



联合国
粮食及
农业组织

Food and Agriculture
Organization of the
United Nations

Organisation des Nations
Unies pour l'alimentation
et l'agriculture

Продовольственная и
сельскохозяйственная организация
Объединенных Наций

Organización de las
Naciones Unidas para la
Alimentación y la Agricultura

منظمة
الأغذية والزراعة
للأمم المتحدة

E

COUNCIL

Hundred and Fifty-first Session

Rome, 23-27 March 2015

Report of the 157th Session of the Finance Committee (9-13 March 2015)

Executive Summary

At its first regular session in 2015, the Committee examined the financial position of the Organization and other matters under its mandate. In this report of its 157th Session, the Committee:

- a) **Makes specific recommendations** to the Council: (i) urging Members to make timely and full payment of assessed contributions (para 8); (ii) on the proposed scale of contributions for the biennium 2016-17 (para 12); (iii) on the Medium Term Plan 2014-17 (Reviewed) and Programme of Work and Budget 2016-17 (paras 20-21); and on the new FAO Cost Recovery Policy (para 23).
- b) **Informs** Council of its decisions authorising the forecasted budgetary chapter transfers arising from implementation of the 2014-15 Programme of Work (para 18).
- c) **Brings to the attention** of Council its guidance to the Secretariat on the Organization's financial position, budgetary matters, human resources and oversight matters.
- d) **Highlights** to Council initiatives to improve its own work.

Suggested action by Council

The Council is requested to:

- a) **endorse** the recommendations of the Committee on timely payment of assessed contributions, the proposed scale of contributions for the biennium 2016-17, the Medium Term Plan 2014-17 (Reviewed) and Programme of Work and Budget 2016-17 and the new FAO Cost Recovery Policy.
- b) **take note** of the decisions of the Committee on the forecasted budgetary chapter transfers arising from implementation of the 2014-15 Programme of Work.
- c) **endorse** the Committee's guidance provided to the Secretariat on all other matters within its mandate, as well as initiatives to improve its own methods of work..

Queries on this document may be addressed to:

David McSherry
Secretary, Finance Committee
Tel: +3906 5705 3719



Table of Contents

	Pages
Introduction	3
Election of Vice-Chairperson for 2015	3
Monitoring Financial Position.....	4
Financial Position of the Organization.....	4
Report on Investments 2014	4
Scale of Contributions 2016-17	4
2014 Actuarial Valuation of Staff Related Liabilities.....	5
Budgetary Matters	5
Mid-Term Review Synthesis Report - 2014	5
Annual Report on Budgetary Performance and Programme and Budgetary Transfers for the 2014-15 Biennium.....	6
Medium Term Plan 2014-17 (Reviewed) and Programme of Work and Budget 2016-17	6
FAO Cost Recovery Policy.....	7
Human Resources.....	8
Human Resources Management.....	8
Oversight	8
FAO Audit Committee - 2014 Annual Report to the Director-General.....	8
2014 Annual Report of the Inspector General	9
Progress Report on Implementation of the External Auditor's Recommendations.....	10
FAO Accountability Policy.....	10
Ethics Committee - Annual Report 2014.....	10
Progress Report on Delegations of Authority to Bodies under Article XIV of the Constitution, taking into account their differentiated nature	10
Improved Methods of Work and Efficiency of the Finance Committee.....	11
The Multi-Year Programme of Work of the Finance Committee	11
Status of Outstanding Recommendations of the Finance Committee.....	11
Working Methods of the Finance Committee.....	11
Other Matters.....	11
Date and Place of the Hundred and Fifty-eighth Session	11
Documents for information	12
Annex - Scale of Contributions 2016-17.....	13

