

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

# Council

# **Hundred and Sixty-first Session**

Rome, 8-12 April 2019

Report of the 175<sup>th</sup> Session of the Finance Committee (18-22 March 2019)

# **Executive Summary**

At its first regular session in 2019, the Committee examined the financial position of the Organization and other matters under its mandate. In this report of its 175<sup>th</sup> Session, the Committee:

- 1) 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 2020-21 (para 14); (iii) on the Medium Term Plan 2018-21 (Reviewed) and Programme of Work and Budget 2020-21 (paras 21-23); (iv) on its endorsement of the Director- General's recommendations for appointment of Audit Committee members (para 29); (v) on the appointment of the External Auditor for the six-year period 2020-25 (para 36); (vi) on an amendment to the Terms of Reference of the Audit Committee (para 38); and (vii) on the mechanism for setting the level of representation allowances for Deputy Directors-General and Assistant Directors-General and proposals related to the representation allowance and housing arrangements of the Director-General (para 40).
- 2) **Informs** Council of its decision approving the forecasted budgetary Chapter transfers arising from implementation of the 2018-19 Programme of Work (para 19).
- 3) **Brings to the attention** of Council its guidance to the Secretariat on the Organization's financial position, budgetary matters, human resources, oversight and other matters.



# Suggested action by Council

- 1) The Council is requested to:
  - a) <u>endorse</u> the recommendations of the Committee on timely payment of assessed contributions, the proposed Scale of Contributions for the biennium 2020-21, the Medium Term Plan 2018-2021 (Reviewed) and Programme of Work and Budget 2020-21, the Director-General's recommendations for appointment of Audit Committee members, the appointment of the External Auditor for the period 2020-25, an amendment to the Terms of Reference of the Audit Committee, and on the mechanism for setting the level of representation allowances for Deputy Directors-General and Assistant Directors-General and proposals to the representation allowance and housing arrangements of the Director-General.
  - b) <u>take note</u> of the decisions of the Committee on the forecasted budgetary chapter transfers arising from implementation of the 2018-19 Programme of Work.
  - c) <u>endorse</u> the Committee's guidance provided to the Secretariat on all other matters within its mandate.

Queries on this document may be addressed to:

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# Introduction

- 1. The Committee submitted to the Council the following report of its Hundred and Seventy-fifth Session.
- 2. In addition to the Chairperson, Mr Lupiño Lazaro Jr. (Philippines), the following representatives of Members were present:
  - Mr Carlos Alberto Amaral (Angola)
  - Ms Cathrine Stephenson (Australia)
  - Mr Manash Mitra (Bangladesh)
  - Mr Antonio Otávio Sá Ricarte (Brazil)
  - Mr Ni Hongxing (China)
  - Mr Haitham Abdelhady Elsayed Elshahat (Egypt)

- Mr Heiner Thofern (Germany)
- Mr Benito Santiago Jiménez Sauma (Mexico)
- Mr Vladimir V. Kuznetsov (Russian Federation)
- Mr Sid Ahmed M. Alamain Hamid Alamain (Sudan)
- Mr Thomas M. Duffy (United States of America)
- 3. The Chairperson informed the Committee that:
  - Ms Maria Esperança Pires Dos Santos (Angola) had been designated to replace Mr Carlos Alberto Amaral for part of the session; and
  - Equatorial Guinea was not represented at this session.
- 4. A summary of the qualification of the substitute representative 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 175<sup>th</sup> Session of the Committee:
  - Belgium
  - Bulgaria
  - Cuba
  - Cyprus
  - Dominican Republic
  - Estonia
  - European Union
  - Finland
  - France
  - Greece
  - Indonesia
  - Italy
  - Japan

- Malta
- Morocco
- Panama
- Poland
- Portugal
- San Marino
- Spain
- Sweden
- Thailand
- United Kingdom
- Venezuela (Bolivarian Republic of)
- Zimbabwe

# **Monitoring Financial Position**

#### **Financial Position of the Organization**

6. The Committee reviewed document FC 175/2, the *Financial Position of the Organization* as at 31 December 2018 and cash flow forecast for 2019, 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.

7. The Committee was also provided with an updated status of current assessments and arrears of the Organization as at 12 March 2019.

