent conceptual problem with the debt-burden adjustment in that it mixed concepts of income and capital. For these reasons, they were of the view that the debt-burden adjustment should be discontinued.

44. Other members considered that the adjustment, as currently formulated, was an essential part of the methodology for determining the capacity to pay of many Member States and that it should therefore be retained in its present form. They argued that the debt-burden adjustment was necessary for measuring the real

[1] In the World Bank database, debt accounts are, in most cases, kept on a cash basis when measuring flows such as interest and service charges. Following the principle of cash accounting implies that only interest paid should be accounted for, while accrued but non-paid interest should be excluded. Loans are reported on their original value less any repayments. Thus, in the case of non-paid interest, a “new” loan will appear, covering service payments in arrears, because this is classified as short-term — rather than long-term — debt.

[2] The World Bank classifies economies according to the World Bank Atlas method, based on 2010 per capita GNI, as: low income ($1,005 or less); lower-middle income ($1,006-$3,975); upper-middle income ($3,976-$12,275); and high income ($12,276 and more).

capacity of Member States to pay, bearing in mind that there were still a number of heavily indebted Member States. They considered that the adjustment should continue to be part of the methodology, reflecting an important factor in the capacity of Member States to pay. They noted that the debt-burden adjustment represented an important safety net, ensuring adequate reflection of the capacity to pay of many Member States in case of any possible aggravation of their external debt problems.

45. Some members were of the opinion that debt flow would better represent the economic reality of Member States since it used actual debt repayments. Other members expressed their support for the continued use of debt stock as an adequate reflection of a Member State's capacity to pay.

46. **The Committee decided to further consider the question of the debt-burden adjustment at future sessions in the light of guidance from the General Assembly.**

(b) Low per capita income adjustment

47. 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 had been used in the preparation of the first scale of assessments. Per capita income can be defined as GNI divided by the number of residents in a country. The Committee recalled that its terms of reference, inter alia, called for comparative income per head of population to be taken into account in order to prevent anomalous assessments resulting from the use of comparative estimates of national income.

48. The adjustment currently has two parameters: a threshold level of per capita GNI to determine which countries would benefit; and a gradient to set the size of the adjustment. Since the adoption of the 1995-1997 scale, the threshold, which had previously been a set 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 period 1998-2000, the gradient has been fixed at 80 per cent.

49. The total redistribution of points at the low per capita income adjustment stage for the 2010-2012 scale was 9.564 percentage points. The size of the redistribution has been increasing over time. Some 134 countries benefited from these points, while 58 countries absorbed them. The number of countries benefiting has decreased in recent scales of assessment.

50. Some members were of the view that the adjustment was functioning well. They noted that the per capita GNI of many countries had increased over time, and such countries received lower adjustments. Further, some countries had crossed the threshold, no longer received any adjustment and now paid for the benefits of those below the threshold. They expressed their support for the continued use of the average per capita GNI for the membership in establishing the threshold.

51. Other members of the Committee expressed the view that the low per capita income adjustment, as currently formulated, was not working. These members noted that it was inconsistent with the debt-burden adjustment, which was based on the classification used to group economies for the World Bank's Debtor Reporting System. In their view, the threshold based on the average per capita GNI was high in relation to the concept of low per capita income.

52. The Committee considered various options for revising the low per capita income adjustment. Some of the options had been previously considered and reported to the General Assembly in the context of the Committee's reports, while some were new or variations of previous proposals.

53. An alternative considered by the Committee was that of calculating the low per capita income adjustment threshold as the world average per capita debt-adjusted GNI, instead of the unadjusted per capita GNI. This would remove the asymmetry between the threshold (which was at present the average of the unadjusted GNI of the membership) and the country per capita income level based on the debt-adjusted GNI.

54. Another variation for setting the threshold was use of the world median per capita GNI to define the low per capita income adjustment threshold. The Committee had carried out an initial review of that approach at its sixty-eighth session. The median is a value larger than or equal to the per capita GNI of at least one half of the States Members of the United Nations and smaller than or equal to the per capita GNI of at least an equal number of Member States. The Committee noted that using the median per capita GNI as the threshold would have no consequences if the distribution of the per capita GNI of Member States were symmetric; however, the actual distribution of the per capita GNI was at present markedly asymmetric. Review of the most recent data reflected that more than 65 per cent of the countries currently had a per capita GNI below the average.

55. Some members favoured the approach of using the median in fixing the low per capita income adjustment threshold, noting that this had technical merit in that it was a more robust measure for this type of data distribution as it was less sensitive to a few extreme data points. Other members noted that the median approach, which was limited to the mechanical determination of the middle of the range, did not take into account actual values of the per capita GNI and their impact on the eligibility of the low per capita income adjustment. They stressed that having over 65 per cent of Member States below the threshold should not be considered inadequate because it was technically valid and reflected the uneven distribution of income in the world. Using the median per capita GNI as the threshold would reduce the number of countries that benefited from the low per capita income adjustment, while increasing the number of absorbing countries. The final effect of this would be a decrease in the scale assessments of a few countries with high per capita GNI and an increase in the scale assessments of countries with medium levels of per capita GNI. By definition, approximately one half of the Member States would always be below the median per capita GNI threshold.

56. Another approach reconsidered by the Committee was the introduction of a fixed threshold by setting a level based on the World Bank's definition of low-income countries. Some members noted that having a fixed ceiling would alleviate the problem of relativity. By using the World Bank's low income ceiling, the low per capita income adjustment would be targeted to the countries most in need. Other members considered that fixing the threshold in this manner was arbitrary and inappropriate because the World Bank's definition of low income was partly determined by the Bank's resources, and the Bank adjusted the ceiling annually by inflation in a few economies and not the world economy. In their view, using the World Bank's low income ceiling did not appropriately reflect the capacity of Member States to pay.

57. The Committee also reconsidered the alternative approach of fixing the low per capita income adjustment threshold in real terms instead of setting it at the current average world per capita income for the scale base period. 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 so as to keep its real value constant over time. In that way, 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.

58. Another option considered by the Committee was the creation of a neutral zone whereby Member States within a certain percentage range below or above the threshold would neither receive nor pay for any benefit. For example, the percentage could be established at 10 per cent. The main factor in setting the exact percentage is that it would need to be established at a level which would not result in Member States remaining within such a zone for an excessive length of time. That arrangement could help Member States that moved up through the adjustment threshold between scale periods, but it would also diminish the benefits of the low per capita income adjustment for countries below the threshold and within the neutral zones.

59. Another approach considered for addressing discontinuity was the preparation of a neutral scale of assessments in which any Member State that crossed the threshold would not receive any benefit from the low per capita adjustment but would also not pay for such benefits. Under this approach, the neutral scale for a Member State would only be in effect for the scale period in which the Member State first crosses the threshold.

60. Some members noted that the impact of neutral zones was not clear and stressed that it could lead to those above the threshold absorbing adjustments for those crossing it. Others considered that this approach would mitigate sharp scale-to-scale increases and would therefore address the discontinuity experienced by Member States when their per capita GNI increased more than the world average.

61. One member made a proposal to address discontinuity by introducing a second threshold. One threshold would be established based on the present methodology (based on the average per capita GNI for the membership). A second threshold would be established at $1,000 below the first threshold. Member States with a per capita GNI falling below the second threshold would receive an adjustment based on a gradient of 80 per cent. Member States with a per capita GNI falling between the two thresholds would receive an adjustment based on a gradient of 60 per cent (instead of 80 per cent). The points gained by the application of the 60 per cent gradient would be applied, to the extent available, to offset the increase in points for any countries passing the threshold so as to limit the increase for such countries to a maximum of 50 per cent. Any points still available would then be redistributed to Member States above the threshold, excluding those which had crossed it. Some members saw merit in this proposal. Other members did not support this approach since it was complicated and would affect some Member States benefiting from the low per capita income adjustment.

62. Some members proposed that there be a limit on the absorption of points by Member States above the threshold. In order to define the maximum capacity to pay, the relative distance between the assessment rate of such Member States and their share in world GNI would be limited. The relative distance should not exceed the

distance between the ceiling of the largest contributor and its share in world GNI. Any exceeding points above the maximum distance would need to be redistributed to those Members States whose assessment rates were below their share in average world GNI. Other members pointed out that such an approach would decrease the effect of the application of the debt-burden adjustment and the low per capita income adjustment.

63. Taking into consideration the significant increase in the contributions of the developing countries, one member proposed that the total points should be redistributed only among the developed countries whose share of world GNI was above 5 per cent. Another member disagreed.

64. Members expressed diverse views on the merits of these alternatives.

65. **The Committee decided to further consider the low per capita income adjustment in the light of guidance from the General Assembly.**

3. Floor

66. The floor has been an important element of the scale methodology from the outset. The Committee recalled that the General Assembly had reduced the minimum assessment rate, or floor, from 0.01 per cent to 0.001 per cent as from 1998. For the scale of assessments for 2010-2012, 32 Member States, of which 20 were included in the list of the least developed countries, had been raised to the floor.

67. The total redistribution of points at the floor stage for the 2010-2012 scale was 0.018 percentage points. Some 160 countries benefited from these points, while 32 countries absorbed them.

68. Member States at the floor (0.001 per cent) were assessed $23,631 for the regular budget for 2012. The Committee noted that the floor rate of 0.001 per cent could be considered to be the practical minimum contribution that Member States should be expected to make to the Organization.

69. **The Committee decided to further consider the question of the floor at future sessions in the light of guidance from the General Assembly.**

4. Ceilings

70. The ceilings have been an important element of the scale methodology from the outset. 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.

71. The total redistribution of points at the least developed countries ceiling stage for the 2010-2012 scale was 0.056 percentage points. Four countries benefited from these points, while 156 countries absorbed them.

72. As regards the maximum ceiling, the total redistribution of points for the 2010-2012 scale was 8.965 percentage points. The size of the redistribution has been decreasing over time. Currently, one country has benefited from these points, while 155 countries have absorbed them. The number of countries benefiting has remained the same in recent scales of assessments.

73. The Committee noted that the application of the maximum ceiling and the least developed countries ceiling resulted in the redistribution of points in the scale of assessments. The Committee also noted that the points redistributed from the ceiling continued to decrease.

74. Some members expressed the view that the maximum ceiling should be reviewed in the light of the principle of capacity to pay and any further guidance from the General Assembly.

75. **The Committee decided to further consider the question of the ceilings at future sessions in the light of guidance from the General Assembly.**

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

1. Annual recalculation

76. The Committee recalled that it had first considered the proposal for automatic annual recalculation of the scale in 1997, and had since revisited it several times. A detailed study of this issue had been carried out at its seventieth session and reported to the General Assembly. Annual recalculation would involve a recalculation 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).

77. In reviewing this issue at its present session, some members pointed out that, with annual recalculation, the scale would each year be based on the most up-to-date data available and would therefore better approximate the current capacity of Member States to pay. Further, annual recalculation would smooth out large scale-to-scale increases. Those members considered that annual recalculation did not entail a yearly revision of the scale methodology itself and that a well-defined system could be put in place to provide the modalities for annual recalculation within the scale period.

78. Members who did not support the idea considered that annual recalculation would not be a simple technical exercise but was more likely to lead to an annual renegotiation of the scale. They pointed out that rule 160 of the rules of procedure of the General Assembly specified 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 were clear that there had been substantial changes in relative capacity to pay. Some members considered that it would make the annual assessments of Member States less stable and predictable.

79. **The Committee decided to further study the question of annual recalculation at future sessions in the light of guidance provided by the General Assembly.**

2. Large scale-to-scale increases in rates of assessment

80. In its resolution 61/237, the General Assembly noted that the application of the current methodology had led to substantial increases in the rate of assessment of some Member States, including developing countries. The Committee noted also that it had before it a letter from the Permanent Representative of Turkey to the

United Nations on the situation of countries facing a large scale-to-scale increase in their assessment rates.

81. The Committee noted that in a dynamic world changes to the rates of assessment were unavoidable. It also noted that the scale rate reflected the relative capacity of a Member State to pay and therefore could increase or decrease, based on changes in the relative ranking of the State in the scale. 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. Further, any Member State which moved up from the floor would inevitably experience a minimum increase of 100 per cent. Changes in the rate of assessment were a consequence of the methodology at work, applying to all Member States. Some members pointed out that, in many instances, large scale-to-scale increases reflected real growth and an actual increase in the capacity to pay. Therefore, introducing thresholds or limits would be at variance with the principle of capacity to pay. Furthermore, they recalled that the introduction of limits had failed in the past, creating complex distortions that were difficult to remove. Consequently, they stressed that no such limits should be introduced.

82. The Committee referenced the situation faced by countries moving up through the low per capita income threshold. Such countries not only ceased to benefit from the adjustment, but also then paid for the benefits of those still below the threshold. This often resulted in a large scale-to-scale increase for these Member States. The Committee noted that such Member States had previously benefited from the adjustment when they were below the threshold and, given the functioning of the adjustment, it was natural that countries which had passed through the threshold would then pay for the adjustment.

83. Some members noted that due care should be taken in addressing large scale-to-scale increases. Any measure could become the source of additional discontinuity. They noted therefore that, if the low per capita income adjustment were the source of discontinuity, then efforts should focus on adjusting that element. In addition, some members noted that the progressivity of the gradient and the inclusion of the multi-year statistical base period within the methodology addressed large scale-to-scale increases and, in that context, there was no need for further mitigation. Some members also noted that Member States above the threshold must not be expected to absorb scale-to-scale increases and to do so would be to deviate from the principle of the capacity to pay.

84. Some members noted that discontinuity could be addressed through the consideration of other proposals. In their view, annual recalculation and the indirect redistribution of the low per capita income adjustment were practical ways in which to mitigate large scale-to-scale increases.

85. The Committee noted that some Member States had changed from using the 1968 SNA to the 1993 SNA when reporting data to the United Nations. Consequent revisions were made to the official data, often resulting in an increase in the level of GNI and assessment rates.

86. **The Committee decided to further study the merits, if any, of measures dealing with large scale-to-scale increases in the assessment rates of Member States in the light of any guidance provided by the General Assembly.**

C. Representations by Member States

87. The Committee had before it a letter dated 11 October 2011 from the Permanent Representative of Turkey to the United Nations addressed to the Chair of the Committee on Contributions, relating to proposals for a methodology for the preparation of the scale of assessments for 2013-2015. The Committee noted that the issues raised in the letter had been considered in its review of large scale-to-scale increases (see sect. B.2 above). **The Committee took note of this representation.**

D. Statistical information

88. The Committee had before it a comprehensive database for the period 2005-2010 for all Member States and the participating non-member State on various measures of income in local currencies, population, exchange rates and total external debt stocks, repayments of principal and total and per capita income measures in United States dollars. The primary source for income data in local currencies was the national accounts questionnaire completed for the United Nations by the countries concerned. For those countries for which full replies to the questionnaire had not been received, data had been collected or estimates prepared by the United Nations Statistics Division based on information from other national and international sources, notably the regional commissions, IMF and the World Bank.

