



Industrial Development Board
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Programme and Budget Committee
Thirty-ninth session
Vienna, 15–17 May 2023
Item 8 of the provisional agenda
**Scale of assessments for apportionment of
the regular budget expenses for the
biennium 2024–2025**

Scale of assessments for the fiscal period 2024–2025

Note by the Secretariat

The present document proposes a scale of assessments for the fiscal period 2024–2025, based on the latest available United Nations scale adopted in resolution 76/238 by the United Nations General Assembly, adjusted to the membership of UNIDO.

I. Scale of assessments

1. The Programme and Budget Committee is required under Article 10.4 of the Constitution to prepare the draft scale of assessments for regular budget expenditures, for submission to the Board. In accordance with Article 15.1 of the Constitution of UNIDO “regular budget expenditures shall be borne by the Members, as apportioned in accordance with a scale of assessment established by the Conference by a two-thirds majority of the Members present and voting, upon the recommendation of the Board adopted by a two-thirds majority of the Members present and voting, on the basis of a draft prepared by the Programme and Budget Committee.”
2. Article 15.2 of the Constitution of UNIDO states that “The scale of assessments shall be based to the extent possible on the scale most recently employed by the United Nations. No Member shall be assessed more than twenty-five per cent of the regular budget of the Organization.”
3. The latest available United Nations scale is the scale of assessments adopted on 24 December 2021, in the General Assembly resolution 76/238, for a three-year period 2022–2024, which establishes:
 - (a) A minimum assessment rate of 0.001 per cent;
 - (b) A maximum assessment rate for the least developed countries (LDCs) of 0.01 per cent; and
 - (c) A maximum assessment rate of 22 per cent.



4. The application of these assessment rates, adjusted to the membership of UNIDO, results in a total assessment of 61.303 per cent (column 1 of the annex), owing to differences in membership between the United Nations and UNIDO. To produce a scale of assessment that covers 100 per cent of the regular budget expenditures of UNIDO, it is necessary to apply a mathematical coefficient to the United Nations rates for UNIDO Member States. The coefficient is not applied to the rates of United Nations Member States paying the minimum assessment of 0.001 per cent, and it ensures that the rate of LDCs does not exceed 0.01 per cent. The coefficient calculation is shown below.

5. The application of the mathematical coefficient would result in one Member State exceeding the 22 per cent rate of assessment as set by the General Assembly in its resolution 76/238. Therefore, in line with established practice, the General Assembly's maximum ceiling of 22 per cent has also been applied in arriving at the coefficient for 2024-2025.¹

Calculation of coefficient for the year 2024–2025
(Percentage)

	<i>United Nations rate of assessment 2022–2024</i>	<i>UNIDO rate of assessment 2024–2025</i>
Total (171 Member States)	61.303	100.000
UNIDO Member State with the highest assessment (China)	-15.254	-22.000
UNIDO Member States paying the minimum assessment (0.001 per cent × 27 States)	-0.027	-0.027
LDCs (0.01 per cent × 9 States)	-0.090	-0.090
Total for calculation of coefficient	45.932	77.883
Coefficient for 2024–2025: 77.883/45.932		1.69561525733693

6. Column 2 of the annex to the present note shows the resulting UNIDO scale of assessment for the fiscal period 2024-2025 by applying the coefficient mentioned above. Column 3 shows assessment rates for the fiscal period 2022-2023, included for comparison purposed only.

New Member States

7. The Republic of Palau became a member of UNIDO on 17 January 2023. In accordance with financial regulation 5.6, new members shall be assessed for the year in which they become members at rates to be determined by the Conference.

8. Further adjustments to the scale to include any State that may become a member between now and the closure of the twentieth session of the General Conference in accordance with Articles 3, 24 and 25 of the Constitution will be communicated to the Conference.

¹ In the preparation of the programme and budgets for the fiscal period 2002-2003, the application of the mathematical coefficient would have resulted in one Member State exceeding both the 25 per cent ceiling set by the UNIDO Constitution and the 22 per cent ceiling set by the General Assembly. In 2001, the General Conference decided to establish a scale of assessments for the regular budget expenditures of UNIDO for the fiscal period 2002-2003 based on the 22 per cent ceiling (GC.9/Dec.10). The principle underlying GC.9/Dec.10 was applied in the following biennia up to and including 2010-2011.

