



Industrial Development Board
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Programme and Budget Committee
Forty-first session
Vienna, 13–15 May 2025
Item 8 of the provisional agenda
**Scale of assessments for apportionment of
the regular budget expenses for the biennium 2026–2027**

Scale of assessments for the fiscal period 2026–2027

Note by the Secretariat

The present document proposes a scale of assessments for the fiscal period 2026–2027, based on the latest available United Nations scale adopted in resolution [79/249](#) 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 most recent scale of assessments for the apportionment of the expenses of the United Nations, adopted by the General Assembly on 24 December 2024 in its resolution [79/249](#), for the years 2025, 2026 and 2027, 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.

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4. The application of these assessment rates, adjusted to the membership of UNIDO, results in a total assessment of 62.491 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 79/249. 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 2026–2027.¹

Calculation of coefficient for the year 2026–2027

(Percentage)

	<i>United Nations rate of assessment 2025–2027</i>	<i>UNIDO rate of assessment 2026–2027</i>
Total (173 Member States)	62.491	100.000
UNIDO Member State with the highest assessment (China)	-20.004	-22.000
UNIDO Member States paying the minimum assessment (0.001 per cent × 27 States)	-0.027	-0.027
LDCs (0.01 per cent × 8 States)	-0.080	-0.080
Total for calculation of coefficient	42.380	77.893
Coefficient for 2026–2027: 77.893/42.380		1.83796602170835

6. Column 2 of the annex to the present note shows the resulting UNIDO scale of assessment for the fiscal period 2026–2027 by applying the coefficient mentioned above. Column 3 shows assessment rates for the fiscal period 2024–2025, included for comparison purposes only.

New Member States

7. South Sudan and the Solomon Islands became members of UNIDO on 18 August 2023, and 4 October 2024, respectively. 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 bienniums up to and including 2024–2025.

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.53/7-PBC.41/7;

(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 2026–2027 based on the United Nations General Assembly resolution [79/249](#), 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 2026–2027 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 2026–2027

(Percentage)

<i>Member State</i>	<i>United Nations assessment rates 2025–2027^a (1)</i>	<i>UNIDO assessment rates 2026–2027^b (2)</i>	<i>UNIDO assessment rates 2024–2025 (3)</i>
Afghanistan	0.005	0.009	0.010
Albania	0.010	0.018	0.014
Algeria	0.087	0.160	0.185
Angola	0.010	0.010	0.010
Antigua and Barbuda	0.002	0.004	0.003
Argentina	0.490	0.901	1.220
Armenia	0.007	0.013	0.012
Austria	0.626	1.151	1.152
Azerbaijan	0.034	0.062	0.051
Bahamas	0.015	0.028	0.032
Bahrain	0.050	0.092	0.092
Bangladesh	0.010	0.010	0.010
Barbados	0.007	0.013	0.014
Belarus	0.043	0.079	0.070
Belize	0.001	0.001	0.001
Benin	0.005	0.009	0.008
Bhutan	0.001	0.001	0.001
Bolivia (Plurinational State of)	0.018	0.033	0.032
Bosnia and Herzegovina	0.014	0.026	0.020
Botswana	0.013	0.024	0.025
Brazil	1.411	2.594	3.414
Bulgaria	0.071	0.130	0.095
Burkina Faso	0.005	0.009	0.007
Burundi	0.001	0.001	0.001
Cabo Verde	0.001	0.001	0.001
Cambodia	0.008	0.010	0.010
Cameroon	0.014	0.026	0.022
Central African Republic	0.001	0.001	0.001
Chad	0.005	0.009	0.005
Chile	0.374	0.687	0.712
China	20.004	22.000	22.000
Colombia	0.197	0.362	0.417
Comoros	0.001	0.001	0.001
Congo	0.005	0.009	0.008
Costa Rica	0.063	0.116	0.117
Côte d’Ivoire	0.024	0.044	0.037
Croatia	0.088	0.162	0.154
Cuba	0.122	0.224	0.161
Cyprus	0.035	0.064	0.061
Czechia	0.344	0.632	0.576
Democratic People’s Republic of Korea	0.005	0.009	0.008
Democratic Republic of the Congo	0.010	0.010	0.010

<i>Member State</i>	<i>United Nations assessment rates 2025–2027^a (1)</i>	<i>UNIDO assessment rates 2026–2027^b (2)</i>	<i>UNIDO assessment rates 2024–2025 (3)</i>
Djibouti	0.002	0.004	0.001
Dominica	0.001	0.001	0.001
Dominican Republic	0.069	0.127	0.114
Ecuador	0.065	0.119	0.131
Egypt	0.182	0.335	0.236
El Salvador	0.013	0.024	0.022
Equatorial Guinea	0.008	0.015	0.020
Eritrea	0.001	0.001	0.001
Eswatini	0.002	0.004	0.003
Ethiopia	0.010	0.010	0.010
Fiji	0.003	0.006	0.007
Finland	0.386	0.709	0.707
Gabon	0.011	0.020	0.022
Gambia	0.001	0.001	0.001
Georgia	0.009	0.017	0.014
Germany	5.692	10.463	10.362
Ghana	0.025	0.046	0.041
Grenada	0.001	0.001	0.001
Guatemala	0.046	0.085	0.070
Guinea	0.004	0.007	0.005
Guinea-Bissau	0.001	0.001	0.001
Guyana	0.011	0.020	0.007
Haiti	0.006	0.010	0.010
Honduras	0.010	0.018	0.015
Hungary	0.223	0.410	0.387
India	1.106	2.034	1.771
Indonesia	0.579	1.064	0.931
Iran (Islamic Republic of)	0.386	0.709	0.629
Iraq	0.131	0.241	0.217
Ireland	0.472	0.868	0.744
Israel	0.609	1.119	0.951
Italy	2.813	5.171	5.408
Jamaica	0.007	0.013	0.014
Japan	6.930	12.738	13.621
Jordan	0.021	0.039	0.037
Kazakhstan	0.131	0.241	0.226
Kenya	0.037	0.068	0.051
Kiribati	0.001	0.001	0.001
Kuwait	0.222	0.408	0.397
Kyrgyzstan	0.003	0.006	0.003
Lao People's Democratic Republic	0.006	0.010	0.010
Lebanon	0.022	0.040	0.061
Lesotho	0.001	0.001	0.001
Liberia	0.001	0.001	0.001
Libya	0.040	0.074	0.031
Luxembourg	0.073	0.134	0.115