Introduction

1. The Committee submitted to the Council the following report of its Hundred and Fifty-seventh Session.
2. In addition to the Chairperson, Mr MOUNGUI MÉDI, the following representatives of Members were present:
 - Mr Matthew Worrell (Australia)
 - Mr Olyntho Vieira (Brazil)
 - Mr Khaled M.S.H. Eltaweel (Egypt)
 - Mr Georg Friedel Cramer (Germany)
 - Mr Abdoulaye Traoré (Guinea)
 - Mr Osamu Kubota (Japan)
 - H.E. Perla Carvalho Soto (Mexico)
 - Mr Mohamed Lemghari (Morocco)
 - Mr Khalid Mehboob (Pakistan)
 - Mr Vladimir V. Kuznetsov (Russian Federation)
 - Ms Abla Malik Osman Malik (Sudan)
 - Ms Natalie E. Brown (USA)
3. The Chairperson informed the Committee that Mr Mohamed Lemghari (Morocco) had been designated to replace Mr Fouzi Lekjaa for this session.
4. A summary of the qualifications of the substitute representatives can be downloaded from the Governing and Statutory Body Web site at: <http://www.fao.org/unfao/govbodies/gsbhome/finance-committee/substitute-representatives/en/>
5. In addition, silent observers from the following Members attended the 157th Session of the Committee:
 - Angola
 - Bangladesh
 - Canada
 - Cyprus
 - European Union
 - France
 - Hungary
 - Italy
 - Jordan
 - Netherlands
 - Norway
 - San Marino
 - Spain
 - Switzerland
 - Thailand
 - Uganda
 - United Kingdom

Election of Vice-Chairperson for 2015

6. Mr Matthew Worrell (Australia) was unanimously elected Vice-Chairperson for the remainder of the Committee's current term of office.

Monitoring Financial Position

Financial Position of the Organization

7. The Committee reviewed document FC 157/3, the *Financial Position of the Organization* as at 30 November 2014 and cash flow forecast for 2015, including the liquidity of the Organization, the status of outstanding assessed contributions, short and long term investments, staff related liabilities, Technical Cooperation Programme (TCP) expenditure and outstanding balances, the General Fund deficit and voluntary contributions. The Committee was also provided with an updated financial position as at 31 December 2014 as well as the status of current assessments and arrears as at 2 March 2015.

8. **The Committee:**

- a) **welcomed** the improved liquidity position of the Organization at 31 December 2014 and **urged** all Member Nations to make timely and full payment of assessed contributions to ensure that FAO continues to meet the operating cash requirements for the Programme of Work;
- b) **noted** that the level of the General Fund deficit had improved compared to the end of 2013 (USD875.4 million), but still remained significant at USD 862.2 million, and was primarily due to unfunded staff related liabilities, and that this matter would be further considered by the Committee under the agenda item on the *2014 Actuarial Valuation of Staff Related Liabilities*;
- c) **recalled** that in line with the decision of the Council at its 149th Session, the procedure for restoration of voting rights would be reviewed by the Committee in the next biennium;
- d) **noted** the information provided on investment performance, including the impact of the decline of the EUR against the USD, and that this matter would be considered in further detail by the Committee under the agenda item on the *Report on Investments 2014*; and
- e) **noted** the interim financial information provided on the Second International Conference on Nutrition and **requested** for its autumn Session 2015 a separate, comprehensive and detailed report covering the complete project phase and based on income and expenditure, including FAO staff costs.

Report on Investments 2014

9. The Committee reviewed document FC 157/4, *Report on Investments 2014*.

10. **The Committee:**

- a) **noted** the positive performance of the short term and long-term investment portfolios during 2014, both of which had significantly exceeded their respective benchmarks;
- b) **appreciated** the solid governance arrangements in place, including the high level investment advice provided by the external Advisory Committee on Investments; and
- c) **concurred** with and encouraged the Secretariat to continue its prudent investment approach for the short term investment portfolio.

Scale of Contributions 2016-17

11. The Committee reviewed and endorsed the proposed Scale of Contributions for the biennium 2016-2017 (see Annex) set out in document FC 157/5.

12. The Committee transmitted to Council the following draft resolution for adoption of the FAO Scale of Contributions for 2016-17 by the Conference:

Resolution .../2015
SCALE OF CONTRIBUTIONS 2016-17

THE CONFERENCE

Having noted the recommendations of the Hundred and Fifty-first Session of the Council;

Confirming that as in the past, FAO should follow the United Nations Scale of Assessments subject to adaptation for the different membership of FAO;

Decides that the FAO Scale of Contributions for 2016-17 should be derived directly from the United Nations Scale of Assessments in force during 2015;

Adopts for use in 2016 and 2017 the Scale as set out in the Annex of this report.