89. In reviewing the statistical information provided, the Committee paid due attention to the data provided in the representations and the information meetings referred to above. It also reviewed the data for all countries, paying particular attention to those whose data had been adjusted in the context of preparation of the scale of assessments for the period 2010-2012, or whose results, in United States dollars, suggested that there might be anomalies or distortions in the data. In all cases, the Committee was guided by the mandate given in General Assembly resolution 48/223 C to base the scale on reliable, verifiable and comparable data and to use the most recent figures available.

1. Population

90. Midyear population estimates for the period 2005-2010 are generally drawn from *World Population Prospects: The 2010 Revision*, prepared by the Population Division of the Department of Economic and Social Affairs, and are supplemented, as required, by national estimates for countries and areas not included.

2. External debt

91. Information on total external debt and repayments of principal were extracted in most cases from the World Bank database on external debt, as published in the World Bank serial publication, *Global Development Finance*. In its tables, the World Bank includes only those countries with a per capita GNI of $12,275 or less.

92. Total debt stocks include public and publicly guaranteed long-term debt, private non-guaranteed long-term debt, the use of IMF credit and estimated public and private short-term debt. Principal repayments are part of total debt flows, which also include disbursements, net flows and transfers on debt and interest payments,

and consist of the amounts of principal repaid in foreign currency in the year specified.

93. The Committee recalled that changes in coverage by the World Bank and the Organization for Economic Cooperation and Development had meant that debt data were not available for several countries after 2002. Those countries were contacted directly and were requested to provide the necessary data. Of those that did not do so, the Committee noted that the rates of several were at the floor, so that the lack of debt data made no practical difference. For the other Member States that did not provide the additional information, the Committee used the debt data that were available only for the earlier years and used in the preparation of the scale of assessments for the period 2010-2012.

3. Gross national income

94. The Committee reviewed the principal national accounts aggregates and related statistics for individual Member States for each of the years from 2002 to 2010. The estimates of GNI are obtained principally from individual country submissions sent in response to the United Nations Statistics Division national accounts questionnaire sent annually to the respective national statistical offices and/or institutions responsible for the dissemination of national accounts statistics.

95. The Committee recalled that Member States were in the process of moving from the 1968 SNA to the 1993 SNA. The Committee noted that the 2008 SNA had been adopted, and countries were in the planning stage of its implementation. The Committee noted that 132 countries, representing an estimated 96.5 per cent of the total world GNI in 2010 and 90.9 per cent of the world population, had implemented the 1993 SNA.

96. The Committee noted that, compared to the data used for the current scale of assessments, the data that it had reviewed included not only information for the period 2008-2010 but, in a number of cases, revised information for the period 2005-2007. Included were revisions of official statistics received earlier, as well as the substitution of newly available official data for estimates used in preparing the current scale of assessments.

4. Conversion rates

97. The Committee recalled that previous scales had used MERs, except where that would cause excessive fluctuations and distortions in the income of some Member States, when price-adjusted rates of exchange (PAREs) or other appropriate conversion rates were used. For the conversion of local currency data to United States dollars, annual averages of MERs, communicated to IMF by national monetary authorities and used by IMF and published in *International Financial Statistics*, were used in most cases when they were available. The Committee recalled that the IMF publication contained three types of rates used by the Fund, referred to as MERs for the purposes of the scale: (a) market rates, determined largely by market forces; (b) official rates, determined by government authorities; and (c) principal rates, where appropriate, including for countries maintaining multiple exchange rate arrangements. Where MERs were not available from *International Financial Statistics* or from the IMF economic information system, United Nations operational rates of exchange or other information were used in the initial database.

98. The Committee used systematic criteria, which had also been used for the scale for 2010-2012, to identify MERs that cause excessive fluctuations and distortions in GNI for possible replacement with PAREs. The systematic criteria is described in annex III. The Committee carried out an extensive review of all cases identified by the criteria on the basis of a detailed evaluation of each country's data. In reviewing the situation of countries for which per capita GNI levels in United States dollars using the MER did not appear to reflect the economic reality in the country, owing possibly to a fixed exchange rate, the Committee recalled that, for the 2010-2012 scale, it had decided to use United Nations operational rates of exchange for the Democratic People's Republic of Korea, Myanmar and the Syrian Arab Republic. For the data for the 2013-2015 scale, the Committee noted that the United Nations operational rate would be used for the Democratic People's Republic of Korea, since it was the only available rate of exchange. **Based on its review, the Committee decided to use United Nations operational rates of exchange for Myanmar and the Syrian Arab Republic.**

E. Scale of assessments for the period 2013-2015

99. In order to be able to identify the impact of the inclusion of new GNI data in calculations for the 2013-2015 scale, including the decisions on data and conversion rates outlined above, the Committee considered the application of the new data to the methodology used in preparing the current scale of assessments. The results are shown below for purposes of information.

Step-by-step adjustments based on the methodology used in the scale of assessments for the period 2013-2015

Parameters

Statistical base period	2008-2010 (three-year base period) and 2005-2010 (six-year base period)
Income measure	Gross national income
Conversion rates	Market exchange rate (except United Nations operational rates of exchange for Myanmar and the Syrian Arab Republic)
Debt-burden adjustment	
Debt measure	Total external debt stock
Low per capita income adjustment	
Gradient	Single gradient (80 per cent)
Threshold	$8,956.11 (three-year base period) and $8,337.50 (six-year base period)
Eligibility	Countries below threshold
Redistribution	Countries above threshold
Floor rate	0.001 per cent
Maximum rate, least developed country	0.01 per cent
Ceiling rate	22 per cent

		Member State	*Machine scale for 2010-2012* (1)	*Total gross national income share* (2)	*Debt-burden adjustment* (3)	*Low per capita income adjustment* (4)	*Floor rate* (5)	*Least developed countries ceiling* (6)	*Ceiling* (7)	*Percentage difference to GNI share* (8)	*Difference to GNI share* (9)	*Percentage difference to machine scale for 2010-2012* (10)	*Difference to machine scale for 2010-2012* (11)
*	1	Afghanistan	0.004	0.020	0.019	0.005	0.005	0.005	0.005	-74.6	-0.015	25.0	0.001
	2	Albania	0.010	0.020	0.019	0.010	0.010	0.010	0.010	-50.0	-0.010	0.0	0.000
	3	Algeria	0.128	0.235	0.235	0.132	0.132	0.133	0.137	-41.6	-0.098	7.0	0.009
	4	Andorra	0.007	0.006	0.006	0.007	0.007	0.007	0.008	24.9	0.002	14.3	0.001
*	5	Angola	0.010	0.106	0.103	0.052	0.052	0.010	0.010	-90.5	-0.096	0.0	0.000
	6	Antigua and Barbuda	0.002	0.002	0.002	0.002	0.002	0.002	0.002	10.7	0.000	0.0	0.000
	7	Argentina	0.287	0.511	0.488	0.418	0.418	0.418	0.432	-15.4	-0.079	50.5	0.145
	8	Armenia	0.005	0.016	0.015	0.007	0.007	0.007	0.007	-56.7	-0.009	40.0	0.002
	9	Australia	1.933	1.678	1.691	1.906	1.905	1.907	2.074	23.6	0.396	7.3	0.141
	10	Austria	0.851	0.645	0.650	0.733	0.733	0.734	0.798	23.6	0.153	-6.2	-0.053
	11	Azerbaijan	0.015	0.066	0.065	0.039	0.039	0.039	0.040	-39.3	-0.026	166.7	0.025
	12	Bahamas	0.018	0.013	0.014	0.015	0.015	0.015	0.017	26.8	0.004	-5.6	-0.001

		Member State	Machine scale for 2010-2012 (1)	Total gross national income share (2)	Debt-burden adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Percentage difference to GNI share (8)	Difference to GNI share (9)	Percentage difference to machine scale for 2010-2012 (10)	Difference to machine scale for 2010-2012 (11)
	13	Bahrain	0.039	0.031	0.032	0.036	0.036	0.036	0.039	23.9	0.008	0.0	0.000
*	14	Bangladesh	0.010	0.164	0.161	0.042	0.042	0.010	0.010	-93.9	-0.154	0.0	0.000
	15	Barbados	0.008	0.006	0.006	0.007	0.007	0.007	0.008	27.6	0.002	0.0	0.000
	16	Belarus	0.042	0.085	0.083	0.054	0.054	0.054	0.056	-34.4	-0.029	33.3	0.014
	17	Belgium	1.075	0.807	0.814	0.917	0.917	0.918	0.998	23.6	0.191	-7.2	-0.077
	18	Belize	0.001	0.002	0.002	0.001	0.001	0.001	0.001	-50.1	-0.001	0.0	0.000
*	19	Benin	0.003	0.011	0.010	0.003	0.003	0.003	0.003	-71.6	-0.008	0.0	0.000
*	20	Bhutan	0.001	0.002	0.002	0.001	0.001	0.001	0.001	-49.9	-0.001	0.0	0.000
	21	Bolivia (Plurinational State of)	0.007	0.027	0.026	0.009	0.009	0.009	0.009	-66.5	-0.018	28.6	0.002
	22	Bosnia and Herzegovina	0.014	0.029	0.027	0.016	0.016	0.016	0.017	-41.2	-0.012	21.4	0.003
	23	Botswana	0.018	0.021	0.021	0.016	0.016	0.016	0.017	-18.5	-0.004	-5.6	-0.001
	24	Brazil	1.611	2.741	2.703	2.762	2.761	2.764	2.934	7.1	0.193	82.1	1.323
	25	Brunei Darussalam	0.028	0.021	0.021	0.024	0.024	0.024	0.026	22.8	0.005	-7.1	-0.002
	26	Bulgaria	0.038	0.076	0.067	0.045	0.045	0.045	0.047	-38.2	-0.029	23.7	0.009
*	27	Burkina Faso	0.003	0.013	0.013	0.003	0.003	0.003	0.003	-77.6	-0.010	0.0	0.000
*	28	Burundi	0.001	0.002	0.002	0.000	0.001	0.001	0.001	-56.3	-0.001	0.0	0.000
*	29	Cambodia	0.003	0.015	0.014	0.003	0.003	0.003	0.004	-72.4	-0.011	33.3	0.001
	30	Cameroon	0.011	0.038	0.037	0.011	0.011	0.011	0.012	-68.1	-0.026	9.1	0.001
	31	Canada	3.207	2.414	2.432	2.741	2.740	2.743	2.984	23.6	0.570	-7.0	-0.223
	32	Cape Verde	0.001	0.002	0.002	0.001	0.001	0.001	0.001	-58.7	-0.001	0.0	0.000
*	33	Central African Republic	0.001	0.003	0.003	0.001	0.001	0.001	0.001	-68.1	-0.002	0.0	0.000
*	34	Chad	0.002	0.008	0.007	0.002	0.002	0.002	0.002	-73.6	-0.006	0.0	0.000
	35	Chile	0.236	0.285	0.273	0.307	0.307	0.307	0.334	17.1	0.049	41.5	0.098
	36	China	3.189	8.948	8.925	4.983	4.982	4.987	5.148	-42.5	-3.800	61.4	1.959
	37	Colombia	0.144	0.391	0.383	0.251	0.251	0.251	0.259	-33.8	-0.132	79.9	0.115
*	38	Comoros	0.001	0.001	0.001	0.000	0.001	0.001	0.001	15.1	0.000	0.0	0.000
	39	Congo	0.003	0.013	0.012	0.005	0.005	0.005	0.005	-62.4	-0.008	66.7	0.002
	40	Costa Rica	0.034	0.049	0.048	0.037	0.037	0.037	0.038	-23.0	-0.011	11.8	0.004
	41	Côte d’Ivoire	0.010	0.038	0.036	0.011	0.011	0.011	0.011	-71.0	-0.027	10.0	0.001
	42	Croatia	0.097	0.102	0.103	0.116	0.116	0.116	0.126	23.3	0.024	29.9	0.029
	43	Cuba	0.071	0.101	0.100	0.067	0.067	0.067	0.069	-31.7	-0.032	-2.8	-0.002
	44	Cyprus	0.046	0.038	0.038	0.043	0.043	0.043	0.047	24.9	0.009	2.2	0.001
	45	Czech Republic	0.349	0.312	0.314	0.354	0.354	0.355	0.386	23.7	0.074	10.6	0.037
	46	Democratic People’s Republic of Korea	0.007	0.025	0.022	0.006	0.006	0.006	0.006	-76.0	-0.019	-14.3	-0.001
*	47	Democratic Republic of the Congo	0.003	0.018	0.016	0.003	0.003	0.003	0.003	-83.2	-0.015	0.0	0.000
	48	Denmark	0.736	0.546	0.550	0.620	0.620	0.621	0.675	23.6	0.129	-8.3	-0.061
*	49	Djibouti	0.001	0.002	0.002	0.001	0.001	0.001	0.001	-45.3	-0.001	0.0	0.000
	50	Dominica	0.001	0.001	0.001	0.001	0.001	0.001	0.001	34.6	0.000	0.0	0.000
	51	Dominican Republic	0.042	0.074	0.072	0.043	0.043	0.043	0.045	-39.3	-0.029	7.1	0.003
	52	Ecuador	0.040	0.086	0.083	0.042	0.042	0.042	0.044	-48.5	-0.042	10.0	0.004
	53	Egypt	0.094	0.318	0.314	0.130	0.130	0.130	0.134	-57.9	-0.184	42.6	0.040