II. Action required of the Committee

9. The Committee may wish to propose to the Industrial Development Board the adoption of the following draft decision:

“The Industrial Development Board:

(a) Takes note of document IDB.51/6-PBC.39/6;

(b) Recommends to the General Conference the establishment, in accordance with Article 15.2 of the Constitution of UNIDO, of a scale of assessments for the fiscal period 2024–2025 based on the United Nations General Assembly resolution 76/238, adjusted to the membership of UNIDO, on the understanding that new members shall be assessed for the year in which they become members on the basis of the United Nations scale of assessments, as applicable to UNIDO;

(c) Recommends to the General Conference, based on the provisions of Article 15.2 of the Constitution of UNIDO, that future scales of assessments shall be established using the same minimum rates and the same maximum rates as approved by the United Nations General Assembly at its most recent session, all rates being adjusted to take into account the difference in membership between the two organizations in order to derive a UNIDO scale of 100 per cent;

(d) Urges Member States to pay their assessed contributions for the 2024–2025 biennium in accordance with financial regulation 5.5 (b), which states that contributions and advances shall be due and payable in full within thirty days of the receipt of the communication of the Director General, or as of the first day of the calendar year to which it relates, whichever is later;

(e) Calls on Member States and former Member States that are in arrears to fulfil their constitutional obligations by paying their outstanding assessed contributions in full and without conditions as soon as possible, or to take advantage of payment plans to settle their arrears, in accordance with previous decisions by the policymaking organs of UNIDO.”

Annex

Scale of assessments for 2024–2025

(Percentage)

<i>Member State</i>	<i>United Nations assessment rates 2022–2024^a (1)</i>	<i>UNIDO assessment rates 2024–2025^b (2)</i>	<i>UNIDO assessment rates 2022–2023 (3)</i>
Afghanistan	0.006	0.010	0.010
Albania	0.008	0.014	0.013
Algeria	0.109	0.185	0.227
Angola	0.010	0.010	0.010
Antigua and Barbuda	0.002	0.003	0.003
Argentina	0.719	1.220	1.506
Armenia	0.007	0.012	0.012
Austria	0.679	1.151	1.114
Azerbaijan	0.030	0.051	0.081
Bahamas	0.019	0.032	0.030
Bahrain	0.054	0.092	0.082
Bangladesh	0.010	0.010	0.010
Barbados	0.008	0.014	0.012
Belarus	0.041	0.070	0.081
Belize	0.001	0.001	0.001
Benin	0.005	0.008	0.005
Bhutan	0.001	0.001	0.001
Bolivia (Plurinational State of)	0.019	0.032	0.026
Bosnia and Herzegovina	0.012	0.020	0.020
Botswana	0.015	0.025	0.023
Brazil	2.013	3.414	4.852
Bulgaria	0.056	0.095	0.076
Burkina Faso	0.004	0.007	0.005
Burundi	0.001	0.001	0.001
Cabo Verde	0.001	0.001	0.001
Cambodia	0.007	0.010	0.010
Cameroon	0.013	0.022	0.021
Central African Republic	0.001	0.001	0.001
Chad	0.003	0.005	0.007
Chile	0.420	0.712	0.670
China	15.254	22.000	19.760
Colombia	0.246	0.417	0.474
Comoros	0.001	0.001	0.001
Congo	0.005	0.008	0.010
Costa Rica	0.069	0.117	0.102
Côte d'Ivoire	0.022	0.037	0.021
Croatia	0.091	0.154	0.127
Cuba	0.095	0.161	0.132
Cyprus	0.036	0.061	0.059
Czechia	0.340	0.577	0.512
Democratic People's Republic of Korea	0.005	0.008	0.010

<i>Member State</i>	<i>United Nations assessment rates 2022–2024^a (1)</i>	<i>UNIDO assessment rates 2024–2025^b (2)</i>	<i>UNIDO assessment rates 2022–2023 (3)</i>
Democratic Republic of the Congo	0.010	0.010	0.010
Djibouti	0.001	0.001	0.001
Dominica	0.001	0.001	0.001
Dominican Republic	0.067	0.114	0.087
Ecuador	0.077	0.131	0.132
Egypt	0.139	0.236	0.306
El Salvador	0.013	0.022	0.020
Equatorial Guinea	0.012	0.020	0.010
Eritrea	0.001	0.001	0.001
Eswatini	0.002	0.003	0.003
Ethiopia	0.010	0.010	0.010
Fiji	0.004	0.007	0.005
Finland	0.417	0.707	0.693
Gabon	0.013	0.022	0.025
Gambia (the)	0.001	0.001	0.001
Georgia	0.008	0.014	0.013
Germany	6.111	10.363	10.024
Ghana	0.024	0.041	0.025
Grenada	0.001	0.001	0.001
Guatemala	0.041	0.070	0.059
Guinea	0.003	0.005	0.005
Guinea-Bissau	0.001	0.001	0.001
Guyana	0.004	0.007	0.003
Haiti	0.006	0.010	0.005
Honduras	0.009	0.015	0.015
Hungary	0.228	0.387	0.339
India	1.044	1.771	1.373
Indonesia	0.549	0.931	0.894
Iran (Islamic Republic of)	0.371	0.629	0.655
Iraq	0.128	0.217	0.212
Ireland	0.439	0.744	0.611
Israel	0.561	0.951	0.807
Italy	3.189	5.408	5.443
Jamaica	0.008	0.014	0.013
Japan	8.033	13.622	14.096
Jordan	0.022	0.037	0.035
Kazakhstan	0.133	0.226	0.293
Kenya	0.030	0.051	0.040
Kiribati	0.001	0.001	0.001
Kuwait	0.234	0.397	0.415
Kyrgyzstan	0.002	0.003	0.003
Lao People's Democratic Republic	0.007	0.010	0.008
Lebanon	0.036	0.061	0.077
Lesotho	0.001	0.001	0.001
Liberia	0.001	0.001	0.001
Libya	0.018	0.031	0.049