2014 Actuarial Valuation of Staff Related Liabilities

13. The Committee reviewed document FC 157/6, the *2014 Actuarial Valuation of Staff Related Liabilities* on the results of the annual valuation by external actuaries and the current financial situation, accounting and funding of the Organization's liability for staff-related plans as at 31 December 2014, and including an update on progress made by the Secretariat on options to address the funding gap of the After Service Medical Coverage (ASMC) liability.

14. **The Committee:**

- a) **noted** that total Staff Related Liabilities as at 31 December 2014 amounted to USD 1,390.5 million, representing an increase of USD 193.0 million from the valuation at 31 December 2013 of USD 1,197.5 million, and that this movement was mainly due to a decrease in the discount rate used in the actuarial valuation;
- b) **recognized** the importance of this highly complex matter and recalled that it had been regularly reviewed and discussed by the Committee during its previous sessions;
- c) **encouraged** the further active participation of the secretariat in the UN Common System's search for a solution to this issue, including through its membership of the Working Group of the UN Finance and Budget Network, and **urged** FAO to take a leading role in ensuring progress on these activities; and
- d) **urged** the Secretariat to continue in its efforts to contain the costs of the current medical insurance plan, including through changing FAO's cost-sharing arrangements of health insurance premiums between the Organization and plan participants.

Budgetary Matters

Mid-Term Review Synthesis Report - 2014

15. The Committee reviewed the *Mid-Term Review Synthesis Report – 2014*, focusing on the Functional Objectives and Special Chapters, the Technical Cooperation Programme (TCP), and the management and delivery of resources.

16. **The Committee:**

- a) **expressed satisfaction** with the overall performance in 2014, noting that 70 percent of the key performance indicators for Functional Objectives and Special Chapters were on track;
- b) **appreciated** the level of implementation of the TCP and its catalytic link to developing partnerships and mobilizing resources for achieving the Strategic Objectives;

- c) **noted** that the overall delivery of net appropriation resources and voluntary contributions in 2014 was on track;
- d) **encouraged** the Secretariat to continue to develop the result-based monitoring system and apply the lessons learnt from the development of the performance framework in the 2014-2017 Medium Term Plan, including the early engagement of the decentralized office network;
- e) **noted** that the indicators and targets for the outputs would be updated at end 2015;
- f) **appreciated** the structure and content of the document and suggested that the next version include a comprehensive executive summary;
- g) **noted** the information provided on progress under the 15 regional initiatives endorsed by the 2014 Regional Conferences; and
- h) **looked forward** to receiving information on FAO's contribution to achievement of outcomes in the Programme Implementation Report 2014-15 for the Committee's review.

Annual Report on Budgetary Performance and Programme and Budgetary Transfers for the 2014-15 Biennium

17. The Committee reviewed the *Annual Report on Budgetary Performance and Programme and Budgetary Transfers in the 2014-15 Biennium*.

18. **The Committee:**

- a) **took note** of the forecasted 2014-15 budgetary out-turn arising from implementation of the Programme of Work;
- b) **recalled** that in line with current practice any unspent balances in the Technical Cooperation Programme (Chapter 7), Capital Expenditure (Chapter 13) and Security Expenditure (Chapter 14) would be transferred to the forthcoming biennium;
- c) **approved** the forecasted budgetary transfers in favour of Chapters 2, 5, 8, and 10 from Chapters 1, 3, 4, 6, 9, 11 and 12 as shown in Table 1, and looked forward to an updated report at its November 2015 session; and
- d) **took note** of the use of the 2012-13 unspent balance and requested an update at its November 2015 session.

Medium Term Plan 2014-17 (Reviewed) and Programme of Work and Budget 2016-17

19. The Committee considered the Director-General's *Medium Term Plan 2014-2017 (Reviewed) and Programme of Work of Budget 2016-17*, focusing on a technical review of the proposals in accordance with its mandate. The Committee also considered the Information Note provided by the Secretariat during the Session, updating the anticipated cost increases presented in the document.