#### 8. The Committee:

- a) welcomed the information provided that based on the latest Regular Programme cash levels and projected payment patterns of Member Nations, the Organization's liquidity was expected to be sufficient to cover operational needs through 31 December 2019;
- b) recognizing that the Organization's ongoing cash flow health was dependent on the timely payment of assessed contributions, <u>urged</u> Member Nations to make payments of assessed contributions on time and in full;
- c) <u>noted</u> that the overall level of the General Fund deficit had decreased to USD 851.8 million as at 31 December 2018 compared with USD 899.3 million as at the end of 2017; and
- d) noting the decrease in the TCP expenditure rate during 2018 compared with 2017, requested the Secretariat to maintain TCP expenditure at a level that ensured full implementation of the TCP appropriation as approved by the Conference and requested further detailed information on TCP expenditure at its session in November 2019.

#### **Report on Investments 2018**

9. The Committee reviewed document FC 175/3, Report on Investments 2018.

#### 10. The Committee:

- a) <u>took note</u> of the return on the short-term portfolio for 2018 of 1.98 percent which exceeded the benchmark by 0.16 percent, reflecting FAO's low risk investment approach and the low but gradually increasing interest rate environment; and
- b) <u>further noted</u> with concern the overall return on the long-term investment portfolio of negative 8.31 percent which was slightly lower than the benchmark by 0.22 percent.

#### 2018 Actuarial Valuation of Staff Related Liabilities

11. The Committee reviewed document FC 175/4 Rev.1, 2018 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 2018.

#### 12. The Committee:

a) <u>noted</u> that total staff related liabilities as at 31 December 2018 amounted to USD 1 364.5 million, representing a decrease of USD 162.9 million from the valuation at 31 December 2017; and

b) <u>further noted</u> that the net decrease in the valuation at 31 December 2018 was primarily due to changes in the following actuarial assumptions: an increase in the discount rates applied; the movement in the year-end Euro-United States Dollar exchange rate; and a change in the claims and administrative expenses experience.

#### **Scale of Contributions 2020-21**

- 13. The Committee reviewed and endorsed the proposed Scale of Contributions for the biennium 2020-2021 set out in document FC 175/5.
- 14. The Committee transmitted to the Council the following draft resolution of the FAO Scale of Contributions for 2020-21 for adoption by the Conference:

#### DRAFT CONFERENCE RESOLUTION

#### Scale of Contributions 2020-2021

#### THE CONFERENCE

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

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

- 1. **Decides** that the FAO Scale of Contributions for 2020-2021 should be derived directly from the United Nations Scale of Assessments in force during 2019;
- 2. Adopts for use in 2020 and 2021, the Scale as set out in the Annex of this report.

(Adopted on .... June 2019)

## Measures to Improve Timely Payment of Assessed Contributions

- 15. The Committee:
  - a) <u>noted</u> the information presented in document FC 175/6 Rev.1, *Measures to Improve Timely Payment of Assessed Contributions*; and
  - b) <u>noted</u> the recommendations made to the Council by the 108<sup>th</sup> Session of the Committee on Constitutional and Legal Matters on its review of this document.

# **Budgetary Matters**

#### Mid-Term Review Synthesis Report - 2018

16. The Committee reviewed the *Mid-Term Review Synthesis Report* – 2018, focusing on the Functional Objectives and Special Chapters, the Technical Cooperation Programme (TCP), and the management of delivery and resources.

- a) <u>took note</u> of the overall performance in 2018, noting that 28 of the 31 key performance indicators (KPIs) of business processes under Functional Objectives and special Chapters measured were on track, and all KPIs were expected to be achieved by the end of 2019;
- b) <u>urged FAO</u> management to ensure that the target of 100 percent delivery of TCP projects against the 2016-17 appropriation be achieved by the end of 2019; and

c) <u>looked forward</u> to receiving information on the Organization's biennial achievements against the KPIs, as well as operational and financial performance in the Programme Implementation Report (PIR) 2018-19, and requested that the PIR include a review and analysis of TCP expenditures at the country level.

# Annual Report on Budgetary Performance and Programme and Budgetary Transfers for the 2018-19 Biennium

18. The Committee reviewed the Annual Report on Budgetary Performance and Programme and Budgetary Transfers in the 2018-19 biennium.