		Member State	Machine scale for 2010-2012 (1)	Total gross national income share (2)	Debt-burden adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Percentage difference to GNI share (8)	Difference to GNI share (9)	Percentage difference to machine scale for 2010-2012 (10)	Difference to machine scale for 2010-2012 (11)
	54	El Salvador	0.019	0.034	0.032	0.016	0.016	0.016	0.016	-53.6	-0.018	-15.8	-0.003
*	55	Equatorial Guinea	0.008	0.013	0.013	0.014	0.014	0.010	0.010	-21.5	-0.003	25.0	0.002
*	56	Eritrea	0.001	0.003	0.003	0.001	0.001	0.001	0.001	-65.6	-0.002	0.0	0.000
	57	Estonia	0.040	0.033	0.033	0.037	0.037	0.037	0.040	22.6	0.007	0.0	0.000
*	58	Ethiopia	0.008	0.046	0.045	0.010	0.010	0.010	0.010	-78.2	-0.036	25.0	0.002
	59	Fiji	0.004	0.005	0.005	0.003	0.003	0.003	0.003	-44.4	-0.002	-25.0	-0.001
	60	Finland	0.566	0.420	0.423	0.477	0.477	0.477	0.519	23.6	0.099	-8.3	-0.047
	61	France	6.123	4.524	4.558	5.137	5.136	5.141	5.593	23.6	1.069	-8.7	-0.530
	62	Gabon	0.014	0.021	0.021	0.020	0.020	0.020	0.020	-4.9	-0.001	42.9	0.006
*	63	Gambia	0.001	0.001	0.001	0.000	0.001	0.001	0.001	-29.7	0.000	0.0	0.000
	64	Georgia	0.006	0.018	0.017	0.007	0.007	0.007	0.007	-61.9	-0.011	16.7	0.001
	65	Germany	8.018	5.776	5.820	6.558	6.557	6.564	7.141	23.6	1.365	-10.9	-0.877
	66	Ghana	0.006	0.046	0.045	0.014	0.014	0.014	0.014	-69.4	-0.032	133.3	0.008
	67	Greece	0.691	0.516	0.520	0.586	0.586	0.586	0.638	23.7	0.122	-7.7	-0.053
	68	Grenada	0.001	0.001	0.001	0.001	0.001	0.001	0.001	-20.3	0.000	0.0	0.000
	69	Guatemala	0.028	0.062	0.060	0.026	0.026	0.026	0.027	-56.6	-0.035	-3.6	-0.001
*	70	Guinea	0.002	0.007	0.006	0.001	0.001	0.001	0.001	-84.8	-0.006	-50.0	-0.001
*	71	Guinea-Bissau	0.001	0.001	0.001	0.000	0.001	0.001	0.001	-24.8	0.000	0.0	0.000
	72	Guyana	0.001	0.003	0.003	0.001	0.001	0.001	0.001	-69.3	-0.002	0.0	0.000
*	73	Haiti	0.003	0.010	0.010	0.002	0.002	0.002	0.003	-69.6	-0.007	0.0	0.000
	74	Honduras	0.008	0.022	0.022	0.008	0.008	0.008	0.008	-64.4	-0.014	0.0	0.000
	75	Hungary	0.291	0.215	0.217	0.244	0.244	0.245	0.266	23.6	0.051	-8.6	-0.025
	76	Iceland	0.042	0.022	0.022	0.025	0.025	0.025	0.027	25.0	0.005	-35.7	-0.015
	77	India	0.534	2.202	2.169	0.644	0.644	0.645	0.666	-69.8	-1.536	24.7	0.132
	78	Indonesia	0.238	0.877	0.850	0.335	0.335	0.335	0.346	-60.6	-0.531	45.4	0.108
	79	Iran (Islamic Republic of)	0.233	0.560	0.561	0.345	0.344	0.345	0.356	-36.4	-0.204	52.8	0.123
	80	Iraq	0.020	0.144	0.145	0.066	0.066	0.066	0.068	-52.7	-0.076	240.0	0.048
	81	Ireland	0.498	0.338	0.340	0.384	0.384	0.384	0.418	23.7	0.080	-16.1	-0.080
	82	Israel	0.384	0.321	0.323	0.364	0.364	0.364	0.396	23.5	0.075	3.1	0.012
	83	Italy	4.999	3.597	3.625	4.085	4.084	4.088	4.448	23.6	0.851	-11.0	-0.551
	84	Jamaica	0.014	0.021	0.019	0.011	0.011	0.011	0.011	-47.9	-0.010	-21.4	-0.003
	85	Japan	12.530	8.761	8.828	9.949	9.947	9.957	10.833	23.6	2.072	-13.5	-1.697
	86	Jordan	0.014	0.040	0.039	0.021	0.021	0.021	0.022	-44.9	-0.018	57.1	0.008
	87	Kazakhstan	0.076	0.179	0.159	0.117	0.117	0.118	0.121	-32.5	-0.058	59.2	0.045
	88	Kenya	0.012	0.050	0.048	0.013	0.013	0.013	0.013	-73.8	-0.037	8.3	0.001
*	89	Kiribati	0.001	0.000	0.000	0.000	0.001	0.001	0.001	275.0	0.001	0.0	0.000
	90	Kuwait	0.263	0.221	0.222	0.251	0.251	0.251	0.273	23.7	0.052	3.8	0.010
	91	Kyrgyzstan	0.001	0.007	0.007	0.002	0.002	0.002	0.002	-72.5	-0.005	100.0	0.001
*	92	Lao People’s Democratic Republic	0.001	0.009	0.008	0.002	0.002	0.002	0.002	-76.7	-0.007	100.0	0.001
	93	Latvia	0.038	0.046	0.038	0.043	0.043	0.043	0.047	2.9	0.001	23.7	0.009
	94	Lebanon	0.033	0.054	0.049	0.041	0.041	0.041	0.042	-22.2	-0.012	27.3	0.009
*	95	Lesotho	0.001	0.004	0.004	0.001	0.001	0.001	0.001	-73.7	-0.003	0.0	0.000

		Member State	Machine scale for 2010-2012 (1)	Total gross national income share (2)	Debt-burden adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Percentage difference to GNI share (8)	Difference to GNI share (9)	Percentage difference to machine scale for 2010-2012 (10)	Difference to machine scale for 2010-2012 (11)
*	96	Liberia	0.001	0.001	0.001	0.000	0.001	0.001	0.001	-1.4	0.000	0.0	0.000
	97	Libya	0.129	0.115	0.116	0.131	0.131	0.131	0.142	23.5	0.027	10.1	0.013
	98	Liechtenstein	0.009	0.007	0.007	0.008	0.008	0.008	0.009	27.2	0.002	0.0	0.000
	99	Lithuania	0.065	0.065	0.059	0.067	0.067	0.067	0.073	12.6	0.008	12.3	0.008
	100	Luxembourg	0.090	0.065	0.066	0.074	0.074	0.074	0.081	24.1	0.016	-10.0	-0.009
*	101	Madagascar	0.003	0.014	0.014	0.003	0.003	0.003	0.003	-78.4	-0.011	0.0	0.000
*	102	Malawi	0.001	0.007	0.007	0.002	0.002	0.002	0.002	-72.7	-0.005	100.0	0.001
	103	Malaysia	0.253	0.339	0.327	0.272	0.272	0.272	0.281	-17.1	-0.058	11.1	0.028
	104	Maldives	0.001	0.002	0.002	0.001	0.001	0.001	0.001	-50.5	-0.001	0.0	0.000
*	105	Mali	0.003	0.014	0.014	0.003	0.003	0.003	0.004	-71.7	-0.010	33.3	0.001
	106	Malta	0.017	0.013	0.013	0.014	0.014	0.014	0.016	26.5	0.003	-5.9	-0.001
	107	Marshall Islands	0.001	0.000	0.000	0.000	0.001	0.001	0.001	195.6	0.001	0.0	0.000
*	108	Mauritania	0.001	0.006	0.005	0.002	0.002	0.002	0.002	-65.4	-0.004	100.0	0.001
	109	Mauritius	0.011	0.015	0.015	0.013	0.013	0.013	0.013	-14.5	-0.002	18.2	0.002
	110	Mexico	2.356	1.671	1.644	1.726	1.726	1.728	1.842	10.2	0.171	-21.8	-0.514
	111	Micronesia (Federated States of)	0.001	0.001	0.001	0.000	0.001	0.001	0.001	98.5	0.000	0.0	0.000
	112	Monaco	0.003	0.010	0.010	0.011	0.011	0.011	0.012	23.8	0.002	300.0	0.009
	113	Mongolia	0.002	0.008	0.008	0.003	0.003	0.003	0.003	-62.8	-0.005	50.0	0.001
	114	Montenegro	0.004	0.007	0.006	0.005	0.005	0.005	0.005	-26.2	-0.002	25.0	0.001
	115	Morocco	0.058	0.142	0.138	0.060	0.060	0.060	0.062	-56.3	-0.080	6.9	0.004
*	116	Mozambique	0.003	0.015	0.014	0.003	0.003	0.003	0.003	-79.7	-0.012	0.0	0.000
*	117	Myanmar	0.006	0.047	0.046	0.012	0.012	0.010	0.010	-78.8	-0.037	66.7	0.004
	118	Namibia	0.008	0.016	0.016	0.009	0.009	0.009	0.010	-37.7	-0.006	25.0	0.002
	119	Nauru	0.001	0.000	0.000	0.000	0.001	0.001	0.001	1 168.9	0.001	0.0	0.000
*	120	Nepal	0.006	0.023	0.023	0.006	0.006	0.006	0.006	-74.3	-0.017	0.0	0.000
	121	Netherlands	1.855	1.338	1.348	1.519	1.519	1.520	1.654	23.6	0.316	-10.8	-0.201
	122	New Zealand	0.273	0.204	0.206	0.232	0.232	0.232	0.253	23.7	0.049	-7.3	-0.020
	123	Nicaragua	0.003	0.010	0.009	0.003	0.003	0.003	0.003	-70.3	-0.007	0.0	0.000
*	124	Niger	0.002	0.009	0.008	0.002	0.002	0.002	0.002	-76.8	-0.007	0.0	0.000
	125	Nigeria	0.078	0.288	0.288	0.087	0.087	0.087	0.090	-68.8	-0.198	15.4	0.012
	126	Norway	0.871	0.689	0.694	0.782	0.782	0.783	0.851	23.6	0.162	-2.3	-0.020
	127	Oman	0.086	0.082	0.083	0.094	0.094	0.094	0.102	23.8	0.020	18.6	0.016
	128	Pakistan	0.082	0.291	0.283	0.082	0.082	0.082	0.085	-70.8	-0.206	3.7	0.003
	129	Palau	0.001	0.000	0.000	0.000	0.001	0.001	0.001	263.4	0.001	0.0	0.000
	130	Panama	0.022	0.036	0.034	0.025	0.025	0.025	0.026	-27.5	-0.010	18.2	0.004
	131	Papua New Guinea	0.002	0.012	0.012	0.004	0.004	0.004	0.004	-67.8	-0.008	100.0	0.002
	132	Paraguay	0.007	0.025	0.024	0.010	0.010	0.010	0.010	-59.7	-0.015	42.9	0.003
	133	Peru	0.090	0.204	0.198	0.113	0.113	0.113	0.117	-42.6	-0.087	30.0	0.027
	134	Philippines	0.090	0.372	0.360	0.149	0.149	0.149	0.154	-58.6	-0.218	71.1	0.064
	135	Poland	0.828	0.745	0.751	0.846	0.846	0.847	0.921	23.6	0.176	11.2	0.093
	136	Portugal	0.511	0.384	0.387	0.436	0.436	0.436	0.474	23.6	0.090	-7.2	-0.037
	137	Qatar	0.135	0.169	0.170	0.192	0.192	0.192	0.209	23.5	0.040	54.8	0.074

		Member State	Machine scale for 2010-2012 (1)	Total gross national income share (2)	Debt-burden adjustment (3)	Low per capita income adjustment (4)	Floor rate (5)	Least developed countries ceiling (6)	Ceiling (7)	Percentage difference to GNI share (8)	Difference to GNI share (9)	Percentage difference to machine scale for 2010-2012 (10)	Difference to machine scale for 2010-2012 (11)
	138	Republic of Korea	2.260	1.612	1.624	1.831	1.830	1.832	1.994	23.7	0.382	-11.8	-0.266
	139	Republic of Moldova	0.002	0.010	0.009	0.003	0.003	0.003	0.003	-69.2	-0.007	50.0	0.001
	140	Romania	0.177	0.279	0.259	0.218	0.218	0.219	0.226	-18.9	-0.053	27.7	0.049
	141	Russian Federation	1.602	2.241	2.180	2.297	2.296	2.299	2.438	8.8	0.197	52.2	0.836
*	142	Rwanda	0.001	0.008	0.008	0.002	0.002	0.002	0.002	-74.9	-0.006	100.0	0.001
	143	Saint Kitts and Nevis	0.001	0.001	0.001	0.001	0.001	0.001	0.001	-10.1	0.000	0.0	0.000
	144	Saint Lucia	0.001	0.002	0.001	0.001	0.001	0.001	0.001	-35.4	-0.001	0.0	0.000
	145	Saint Vincent and the Grenadines	0.001	0.001	0.001	0.001	0.001	0.001	0.001	-10.0	0.000	0.0	0.000
*	146	Samoa	0.001	0.001	0.001	0.000	0.001	0.001	0.001	11.8	0.000	0.0	0.000
	147	San Marino	0.003	0.002	0.002	0.003	0.003	0.003	0.003	25.6	0.001	0.0	0.000
*	148	Sao Tome and Principe	0.001	0.000	0.000	0.000	0.001	0.001	0.001	217.5	0.001	0.0	0.000
	149	Saudi Arabia	0.830	0.699	0.705	0.794	0.794	0.795	0.864	23.5	0.165	4.1	0.034
*	150	Senegal	0.006	0.020	0.020	0.006	0.006	0.006	0.006	-70.6	-0.014	0.0	0.000
	151	Serbia	0.037	0.066	0.060	0.038	0.038	0.038	0.040	-39.4	-0.026	8.1	0.003
	152	Seychelles	0.002	0.001	0.001	0.001	0.001	0.001	0.001	-33.0	0.000	-50.0	-0.001
*	153	Sierra Leone	0.001	0.003	0.003	0.001	0.001	0.001	0.001	-69.8	-0.002	0.0	0.000
	154	Singapore	0.335	0.311	0.313	0.353	0.353	0.353	0.384	23.6	0.073	14.6	0.049
	155	Slovakia	0.142	0.138	0.139	0.157	0.157	0.157	0.171	23.9	0.033	20.4	0.029
	156	Slovenia	0.103	0.081	0.081	0.091	0.091	0.092	0.100	24.1	0.019	-2.9	-0.003
*	157	Solomon Islands	0.001	0.001	0.001	0.000	0.001	0.001	0.001	16.1	0.000	0.0	0.000
*	158	Somalia	0.001	0.003	0.003	0.001	0.001	0.001	0.001	-70.1	-0.002	0.0	0.000
	159	South Africa	0.385	0.497	0.492	0.360	0.360	0.360	0.372	-25.2	-0.125	-3.4	-0.013
**	160	South Sudan		0.013	0.013	0.004	0.004	0.004	0.004	-70.3	-0.009		
	161	Spain	3.177	2.405	2.423	2.731	2.730	2.733	2.973	23.6	0.568	-6.4	-0.204
	162	Sri Lanka	0.019	0.068	0.065	0.024	0.024	0.024	0.025	-63.1	-0.043	31.6	0.006
*	163	Sudan	0.010	0.094	0.091	0.032	0.032	0.010	0.010	-89.4	-0.084	0.0	0.000
	164	Suriname	0.003	0.005	0.005	0.004	0.004	0.004	0.004	-23.2	-0.001	33.3	0.001
	165	Swaziland	0.003	0.006	0.006	0.003	0.003	0.003	0.003	-48.9	-0.003	0.0	0.000
	166	Sweden	1.064	0.777	0.782	0.882	0.882	0.883	0.960	23.6	0.183	-9.8	-0.104
	167	Switzerland	1.130	0.847	0.853	0.962	0.962	0.963	1.047	23.6	0.200	-7.3	-0.083
	168	Syrian Arab Republic	0.025	0.082	0.082	0.034	0.034	0.034	0.036	-56.1	-0.046	44.0	0.011
	169	Tajikistan	0.002	0.011	0.010	0.003	0.003	0.003	0.003	-71.9	-0.008	50.0	0.001
	170	Thailand	0.209	0.439	0.430	0.231	0.231	0.231	0.239	-45.6	-0.200	14.4	0.030
	171	The former Yugoslav Republic of Macedonia	0.007	0.015	0.014	0.008	0.008	0.008	0.008	-45.8	-0.007	14.3	0.001
*	172	Timor-Leste	0.001	0.004	0.004	0.002	0.002	0.002	0.002	-48.4	-0.002	100.0	0.001
*	173	Togo	0.001	0.005	0.005	0.001	0.001	0.001	0.001	-80.1	-0.004	0.0	0.000
	174	Tonga	0.001	0.001	0.001	0.000	0.001	0.001	0.001	73.3	0.000	0.0	0.000
	175	Trinidad and Tobago	0.044	0.036	0.036	0.041	0.041	0.041	0.044	22.3	0.008	0.0	0.000
	176	Tunisia	0.030	0.068	0.064	0.034	0.034	0.034	0.036	-47.4	-0.032	20.0	0.006
	177	Turkey	0.617	1.131	1.082	1.219	1.219	1.221	1.328	17.4	0.197	115.2	0.711
	178	Turkmenistan	0.026	0.033	0.033	0.018	0.018	0.018	0.019	-42.0	-0.014	-26.9	-0.007

