



General Assembly

Distr.: General
23 December 2021

Original: English

Seventy-sixth session
Agenda item 142

Scale of assessments for the apportionment of the expenses of the United Nations

Report of the Fifth Committee

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I. Introduction

1. The previous recommendation made by the Fifth Committee to the General Assembly under agenda item 142 is set out in the report of the Committee contained in document [A/76/383](#).
2. During the main part of the seventy-sixth session, the Fifth Committee met formally and remotely owing to the coronavirus disease (COVID-19) pandemic, during which it considered the item. The Committee formally considered the item in person at its 1st, 2nd and 9th meetings, on 4 and 5 October and 23 December 2021. Statements and observations made in the course of the Committee's formal consideration of the item are reflected in the relevant summary records.¹
3. For its consideration of the item, the Committee had before it the following documents:
 - (a) Report of the Committee on Contributions on its eighty-first session ([A/76/11](#) and [A/76/11/Add.1](#));
 - (b) Report of the Secretary-General on multi-year payment plans ([A/76/70](#)).

II. Consideration of draft resolution [A/C.5/76/L.8](#)

4. At its 9th meeting, on 23 December, the Committee had before it a draft resolution entitled "Scale of assessments for the apportionment of the expenses of the United Nations" ([A/C.5/76/L.8](#)), submitted by the Chair of the Committee on the basis of informal consultations coordinated by the representative of Jamaica.
5. At the same meeting, the Committee adopted draft resolution [A/C.5/76/L.8](#) without a vote (see para. 6).

¹ [A/C.5/76/SR.1](#), [A/C.5/76/SR.2](#) and [A/C.5/76/SR.9](#).



III. Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Scale of assessments for the apportionment of the expenses of the United Nations

The General Assembly,

Recalling its previous resolutions and decisions on the scale of assessments for the apportionment of the expenses of the United Nations, including its resolutions [55/5](#) B and C of 23 December 2000, [57/4](#) B of 20 December 2002, [58/1](#) B of 23 December 2003, [61/237](#) of 22 December 2006, [64/248](#) of 24 December 2009, [67/238](#) of 24 December 2012, [70/245](#) of 23 December 2015 and [73/271](#) of 22 December 2018 and its decision 68/548 of 27 December 2013,

Reaffirming Article 17 of the Charter of the United Nations and rule 160 of its rules of procedure,

Recalling paragraphs 5 and 6 of its resolution [58/1](#) B,

Having considered the report of the Committee on Contributions on its eighty-first session¹ and the report of the Secretary-General on multi-year payment plans,²

1. *Takes note* of the report of the Committee on Contributions;
2. *Also takes note* of the report of the Secretary-General on multi-year payment plans;
3. *Reaffirms* that the determination of the scale of assessments for the apportionment of the expenses of the United Nations shall remain the prerogative of the General Assembly;
4. *Also reaffirms* the fundamental principle that the expenses of the Organization shall be apportioned broadly according to capacity to pay;
5. *Further reaffirms* the obligation of all Member States to bear the expenses of the United Nations, as apportioned by the General Assembly, in conformity with Article 17, paragraph 2, of the Charter of the United Nations;
6. *Reaffirms* that the Committee on Contributions as a technical body is required to prepare the scale of assessments strictly on the basis of reliable, verifiable and comparable data;
7. *Decides* that the scale of assessments for the period from 2022 to 2024 shall be based on the following elements and criteria:
 - (a) Estimates of gross national income;
 - (b) Average statistical base periods of three and six years;
 - (c) Conversion rates based on market exchange rates, except where that would cause excessive fluctuations and distortions in the income of some Member States,

¹ *Official Records of the General Assembly, Seventy-sixth Session, Supplement No. 11 (A/76/11 and A/76/11/Add.1).*

² [A/76/70](#).

when price-adjusted rates of exchange or other appropriate conversion rates should be employed, taking due account of its resolution 46/221 B of 20 December 1991;

(d) The debt-burden approach employed in the scale of assessments for the period from 2019 to 2021;

(e) A low per capita income adjustment of 80 per cent, with a threshold per capita income limit of the average per capita gross national income of all Member States for the statistical base periods;