#### 19. **The Committee:**

- a) <u>took note</u> of the forecasted 2018-19 budgetary performance arising from implementation of the Programme of Work;
- b) <u>recalled</u> 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 as per the Financial Regulations;
- c) <u>authorized</u> the forecasted budgetary transfers in favour of Chapters 1, 2, 3, 4 and 5 from Chapters 6 and 8 through 11 as presented in Table 1 of document FC 175/8:
- d) took note of the use of the 2016-17 unspent balance, through replenishment of the Special Fund for Development Finance Activities (SFDFA), to advance financing to provide technical assistance and investment programming for development finance in 2018-19 and noted Management's confirmation that the full amount of USD 3.9 million had been allocated to support countries in the formulation of and preparation for technically sound Green Climate Fund projects; and requested the Secretariat to provide information on expenditure to date under the SFDFA prior to the upcoming Session of the Council; and
- e) recalled the previous guidance of the Committee on the need for sustainable funding solutions for the Joint FAO/WHO Scientific Advice Programme and the IPPC and requested the Secretariat to provide options to fully fund these programmes when presenting the next update on forecasted budgetary performance and budgetary transfers required against the 2018-19 net Appropriation at the November 2019 session of the Finance Committee for consideration and approval.

# Medium Term Plan 2018-2021 (Reviewed) and Programme of Work and Budget 2020-21

20. The Committee considered the Director-General's Medium Term Plan 2018-21 (Reviewed) and Programme of Work of Budget 2020-21, focusing on a technical review of the proposals in accordance with its mandate.

- a) <u>appreciated</u> the significant efforts made by the Director-General to prepare a flat nominal budget with no change in the level of assessed contributions and net budgetary appropriation compared with 2018-19;
- b) <u>reviewed</u> in detail the anticipated cost increases, estimated at USD 14.1 million for personnel services and USD 5.7 million for goods and services and <u>recommended</u> that when preparing budgetary cost increase assumptions, not to apply inflationary adjustments under the net remuneration line of Professional and General Service staff pending a review of established practices in relation to the post adjustment methodology and to monitor this through the regular reporting mechanisms;

c) <u>noted</u> the identification of proposed areas of emphasis and de-emphasis and the reallocation of savings to cover increased costs;

- d) <u>encouraged</u> the Secretariat to continue to review improvements in the format of future PWB proposals by making the budget more transparent and providing more detailed information on the basis for changes in the budget;
- e) <u>requested</u> the Secretariat to review the feasibility of updating the lapse factor methodology taking into account the latest Human Resource data;
- f) <u>reaffirmed</u> the importance of the TCP appropriation in achieving the Sustainable Development Goals and <u>welcomed</u> the TCP appropriation at 14 percent of the net budgetary appropriation while taking note of the Conference Resolution 9/89 and the recommendation of the Conference at its 39<sup>th</sup> Session;
- g) consistent with requests made since the 2017 Conference by numerous Governing Bodies and Technical Committees, and reiterated by the Finance Committee, requested the Secretariat to increase the funding of the IPPC and the Joint FAO/WHO Food Safety Scientific Advice programme in the 2020-21 regular budget; and
- h) <u>noted</u> that adjustments in resource allocations and results frameworks arising from decisions and guidance of the governing bodies would be reported in the *Adjustments* to the PWB 2020-21 for consideration by the Council in December 2019, in line with the established programming and budgeting process.
- 22. In order to facilitate consideration of the proposals by the Council in December 2019, the Committee **requested**:
  - a) further review of opportunities for savings and efficiency measures, as well as areas of emphasis and de-emphasis; and
  - b) continued monitoring and reporting of cost increase assumptions.
- 23. Concerning the proposals to improve FAO's financial health, liquidity and reserves, the Committee <u>deferred</u> to future biennia the replenishment of the Working Capital Fund as well as incremental funding of the After-Service Medical Coverage past service liability.