		Member State	*Machine scale for 2010-2012* (1)	*Total gross national income share* (2)	*Debt-burden adjustment* (3)	*Low per capita income adjustment* (4)	*Floor rate* (5)	*Least developed countries ceiling* (6)	*Ceiling* (7)	*Percentage difference to GNI share* (8)	*Difference to GNI share* (9)	*Percentage difference to machine scale for 2010-2012* (10)	*Difference to machine scale for 2010-2012* (11)
*	179	Tuvalu	0.001	0.000	0.000	0.000	0.001	0.001	0.001	1 224.3	0.001	0.0	0.000
*	180	Uganda	0.006	0.026	0.026	0.006	0.006	0.006	0.006	-76.8	-0.020	0.0	0.000
	181	Ukraine	0.087	0.232	0.214	0.096	0.096	0.096	0.099	-57.3	-0.133	13.8	0.012
	182	United Arab Emirates	0.391	0.481	0.485	0.547	0.547	0.547	0.595	23.6	0.114	52.2	0.204
	183	United Kingdom of Great Britain and Northern Ireland	6.604	4.186	4.218	4.753	4.752	4.757	5.179	23.7	0.993	-21.6	-1.425
*	184	United Republic of Tanzania	0.008	0.035	0.034	0.008	0.008	0.008	0.009	-74.4	-0.026	12.5	0.001
	185	United States of America	22.000	24.304	24.489	27.597	27.593	27.622	22.000	-9.5	-2.304	0.0	0.000
	186	Uruguay	0.027	0.050	0.048	0.049	0.049	0.049	0.052	3.9	0.002	92.6	0.025
	187	Uzbekistan	0.010	0.050	0.049	0.015	0.015	0.015	0.015	-70.2	-0.035	50.0	0.005
*	188	Vanuatu	0.001	0.001	0.001	0.000	0.001	0.001	0.001	6.1	0.000	0.0	0.000
	189	Venezuela (Bolivarian Republic of)	0.314	0.519	0.512	0.577	0.577	0.577	0.627	20.8	0.108	99.7	0.313
	190	Viet Nam	0.033	0.147	0.142	0.041	0.041	0.041	0.042	-71.4	-0.105	27.3	0.009
*	191	Yemen	0.010	0.045	0.044	0.013	0.013	0.010	0.010	-78.0	-0.035	0.0	0.000
*	192	Zambia	0.004	0.020	0.020	0.006	0.006	0.006	0.006	-70.6	-0.014	50.0	0.002
	193	Zimbabwe	0.003	0.010	0.009	0.002	0.002	0.002	0.002	-79.8	-0.008	-33.3	-0.001
			100.000	**100.000**	**100.000**	**100.000**	**100.000**	**100.000**	**100.000**				

* Least developed country.

** At the 2012 triennial review of the list of the least developed countries, the Committee for Development Policy identified South Sudan for inclusion. The Committee on Contributions has recommended a rate of 0.003 per cent for South Sudan for 2011 and 2012 (see sect. VI.A).

Chapter IV
Multi-year payment plans

100. 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 A/57/11, paras. 17-23), which provided that:

(a) Member States should be encouraged to submit multi-year payment plans, which constitute a useful tool for reducing unpaid assessed contributions and a way to demonstrate commitment to meeting financial obligations to the United Nations;

(b) Due consideration should be given to the economic position of Member States, as not all of them might be in a position to submit such plans;

(c) Multi-year payment plans should remain voluntary and should not be automatically linked to other measures;

(d) Member States considering a multi-year payment plan should submit the plan to the Secretary-General for the information of other Member States and should be encouraged to consult the Secretariat for advice in its preparation, in which context it was suggested that the plans should provide for payment each year of the current year assessments of the Member State and a part of its arrears. Where possible, the plans should generally provide for elimination of the arrears of a Member State within a period of up to six years;

(e) The Secretary-General should be requested to provide information on the submission of such plans to the Assembly, through the Committee;

(f) The Secretary-General should be requested to submit an annual report to the Assembly, through the Committee, on the status of the payment plans of Member States as at 31 December each year;

(g) For those Member States in a position to submit a payment plan, the Committee and the Assembly should take the submission of a plan and its status of implementation into account as one factor in considering requests for exemption under Article 19 of the Charter.

The Assembly reaffirmed paragraph 1 of its resolution 57/4 B in resolutions 58/1 B, 59/1 B, 60/237, 61/237 and 64/248.

101. In considering the matter, the Committee had before it the report of the Secretary-General on multi-year payment plans (A/67/75), prepared pursuant to the recommendations of the Committee. It was also provided with updated information on the status of the plans.

102. The Committee was informed that the Secretariat had included in the *Journal of the United Nations* an announcement that the Committee would be considering multi-year payment plans at its seventy-second session and inviting any Member State that intended to submit such a plan to contact the Secretariat for further information. No new multi-year payment plans had been submitted.

103. The Committee was provided with updated information which reflected that Liberia had paid its arrears and had successfully implemented its multi-year payment plan during the first half of 2012. The Committee recalled that a number of other Member States had also successfully implemented multi-year plans over the years: Tajikistan had implemented its plan in 2009; Georgia and the Niger had

implemented plans in 2007; and Iraq and the Republic of Moldova had implemented plans during 2005.

104. Given this experience, the Committee had previously concluded that the system of multi-year payment plans, endorsed by the General Assembly in 2002, had made a positive contribution in encouraging and assisting Member States to reduce their unpaid assessed contributions and in providing a way for them to demonstrate their commitment to meeting their financial obligations to the United Nations. Further, the Committee recalled its recommendation that the General Assembly encourage other Member States in arrears for the purposes of the application of Article 19 of the Charter of the United Nations to consider submitting multi-year payment plans.

105. The Committee noted with concern that no new multi-year payment plans had been submitted in recent years, despite the proven success of the system. Over the years, information had been provided in the written and oral representations related to exemptions under Article 19 indicating that consideration was being given to the possible submission of plans; however, no plans had been submitted in those cases. While recognizing the positive step taken by Member States which had submitted plans, the Committee emphasized that it was important that Member States which had submitted such plans meet the commitments that they had made.

A. Status of payment plans

106. The table contained in paragraph 16 of the report of the Secretary-General (A/67/75) summarizes the status of the two payment plans covered as at 31 December 2011, one submitted by Liberia in 2006 (second plan) and the other by Sao Tome and Principe in 2002 (first plan). The Committee was also provided with information updated as at 29 June 2012 but excluding the plan proposed by Liberia which had paid its arrears and no longer fell under the provisions of Article 19 of the Charter.

Status of payment plans as at 29 June 2012
(United States dollars)

	Payment plan	*Assessments as at 31 December*	*Payments/credits*	*Outstanding as at 31 December*
Sao Tome and Principe				
1999				570 783
2000		13 543	48	584 278
2001		14 254	157	598 375
2002	27 237	15 723	29 146	584 952
2003	42 237	17 124	929	601 147
2004	59 237	20 932	1 559	620 520
2005	74 237	24 264	202	644 582
2006	89 237	23 024	453	667 153
2007	114 237	32 524	810	698 867
2008	134 237	30 943	473	729 337

	Payment plan	Assessments as at 31 December	Payments/credits	Outstanding as at 31 December
2009	153 752	35 400	682	760 673
2010		35 548	356	799 247
2011		37 034	506	835 775
2012		26 096	337	861 534

107. The Committee noted that Sao Tome and Principe had not made any payments since 2002 and had fallen short of its payment plan. The Committee noted that the plan should be reviewed and adjusted, since the original terms were not being met.

B. Conclusions and recommendations

108. **The Committee recognized the action taken by Liberia to address its arrears, resulting in the successful implementation of its multi-year payment plan.**

109. **The Committee recalled the past experience of the successful implementation of the multi-year payment plans of Georgia, Iraq, the Niger, the Republic of Moldova and Tajikistan, and recognized the considerable efforts made by those Member States to honour the commitments that they had made when they submitted their plans. Given that experience, the Committee concluded that the system of multi-year payment plans continued to be a viable means available to Member States to assist them in reducing their unpaid assessed contributions and in providing a way for them to demonstrate their commitment to meeting their financial obligations to the United Nations.**

110. **The Committee noted that no new multi-year payment plans had been submitted, and reiterated its recommendation that the General Assembly encourage other Member States in arrears under Article 19 of the Charter to consider submitting multi-year payment plans.**

Chapter V
Application of Article 19 of the Charter

111. 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 General Assembly resolution 54/237 C, concerning procedures for the consideration of requests for exemption under Article 19.

112. 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 States. **The Committee emphasized the importance of Member States submitting the required information in support of requests for exemption under Article 19.**

113. The Committee noted that while seven requests for exemption under Article 19 had been received by the time specified in the resolution, two of the Member States concerned had made payments and were no longer in arrears under Article 19. Consequently, only five requests were considered in 2012. Six requests had been made in 2011, 2010 and 2009. Seven requests had been made in 2008, while eight requests had been made in 2007, one of which was subsequently withdrawn. Within the time frame specified, 8 requests had been received in 2006 and 2005, 10 in 2004, 9 in 2003, 7 in 2002, 3 in 2001 and 7 in 2000. **The Committee noted that five of the requests considered in 2012 reflected a much improved situation compared to previous years of the past decade when as many as 10 requests had been considered.**

114. In reviewing the five requests for exemption under Article 19, the Committee recognized the difficult situation of the Member States concerned. At the same time, the Committee noted the continuing increase in the accumulations of arrears of these Member States, some of which had fallen under Article 19 consecutively for more than two decades. Attempts should be made by these Member States to stop the growth in arrears. In such cases it was critical that annual payments exceed current assessments so as to avoid further accumulation of debt.

Member State	*Number of years consecutively falling under Article 19*	*Number of years consecutively requesting an exemption under Article 19*
Central African Republic	25	10
Comoros	20	18
Guinea-Bissau	20	15
Sao Tome and Principe	25	11
Somalia	20	11

115. In instances in which no multi-year payment plan had been established, the Committee encouraged consideration of submission of a payment plan as a matter of priority, when possible. The Committee also encouraged Member States considering the submission of a multi-year payment plan to consult with the Secretariat.

116. In considering the requests, the Committee had before it information provided by the Member States concerned and the Secretariat. It also met with representatives of the Member States, representatives of relevant offices of the Secretariat and the United Nations Development Programme.

A. Central African Republic

117. The Committee had before it a letter dated 11 May 2012 from the President of the General Assembly to the Chair of the Committee on Contributions, transmitting a letter dated 8 May 2012 from the Permanent Representative of the Central African Republic to the United Nations addressed to the President of the General Assembly. It also heard an oral representation by the Permanent Representative.

118. In its written and oral representations, the Central African Republic indicated that the country, a nation emerging from conflict, was still trying to find its way towards building up its economy, the fabric of which had been severely eroded. The preceding years of crisis continued to take a heavy toll on the social and economic life of the country. The external debt continued to impact negatively on the nation's gross GDP. Owing not only to the fragile financial situation but also to political circumstances, the Central African Republic had not been able to pay its annual contribution. The Central African Republic was undergoing a fragile peace and national reconciliation process which was fraught with challenges as well as opportunities. Although the Government had made commendable progress in its efforts to implement economic and public management reforms, those positive steps had nevertheless been insufficient so far to relieve the country's situation as the result of the lack of social and economic development.

119. In its representations, the Central African Republic indicated that it continued to be committed to paying its contributions to the United Nations, was making real efforts to reduce its unpaid assessed contributions and was keeping the issue of multi-year payment plans under continuous consideration. As the country's situation normalized, the Central African Republic would establish such a plan as a matter of priority; however, to demonstrate its goodwill, the Republic was providing a cheque for US$ 10,000.

120. The Committee was provided with information by the Secretariat concerning the situation in the Central African Republic. The country continued to face an acute humanitarian crisis. Nearly one half of its population was in need of humanitarian assistance for such basic services as health, water, sanitation and education. About 42 per cent of the population was food insecure, and two in five children were chronically malnourished. Two thirds of the population did not have access to clean drinking water or health facilities. Life expectancy was 48 years, among the lowest in the world. The security situation continued to be fragile.

121. The Committee noted that the accumulated contributions due from the Central African Republic amounted to $389,268 and that a minimum payment of $284,738 was required under Article 19. The Committee also noted the recent payment from

the Central African Republic, as well the commitment stated in written and oral representations to address the situation of its arrears. The Committee urged the Central African Republic to continue to make payments on a regular basis, and to consider the multi-year payment plan system. Such payments should exceed current annual assessments so as to gradually reduce its arrears.

122. **The Committee concluded that the failure of the Central African Republic to pay the minimum amount necessary to avoid the application of Article 19 was due to conditions beyond its control. It therefore recommended that the Central African Republic be permitted to vote until the end of the sixty-seventh session of the General Assembly.**

B. Comoros

123. The Committee had before it a letter dated 11 May 2012 from the President of the General Assembly to the Chair of the Committee on Contributions, transmitting a letter dated 7 May 2012 from the Permanent Representative of the Comoros to the United Nations addressed to the President of the General Assembly. It also heard an oral representation by the Permanent Representative.

124. In its written and oral representations, the Comoros indicated that, like most of the least developed countries, it had been severely affected by the multiple crises of recent years, as reflected by its continuing lack of fuel, soaring food prices and a decline in diaspora remittances and customs revenue. Despite the efforts made by the Government to mitigate the devastating economic and social impact of the crisis, the grave economic and financial difficulties faced by the country were affecting the living conditions of the people. The circumstances of the past few years had resulted in depressed economic activity, deteriorating social conditions and increased macroeconomic imbalances. In addition, the Comoros remained vulnerable to natural hazards, including tidal waves, tropical storms and cyclones. Those natural disasters represented a serious threat to local communities, infrastructure and economic activity. In recent weeks, devastating flash floods had affected more than 46,000 people and displaced over 9,000.

125. In its representations, the Comoros indicated that it was not possible for the country to make any payments at the present time. The Comoros continued to be committed to paying its contributions to the United Nations and would keep the issue of multi-year payment plans under continuous consideration; as the country's situation normalized, the Comoros would establish such a plan as a matter of priority.