(f) A minimum assessment rate of 0.001 per cent;

(g) A maximum assessment rate for the least developed countries of 0.01 per cent;

(h) A maximum assessment rate of 22 per cent;

8. *Recognizes* that the current methodology can be enhanced, bearing in mind the principle of capacity to pay;

9. *Requests* the Committee on Contributions, in accordance with its mandate and the rules of procedure of the General Assembly, to review and make recommendations on the elements of the methodology of the scale of assessments in order to reflect the capacity of Member States to pay, and to report thereon to the Assembly by the main part of its seventy-ninth session;

10. *Encourages* Member States to submit national accounts data under the 2008 System of National Accounts on a timely basis;

11. *Supports* the efforts of the Statistics Division of the Department of Economic and Social Affairs of the Secretariat in supporting statistics at the national level and in providing support to countries and regional organizations to enhance coordination, advocacy and resources for the implementation of the 2008 System of National Accounts;

12. *Resolves* that the scale of assessments for the contributions of Member States to the regular budget of the United Nations for 2022, 2023 and 2024 shall be as follows:

<i>Member State</i>	<i>Percentage</i>
Afghanistan	0.006
Albania	0.008
Algeria	0.109
Andorra	0.005
Angola	0.010
Antigua and Barbuda	0.002
Argentina	0.719
Armenia	0.007
Australia	2.111
Austria	0.679
Azerbaijan	0.030
Bahamas	0.019
Bahrain	0.054
Bangladesh	0.010
Barbados	0.008
Belarus	0.041

<i>Member State</i>	<i>Percentage</i>
Belgium	0.828
Belize	0.001
Benin	0.005
Bhutan	0.001
Bolivia (Plurinational State of)	0.019
Bosnia and Herzegovina	0.012
Botswana	0.015
Brazil	2.013
Brunei Darussalam	0.021
Bulgaria	0.056
Burkina Faso	0.004
Burundi	0.001
Cabo Verde	0.001
Cambodia	0.007
Cameroon	0.013
Canada	2.628
Central African Republic	0.001
Chad	0.003
Chile	0.420
China	15.254
Colombia	0.246
Comoros	0.001
Congo	0.005
Costa Rica	0.069
Côte d'Ivoire	0.022
Croatia	0.091
Cuba	0.095
Cyprus	0.036
Czechia	0.340
Democratic People's Republic of Korea	0.005
Democratic Republic of the Congo	0.010
Denmark	0.553
Djibouti	0.001
Dominica	0.001
Dominican Republic	0.067
Ecuador	0.077
Egypt	0.139
El Salvador	0.013
Equatorial Guinea	0.012
Eritrea	0.001
Estonia	0.044
Eswatini	0.002
Ethiopia	0.010

<i>Member State</i>	<i>Percentage</i>
Fiji	0.004
Finland	0.417
France	4.318
Gabon	0.013
Gambia	0.001
Georgia	0.008
Germany	6.111
Ghana	0.024
Greece	0.325
Grenada	0.001
Guatemala	0.041
Guinea	0.003
Guinea-Bissau	0.001
Guyana	0.004
Haiti	0.006
Honduras	0.009
Hungary	0.228
Iceland	0.036
India	1.044
Indonesia	0.549
Iran (Islamic Republic of)	0.371
Iraq	0.128
Ireland	0.439
Israel	0.561
Italy	3.189
Jamaica	0.008
Japan	8.033
Jordan	0.022
Kazakhstan	0.133
Kenya	0.030
Kiribati	0.001
Kuwait	0.234
Kyrgyzstan	0.002
Lao People's Democratic Republic	0.007
Latvia	0.050
Lebanon	0.036
Lesotho	0.001
Liberia	0.001
Libya	0.018
Liechtenstein	0.010
Lithuania	0.077
Luxembourg	0.068
Madagascar	0.004