#### **Human Resources**

#### **Human Resources Management**

- 24. The Committee examined document FC 175/10, on *Human Resources Management*.
- 25. The Committee:
  - a) <u>welcomed</u> the additional information and statistical data provided in response to earlier requests of the Committee and the Council;
  - b) <a href="mailto:emphasized">emphasized</a> the importance of addressing the issues identified in the audit review of the Office of the Inspector General on "Recruitment and Onboarding of Professional Staff" and ensuring full implementation of the recommendations presented, in particular ensuring that appointed staff members meet the required technical expertise and competencies for the relevant role;
  - c) <u>welcomed</u> the indication that the Office of the Inspector General would, during 2019, carry out a review of the staff mobility programme and <u>looked forward</u> to receiving information on the recommendations arising from the review at a future session;
  - d) <u>underlined</u> its previous guidance to the Secretariat that the efforts to improve the geographic balance of consultants and geographic representation of staff should retain merit as the primary criterion for recruitment;
  - e) <u>encouraged</u> the Secretariat to pursue its efforts towards gender parity of the workforce and in particular for senior positions; and

f) encouraged the Secretariat in its outreach efforts in specific regions for FAO's Global Internship, Volunteers and Fellows (IVF) Programme, including indigenous communities and looked forward to receiving information on the outcome of these efforts at its November 2019 session.

# **Oversight**

# **FAO Audit Committee - 2018 Annual Report**

26. The Committee reviewed document FC 175/11, FAO Audit Committee – 2018 Annual Report.

#### 27. The Committee:

- a) took note of the FAO Audit Committee's Annual Report for 2018;
- b) <u>acknowledged</u> the important role of the FAO Audit Committee in providing independent assurance and advice in the mandated areas under its Terms of Reference;
- c) <u>welcomed</u> the positive assessment on the operation of the Office of the Inspector General.
- d) <u>appreciated</u> the FAO Audit Committee's advice in relation to accountability and internal control policies; human resources management; fraud and corrupt practices; sexual harassment and sexual exploitation and abuse; implementation of the Organization's ethics programme; and resource constraints of the Office of the Inspector General;
- e) <u>looked forward to a further and comprehensive status report from management on</u> the implementation of the Audit Committee's recommendations at the next regular session of the Finance Committee in November 2019.

#### **FAO Audit Committee Membership**

28. The Committee reviewed document FC 175/12, FAO Audit Committee Membership.

- a) <u>considered</u> the document in which the Director-General proposed that Ms Anjana Das (India) and Mr Fayezul Choudhury (USA) be appointed as members of the FAO Audit Committee for an initial period of three years, supported the Director-General's proposal, and <u>agreed</u> to submit the recommendation to the Council. Such appointments would be made by the Council effective from 1 July 2019;
- b) <u>acknowledged</u> the additional clarifications provided by the Secretariat that the selection process included the participation of an independent external member who is an expert in oversight matters and <u>urged</u> the inclusion of independent expertise in the future selection of audit committee members, taking into account the practices of other organizations to ensure an independent selection process;
- c) <u>called upon</u> the Secretariat in future selection processes to ensure proper geographic and gender representation of the Committee;
- d) <u>took note</u> of the statements of the Legal Counsel and the Inspector General that there was no legal impediment to the independence of an Audit Committee member where they are of the same nationality as the incumbent Director-General.

### 2018 Annual Report of the Inspector General

30. The Committee reviewed document FC 175/13, 2018 Annual Report of the Inspector General that contained information on the audit, investigative and inspection work of the Office in 2018 as well as its internal management.

#### 31. The Committee:

- 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, and efforts to promote implementation of control improvements through agreed actions whose implementation are subject to regular follow-up;
- c) <u>noted</u> with concern the challenges faced by the Office of the Inspector General to achieve its work plan given resource constraints and the increased investigative workload;
- d) <u>reiterated</u> the importance of continued attention by management to strengthening internal control, in particular in high risk areas and Decentralized Offices; and
- e) <u>noted</u> FAO's actions on adverse findings from OIG investigations.

#### Selection and Appointment of the External Auditor for the Period 2020-25

- 32. The Committee noted that as agreed at its 170<sup>th</sup> Session in May 2018, a Working Group of Finance Committee Members had met to review the proposals received for the provision of external audit services to the Organization and had drawn up a shortlist of two candidates (France and India) who had been invited to make oral presentations to the 175<sup>th</sup> Session of the Finance Committee.
- 33. The Committee acknowledged the statement of the Legal Counsel that there was no legal impediment to the External Auditor being appointed from the same country as a candidate for the position of Director-General.
- 34. The Committee considered the oral presentations of the two shortlisted candidates and various aspects of the proposals, including experience, audit approach and strategy, as well as costs. Members observed that the presentations made by the shortlisted bidders were both of high quality and expressed their appreciation to both candidates for the proposals submitted.
- 35. Following careful consideration of the presentations and proposals, the Committee agreed to recommend to Council for its consideration, the proposal submitted by the Comptroller and Auditor General of India.
- 36. The Committee <u>recommended</u> the following resolution to the Council for the appointment of the External Auditor for the six-year period 2020-25.