126. The Committee was provided with information by the Secretariat concerning the situation in the Comoros. The country had a long history of chronic political and institutional instability marred by military coups and separatist attempts. The political and security situation, however, had been relatively stable in recent years. Although the risk of a relapse into an outright conflict seemed distant, the situation in the Comoros remained fragile because the country continued to face multifaceted challenges. Further, the Comoros was prone to natural disasters; in April 2012, the entire territory had been hit by flash floods, landslides and rockslides resulting from torrential rainfall. The Government had declared a national state of emergency on 25 April 2012, calling for international assistance to cover the needs of the flood-affected victims. Exports were likely to diminish as vanilla producers had suffered

extensive crop loss in the affected areas. The water supply in some areas had been affected and was slowly improving but had not yet been fully restored.

127. The Committee noted that the accumulated contributions due from the Comoros amounted to $926,848 and that a minimum payment of $822,318 was required under Article 19. It also noted that a payment had been made in 2012 representing approximately twice the annual contribution for the regular budget, which demonstrated the commitment of the Comoros to reduce its arrears. The Committee encouraged these efforts and also welcomed the indication that the Comoros would keep the issue of a multi-year payment plan under consideration with a view to establishing such a plan as a matter of priority as the country's situation normalized.

128. **The Committee concluded that the failure of the Comoros to pay the minimum amount necessary to avoid the application of Article 19 was due to conditions beyond its control. It therefore recommended that the Comoros be permitted to vote until the end of the sixty-seventh session of the General Assembly.**

C. Guinea-Bissau

129. The Committee had before it a letter dated 18 May 2012 from the President of the General Assembly to the Chair of the Committee on Contributions, transmitting a letter dated 14 May 2012 from the Permanent Representative of Guinea-Bissau to the United Nations addressed to the President of the General Assembly.

130. In its written representation, Guinea-Bissau indicated that, despite all efforts made, it had been impossible for the country to pay its contributions. The country was still confronted with grave economic and financial difficulties that affected peace and stability, such as the recent coup d'état on 12 April 2012. The coup was negatively affecting the living conditions of its people and had had a negative impact on the trade season of cashews, the country's main crop export and crucial to the economy and livelihood of the population. The present political crisis in Guinea-Bissau was affecting the payment of arrears to and present salaries of civil servants, resulting in a general labour strike in the country that was affecting the normal functioning of schools and hospitals and creating a real humanitarian crisis, such that people had not been able to meet basic needs. Despite all of the political and economic challenges that it had been facing in past years and that had led to the present situation, the Government had been making tremendous sacrifices to fulfil its obligations to and financial commitments with international organizations, with the result that it had succeeded in attaining the completion point of the Heavily Indebted Poor Countries Initiative in December 2010. Consequently, it had managed to reduce its external debt.

131. In its written and oral representations, Guinea-Bissau indicated that, notwithstanding the difficult financial situation, the Government remained committed to paying the rest of its arrears to the United Nations. A payment of $100,000 had been made in September 2009 and there were plans to pay more, but the difficulties persisted. The Government was looking to establish a multi-year payment plan as a matter of priority and would inform the General Assembly accordingly.

132. The Committee was provided with information by the Secretariat concerning the situation in Guinea-Bissau, which had been marked by continued tensions among political stakeholders. Efforts to improve stability and create an environment conducive to socioeconomic development in the country, with the support of the international community, had been jeopardized by the coup d'état of 12 April. Attention was being paid to developing a comprehensive integrated strategy, which would include implementing reforms in the defence, security, justice, political and economic sectors. After nearly a decade of conflict and political instability, Guinea-Bissau remained fragile and faced major development challenges. Guinea-Bissau was classified among the poorest countries in Africa as a low-income country. The country had poor infrastructure and weak social indicators, and more than two thirds of its population lived below the poverty line. The widespread poverty and low life expectancy of the country's people resulted primarily from the very poor quality of the health services and the deterioration in living conditions.

133. The Committee noted that the accumulated contributions due from Guinea-Bissau amounted to $577,458 and that a minimum payment of $472,928 was required under Article 19. The Committee recalled that Guinea-Bissau had made payments in 2008 and 2009 but noted that it had not made any since then. The Committee expressed its appreciation for the efforts made by Guinea-Bissau to address its arrears and encouraged it to resume payment and to consider submitting a multi-year payment plan. Payments should exceed current annual assessments so as to gradually reduce its arrears.

134. **The Committee concluded that the failure of Guinea-Bissau to pay the minimum amount necessary to avoid the application of Article 19 was due to conditions beyond its control. It therefore recommended that Guinea-Bissau be permitted to vote until the end of the sixty-seventh session of the General Assembly.**

D. Liberia

135. The Committee had before it a letter dated 18 May 2012 from the President of the General Assembly to the Chair of the Committee on Contributions, transmitting a letter dated 17 May 2012 from the Permanent Representative of Liberia to the United Nations addressed to the President of the General Assembly. It also heard an oral representation by the Permanent Representative. In June 2012, payment had been made by Liberia, which no longer fell under the terms of Article 19.

136. In its written and oral representations, Liberia indicated that, over the past six years, a gallant effort had been pursued to restore Liberia to normalcy in all respects. Progress had been made and was continuing. That progress had had a positive impact on the scope of Liberia's indebtedness to the United Nations, in that the Government had gradually and significantly reduced the amount owed. This had been done by means of a multi-year plan, under which payments of $200,000 had been made annually for some years without fail. Although a request for exemption had been sent, the Government had made efforts to make its annual payment early in 2012 so as to facilitate the removal of Liberia from the list of delinquent countries.

137. The Committee noted that Liberia had made regular payments under its payment plan over several years. Each of those annual payments had significantly exceeded the annual assessment of Liberia, thereby contributing to reducing its

arrears. **The Committee expressed its appreciation for the efforts of Liberia and encouraged other Member States making requests for exemption under Article 19 to follow this good example.**

E. Sao Tome and Principe

138. The Committee had before it a letter dated 11 May 2012 from the President of the General Assembly to the Chair of the Committee on Contributions, transmitting a letter dated 2 May 2012 from the Permanent Representative of Sao Tome and Principe to the United Nations addressed to the President of the General Assembly. It also heard an oral representation by the Permanent Representative.

139. In its written and oral representations, Sao Tome and Principe indicated that the Government of the Democratic Republic of Sao Tome and Principe was aware of its obligation to pay contributions but regretted to inform the Committee that, in spite of its efforts, it had not been possible to pay the minimum amount necessary to have the right to vote during the proceedings of the upcoming session of the General Assembly. Furthermore, the country's economic situation continued to be fragile and the opportunity that oil discovery and production was supposed to generate had not as yet materialized. Almost 90 percent of the budget of Sao Tome and Principe was financed externally, and the country was still finding it very difficult to meet its obligations as major donors were also encountering financial problems owing to the global economic crisis.

140. The Committee was provided with information by the Secretariat concerning the situation in Sao Tome and Principe. The country continued to be economically fragile. Sao Tome and Principe was vulnerable to humanitarian risks, including in the areas of food security and health. Malaria remained one of the biggest health problems. Despite the efforts made in the agricultural sector over the past few years, domestic crop production was still inadequate in meeting local consumption demands. The country imported a substantial portion of its food needs, as well as fuel and other consumer goods, resulting in vulnerability to fluctuation in global commodity prices. The country often suffered from revenue losses due to the fluctuation in the price of cocoa, the country's main cash crop.

141. The Committee noted that the accumulated contributions due from Sao Tome and Principe amounted to $861,534 and that a minimum payment of $757,004 was required under Article 19. The Committee recalled that Sao Tome and Principe had submitted a multi-year payment plan in 2002, with annual payments planned over the period 2002-2009. Despite the difficult situation of the country, the first payment had been made in 2002. Since then, however, no payments had been made, resulting in an increase in Sao Tome and Principe's debt to the Organization. **The Committee recognized the commitment Sao Tome and Principe had made in submitting a multi-year payment plan and urged the Government to review the plan and to revise its terms. Payments should exceed current annual assessments so as to gradually reduce its arrears and demonstrate its commitment to meet its obligations.**

142. **The Committee concluded that the failure of Sao Tome and Principe to pay the minimum amount necessary to avoid the application of Article 19 was due to conditions beyond its control. It therefore recommended that Sao Tome**

and Principe be permitted to vote until the end of the sixty-seventh session of the General Assembly.

F. Somalia

143. The Committee had before it a letter dated 4 May 2012 from the President of the General Assembly to the Chair of the Committee on Contributions, transmitting a letter dated 26 April 2012 from the Permanent Representative of Somalia to the United Nations addressed to the President of the General Assembly. It also heard an oral representation by the Permanent Representative.

144. In both its written and oral representations, Somalia indicated that, since the 1990s, the country had endured serious internal conflict. The conflict created a financial crisis and grave economic difficulties, which further created a negative effect on its capacity to pay its contributions. While modest progress had been made since 2008, the Transitional Federal Government had faced tremendous challenges, including weak transitional federal institutions and structures, and lacked the resources needed for the Government to be fully responsible for the security of its citizens and to deal with the acute humanitarian and economic crisis. Of the entire population, 2.4 million Somalis, or 32 per cent, were in need of humanitarian assistance and livelihood support as a result of the ongoing conflict, drought and food insecurity. The combination of increasing conflict and drought had led to additional population movement and displacement. The nutrition situation was classified by United Nations agencies as critical or very critical in most areas of southern Somalia, owing to poor access to food. Morbidity rates were high because of the low prevalence of health interventions.

145. In its representations, Somalia indicated that the Government's non-payment of contributions was and remained due to conditions beyond its control. The Government would make all necessary payments as soon as the financial and security situation of the country had changed for the better.

146. The Committee was provided with information by the Secretariat concerning the situation in Somalia. The country was recovering from a famine in which 4 million people were food insecure in 2011. More than 2.5 million were still in conditions of crisis, and serious humanitarian concerns remained. Malnutrition rates were still unacceptably high. As a result of soaring transportation prices, families had been forced to seek shelter in areas with no basic services and beyond the reach of humanitarian assistance. Approximately 4 million people were in need of essential health services. In addition to the scale of the humanitarian needs, further challenges had arisen due to the volatile security situation and lack of humanitarian access.

147. The Committee noted that the accumulated contributions due from Somalia amounted to $1,289,864 and that a minimum payment of $1,185,334 was required under Article 19.

148. **The Committee concluded that the failure of Somalia to pay the minimum amount necessary to avoid the application of Article 19 was due to conditions beyond its control. It therefore recommended that Somalia be permitted to vote until the end of the sixty-seventh session of the General Assembly.**

G. Swaziland

149. The Committee had before it a letter dated 20 April 2012 from the President of the General Assembly to the Chair of the Committee on Contributions, transmitting a note verbale dated 15 March 2012 from the Permanent Mission of the Kingdom of Swaziland to the United Nations addressed to the President of the General Assembly.

150. In its written representation, the Permanent Mission of Swaziland informed the President of the General Assembly that, due to circumstances beyond its control, the Government of Swaziland had been unable to make the minimum payment. The Permanent Mission therefore requested that Article 19 of the Charter be waived and voting rights be restored for the remainder of the sixty-sixth session of the General Assembly.

151. The Committee noted that, subsequent to the transmission of the letter, the Government of Swaziland had made the minimum payment required to restore its voting rights. **The Committee noted that no further action was required as Swaziland had made the minimum payment and its voting rights had been restored.**

Chapter VI
Other matters

A. Assessment of new Member States

152. The Committee noted that the Security Council had considered the application for admission from South Sudan on 13 July 2011 and, in its resolution 1999 (2011), had recommended to the General Assembly that South Sudan be admitted to membership in the United Nations. The Committee also noted that, in its resolution 65/308 of 14 July 2011, the General Assembly had decided to admit South Sudan to membership of the Organization.

153. **On the basis of the available national income and population data, the Committee recommended that the rate of assessment for South Sudan in 2011 and 2012 should be 0.003 per cent. For 2011, based on its date of admission, South Sudan should pay five twelfths of this rate.**

B. Assessment of non-member States

154. The Committee recalled that, in its resolution 44/197 B, the General Assembly had endorsed the proposal by the Committee on Contributions concerning revised assessment procedures for non-member States that are full participants in some of the activities financed by the regular budget of the United Nations.

155. These procedures involved periodic review of levels of participation by non-member States in United Nations activities in order to fix a flat annual fee percentage that was applied to a notional assessment rate, based on national income data, and to the net assessment base for the regular budget.

156. Following the admission of Switzerland to membership in the United Nations, only one non-member State, the Holy See, remained subject to the procedure and the most recent review in 2003 had indicated that its flat annual fee percentage would be 30 per cent. In view of Switzerland's prospective admission, the Committee on Contributions requested the Secretariat to consult with the non-member State remaining on a possible simplified methodology for the assessment of non-member States. Based on those consultations, the Committee recommended that the General Assembly fix the flat annual fee percentage of the Holy See at 50 per cent and that further periodic review of the flat annual fee percentage rate be suspended. In its resolution 58/1 B, the General Assembly endorsed that recommendation.

157. **The Committee recommended that this arrangement be continued and that the flat annual fee percentage of the Holy See remain fixed at 50 per cent of its notional rate of assessment, fixed at 0.001 per cent for the period 2013-2015.**

C. Collection of contributions

158. The Committee, at the conclusion of its present session on 29 June 2012, noted that only one Member State, Yemen, 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 five 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 sixty-sixth session, pursuant to General Assembly resolution 66/4: Central African Republic, Comoros, Guinea-Bissau, Sao Tome and Principe and Somalia. **The Committee decided to authorize its Chair to issue an addendum to the present report, if necessary.**

159. The Committee also noted that, as at 31 May 2012, a total of over $2.5 billion was owed to the Organization for the regular budget, peacekeeping operations, the international tribunals and the capital master plan. That amount reflected a decrease compared with the amount of $3.1 billion outstanding as at 31 May 2011.

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

160. Under the provisions of paragraph 12 (a) of its resolution 64/248, the General Assembly authorized the Secretary-General to accept, at his discretion and after consultation with the Chair of the Committee on Contributions, a portion of the contributions of Member States for the calendar years 2010, 2011 and 2012 in currencies other than the United States dollar.

161. The Committee noted that, in 2011, the Secretary-General had accepted the equivalent of $1,380,324 from Morocco in non-United States dollar currencies acceptable to the Organization. The Committee also noted that amounts accepted in currencies other than the United States dollar are converted at the rate available to the United Nations on the date of payment, normally the market buying rate.

E. Organization of the Committee’s work

162. The Committee wished to record its appreciation for the substantive support for its work performed by the secretariat of the Committee and the Statistics Division. The Committee also expressed its appreciation for the substantive support provided by the Department of Political 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.

F. Working methods of the Committee

163. 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. The Committee decided to continue to explore ways in which to improve access to the information and documentation required for its work.