20. Based on its technical review of the proposals, **the Committee:**

- a) **endorsed** the continuity in the strategic direction of the Medium Term Plan and the consolidation of transformational change in the Programme of Work;
- b) **appreciated** the identification of proposed areas of emphasis, de-emphasis and savings and **welcomed** the proposed reallocation of the USD14.2 million to higher priority areas;
- c) **supported** the organizational restructuring proposals noting that they did not entail additional costs for the Organization and would not affect the status of the Codex Alimentarius Secretariat to be located in the new Office of Food Safety;
- d) **welcomed** the increase in the TCP appropriation to bring it to 14 percent of the net appropriation in line with Conference Resolution 9/89 and to address the impact of climate change in Small Island Developing States;

- e) **reviewed** in detail the anticipated cost increases including the additional and updated information provided by the Secretariat, which it requested to be made available to all members;
- f) **welcomed** the updated cost increase estimates, which contributed to a downwards revision of USD 1.3 million of the anticipated cost increases presented in the PWB document, and a similar downward adjustment of the proposed budget level to USD 1,044.8 million (at the 2014-15 budget rate of exchange), and **urged** continued close and careful assessment of cost increase assumptions;
- g) **drew attention to** the potential impact of the budgetary proposals on members' assessments within the prevailing global financial climate;
- h) while recalling and appreciating the significant efforts and results achieved by the Director-General in identifying efficiency savings, **encouraged** the Secretariat to continue the identification of further savings and efficiency measures, which should not impact negatively on the delivery of the Programme of Work;
- i) **further recognized** that efficiency savings efforts should focus on staff costs, and noting that the vast majority of these costs were not under the authority of the Director-General, encouraged the Secretariat to follow the discussions in the ICSC and FAO Members to engage with the 5th Committee of the General Assembly;
- j) while the Committee did not reach consensus on the level of the budget proposed by the Director General, the Committee **encouraged** all efforts towards reaching a consensus on the budget level at the 151st session of the Council; and
- k) to facilitate the consideration of the proposals by the Council, **requested** the Secretariat to provide further information on: quantification of the areas of emphasis and de-emphasis including GIAHS; the use of TCP resources to help Small Island Developing States adapt to climate change; opportunities for further savings and efficiency measures; and the proposed approach for providing FAO services to middle-income countries.

21. Concerning the proposals to improve FAO's financial health, liquidity and reserves, **the Committee:**

- a) **noted** the ongoing discussion of the After-service Medical Coverage past service liability by FAO's administration and the UN Common system, and the recommendation to continue the approach previously approved by Conference of partial funding of USD 14.1 million as a separate additional assessment for the biennium; and
- b) **noted** the proposal for a one-time assessment on Members of USD 16.2 million to bring the Working Capital Fund to USD 42 million, equivalent to one-month's Regular Programme cash flow.

FAO Cost Recovery Policy

22. The Finance Committee considered document FC 157/10, the *FAO Cost Recovery Policy* which was based on the progressive development of the Comprehensive Financial Framework for Cost Recovery that it had reviewed at its 151st, 154th and 156th Sessions¹.

23. **The Committee:**

- a) **recalled** that it had endorsed the aim, guiding principles, assumptions and new cost recovery model as the basis for a more transparent and equitable cost recovery policy, which treated extrabudgetary resources as supporting FAO's programme of work in an integrated budget;
- b) **endorsed** the new FAO Cost Recovery Policy as presented in Annex 1 of the document and the transitional arrangements for its implementation from 1 January 2016, for endorsement by the Council;

¹ FC 151/8, FC 154/10, FC 156/7

- c) **endorsed** the Indirect Support Cost rate of 7 percent;
- d) **noted** that initial implementation of the new FAO Cost Recovery Policy, including the related complex changes in budgeting and accounting processes, and the refinement of flexibility criteria, would require careful preparation and monitoring;
- e) **requested** the Secretariat to communicate with external resource partners during 2015 on transition and implementation measures;
- f) **requested** the Secretariat to report on initial experience with implementation of the policy at its spring 2016 session; and
- g) **requested** to be updated regularly on the implementation of the policy so as to provide any requisite guidance, especially in the area of flexibility.