#### Resolution .../161

#### APPOINTMENT OF THE EXTERNAL AUDITOR

#### The Council

<u>Noting</u> that the Finance Committee recommends the appointment of the Comptroller and Auditor General of India as External Auditor of the Organization;

**Recognizing** the need and importance of the function of the External Auditor to review and certify the accounts of the Organization;

<u>Decides</u> to appoint the Comptroller and Auditor General of India as External Auditor of the Organization for a period of six years commencing with the year 2020; and

**Expresses** its appreciation to the incumbent External Auditor, the Commission on Audit of the Republic of the Philippines, for the excellent work and reports provided during its term of office.

# Review of the Independence of the Office of the Inspector General and the Ethics and Ombudsman Functions

37. The Committee considered document FC 175/15, on the Review of the Independence of the Office of the Inspector General and the Ethics and Ombudsman Functions.

- a) <u>noted</u> the information provided by the Secretariat in response to the request made at its 173<sup>rd</sup> session to undertake a review of the independence of the Ethics and Ombudsman function;
- b) <u>supported</u> the proposals to enhance the Ombudsman and Ethics functions by establishing separate arrangements through the appointment of an Ethics Officer reporting to the Director-General, allocation of adequate resources at headquarters and in Regional Offices to cover the Ombudsman function, and the annual reporting of the Ethics Officer to the Finance Committee;
- c) <u>recommended</u> that the Terms of Reference of the Ethics Officer be reviewed by the Audit Committee, prior to issuance of a vacancy announcement;
- d) <u>supported</u> the proposal contained in document FC 175/15 on the application of term limits for the Inspector General with a fixed term of up to seven years and subject to further consultation with the Audit Committee;
- e) <u>agreed</u> with the proposal contained in document FC 175/15 for a review of the practices of other United Nations system organizations regarding term limits for senior staff of the Office of the Inspector General and to undertake an examination of proposals for any such term limits when considering the results of this review;
- f) concurred with the proposed changes to the Secretariat of the Audit Committee and agreed to submit the following amended text of paragraph 5 of the Terms of Reference of the Audit Committee to the Council for its endorsement: "The Secretary of the Audit Committee is the Director of the Office of Strategy, Planning and Resources Management (OSP) ex officio, who shall report directly to the Chairperson on matters relating to the work of the Audit Committee. OSP provides Secretariat staff support"; and
- g) requested that, in line with the decision of the Committee at its 173<sup>rd</sup> session, the UN Joint Inspection Unit's report on "Review of Whistle-blower Policies and Practices in United Nations Systems Organizations (JIU/REP/2018/4)" be included on the agenda of the November 2019 Session of the Committee along with an update from the Secretariat on the implementation status of outstanding recommendations.

# Representation Allowance for Deputy Directors-General and Assistant Directors-General

39. The Committee reviewed document FC 175/16, Representation Allowance for Deputy Directors-General and Assistant Directors-General on the mechanism for setting the level of representation allowances for Deputy Directors-General and Assistant Directors-General as well as proposals related to the representation allowance and housing arrangements of the Director-General.

#### 40. The Committee:

- a) As regards the representation allowance for Deputy Directors-General and Assistant Directors-General, <u>recommended</u> that the Council set new levels of representation allowances at USD 4 000 per annum for DDGs and USD 3 000 per annum for ADGs, to come into effect on 1 August 2019; and
- b) As regards, the representation allowance and housing arrangements for the Director-General, <u>advised</u> the General Committee of the Conference, through the Council, that changes to the current arrangements were not warranted.

### **Improved Methods of Work and Efficiency of the Finance Committee**

# Status of Outstanding Recommendations of the Finance Committee

41. The Committee took note of the *Status of Outstanding Recommendations of the Finance Committee* and looked forward to receiving an updated version of the document at its next regular session.