G. Date of the next session

164. **The Committee decided to hold its seventy-third session in New York from 3 to 21 June 2013.**

Annex I

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

Scale of assessments	*Statistical base period*	*Low per capita income allowance*		*Ceiling (percentage)*	*Floor (percentage)*	*No increase for the least developed countries*	*Debt relief*	*Scheme of limits*
		Threshold definition (United States dollars)	*Gradient (percentage)*					
1946-1947	1938-1940	Individual allowances made on the basis of per capita income levels		39.89	0.04			
1948	1945, 1946 or 1947 single year statistics	1 000	40	39.89	0.04			
1949	1945, 1946 or 1947 single year statistics	1 000	40	39.89	0.04			
1950 (same as 1949 except for minor adjustment)	1945, 1946 or 1947 single year statistics	1 000	40	39.79	0.04			
1951	1945, 1946 or 1947 single year statistics	1 000	40	38.92	0.04			
1952	1945, 1946 or 1947 single year statistics	1 000	40	36.90	0.04			
1953	Average of 1950-1951	1 000	50	35.12	0.04			
1954	Average of 1950-1952	1 000	50	33.33	0.04			
1955	Average of 1951-1953	1 000	50	33.33	0.04			
1956-1957[a]	Average of 1952-1954	1 000	50	33.33	0.04			
1958	Average of 1952-1954	1 000	50	32.51	0.04			
1959-1961	Average of 1955-1957	1 000	50	32.51	0.04			
1962-1964	Average of 1957-1959	1 000	50	32.02	0.04			
1965-1967	Average of 1960-1962	1 000	50	31.91	0.04			
1968-1970	Average of 1963-1965	1 000	50	31.57	0.04			
1971-1973	Average of 1966-1968	1 000	50	31.52	0.04			
1974-1976	Average of 1969-1971	1 500	60	25.00	0.02			
1977[a]	Average of 1972-1974	1 800	70	25.00	0.02			
1978-1979	Average of 1969-1975	1 800	70	25.00	0.01			
1980-1982	Average of 1971-1977	1 800	75	25.00	0.01			
1983-1985	Average of 1971-1980	2 100	85	25.00	0.01	X		
1986-1988	Average of 1974-1983	2 200	85	25.00	0.01	X	X	X
1989-1991	Average of 1977-1986	2 200	85	25.00	0.01	X	X	X
1992-1994	Average of 1980-1989	2 600	85	25.00	0.01	X	X	X
1995-1997	Average of results of machine scales using base periods 1985-1992 and 1986-1992	World average (3 055 and 3 198)	85	25.00	0.01	X	X	50 per cent phase-out
1998-2000[b]	Average of 1990-1995	World average (4 318)	80	25.000	0.001	[c]	X[d]	Full phase-out[f]

Scale of assessments	Statistical base period	Low per capita income allowance: Threshold definition (United States dollars)	Low per capita income allowance: Gradient (percentage)	Ceiling (percentage)	Floor (percentage)	No increase for the least developed countries	Debt relief	Scheme of limits
2001-2003	Average of results of machine scales using base periods 1996-1998 and 1993-1998	World average (4 957 and 4 797)	80	22.000	0.001	[c]	X[e]	
2004-2006	Average of results of machine scales using base periods 1999-2001 and 1996-2001	World average (5 094 and 5 099)	80	22.000	0.001	[c]	X[e]	
2007-2009	Average of results of machine scales using base periods 2002-2004 and 1999-2004	World average (5 849 and 5 518)	80	22.000	0.001	[c]	X[e]	
2010-2012	Average of results of machine scales using base periods 2005-2007 and 2002-2007	World average (7 530 and 6 708)	80	22.000	0.001	[c]	X[e]	

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

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

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

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

[e] Calculated using the debt-stock method.

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

Annex II

Outline of the methodology used for the preparation of the United Nations scale of assessments for the period 2010-2012

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 2005-2007 and 2002-2007. 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 Organization during the respective base periods. This information was provided by the United Nations Statistics Division and was based on data provided 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 questionnaire the Statistics Division prepared estimates using other available sources, including the regional commissions, other regional organizations, the World Bank, the International Monetary Fund (IMF) and private sources.

2. 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 (MERs). 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* or its economic information system. Those sources included three types of rates which, for the purposes of preparing the scale of assessments, were referred to as MERs:

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

(b) Official rates, determined by Government authorities;

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

For States that were not members of IMF, where MERs were not available, United Nations operational rates of exchange were used.

3. As part of its review process, the Committee on Contributions considered whether those exchange rates resulted in excessive fluctuations or distortions in the income of particular Member States, and in a small number of cases decided to use alternative rates. These included price-adjusted rates of exchange (PAREs) supplied by the United Nations Statistics Division. The PARE methodology was developed by the Statistics Division as a means of adjusting the conversion rates into United States dollars for countries suffering from severe inflation and changes in domestic prices, which cause significant divergence in local currency movements. It is designed to eliminate the distorting effects of uneven price changes that are not well reflected in exchange rates and that yield unreasonable levels of income expressed in United States dollars. PARE rates are derived by extrapolating an average exchange rate for a base period with price changes in the form of implicit price deflators of gross domestic product. In considering the methodology for preparing future scales of assessments at its sixty-fourth and sixty-fifth sessions, the Committee considered a proposed relative PARE methodology, based on inflation rates relative to those of the United States in whose currency assessments are

calculated. The Committee concluded that relative PARE was in general the most technically sound method of adjusting MERs.

4. An average of the annual GNI figures in United States dollars for the base periods was then aggregated with the corresponding figures for other Member States as the first step in the machine scales used for the scale of assessments for the period 2010-2012.

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 the base period (three or six years). Thus:

$[(GNI_{year\ 1}/conversion\ rate_{year\ 1}) + \ldots\ldots + (GNI_{year\ 6}/conversion\ rate_{year\ 6})]/6$ = average GNI, where 6 is the length of the base period

These average GNI figures were summed and used to calculate shares of GNI. A similar exercise was carried out for the three-year base period.

5. 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 database on external debt, which included countries with a per capita income of up to $11,455 (using the World Bank Atlas conversion rates). The amount of the debt-burden adjustment was deducted from the GNI of those countries affected. The adjustment therefore increased not the absolute but rather the proportionate GNI of the Member States that either did not benefit from it or whose relative adjustment was lower than the amount of the total adjustment as a percentage of total GNI.

Summary of step 2

The debt-burden adjustment (DBA) for each base period was deducted 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:

Average GNI - DBA = GNI_{da}

Total GNI_{da} = total GNI - total DBA

6. 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 debt-adjusted per capita GNI for each Member State for each base period. The overall average figures for the current scale were $7,530 for the three-year base period and $6,708 for the six-year base period, and these were fixed as the starting points, or thresholds, for the respective adjustments. The GNI of each country whose average debt-adjusted per capita GNI was below the threshold was reduced by 80 per cent of

the percentage by which its average debt-adjusted per capita GNI was below the threshold.

7. For each machine scale, the total amount of the low per capita income adjustment was reallocated to those countries above the threshold, other than the Member State affected by the maximum assessment rate or ceiling, in proportion to their relative shares of the total debt-adjusted GNI of that group. For illustrative purposes, a track 2 calculation was undertaken in which the ceiling country was not excluded from the allocation of the adjustment. This permitted the machine scales considered by the Committee to indicate what the relative assessment rates of Member States would be if the ceiling were not applied.

Summary of step 3

The average per capita GNI for each base period was calculated. This was used as the threshold for application of the low per capita income adjustment. Thus:

[(Total $GNI_{year\ 1}$/total $population_{year\ 1}$) + …… + (total $GNI_{year\ 6}$/total $population_{year\ 6}$)]/6 = average per capita GNI for the six-year base period

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

Summary of step 4

The average debt-adjusted per capita GNI for each Member State for each base period was calculated in the same manner as in step 3, using debt-adjusted GNI.

Summary of step 5

In each machine scale, the low per capita income adjustment was applied to those Member States whose average debt-adjusted per capita GNI was lower than the average per capita GNI (threshold). This adjustment reduced the affected Member State’s average debt-adjusted GNI by the percentage that its average debt-adjusted per capita GNI 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 debt-adjusted GNI is $2,000, then the low per capita income adjustment will be [1-(2000/5000)] x 0.80 = 48 per cent, that is, 80 per cent (the gradient) of 60 per cent [1-(2000/5000)], which is the percentage by which the Member State’s debt-adjusted per capita GNI is below the threshold.

Summary of step 6

In each machine scale, the total dollar amount of the low per capita income adjustments was reallocated pro rata to Member States whose average debt-adjusted per capita GNI was above the threshold. In order to illustrate the outcomes with and without a ceiling scale rate, the following two alternative tracks were applied to this and subsequent steps:

Track 1

The total of the low per capita income adjustments was proportionately reallocated to all Member States whose average debt-adjusted per capita GNI was above the threshold, except the ceiling country. Since the ceiling country would not ultimately share in the reallocation of points arising from the low per capita income adjustment, including it in the reallocation would have the effect of having the beneficiaries of the adjustment share a part of its cost. This would occur when the points added for the ceiling country were reallocated pro rata to all other Member States as part of the reallocation of points arising from application of the ceiling. In machine scales, the results of track 1 calculations appear in the "ceiling" column and subsequent columns, if any.

Track 2

The total of the low per capita income adjustments was proportionately reallocated to all Member States whose average debt-adjusted per capita GNI was above the threshold, including the ceiling country. This yielded, for illustrative purposes, scale figures that would have applied if there had not been a ceiling rate of assessment. In machine scales, the results of track 2 calculations appear in the "low per capita income", "floor" and "least developed countries adjustment" columns.

8. Following these adjustments, three sets of limits were applied to each machine scale. Those 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 other Member States, except, under track 1, the ceiling country.

Summary of step 7

The minimum assessment rate, or floor (currently 0.001 per cent), was applied to those Member States whose rate at this stage is lower. Corresponding reductions were then applied pro rata to other Member States, except, under track 1, the ceiling country.

9. 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 other Member States, except, under track 1, the ceiling country.

Summary of step 8

Those least developed countries whose rate 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, under track 1, the ceiling country.

10. 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 country were then applied pro rata to other Member States. As indicated above, those increases were calculated in accordance with track 1, that is, they reflected a distribution of points from the ceiling country that did not include any points arising from the application of the low per capita income adjustment.

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 other Member States, except for those affected by the floor and the least developed countries ceiling, using the track 1 approach from step 6 above.

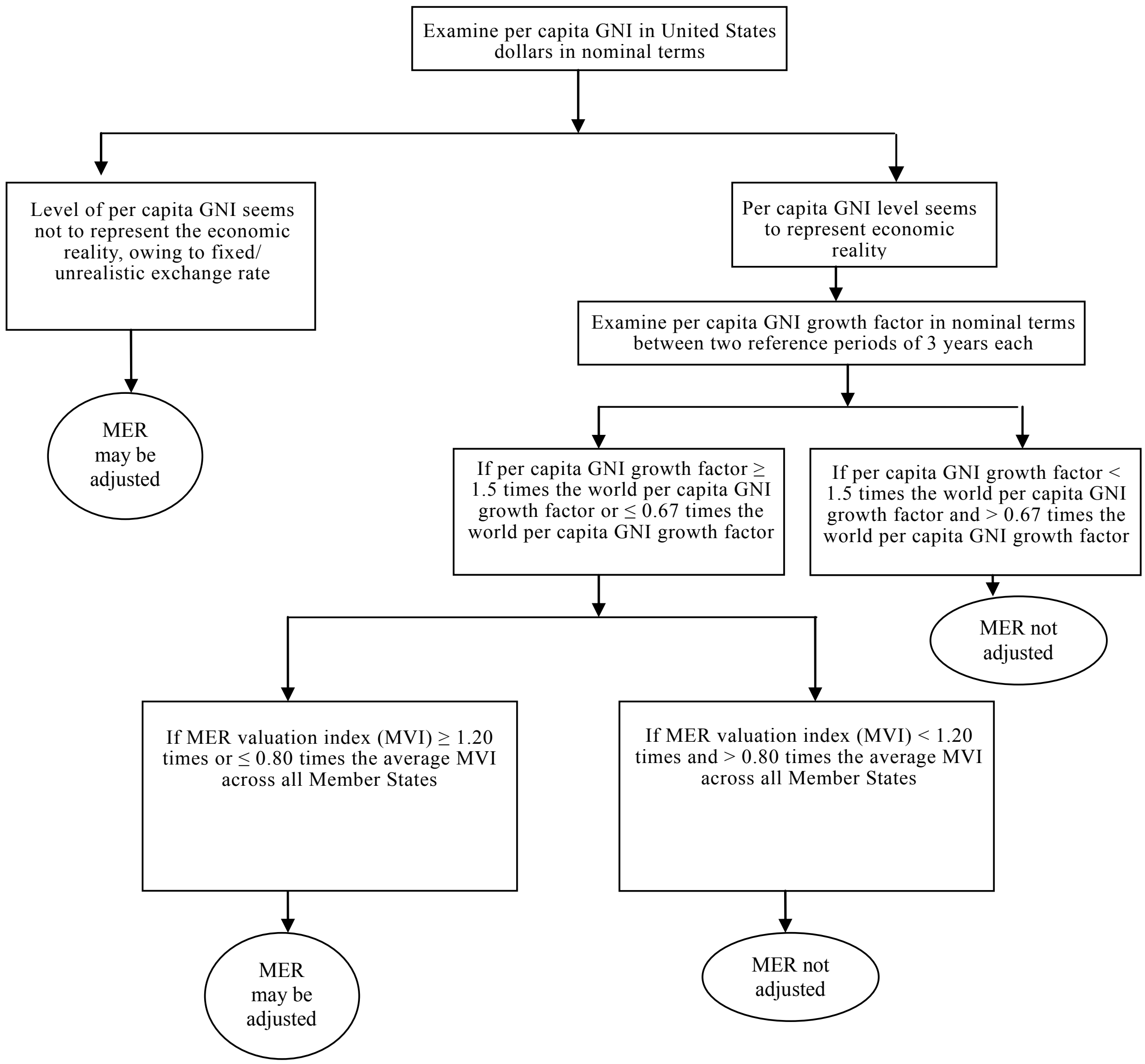
11. An arithmetic average of the final scale figures was then calculated for each Member State, using base periods of three and six years.

Summary of step 10

The results of the two machine scales, using base periods of three and six years (2005-2007 and 2002-2007), were added and divided by two.