Human Resources

Human Resources Management

- 24. The Committee examined document FC 157/11, *Human Resources Management*.
- 25. **The Committee:**
 - a) **welcomed** the significant progress made in the field of Human Resources Management in the Organization and encouraged continued efforts by the Secretariat in this area;
 - b) **noted** the ongoing recruitment efforts to adjust the Organization's vacancy rates to the level required to enable requisite flexibility and encouraged the Secretariat to fill key positions to ensure the Organization's core competencies and delivery of the Programme of Work;
 - c) **urged** the Secretariat to continue in its efforts to streamline processes and noted the level of savings achieved by the consolidation of insurance contracts;
 - d) **noted** with concern the increase in the number of non-represented and under-represented countries in some regions, and in this context, encouraged the Secretariat to review measures which could improve geographic distribution, without prejudice to recruitment on the basis of merit and requested an update at its next regular session;
 - e) **encouraged** the mobility initiative and the ongoing efforts to facilitate the process;
 - f) **looked forward to** receiving further information, in particular on vacancies broken down by department, at future sessions on progress in the field of Human Resources and information on efforts to motivate staff; and
 - g) **reiterated** its request of its 156th session referring to the delegation of authority.

Oversight

FAO Audit Committee - 2014 Annual Report to the Director-General

- 26. The Committee considered the document FC 157/12, *FAO Audit Committee - 2014 Annual Report to the Director-General*, and additional information provided by the Representative of the Audit Committee, the Secretary of the Committee and management, with a focus on the implementation of the vendor sanctions policy, enterprise risk management and implementation of audit recommendations.
- 27. The Committee took note of the FAO Audit Committee's Annual Report for 2014 and:
 - a) **highlighted** that the Audit Committee's Annual Report 2014 presented its activities according to its mandated areas, and **noted** with appreciation the conclusions and recommendations in the report, and the Director-General's comments accompanying the report;

- b) **expressed full satisfaction with the work of the FAO Audit Committee, recognizing the importance of its role in supporting the Organization and how this has been discharged as indicated in the report; and**
- c) **looked forward to the next report of the Audit Committee and requested that the Audit Committee elaborate in its future reports its conclusions on management's implementation of the External Auditor's recommendations as well as those of the Office of the Inspector General.**

2014 Annual Report of the Inspector General

28. The Committee examined document FC 157/13, the *2014 Annual Report of the Inspector General*, with a particular focus on the results of audits of decentralized offices and roll out of the Global Resources Management System in the regions; information technology security; progress in implementing the long outstanding audit recommendation on defining gross negligence; and on Office of the Inspector General (OIG) staffing.

29. **The Committee:**

- a) **appreciated the quality of the report and the analysis of issues presented, which covered the full range of responsibilities under the mandate of the Office of the Inspector General, noting that the work of the Office of the Inspector General presented was very relevant and a useful tool for the management and governance of the Organization;**
- b) **welcomed and encouraged the good cooperation and convergence of views on internal control issues, between the Office of the Inspector General and management;**
- c) **welcomed the positive response of the Director-General to the report;**
- d) **recognized the challenges of implementing internal control policies in the field, the Inspector General's observations in this regard and the requisite steps being taken by management to address gaps identified by the Inspector General;**
- e) **reiterated the importance of continued attention by management to strengthening internal control in the Decentralized Offices, particularly as regards delegation of authority and the importance of the implementation of the Global Resources Management System in this regard;**
- f) **requested management to consider ways to report information that would be available to Members, on the performance of country programmes in contributing to the Strategic Objectives;**
- g) **encouraged management and the Inspector General to monitor closely actions to address audit findings related to IT security, noting that the Inspector General had discharged his mandate to review the status of past recommendations in this area and the importance of management addressing pending and further recommendations;**
- h) **encouraged management and the Inspector General to conclude internal deliberations on an administrative circular to establish a definition of gross negligence so that it could be issued as soon as possible;**
- i) **welcomed and further encouraged the application by the Organization, under its zero tolerance policy, of strong measures where FAO personnel and third parties were found to have engaged in fraud; and**
- j) **noted the staff vacancies in the Office of the Inspector General and its ongoing recruitment efforts, as well as the use of non-staff human resources to complete its work programme.**

Progress Report on Implementation of the External Auditor's Recommendations

30. The Committee reviewed document FC 157/14, *Progress Report on Implementation of the External Auditor's Recommendations*.