#### Other Matters

#### Date and Place of the Hundred and Seventy-sixth Session

42. The Committee was informed that the 176<sup>th</sup> Session was scheduled to be held in Rome from 20 to 22 May 2019.

# **Documents for information**

- Status of Current Assessments and Arrears (doc. FC 175/INF/2)
- Report on the Special Fund for Emergency and Rehabilitation Activities (SFERA) (doc. FC 175/INF/3)
- Update on the FAO Commissary (doc. FC 175/INF/4)
- Review of Whistle-blower Policies and Practices in United Nations Systems Organizations (JIU/REP/2018/4) (doc. FC 175/INF/5)

# **Annex - Scale of Contributions 2020-21**

Proposed Scale of Contributions 2020-2021

(2018-2019 Scale shown for comparative purposes)

|                                  | Proposed<br>Scale <sup>1</sup> | Actual<br>Scale <sup>2</sup> |
|----------------------------------|--------------------------------|------------------------------|
| Member Nation                    | 2020-21                        | 2018-19                      |
| Afghanistan                      | 0.007                          | 0.006                        |
| Albania                          | 0.008                          | 0.008                        |
| Algeria                          | 0.138                          | 0.161                        |
| Andorra                          | 0.005                          | 0.006                        |
| Angola                           | 0.010                          | 0.010                        |
| Antigua and Barbuda              | 0.002                          | 0.002                        |
| Argentina                        | 0.915                          | 0.892                        |
| Armenia                          | 0.007                          | 0.006                        |
| Australia                        | 2.210                          | 2.337                        |
| Austria                          | 0.677                          | 0.720                        |
| Azerbaijan                       | 0.049                          | 0.060                        |
| Bahamas                          | 0.018                          | 0.014                        |
| Bahrain                          | 0.050                          | 0.044                        |
| Bangladesh                       | 0.010                          | 0.010                        |
| Barbados                         | 0.007                          | 0.007                        |
| Belarus                          | 0.049                          | 0.056                        |
| Belgium                          | 0.821                          | 0.885                        |
| Belize                           | 0.001                          | 0.001                        |
| Benin                            | 0.003                          | 0.003                        |
| Bhutan                           | 0.001                          | 0.001                        |
| Bolivia (Plurinational State of) | 0.016                          | 0.012                        |
| Bosnia and Herzegovina           | 0.012                          | 0.013                        |
| Botswana                         | 0.014                          | 0.014                        |
| Brazil                           | 2.949                          | 3.823                        |
| Brunei Darussalam                | 0.025                          | 0.029                        |
| Bulgaria                         | 0.046                          | 0.045                        |
| Burkina Faso                     | 0.003                          | 0.004                        |
| Burundi                          | 0.001                          | 0.001                        |

<sup>&</sup>lt;sup>1</sup> Derived directly from the UN Scale of Assessments for 2019-2021 as adopted by General Assembly resolution 73/271 of 22 December 2018.

<sup>&</sup>lt;sup>2</sup> Derived directly from the UN Scale of Assessments for 2016-2018 as adopted by General Assembly resolution 70/245 of 23 December 2015.

|                                      |        | 1     |
|--------------------------------------|--------|-------|
| Cabo Verde                           | 0.001  | 0.001 |
| Cambodia                             | 0.006  | 0.004 |
| Cameroon                             | 0.013  | 0.010 |
| Canada                               | 2.734  | 2.921 |
| Central African Republic             | 0.001  | 0.001 |
| Chad                                 | 0.004  | 0.005 |
| Chile                                | 0.407  | 0.399 |
| China                                | 12.006 | 7.922 |
| Colombia                             | 0.288  | 0.322 |
| Comoros                              | 0.001  | 0.001 |
| Congo                                | 0.006  | 0.006 |
| Cook Islands                         | 0.001  | 0.001 |
| Costa Rica                           | 0.062  | 0.047 |
| Côte d'Ivoire                        | 0.013  | 0.009 |
| Croatia                              | 0.077  | 0.099 |
| Cuba                                 | 0.080  | 0.065 |
| Cyprus                               | 0.036  | 0.043 |
| Czechia                              | 0.311  | 0.344 |
| Democratic People's Republic         | 0.006  | 0.005 |
| of Korea  Democratic Republic of the | 0.006  | 0.005 |
| Congo                                | 0.010  | 0.008 |
| Denmark                              | 0.554  | 0.584 |
| Djibouti                             | 0.001  | 0.001 |
| Dominica                             | 0.001  | 0.001 |
| Dominican Republic                   | 0.053  | 0.046 |
| Ecuador                              | 0.080  | 0.067 |
| Egypt                                | 0.186  | 0.152 |
| El Salvador                          | 0.012  | 0.014 |
| Equatorial Guinea                    | 0.016  | 0.010 |
| Eritrea                              | 0.001  | 0.001 |
| Estonia                              | 0.039  | 0.038 |
| Eswatini                             | 0.002  | 0.002 |
| Ethiopia                             | 0.010  | 0.010 |
| Fiji                                 | 0.003  | 0.003 |
| Finland                              | 0.421  | 0.456 |
| France                               | 4.428  | 4.860 |
| Gabon                                | 0.015  | 0.017 |
| Gambia                               | 0.001  | 0.001 |
| Georgia                              | 0.008  | 0.008 |
| Germany                              | 6.091  | 6.390 |
| *                                    | •      | •     |