<i>Member State</i>	<i>Percentage</i>
Malawi	0.002
Malaysia	0.348
Maldives	0.004
Mali	0.005
Malta	0.019
Marshall Islands	0.001
Mauritania	0.002
Mauritius	0.019
Mexico	1.221
Micronesia (Federated States of)	0.001
Monaco	0.011
Mongolia	0.004
Montenegro	0.004
Morocco	0.055
Mozambique	0.004
Myanmar	0.010
Namibia	0.009
Nauru	0.001
Nepal	0.010
Netherlands	1.377
New Zealand	0.309
Nicaragua	0.005
Niger	0.003
Nigeria	0.182
North Macedonia	0.007
Norway	0.679
Oman	0.111
Pakistan	0.114
Palau	0.001
Panama	0.090
Papua New Guinea	0.010
Paraguay	0.026
Peru	0.163
Philippines	0.212
Poland	0.837
Portugal	0.353
Qatar	0.269
Republic of Korea	2.574
Republic of Moldova	0.005
Romania	0.312
Russian Federation	1.866
Rwanda	0.003
Saint Kitts and Nevis	0.002

<i>Member State</i>	<i>Percentage</i>
Saint Lucia	0.002
Saint Vincent and the Grenadines	0.001
Samoa	0.001
San Marino	0.002
Sao Tome and Principe	0.001
Saudi Arabia	1.184
Senegal	0.007
Serbia	0.032
Seychelles	0.002
Sierra Leone	0.001
Singapore	0.504
Slovakia	0.155
Slovenia	0.079
Solomon Islands	0.001
Somalia	0.001
South Africa	0.244
South Sudan	0.002
Spain	2.134
Sri Lanka	0.045
Sudan	0.010
Suriname	0.003
Sweden	0.871
Switzerland	1.134
Syrian Arab Republic	0.009
Tajikistan	0.003
Thailand	0.368
Timor-Leste	0.001
Togo	0.002
Tonga	0.001
Trinidad and Tobago	0.037
Tunisia	0.019
Turkey	0.845
Turkmenistan	0.034
Tuvalu	0.001
Uganda	0.010
Ukraine	0.056
United Arab Emirates	0.635
United Kingdom of Great Britain and Northern Ireland	4.375
United Republic of Tanzania	0.010
United States of America	22.000
Uruguay	0.092
Uzbekistan	0.027
Vanuatu	0.001

<i>Member State</i>	<i>Percentage</i>
Venezuela (Bolivarian Republic of)	0.175
Viet Nam	0.093
Yemen	0.008
Zambia	0.008
Zimbabwe	0.007
Total	100.000

13. *Takes note* of the report of the Secretary-General on multi-year payment plans and the related conclusions and recommendations of the Committee on Contributions;

14. *Reaffirms* paragraph 1 of its resolution [57/4](#) B;

15. *Urges* all Member States to pay their assessed contributions in full, on time and without imposing conditions;

16. *Urges* all Member States currently in arrears to settle those arrears promptly and in full;

17. *Encourages* Member States in arrears with their assessed contributions to the United Nations to consider submitting multi-year payment plans;

18. *Resolves* that:

(a) Notwithstanding the terms of financial regulation 3.10 of the Financial Regulations and Rules of the United Nations,³ the Secretary-General shall be empowered 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 2022, 2023 and 2024 in currencies other than the United States dollar;

(b) In accordance with financial regulation 3.9, the Holy See, which is not a member of the United Nations but which participates in certain of its activities, shall be called upon to contribute towards the expenses of the Organization for 2022, 2023 and 2024 on the basis of a notional assessment rate of 0.001 per cent, which represents the basis for the calculation of the flat annual fees to be charged to the Holy See in accordance with General Assembly resolution [44/197](#) B of 21 December 1989;

(c) In accordance with financial regulation 3.9, the State of Palestine, which is not a member of the United Nations but which participates in certain of its activities, shall be called upon to contribute towards the expenses of the Organization for 2022, 2023 and 2024 on the basis of a notional assessment rate of 0.011 per cent, which represents the basis for the calculation of the flat annual fees to be charged to the State of Palestine in accordance with its resolution [44/197](#) B.

³ [ST/SGB/2013/4](#) and [ST/SGB/2013/4/Amend.1](#).