31. **The Committee:**

- a) **noted the updated status of implementation of the recommendations of the External Auditor;**
- b) **encouraged the Secretariat to continue in its efforts to address outstanding recommendations; and**
- c) **noting that the Progress Report had been prepared prior to the next scheduled visit of the External Auditor, looked forward to receiving a progress report, including updated comments of the External Auditor on the status of recommendations contained in the 2012-13 Long Form Report, at its next regular session in 2015.**

FAO Accountability Policy

32. The Committee considered the document FC 157/15, *FAO Accountability Policy*.

33. **The Committee:**

- a) **noted that the FAO Accountability Policy had been issued in December 2014; and**
- b) **looked forward to receiving information on the implementation of the Accountability Policy, in conjunction with a report on implementation of the Internal Control Framework at its Spring 2016 session.**

Ethics Committee - Annual Report 2014

34. The Committee examined the document FC 157/16, *Ethics Committee – Annual report 2014* that presented the recommendations of the Ethics Committee for the new Ombudsman and Ethics office.

35. **The Committee:**

- a) **welcomed the Ethics Committee Annual Report for 2014 and the training provided by the Ombudsman and Ethics Office to FAO staff;**
- b) **noted that the office had been unable to implement the 2013 Financial Disclosure Program (FDP) while the recruitment process for the Ombudsman and Ethics officer had been ongoing and encouraged efforts to ensure implementation of the FDP;**
- c) **appreciated the guidelines and structures to mitigate conflicts of interest in partnerships with the private sector and encouraged FAO to continue to monitor the effectiveness of the system and procedures in place;**
- d) **noted that the merging of the functions of the Ombudsman and Ethics office had been successful, and that this matter would be kept under review; and**
- e) **noted that the Ombudsman and Ethics office would continue to hold two sessions with the Ethics Committee per year, one via video conference and the second in person at FAO Headquarters.**

Progress Report on Delegations of Authority to Bodies under Article XIV of the Constitution, taking into account their differentiated nature

36. The Committee examined document FC 157/17, *Progress Report on Delegations of Authority to bodies under Article XIV of the Constitution, taking into account their differentiated nature*. The document recalled, inter alia, past deliberations on the matter by Governing Bodies, as well as the fact that, while functional facilities were recognized to bodies established by treaty under Article XIV of the FAO Constitution, they operated under the framework of FAO and should, as far as appropriate, comply with FAO's policies, priorities and procedures.

37. **The Committee:**

- a) **recalled previous guidance provided by FAO Governing Bodies to the Secretariat regarding the provision of appropriate financial and administrative autonomy;**
- b) **welcomed the information provided on areas where delegations of authority and functional facilities had been extended to secretariats of Article XIV bodies or which were under consideration;**
- c) **acknowledged that Article XIV bodies operated under the framework of FAO and that the Organization retained general accountability for their functioning;**
- d) **noted Management's readiness to examine any specific issues of an operational nature which could negatively impact upon the functioning of Article XIV bodies and requested Management to give timely consideration to these matters; and**
- e) **looked forward to receiving Management's report on the matter, from time to time.**

Improved Methods of Work and Efficiency of the Finance Committee

The Multi-Year Programme of Work of the Finance Committee

38. **The Committee:**

- a) **welcomed the updated version of the Multi-Year Programme of Work (MYPOW); and**
- b) **looked forward to receiving a further update at its next regular session and which should also reflect the decisions of the Committee at its current session.**

Status of Outstanding Recommendations of the Finance Committee

39. The Committee reviewed document FC 157/19, *Status of Outstanding Recommendations of the Finance Committee*.

40. **The Committee:**

- a) **took note of the status of outstanding recommendations of the Finance Committee; and**
- b) **encouraged the Secretariat to address remaining outstanding recommendations in a timely and complete manner.**

Working Methods of the Finance Committee

41. The Committee noted the importance of continually reviewing its methods of work in order to achieve its overarching goals and objectives.