<i>Member State</i>	<i>United Nations assessment rates 2025–2027^a (1)</i>	<i>UNIDO assessment rates 2026–2027^b (2)</i>	<i>UNIDO assessment rates 2024–2025 (3)</i>
Madagascar	0.004	0.007	0.007
Malawi	0.003	0.006	0.003
Malaysia	0.326	0.599	0.590
Maldives	0.004	0.007	0.007
Mali	0.005	0.009	0.008
Malta	0.020	0.037	0.032
Marshall Islands	0.001	0.001	0.001
Mauritania	0.003	0.006	0.003
Mauritius	0.010	0.018	0.032
Mexico	1.137	2.091	2.071
Micronesia (Federated States of)	0.001	0.001	0.001
Monaco	0.011	0.020	0.019
Mongolia	0.004	0.007	0.007
Montenegro	0.004	0.007	0.007
Morocco	0.059	0.108	0.093
Mozambique	0.002	0.004	0.007
Myanmar	0.010	0.010	0.010
Namibia	0.007	0.013	0.015
Nepal	0.010	0.010	0.010
Netherlands (Kingdom of the)	1.298	2.387	2.336
Nicaragua	0.004	0.007	0.008
Niger	0.004	0.007	0.005
Nigeria	0.150	0.276	0.309
North Macedonia	0.008	0.015	0.012
Norway	0.653	1.200	1.151
Oman	0.115	0.211	0.188
Pakistan	0.123	0.226	0.193
Palau	0.001	0.001	0.001
Panama	0.086	0.158	0.153
Papua New Guinea	0.009	0.017	0.017
Paraguay	0.023	0.042	0.044
Peru	0.145	0.267	0.276
Philippines	0.198	0.364	0.359
Poland	0.831	1.527	1.420
Qatar	0.245	0.450	0.456
Republic of Korea	2.349	4.318	4.365
Republic of Moldova	0.006	0.011	0.008
Romania	0.358	0.658	0.529
Russian Federation	2.094	3.850	3.165
Rwanda	0.003	0.006	0.005
Saint Kitts and Nevis	0.001	0.001	0.003
Saint Lucia	0.002	0.004	0.003
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
Saudi Arabia	1.217	2.238	2.009

<i>Member State</i>	<i>United Nations assessment rates 2025–2027^a (1)</i>	<i>UNIDO assessment rates 2026–2027^b (2)</i>	<i>UNIDO assessment rates 2024–2025 (3)</i>
Senegal	0.007	0.010	0.010
Serbia	0.040	0.074	0.054
Seychelles	0.002	0.004	0.003
Sierra Leone	0.001	0.001	0.001
Slovenia	0.077	0.142	0.134
Solomon Islands	0.001	0.001	0.000
Somalia	0.002	0.004	0.001
South Africa	0.251	0.461	0.414
South Sudan	0.005	0.009	0.003
Spain	1.895	3.484	3.619
Sri Lanka	0.038	0.070	0.076
State of Palestine	0.011	0.020	0.019
Sudan	0.008	0.010	0.010
Suriname	0.002	0.004	0.005
Sweden	0.822	1.511	1.478
Switzerland	1.029	1.892	1.924
Syrian Arab Republic	0.006	0.011	0.015
Tajikistan	0.003	0.006	0.005
Thailand	0.341	0.627	0.624
Timor-Leste	0.001	0.001	0.001
Togo	0.002	0.004	0.003
Tonga	0.001	0.001	0.001
Trinidad and Tobago	0.033	0.061	0.063
Tunisia	0.018	0.033	0.032
Türkiye	0.685	1.259	1.434
Turkmenistan	0.036	0.066	0.058
Tuvalu	0.001	0.001	0.001
Uganda	0.010	0.010	0.010
Ukraine	0.074	0.136	0.095
United Arab Emirates	0.574	1.055	1.077
United Republic of Tanzania	0.010	0.010	0.010
Uruguay	0.079	0.145	0.156
Uzbekistan	0.024	0.044	0.046
Vanuatu	0.001	0.001	0.001
Venezuela (Bolivarian Republic of)	0.069	0.127	0.297
Viet Nam	0.159	0.292	0.158
Yemen	0.003	0.006	0.010
Zambia	0.006	0.010	0.010
Zimbabwe	0.007	0.013	0.012
173 Member States	62.491	100.000	100.000

^a Based on General Assembly resolution [79/249](#).

^b The scale in column (1) multiplied by the coefficient of 1.83796602170835; 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.