|                            |       | 1     |
|----------------------------|-------|-------|
| Ghana                      | 0.015 | 0.016 |
| Greece                     | 0.366 | 0.471 |
| Grenada                    | 0.001 | 0.001 |
| Guatemala                  | 0.036 | 0.028 |
| Guinea                     | 0.003 | 0.002 |
| Guinea-Bissau              | 0.001 | 0.001 |
| Guyana                     | 0.002 | 0.002 |
| Haiti                      | 0.003 | 0.003 |
| Honduras                   | 0.009 | 0.008 |
| Hungary                    | 0.206 | 0.161 |
| Iceland                    | 0.028 | 0.023 |
| India                      | 0.834 | 0.737 |
| Indonesia                  | 0.543 | 0.504 |
| Iran (Islamic Republic of) | 0.398 | 0.471 |
| Iraq                       | 0.129 | 0.129 |
| Ireland                    | 0.371 | 0.335 |
| Israel                     | 0.490 | 0.430 |
| Italy                      | 3.308 | 3.748 |
| Jamaica                    | 0.008 | 0.009 |
| Japan                      | 8.565 | 9.681 |
| Jordan                     | 0.021 | 0.020 |
| Kazakhstan                 | 0.178 | 0.191 |
| Kenya                      | 0.024 | 0.018 |
| Kiribati                   | 0.001 | 0.001 |
| Kuwait                     | 0.252 | 0.285 |
| Kyrgyzstan                 | 0.002 | 0.002 |
| Lao People's Democratic    | 0.005 | 0.002 |
| Republic                   | 0.005 | 0.003 |
| Latvia                     | 0.047 | 0.050 |
| Lebanon                    | 0.047 | 0.046 |
| Lesotho                    | 0.001 | 0.001 |
| Liberia                    | 0.001 | 0.001 |
| Libya                      | 0.030 | 0.125 |
| Lithuania                  | 0.071 | 0.072 |
| Luxembourg                 | 0.067 | 0.064 |
| Madagascar                 | 0.004 | 0.003 |
| Malawi                     | 0.002 | 0.002 |
| Malaysia                   | 0.341 | 0.322 |
| Maldives                   | 0.004 | 0.002 |
| Mali                       | 0.004 | 0.003 |