<i>Member State</i>	<i>United Nations assessment rates 2022–2024^a (1)</i>	<i>UNIDO assessment rates 2024–2025^b (2)</i>	<i>UNIDO assessment rates 2022–2023 (3)</i>
Luxembourg	0.068	0.115	0.110
Madagascar	0.004	0.007	0.007
Malawi	0.002	0.003	0.003
Malaysia	0.348	0.590	0.561
Maldives	0.004	0.007	0.007
Mali	0.005	0.008	0.007
Malta	0.019	0.032	0.028
Marshall Islands	0.001	0.001	0.001
Mauritania	0.002	0.003	0.003
Mauritius	0.019	0.032	0.018
Mexico	1.221	2.071	2.127
Micronesia (Federated States of)	0.001	0.001	0.001
Monaco	0.011	0.019	0.018
Mongolia	0.004	0.007	0.008
Montenegro	0.004	0.007	0.007
Morocco	0.055	0.093	0.091
Mozambique	0.004	0.007	0.007
Myanmar	0.010	0.010	0.010
Namibia	0.009	0.015	0.015
Nepal	0.010	0.010	0.010
Netherlands	1.377	2.336	2.232
Nicaragua	0.005	0.008	0.008
Niger	0.003	0.005	0.003
Nigeria	0.182	0.309	0.412
North Macedonia	0.007	0.012	0.012
Norway	0.679	1.151	1.241
Oman	0.111	0.188	0.189
Pakistan	0.114	0.193	0.189
Palau	0.001	0.001	0.000
Panama	0.090	0.153	0.074
Papua New Guinea	0.010	0.017	0.016
Paraguay	0.026	0.044	0.026
Peru	0.163	0.276	0.250
Philippines	0.212	0.359	0.337
Poland	0.837	1.420	1.320
Qatar	0.269	0.456	0.464
Republic of Korea	2.574	4.366	3.731
Republic of Moldova	0.005	0.008	0.005
Romania	0.312	0.529	0.326
Russian Federation	1.866	3.165	3.958
Rwanda	0.003	0.005	0.005
Saint Kitts and Nevis	0.002	0.003	0.001
Saint Lucia	0.002	0.003	0.001
Saint Vincent and the Grenadines	0.001	0.001	0.001
Samoa	0.001	0.001	0.001
Sao Tome and Principe	0.001	0.001	0.001

<i>Member State</i>	<i>United Nations assessment rates 2022–2024^a (1)</i>	<i>UNIDO assessment rates 2024–2025^b (2)</i>	<i>UNIDO assessment rates 2022–2023 (3)</i>
Saudi Arabia	1.184	2.009	1.929
Senegal	0.007	0.010	0.010
Serbia	0.032	0.054	0.046
Seychelles	0.002	0.003	0.003
Sierra Leone	0.001	0.001	0.001
Slovenia	0.079	0.134	0.125
Somalia	0.001	0.001	0.001
South Africa	0.244	0.414	0.448
Spain	2.134	3.619	3.532
Sri Lanka	0.045	0.076	0.072
State of Palestine	0.011	0.019	0.013
Sudan	0.010	0.010	0.010
Suriname	0.003	0.005	0.008
Sweden	0.871	1.478	1.491
Switzerland	1.134	1.924	1.895
Syrian Arab Republic	0.009	0.015	0.018
Tajikistan	0.003	0.005	0.007
Thailand	0.368	0.624	0.505
Timor-Leste	0.001	0.001	0.003
Togo	0.002	0.003	0.003
Tonga	0.001	0.001	0.001
Trinidad and Tobago	0.037	0.063	0.066
Tunisia	0.019	0.032	0.041
Türkiye	0.845	1.434	2.256
Turkmenistan	0.034	0.058	0.054
Tuvalu	0.001	0.001	0.001
Uganda	0.010	0.010	0.010
Ukraine	0.056	0.095	0.094
United Arab Emirates	0.635	1.077	1.014
United Republic of Tanzania	0.010	0.010	0.010
Uruguay	0.092	0.156	0.143
Uzbekistan	0.027	0.046	0.053
Vanuatu	0.001	0.001	0.001
Venezuela (Bolivarian Republic of)	0.175	0.297	1.198
Viet Nam	0.093	0.158	0.127
Yemen	0.008	0.010	0.010
Zambia	0.008	0.010	0.010
Zimbabwe	0.007	0.012	0.008
171 Member States	61.303	100.000	100.000

^a Based on General Assembly resolution 76/238.

^b The scale in column (1) multiplied by the coefficient of 1.69561525733693; the coefficient is not applied to Member States with assessment rates of 0.001 per cent; LDCs whose rate may equal or exceed 0.01 per cent; and Member State with 22.000 per cent, respectively.