42. In this regard, **the Committee:**

- a) **recommended that informal orientation sessions be organized by the Secretariat for newly elected members of the Committee; and**
- b) **supported the practice of holding informal meetings of the Committee prior to its main sessions and in this context encouraged the use of information technology tools to enable the participation of Members of the Committee not based in Rome at the informal meetings.**

Other Matters

Date and Place of the Hundred and Fifty-eighth Session

43. The Committee was informed that the 158th Session was scheduled to be held in Rome from 11 to 13 May 2015.

Documents for information

- Status of Current Assessments and Arrears
- Developments and Progress in the Review of the Compensation Package by the International Civil Service Commission and Resolutions adopted by the United Nations General Assembly related to the Conditions of Service of Staff

Annex - Scale of Contributions 2016-17

Proposed Scale of Contributions 2016-2017

(2014-2015 Scale shown for comparative purposes)

	Proposed Scale ²	Actual Scale ³
Member Nation	2016-17	2014-15
Afghanistan	0.005	0.005
Albania	0.010	0.010
Algeria	0.137	0.137
Andorra	0.008	0.008
Angola	0.010	0.010
Antigua and Barbuda	0.002	0.002
Argentina	0.432	0.432
Armenia	0.007	0.007
Australia	2.074	2.074
Austria	0.798	0.798
Azerbaijan	0.040	0.040
Bahamas	0.017	0.017
Bahrain	0.039	0.039
Bangladesh	0.010	0.010
Barbados	0.008	0.008
Belarus	0.056	0.056
Belgium	0.998	0.998
Belize	0.001	0.001
Benin	0.003	0.003
Bhutan	0.001	0.001
Bolivia	0.009	0.009
Bosnia and Herzegovina	0.017	0.017
Botswana	0.017	0.017
Brazil	2.934	2.934
Brunei Darussalam	0.026	0.026
Bulgaria	0.047	0.047

² Derived directly from the UN Scale of Assessments for 2013-2015 as adopted by General Assembly Resolution 67/238 of 21 December 2012

³ Derived directly from the UN Scale of Assessments for 2013-2015 as adopted by General Assembly Resolution 67/238 of 21 December 2012

Burkina Faso	0.003	0.003
Burundi	0.001	0.001
Cabo Verde	0.001	0.001
Cambodia	0.004	0.004
Cameroon	0.012	0.012
Canada	2.985	2.985
Central African Republic	0.001	0.001
Chad	0.002	0.002
Chile	0.334	0.334
China	5.149	5.149
Colombia	0.259	0.259
Comoros	0.001	0.001
Congo	0.005	0.005
Cook Islands	0.001	0.001
Costa Rica	0.038	0.038
Côte d'Ivoire	0.011	0.011
Croatia	0.126	0.126
Cuba	0.069	0.069
Cyprus	0.047	0.047
Czech Republic	0.386	0.386
Democratic People's Republic of Korea	0.006	0.006
Democratic Republic of the Congo	0.003	0.003
Denmark	0.675	0.675
Djibouti	0.001	0.001
Dominica	0.001	0.001
Dominican Republic	0.045	0.045
Ecuador	0.044	0.044
Egypt	0.134	0.134
El Salvador	0.016	0.016
Equatorial Guinea	0.010	0.010
Eritrea	0.001	0.001
Estonia	0.040	0.040
Ethiopia	0.010	0.010
Fiji	0.003	0.003
Finland	0.519	0.519

France	5.594	5.594
Gabon	0.020	0.020
Gambia	0.001	0.001
Georgia	0.007	0.007
Germany	7.142	7.142
Ghana	0.014	0.014
Greece	0.638	0.638
Grenada	0.001	0.001
Guatemala	0.027	0.027
Guinea	0.001	0.001
Guinea-Bissau	0.001	0.001
Guyana	0.001	0.001
Haiti	0.003	0.003
Honduras	0.008	0.008
Hungary	0.266	0.266
Iceland	0.027	0.027
India	0.666	0.666
Indonesia	0.346	0.346
Iran (Islamic Republic of)	0.356	0.356
Iraq	0.068	0.068
Ireland	0.418	0.418
Israel	0.396	0.396
Italy	4.449	4.449
Jamaica	0.011	0.011
Japan	10.834	10.834
Jordan	0.022	0.022
Kazakhstan	0.121	0.121
Kenya	0.013	0.013
Kiribati	0.001	0.001
Kuwait	0.273	0.273
Kyrgyzstan	0.002	0.002
Lao People's Democratic Republic	0.002	0.002
Latvia	0.047	0.047
Lebanon	0.042	0.042
Lesotho	0.001	0.001