|                                  | 1     |       |
|----------------------------------|-------|-------|
| Malta                            | 0.017 | 0.016 |
| Marshall Islands                 | 0.001 | 0.001 |
| Mauritania                       | 0.002 | 0.002 |
| Mauritius                        | 0.011 | 0.012 |
| Mexico                           | 1.292 | 1.435 |
| Micronesia (Federated States of) | 0.001 | 0.001 |
| Monaco                           | 0.011 | 0.010 |
| Mongolia                         | 0.005 | 0.005 |
| Montenegro                       | 0.004 | 0.004 |
| Morocco                          | 0.055 | 0.054 |
| Mozambique                       | 0.004 | 0.004 |
| Myanmar                          | 0.010 | 0.010 |
| Namibia                          | 0.009 | 0.010 |
| Nauru                            | 0.001 | 0.001 |
| Nepal                            | 0.007 | 0.006 |
| Netherlands                      | 1.356 | 1.482 |
| New Zealand                      | 0.291 | 0.268 |
| Nicaragua                        | 0.005 | 0.004 |
| Niger                            | 0.002 | 0.002 |
| Nigeria                          | 0.250 | 0.209 |
| Niue                             | 0.001 | 0.001 |
| North Macedonia                  | 0.007 | 0.007 |
| Norway                           | 0.754 | 0.849 |
| Oman                             | 0.115 | 0.113 |
| Pakistan                         | 0.115 | 0.093 |
| Palau                            | 0.001 | 0.001 |
| Panama                           | 0.045 | 0.034 |
| Papua New Guinea                 | 0.010 | 0.004 |
| Paraguay                         | 0.016 | 0.014 |
| Peru                             | 0.152 | 0.136 |
| Philippines                      | 0.205 | 0.165 |
| Poland                           | 0.802 | 0.841 |
| Portugal                         | 0.350 | 0.392 |
| Qatar                            | 0.282 | 0.269 |
| Republic of Korea                | 2.267 | 2.039 |
| Republic of Moldova              | 0.003 | 0.004 |
| Romania                          | 0.198 | 0.184 |
| Russian Federation               | 2.405 | 3.088 |
| Rwanda                           | 0.003 | 0.002 |
| <del></del>                      |       |       |

| Called Witter and D.T.            | 0.001 | 0.001 |
|-----------------------------------|-------|-------|
| Saint Kitts and Nevis             | 0.001 | 0.001 |
| Saint Lucia Saint Vincent and the | 0.001 | 0.001 |
| Grenadines                        | 0.001 | 0.001 |
| Samoa                             | 0.001 | 0.001 |
| San Marino                        | 0.002 | 0.003 |
| Sao Tome and Principe             | 0.001 | 0.001 |
| Saudi Arabia                      | 1.172 | 1.146 |
| Senegal                           | 0.007 | 0.005 |
| Serbia                            | 0.028 | 0.032 |
| Seychelles                        | 0.002 | 0.001 |
| Sierra Leone                      | 0.001 | 0.001 |
| Singapore                         | 0.485 | 0.447 |
| Slovakia                          | 0.153 | 0.160 |
| Slovenia                          | 0.076 | 0.084 |
| Solomon Islands                   | 0.001 | 0.001 |
| Somalia                           | 0.001 | 0.001 |
| South Africa                      | 0.272 | 0.364 |
| South Sudan                       | 0.006 | 0.003 |
| Spain                             | 2.146 | 2.443 |
| Sri Lanka                         | 0.044 | 0.031 |
| Sudan                             | 0.010 | 0.010 |
| Suriname                          | 0.005 | 0.006 |
| Sweden                            | 0.906 | 0.956 |
| Switzerland                       | 1.151 | 1.140 |
| Syrian Arab Republic              | 0.011 | 0.024 |
| Tajikistan                        | 0.004 | 0.004 |
| Thailand                          | 0.307 | 0.291 |
| Timor-Leste                       | 0.002 | 0.003 |
| Togo                              | 0.002 | 0.001 |
| Tonga                             | 0.001 | 0.001 |
| Trinidad and Tobago               | 0.040 | 0.034 |
| Tunisia                           | 0.025 | 0.028 |
| Turkey                            | 1.371 | 1.018 |
| Turkmenistan                      | 0.033 | 0.026 |
| Tuvalu                            | 0.001 | 0.001 |
| Uganda                            | 0.008 | 0.009 |
| Ukraine                           | 0.057 | 0.103 |
| United Arab Emirates              | 0.616 | 0.604 |
| United Kingdom                    | 4.568 | 4.464 |

| United Republic of Tanzania           | 0.010  | 0.010  |
|---------------------------------------|--------|--------|
| United States of America              | 22.000 | 22.000 |
| Uruguay                               | 0.087  | 0.079  |
| Uzbekistan                            | 0.032  | 0.023  |
| Vanuatu                               | 0.001  | 0.001  |
| Venezuela (Bolivarian<br>Republic of) | 0.728  | 0.571  |
| Viet Nam                              | 0.077  | 0.058  |
| Yemen                                 | 0.010  | 0.010  |
| Zambia                                | 0.009  | 0.007  |
| Zimbabwe                              | 0.005  | 0.004  |
|                                       |        |        |
|                                       | 100    | 100    |