Annex III

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



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

Annex IV

Review of scale-to-scale increases between the 2010-2012 scale and the 2013-2015 scale calculated using the 2010-2012 scale methodology

							Average annual percentage change from 2005-2010		Implicit price deflator		
Member State	*2010-2012 machine scale*	*2013-2015 machine scale*	*Change (percentage)*	*2010-2012 scale GNI share*	*2013-2015 scale GNI share*	*Change (percentage)*	*Nominal GDP (US dollar)*	*Real GDP*	*US dollar*	*National currency*	*Comments on the period 2005-2010*
World	…	…	…	…	…	…	**6.7**	**2.2**	**4.4**	…	
Afghanistan	0.004	0.005	25.0	0.016	0.020	26.8	18.4	7.8	9.8	8.4	
Albania	0.010	0.010	0.0	0.019	0.020	6.8	7.6	5.2	2.4	3.2	
Algeria	0.128	0.137	7.0	0.220	0.235	6.6	9.4	2.6	6.7	7.0	
Andorra	0.007	0.008	14.3	0.006	0.006	13.4	1.9	-1.5	3.4	2.1	
Angola	0.010	0.010	0.0	0.069	0.106	53.7	21.9	11.9	9.0	10.1	
Antigua and Barbuda	0.002	0.002	0.0	0.002	0.002	-6.4	5.2	1.7	3.5	3.5	
Argentina	0.287	0.432	50.5	0.409	0.511	24.7	15.1	6.7	7.9	14.4	Higher growth in real GDP relative to the world
Armenia	0.005	0.007	40.0	0.012	0.016	33.4	13.8	3.8	9.6	5.3	
Australia	1.933	2.074	7.3	1.501	1.678	11.8	10.7	2.8	7.7	3.9	
Austria	0.851	0.798	-6.2	0.661	0.645	-2.4	4.4	1.4	3.0	1.7	
Azerbaijan	0.015	0.040	166.7	0.035	0.066	90.4	31.9	16.4	13.3	9.7	Increase primarily due to higher real GDP growth. Also, currency appreciated against United States dollar (2005 — 0.945:1 vs 2010 — 0.803:1)
Bahamas	0.018	0.017	-5.6	0.014	0.013	-4.6	0.0	-0.4	0.4	0.4	
Bahrain	0.039	0.039	0.0	0.030	0.031	4.9	11.3	5.8	5.2	5.2	
Bangladesh	0.010	0.010	0.0	0.146	0.164	12.7	11.7	6.2	5.2	6.9	

							Average annual percentage change from 2005-2010		Implicit price deflator		
Member State	*2010-2012 machine scale*	*2013-2015 machine scale*	*Change (percentage)*	*2010-2012 scale GNI share*	*2013-2015 scale GNI share*	*Change (percentage)*	*Nominal GDP (US dollar)*	*Real GDP*	*US dollar*	*National currency*	*Comments on the period 2005-2010*
Barbados	0.008	0.008	0.0	0.006	0.006	-2.3	1.5	0.2	1.3	1.3	
Belarus	0.042	0.056	33.3	0.070	0.085	22.1	12.6	7.2	5.0	12.0	
Belgium	1.075	0.998	-7.2	0.835	0.807	-3.3	4.5	1.2	3.3	2.0	
Belize	0.001	0.001	0.0	0.002	0.002	-9.3	4.7	2.5	2.2	2.2	
Benin	0.003	0.003	0.0	0.010	0.011	10.6	8.5	3.7	4.6	3.3	
Bhutan	0.001	0.001	0.0	0.002	0.002	11.8	13.7	9.0	4.2	5.0	
Bolivia (Plurinational State of)	0.007	0.009	28.6	0.022	0.027	21.5	15.5	4.6	10.5	7.4	
Bosnia and Herzegovina	0.014	0.017	21.4	0.026	0.029	11.5	9.1	3.1	5.8	4.5	
Botswana	0.018	0.017	-5.6	0.021	0.021	-0.2	7.7	2.9	4.6	10.8	
Brazil	1.611	2.934	82.1	2.026	2.741	35.3	19.4	4.4	14.3	7.2	Real GDP growth higher than world growth. Currency appreciated against United States dollar (2005 — 2.43:1 vs 2010 — 1.76:1). Brazil is now an LPCIA absorber in the three-year scale (was beneficiary in both previous scales)
Brunei Darussalam	0.028	0.026	-7.1	0.021	0.021	-1.5	6.4	1.0	5.4	1.3	
Bulgaria	0.038	0.047	23.7	0.064	0.076	19.2	10.6	2.7	7.7	6.3	
Burkina Faso	0.003	0.003	0.0	0.012	0.013	12.7	9.4	5.2	4.0	2.7	
Burundi	0.001	0.001	0.0	0.002	0.002	30.2	5.8	4.7	1.0	3.7	
Cambodia	0.003	0.004	33.3	0.012	0.015	16.9	12.3	6.7	5.3	5.7	
Cameroon	0.011	0.012	9.1	0.036	0.038	3.7	7.4	2.8	4.4	3.1	

Member State	2010-2012 machine scale	2013-2015 machine scale	Change (percentage)	2010-2012 scale GNI share	2013-2015 scale GNI share	Change (percentage)	Average annual percentage change from 2005-2010		Implicit price deflator		Comments on the period 2005-2010
							Nominal GDP (US dollar)	Real GDP	US dollar	National currency	
Canada	3.207	2.984	-7.0	2.491	2.414	-3.1	6.8	1.2	5.5	2.2	
Cape Verde	0.001	0.001	0.0	0.002	0.002	4.7	10.6	6.8	3.6	2.3	
Central African Republic	0.001	0.001	0.0	0.003	0.003	1.2	8.0	3.6	4.2	2.9	
Chad	0.002	0.002	0.0	0.007	0.008	7.2	6.8	1.2	5.6	4.2	
Chile	0.236	0.334	41.5	0.244	0.285	16.8	11.9	3.8	7.8	5.9	
China	3.189	5.148	61.4	6.532	8.948	37.0	18.1	10.0	7.3	7.3	Higher growth in real GDP relative to world
Colombia	0.144	0.259	79.9	0.269	0.391	45.6	14.5	4.6	9.5	5.2	Real GDP growth higher than world growth. The 2013-2015 scale based on revised data reported by the national statistical office. The revisions to the official data resulted in an increase in the level of GNI. Also, currency appreciated against United States dollar (2005 — 2,321:1 vs 2010 — 1,899:1)
Comoros	0.001	0.001	0.0	0.001	0.001	3.1	7.0	1.3	5.6	4.3	
Congo	0.003	0.005	66.7	0.010	0.013	27.4	12.1	5.3	6.5	5.1	Real GDP growth higher than world growth. Also, assessment is close to floor
Costa Rica	0.034	0.038	11.8	0.045	0.049	9.8	12.6	4.6	7.7	9.8	
Côte d’Ivoire	0.010	0.011	10.0	0.036	0.038	4.7	6.9	2.0	4.8	3.5	

Member State	2010-2012 machine scale	2013-2015 machine scale	Change (percentage)	2010-2012 scale GNI share	2013-2015 scale GNI share	Change (percentage)	Average annual percentage change from 2005-2010		Implicit price deflator		Comments on the period 2005-2010
							Nominal GDP (US dollar)	Real GDP	US dollar	National currency	
Croatia	0.097	0.126	29.9	0.085	0.102	20.8	6.3	0.9	5.3	3.7	
Cuba	0.071	0.069	-2.8	0.101	0.101	0.4	8.6	5.4	3.0	3.0	
Cyprus	0.046	0.047	2.2	0.036	0.038	4.8	6.3	2.4	3.8	2.8	
Czech Republic	0.349	0.386	10.6	0.271	0.312	15.1	8.7	2.7	5.9	1.2	
Democratic People's Republic of Korea	0.007	0.006	-14.3	0.028	0.025	-11.1	7.7	-0.1	7.8	1.2	
Democratic Republic of the Congo	0.003	0.003	0.0	0.016	0.018	11.3	12.9	5.6	6.9	21.7	
Denmark	0.736	0.675	-8.3	0.571	0.546	-4.4	3.9	-0.1	4.0	2.7	
Djibouti	0.001	0.001	0.0	0.002	0.002	10.7	9.8	6.4	3.2	3.2	
Dominica	0.001	0.001	0.0	0.001	0.001	25.3	5.5	3.8	1.6	1.6	
Dominican Republic	0.042	0.045	7.1	0.070	0.074	6.5	9.0	7.1	1.8	5.8	
Ecuador	0.040	0.044	10.0	0.078	0.086	9.0	9.8	3.5	6.1	6.1	
Egypt	0.094	0.134	42.6	0.248	0.318	28.2	18.1	6.0	11.4	10.8	
El Salvador	0.019	0.016	-15.8	0.037	0.034	-7.4	4.4	1.4	2.9	2.9	
Equatorial Guinea	0.008	0.010	25.0	0.009	0.013	44.4	10.4	9.2	1.1	-0.2	
Eritrea	0.001	0.001	0.0	0.003	0.003	2.5	15.5	-0.9	16.5	16.5	
Estonia	0.040	0.040	0.0	0.031	0.033	5.4	6.4	0.0	6.4	5.1	
Ethiopia	0.008	0.010	25.0	0.034	0.046	34.4	15.7	11.0	4.3	15.4	
Fiji	0.004	0.003	-25.0	0.006	0.005	-15.8	1.1	0.2	0.9	3.5	
Finland	0.566	0.519	-8.3	0.440	0.420	-4.5	4.0	1.0	3.0	1.7	
France	6.123	5.593	-8.7	4.755	4.524	-4.9	3.7	0.7	3.0	1.7	
Gabon	0.014	0.020	42.9	0.017	0.021	24.5	14.7	2.0	12.5	11.1	
Gambia	0.001	0.001	0.0	0.001	0.001	44.5	8.9	4.8	3.9	3.4	
Georgia	0.006	0.007	16.7	0.015	0.018	18.7	12.7	5.1	7.1	6.8	
Germany	8.018	7.141	-10.9	6.226	5.776	-7.2	3.5	1.3	2.2	0.9	

Member State	2010-2012 machine scale	2013-2015 machine scale	Change (percentage)	2010-2012 scale GNI share	2013-2015 scale GNI share	Change (percentage)	Average annual percentage change from 2005-2010		Implicit price deflator		Comments on the period 2005-2010
							Nominal GDP (US dollar)	Real GDP	US dollar	National currency	
Ghana	0.006	0.014	133.3	0.024	0.046	86.9	13.4	6.2	6.8	17.0	2013-2015 scale based on revised data reported by the national statistical office incorporating 1993 SNA recommendations. 2010-2012 scale was based on 1968 SNA. Revisions to the official data resulted in a significant increase in the level of GNI
Greece	0.691	0.638	-7.7	0.536	0.516	-3.8	4.6	0.3	4.4	3.1	
Grenada	0.001	0.001	0.0	0.001	0.001	13.7	2.3	-0.6	2.9	2.9	
Guatemala	0.028	0.027	-3.6	0.060	0.062	3.4	8.7	3.7	4.9	6.0	
Guinea	0.002	0.001	-50.0	0.008	0.007	-13.6	9.9	1.8	8.0	18.2	
Guinea-Bissau	0.001	0.001	0.0	0.001	0.001	134.8	7.4	4.0	3.2	1.9	
Guyana	0.001	0.001	0.0	0.002	0.003	76.6	11.1	4.2	6.6	7.0	
Haiti	0.003	0.003	0.0	0.010	0.010	-1.2	9.1	0.4	8.7	8.3	
Honduras	0.008	0.008	0.0	0.021	0.022	6.4	9.6	3.5	5.9	5.9	
Hungary	0.291	0.266	-8.6	0.226	0.215	-4.8	3.1	-0.2	3.3	4.2	
Iceland	0.042	0.027	-35.7	0.033	0.022	-34.1	-5.0	0.1	-5.2	8.3	
India	0.534	0.666	24.7	1.795	2.202	22.7	15.2	8.4	6.3	7.1	
Indonesia	0.238	0.346	45.4	0.665	0.877	31.9	19.9	5.7	13.4	11.9	
Iran (Islamic Republic of)	0.233	0.356	52.8	0.426	0.560	31.4	13.9	3.4	10.1	13.1	Revisions to the official data resulted in an increase in the level of GNI. Real GDP growth higher than world growth

Member State	2010-2012 machine scale	2013-2015 machine scale	Change (percentage)	2010-2012 scale GNI share	2013-2015 scale GNI share	Change (percentage)	Average annual percentage change from 2005-2010: Nominal GDP (US dollar)	Real GDP	Implicit price deflator: US dollar	Implicit price deflator: National currency	Comments on the period 2005-2010
Iraq	0.020	0.068	240.0	0.059	0.144	142.9	23.3	6.9	15.3	10.2	Higher growth in real GDP relative to world. Currency appreciated against United States dollar (2005 — 1,472:1 vs 2010 — 1,170:1). For the 2010-2012 scale PARE was used to adjust the 2005-2007 data. According to the methodology used by the Committee, MERs for 2005-2007 have been used for 2013-2015 scale
Ireland	0.498	0.418	-16.1	0.387	0.338	-12.6	0.3	-0.1	0.4	-0.8	
Israel	0.384	0.396	3.1	0.298	0.321	7.4	10.2	4.1	5.8	2.0	
Italy	4.999	4.448	-11.0	3.882	3.597	-7.3	2.9	-0.2	3.1	1.8	
Jamaica	0.014	0.011	-21.4	0.023	0.021	-8.9	3.7	-0.2	3.9	11.1	
Japan	12.530	10.833	-13.5	9.726	8.761	-9.9	3.7	0.1	3.6	-1.0	
Jordan	0.014	0.022	57.1	0.030	0.040	32.1	16.9	5.9	10.5	10.5	Higher growth in real GDP relative to world
Kazakhstan	0.076	0.121	59.2	0.132	0.179	35.6	20.8	6.1	13.8	16.2	Higher growth in real GDP relative to world
Kenya	0.012	0.013	8.3	0.044	0.050	12.2	11.4	4.6	6.5	7.6	
Kiribati	0.001	0.001	0.0	0.000	0.000	4.8	6.7	0.6	6.0	2.2	
Kuwait	0.263	0.273	3.8	0.205	0.221	7.9	9.0	2.2	6.7	6.3	
Kyrgyzstan	0.001	0.002	100.0	0.006	0.007	25.8	14.3	4.4	9.4	11.9	Assessment is close to floor

Member State	2010-2012 machine scale	2013-2015 machine scale	Change (percentage)	2010-2012 scale GNI share	2013-2015 scale GNI share	Change (percentage)	Average annual percentage change from 2005-2010		Implicit price deflator		Comments on the period 2005-2010
							Nominal GDP (US dollar)	Real GDP	US dollar	National currency	
Lao People's Democratic Republic	0.001	0.002	100.0	0.006	0.009	37.3	18.9	9.8	8.2	2.9	Higher growth in real GDP relative to world. Currency appreciated against United States dollar (2005 — 10,655:1 vs 2010 — 8,259:1). Also, assessment is close to floor
Latvia	0.038	0.047	23.7	0.039	0.046	17.2	8.5	-0.7	9.3	7.9	
Lebanon	0.033	0.042	27.3	0.047	0.054	13.7	11.2	6.7	4.2	4.2	
Lesotho	0.001	0.001	0.0	0.004	0.004	2.1	9.8	4.6	5.0	8.0	
Liberia	0.001	0.001	0.0	0.001	0.001	3.7	8.6	6.8	1.7	1.7	
Libya	0.129	0.142	10.1	0.100	0.115	14.5	9.5	3.6	5.8	5.1	
Liechtenstein	0.009	0.009	0.0	0.007	0.007	0.9	7.1	2.5	4.5	0.9	
Lithuania	0.065	0.073	12.3	0.059	0.065	9.5	6.9	1.0	5.8	4.5	
Luxembourg	0.090	0.081	-10.0	0.070	0.065	-6.5	7.2	1.9	5.2	3.9	
Madagascar	0.003	0.003	0.0	0.012	0.014	14.9	11.6	2.9	8.5	9.5	
Malawi	0.001	0.002	100.0	0.005	0.007	55.7	14.0	7.6	6.0	11.2	Assessment is close to floor
Malaysia	0.253	0.281	11.1	0.307	0.339	10.3	11.5	4.5	6.7	3.3	
Maldives	0.001	0.001	0.0	0.002	0.002	15.5	14.6	6.4	7.6	7.6	
Mali	0.003	0.004	33.3	0.012	0.014	20.5	10.9	4.7	5.9	4.6	
Malta	0.017	0.016	-5.9	0.013	0.013	-2.2	6.3	2.1	4.0	2.7	
Marshall Islands	0.001	0.001	0.0	0.000	0.000	-11.0	3.4	0.4	3.0	3.0	
Mauritania	0.001	0.002	100.0	0.005	0.006	20.7	12.1	5.3	6.5	7.3	Assessment is close to floor
Mauritius	0.011	0.013	18.2	0.014	0.015	7.7	8.4	4.7	3.5	4.4	
Mexico	2.356	1.842	-21.8	1.875	1.671	-10.9	4.1	1.7	2.3	5.4	
Micronesia (Federated States of)	0.001	0.001	0.0	0.001	0.001	-6.4	3.8	-0.1	3.9	3.9	