Liberia	0.001	0.001
Libya	0.142	0.142
Lithuania	0.073	0.073
Luxembourg	0.081	0.081
Madagascar	0.003	0.003
Malawi	0.002	0.002
Malaysia	0.281	0.281
Maldives	0.001	0.001
Mali	0.004	0.004
Malta	0.016	0.016
Marshall Islands	0.001	0.001
Mauritania	0.002	0.002
Mauritius	0.013	0.013
Mexico	1.842	1.842
Micronesia (Federated States of)	0.001	0.001
Monaco	0.012	0.012
Mongolia	0.003	0.003
Montenegro	0.005	0.005
Morocco	0.062	0.062
Mozambique	0.003	0.003
Myanmar	0.010	0.010
Namibia	0.010	0.010
Nauru	0.001	0.001
Nepal	0.006	0.006
Netherlands	1.654	1.654
New Zealand	0.253	0.253
Nicaragua	0.003	0.003
Niger	0.002	0.002
Nigeria	0.090	0.090
Niue	0.001	0.001
Norway	0.851	0.851
Oman	0.102	0.102
Pakistan	0.085	0.085
Palau	0.001	0.001
Panama	0.026	0.026

Papua New Guinea	0.004	0.004
Paraguay	0.010	0.010
Peru	0.117	0.117
Philippines	0.154	0.154
Poland	0.921	0.921
Portugal	0.474	0.474
Qatar	0.209	0.209
Republic of Korea	1.994	1.994
Republic of Moldova	0.003	0.003
Romania	0.226	0.226
Russian Federation	2.438	2.438
Rwanda	0.002	0.002
Saint Kitts and Nevis	0.001	0.001
Saint Lucia	0.001	0.001
Saint Vincent and the Grenadines	0.001	0.001
Samoa	0.001	0.001
San Marino	0.003	0.003
Sao Tome and Principe	0.001	0.001
Saudi Arabia	0.864	0.864
Senegal	0.006	0.006
Serbia	0.040	0.040
Seychelles	0.001	0.001
Sierra Leone	0.001	0.001
Singapore	0.384	0.384
Slovakia	0.171	0.171
Slovenia	0.100	0.100
Solomon Islands	0.001	0.001
Somalia	0.001	0.001
South Africa	0.372	0.372
South Sudan	0.004	0.004
Spain	2.973	2.973
Sri Lanka	0.025	0.025
Sudan	0.010	0.010
Suriname	0.004	0.004
Swaziland	0.003	0.003

Sweden	0.960	0.960
Switzerland	1.047	1.047
Syrian Arab Republic	0.036	0.036
Tajikistan	0.003	0.003
Thailand	0.239	0.239
The former Yugoslav Republic of Macedonia	0.008	0.008
Timor-Leste	0.002	0.002
Togo	0.001	0.001
Tonga	0.001	0.001
Trinidad and Tobago	0.044	0.044
Tunisia	0.036	0.036
Turkey	1.328	1.328
Turkmenistan	0.019	0.019
Tuvalu	0.001	0.001
Uganda	0.006	0.006
Ukraine	0.099	0.099
United Arab Emirates	0.595	0.595
United Kingdom	5.180	5.180
United Republic of Tanzania	0.009	0.009
United States of America	22.000	22.000
Uruguay	0.052	0.052
Uzbekistan	0.015	0.015
Vanuatu	0.001	0.001
Venezuela (Bolivarian Republic of)	0.627	0.627
Viet Nam	0.042	0.042
Yemen	0.010	0.010
Zambia	0.006	0.006
Zimbabwe	0.002	0.002