Member State	*2010-2012 machine scale*	*2013-2015 machine scale*	*Change (percentage)*	*2010-2012 scale GNI share*	*2013-2015 scale GNI share*	*Change (percentage)*	*Average annual percentage change from 2005-2010*		*Implicit price deflator*		*Comments on the period 2005-2010*
							Nominal GDP (US dollar)	*Real GDP*	*US dollar*	*National currency*	
Monaco	0.003	0.012	300.0	0.002	0.010	295.1	4.8	1.8	3.0	1.7	For the 2010-2012 scale, GNI estimates were based on estimates of United Nations Statistics Division. These were replaced with new official data (2005-2009); 2010 data have been estimated by applying the growth rate of GDP of France. The revision of the data resulted in a threefold increase in Monaco's level of GNI
Mongolia	0.002	0.003	50.0	0.006	0.008	35.7	19.7	6.5	12.4	15.1	Assessment is close to floor
Montenegro	0.004	0.005	25.0	0.006	0.007	18.4	12.7	4.4	8.0	6.6	
Morocco	0.058	0.062	6.9	0.132	0.142	7.3	8.8	4.9	3.7	2.7	
Mozambique	0.003	0.003	0.0	0.013	0.015	12.4	7.0	7.2	-0.2	7.8	
Myanmar	0.006	0.010	66.7	0.027	0.047	75.1	29.4	11.4	16.2	14.5	Higher growth in real GDP relative to world
Namibia	0.008	0.010	25.0	0.014	0.016	14.4	10.0	4.0	5.7	8.8	
Nauru	0.001	0.001	0.0	0.000	0.000	4.4	19.5	4.8	13.9	9.8	
Nepal	0.006	0.006	0.0	0.022	0.023	5.7	14.9	4.5	10.0	10.5	
Netherlands	1.855	1.654	-10.8	1.440	1.338	-7.1	4.1	1.4	2.6	1.3	
New Zealand	0.273	0.253	-7.3	0.212	0.204	-3.6	4.7	1.5	3.2	2.7	
Nicaragua	0.003	0.003	0.0	0.010	0.010	2.4	6.2	2.7	3.4	8.6	
Niger	0.002	0.002	0.0	0.007	0.009	18.6	11.0	5.1	5.6	4.2	

Member State	*2010-2012 machine scale*	*2013-2015 machine scale*	*Change (percentage)*	*2010-2012 scale GNI share*	*2013-2015 scale GNI share*	*Change (percentage)*	*Average annual percentage change from 2005-2010*		*Implicit price deflator*		*Comments on the period 2005-2010*
							Nominal GDP (US dollar)	*Real GDP*	*US dollar*	*National currency*	
Nigeria	0.078	0.090	15.4	0.252	0.288	14.6	11.8	1.7	9.9	12.9	
Norway	0.871	0.851	-2.3	0.676	0.689	1.8	6.5	0.8	5.7	4.3	
Oman	0.086	0.102	18.6	0.066	0.082	23.9	13.4	6.0	6.9	6.9	
Pakistan	0.082	0.085	3.7	0.276	0.291	5.4	9.7	4.0	5.5	13.3	
Palau	0.001	0.001	0.0	0.000	0.000	-16.6	7.9	1.8	6.0	6.0	
Panama	0.022	0.026	18.2	0.032	0.036	11.8	11.6	8.2	3.1	3.1	
Papua New Guinea	0.002	0.004	100.0	0.009	0.012	42.2	14.3	5.7	8.2	5.3	Higher growth in real GDP relative to world. Experienced currency appreciation during the reference period of 2013-2015 scale. Also, assessment is close to floor
Paraguay	0.007	0.010	42.9	0.019	0.025	27.2	19.1	5.5	12.9	7.1	
Peru	0.090	0.117	30.0	0.172	0.204	18.3	14.7	7.1	7.0	3.8	
Philippines	0.090	0.154	71.1	0.257	0.372	44.6	14.1	4.9	8.8	4.5	Real GDP growth higher than world growth. Currency appreciated against United States dollar (2005 — 55.1:1 vs 2010 — 45.1:1). Reporting data using the 1993 SNA for 2013-2015 scale (used 1968 SNA in 2010-2012 scale period). The revisions to the official data resulted in an increase in the level of GNI
Poland	0.828	0.921	11.2	0.677	0.745	10.1	9.1	4.7	4.2	2.7	

Member State	2010-2012 machine scale	2013-2015 machine scale	Change (percentage)	2010-2012 scale GNI share	2013-2015 scale GNI share	Change (percentage)	Average annual percentage change from 2005-2010		Implicit price deflator		Comments on the period 2005-2010
							Nominal GDP (US dollar)	Real GDP	US dollar	National currency	
Portugal	0.511	0.474	-7.2	0.396	0.384	-3.2	3.6	0.4	3.1	1.8	
Qatar	0.135	0.209	54.8	0.105	0.169	61.0	23.4	18.5	4.1	4.1	Higher growth in real GDP relative to world
Republic of Korea	2.260	1.994	-11.8	1.755	1.612	-8.1	3.7	3.8	-0.1	2.4	
Republic of Moldova	0.002	0.003	50.0	0.008	0.010	26.5	14.2	3.2	10.7	10.3	Assessment is close to floor
Romania	0.177	0.226	27.7	0.234	0.279	19.2	10.6	2.5	7.9	9.8	
Russian Federation	1.602	2.438	52.2	1.817	2.241	23.4	14.3	3.5	10.4	12.0	Real GDP growth higher than world growth. Russian Federation is now an LPCIA absorber in the three-year scale (was beneficiary in both previous scales)
Rwanda	0.001	0.002	100.0	0.006	0.008	43.7	16.9	8.3	7.9	8.8	Assessment is close to floor
Saint Kitts and Nevis	0.001	0.001	0.0	0.001	0.001	23.1	4.6	4.7	0.0	0.0	
Saint Lucia	0.001	0.001	0.0	0.002	0.002	-14.7	6.6	0.6	5.9	5.9	
Saint Vincent and the Grenadines	0.001	0.001	0.0	0.001	0.001	16.7	4.1	1.8	2.3	2.3	
Samoa	0.001	0.001	0.0	0.001	0.001	-2.3	6.6	0.7	5.9	4.1	
San Marino	0.003	0.003	0.0	0.003	0.002	-10.8	1.6	-1.3	2.9	1.6	
Sao Tome and Principe	0.001	0.001	0.0	0.000	0.000	24.8	11.0	6.6	4.1	16.4	
Saudi Arabia	0.830	0.864	4.1	0.645	0.699	8.5	7.9	2.9	4.8	4.9	
Senegal	0.006	0.006	0.0	0.019	0.020	6.4	8.1	3.4	4.5	3.2	
Serbia	0.037	0.040	8.1	0.062	0.066	6.7	8.4	3.2	5.0	8.3	
Seychelles	0.002	0.001	-50.0	0.002	0.001	-17.7	0.6	4.9	-4.1	12.2	
Sierra Leone	0.001	0.001	0.0	0.003	0.003	-3.4	6.3	5.0	1.2	7.9	
Singapore	0.335	0.384	14.6	0.260	0.311	19.3	12.6	6.5	5.8	1.7	

Member State	2010-2012 machine scale	2013-2015 machine scale	Change (percentage)	2010-2012 scale GNI share	2013-2015 scale GNI share	Change (percentage)	Average annual percentage change from 2005-2010 Nominal GDP (US dollar)	Real GDP	Implicit price deflator US dollar	Implicit price deflator National currency	Comments on the period 2005-2010
Slovakia	0.142	0.171	20.4	0.111	0.138	24.8	12.7	4.6	7.7	1.2	
Slovenia	0.103	0.100	-2.9	0.080	0.081	0.9	5.6	1.8	3.7	2.4	
Solomon Islands	0.001	0.001	0.0	0.001	0.001	-10.2	8.4	3.9	4.3	5.8	
Somalia	0.001	0.001	0.0	0.005	0.003	-33.5	-14.3	2.6	-16.4	-3.1	
South Africa	0.385	0.372	-3.4	0.496	0.497	0.2	8.0	3.2	4.7	7.7	
South Sudan		0.004			0.013		12.3	2.1	10.0	8.8	Country not Member of the United Nations at time of previous scale assessment
Spain	3.177	2.973	-6.4	2.468	2.405	-2.6	4.3	0.9	3.3	2.0	
Sri Lanka	0.019	0.025	31.6	0.055	0.068	23.2	15.2	6.4	8.3	10.9	
Sudan	0.010	0.010	0.0	0.082	0.094	15.1	20.3	9.4	10.0	8.8	
Suriname	0.003	0.004	33.3	0.004	0.005	29.0	15.6	4.5	10.6	10.7	
Swaziland	0.003	0.003	0.0	0.006	0.006	2.1	7.2	2.0	5.1	8.1	
Sweden	1.064	0.960	-9.8	0.827	0.777	-6.1	4.5	1.5	2.9	2.2	
Switzerland	1.130	1.047	-7.3	0.877	0.847	-3.4	7.2	2.0	5.1	1.4	
Syrian Arab Republic	0.025	0.036	44.0	0.064	0.082	27.9	16.1	4.9	10.7	7.6	
Tajikistan	0.002	0.003	50.0	0.007	0.011	48.0	19.5	6.5	12.3	20.2	Assessment is close to floor
Thailand	0.209	0.239	14.4	0.398	0.439	10.3	12.6	3.6	8.7	3.6	
The former Yugoslav Republic of Macedonia	0.007	0.008	14.3	0.013	0.015	12.4	8.9	3.4	5.4	4.2	
Timor-Leste	0.001	0.002	100.0	0.002	0.004	93.9	17.8	6.4	10.7	10.7	Assessment is close to floor
Togo	0.001	0.001	0.0	0.005	0.005	9.3	8.4	3.1	5.1	3.8	
Tonga	0.001	0.001	0.0	0.001	0.001	15.2	4.9	0.2	4.7	4.3	
Trinidad and Tobago	0.044	0.044	0.0	0.034	0.036	4.6	5.0	3.7	1.2	1.4	
Tunisia	0.030	0.036	20.0	0.061	0.068	11.7	6.5	4.6	1.8	3.8	

Member State	2010-2012 machine scale	2013-2015 machine scale	Change (percentage)	2010-2012 scale GNI share	2013-2015 scale GNI share	Change (percentage)	Average annual percentage change from 2005-2010		Implicit price deflator		Comments on the period 2005-2010
							Nominal GDP (US dollar)	Real GDP	US dollar	National currency	
Turkey	0.617	1.328	115.2	0.807	1.131	40.2	8.7	3.2	5.4	7.8	Real GDP growth higher than world growth. 2013-2015 scale based on revised data reported by the national statistical office incorporating 1993 SNA recommendations. 2010-2012 scale based on 1968 SNA. The revisions to the official data resulted in an increase in the level of GNI
Turkmenistan	0.026	0.019	-26.9	0.039	0.033	-15.6	3.1	10.6	-6.8	14.0	
Tuvalu	0.001	0.001	0.0	0.000	0.000	41.3	7.6	2.1	5.4	1.6	
Uganda	0.006	0.006	0.0	0.022	0.026	17.2	10.8	6.5	4.1	8.4	
Ukraine	0.087	0.099	13.8	0.205	0.232	13.5	9.6	1.0	8.5	18.4	
United Arab Emirates	0.391	0.595	52.2	0.304	0.481	58.3	10.5	3.2	7.1	7.1	Real GDP growth higher than world growth. Reporting data using the 1993 SNA for 2013-2015 scale (used 1968 SNA in 2010-2012 scale period). The revisions to the official data resulted in an increase in the level of GNI
United Kingdom of Great Britain and Northern Ireland	6.604	5.179	-21.6	5.128	4.186	-18.4	-0.2	0.5	-0.7	2.6	

Member State	2010-2012 machine scale	2013-2015 machine scale	Change (percentage)	2010-2012 scale GNI share	2013-2015 scale GNI share	Change (percentage)	Average annual percentage change from 2005-2010		Implicit price deflator		Comments on the period 2005-2010
							Nominal GDP (US dollar)	Real GDP	US dollar	National currency	
United Republic of Tanzania	0.008	0.009	12.5	0.031	0.035	12.4	10.2	6.8	3.2	7.9	
United States of America	22.000	22.000	0.0	27.410	24.304	-11.3	2.8	0.7	2.1	2.1	
Uruguay	0.027	0.052	92.6	0.037	0.050	34.5	17.8	5.8	11.4	7.0	Higher growth in real GDP relative to world. Uruguay is now an LPCIA absorber in the three-year scale (was beneficiary in both previous scales). Also, currency appreciated against United States dollar (2005 — 24.5:1 vs 2010 — 20.1:1)
Uzbekistan	0.010	0.015	50.0	0.035	0.050	45.4	22.2	8.5	12.6	20.9	Higher growth in real GDP relative to world
Vanuatu	0.001	0.001	0.0	0.001	0.001	18.3	12.0	5.7	6.0	3.4	
Venezuela (Bolivarian Republic of)	0.314	0.627	99.7	0.349	0.519	48.9	21.9	3.5	17.8	22.9	Real GDP growth higher than world growth. The Bolivarian Republic of Venezuela is now an LPCIA absorber in both the three-year and six-year scales (was beneficiary in both previous scales)
Viet Nam	0.033	0.042	27.3	0.118	0.147	24.4	15.0	7.0	7.5	11.0	

Member State	2010-2012 machine scale	2013-2015 machine scale	Change (percentage)	2010-2012 scale GNI share	2013-2015 scale GNI share	Change (percentage)	Average annual percentage change from 2005-2010: Nominal GDP (US dollar)	Real GDP	Implicit price deflator: US dollar	Implicit price deflator: National currency	Comments on the period 2005-2010
Yemen	0.010	0.010	0.0	0.034	0.045	31.6	14.0	5.1	8.5	11.5	
Zambia	0.004	0.006	50.0	0.016	0.020	24.2	17.4	6.3	10.4	12.0	Higher growth in real GDP relative to world. Also, assessment is close to floor
Zimbabwe	0.003	0.002	-33.3	0.011	0.010	-12.0	3.0	0.8	2.2	2.2	

Abbreviations: GDP, gross domestic product; GNI, gross national income; LPCIA, low per capita income adjustment; MER, market exchange rate; PARE, price-adjusted rates of exchange; SNA, System of National Accounts.

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