



General Assembly

Distr.: General
31 December 2024

Seventy-ninth session

Agenda item 143

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

Resolution adopted by the General Assembly on 24 December 2024

[*on the report of the Fifth Committee (A/79/390/Add.1, para. 13)*]

**79/249. Scale of assessments for the apportionment of the expenses
of the United Nations**

The General Assembly,

Recalling its previous resolutions and decisions on the scale of assessments for the apportionment of the expenses of the United Nations, including its resolutions 55/5 B and C of 23 December 2000, 57/4 B of 20 December 2002, 58/1 B of 23 December 2003, 61/237 of 22 December 2006, 64/248 of 24 December 2009, 67/238 of 24 December 2012, 70/245 of 23 December 2015, 73/271 of 22 December 2018 and 76/238 of 24 December 2021 and its decision 68/548 of 27 December 2013,

Reaffirming Article 17, paragraph 2, of the Charter of the United Nations and rule 160 of its rules of procedure,

Recalling paragraphs 5 and 6 of its resolution 58/1 B,

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

1. *Takes note* of the report of the Committee on Contributions on its eighty-fourth session;

2. *Also takes note* of the report of the Secretary-General on multi-year payment plans;

3. *Reaffirms* that the determination of the scale of assessments for the apportionment of the expenses of the United Nations shall remain the prerogative of the General Assembly;

¹ *Official Records of the General Assembly, Seventy-ninth Session, Supplement No. 11* and addendum (A/79/11 and A/79/11/Add.1).

² A/79/69.



4. *Also reaffirms* the fundamental principle that the expenses of the Organization shall be apportioned broadly according to capacity to pay;

5. *Further reaffirms* the obligation of all Member States to bear the expenses of the United Nations, as apportioned by the General Assembly, in conformity with Article 17, paragraph 2, of the Charter of the United Nations;

6. *Reaffirms* that the Committee on Contributions as a technical body is required to prepare the scale of assessments strictly on the basis of reliable, verifiable and comparable data;

7. *Decides* that the scale of assessments for the period from 2025 to 2027 shall be based on the following elements and criteria:

(a) Estimates of gross national income;

(b) Average statistical base periods of three and six years;

(c) Conversion rates based on market exchange rates, except where that would cause excessive fluctuations and distortions in the income of some Member States, when price-adjusted rates of exchange or other appropriate conversion rates should be employed, taking due account of its resolution [46/221](#) B of 20 December 1991;

(d) The debt-burden approach employed in the scale of assessments for the period from 2022 to 2024;

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

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

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

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

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

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

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

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

12. *Resolves* that the scale of assessments for the contributions of Member States to the regular budget of the United Nations for 2025, 2026 and 2027 shall be as follows:

| <i>Member State</i> | <i>Percentage</i> |
|---------------------|-------------------|
| Afghanistan | 0.005 |
| Albania | 0.010 |
| Algeria | 0.087 |
| Andorra | 0.004 |

| <i>Member State</i> | <i>Percentage</i> |
|---------------------------------------|-------------------|
| Angola | 0.010 |
| Antigua and Barbuda | 0.002 |
| Argentina | 0.490 |
| Armenia | 0.007 |
| Australia | 2.040 |
| Austria | 0.626 |
| Azerbaijan | 0.034 |
| Bahamas | 0.015 |
| Bahrain | 0.050 |
| Bangladesh | 0.010 |
| Barbados | 0.007 |
| Belarus | 0.043 |
| Belgium | 0.773 |
| Belize | 0.001 |
| Benin | 0.005 |
| Bhutan | 0.001 |
| Bolivia (Plurinational State of) | 0.018 |
| Bosnia and Herzegovina | 0.014 |
| Botswana | 0.013 |
| Brazil | 1.411 |
| Brunei Darussalam | 0.019 |
| Bulgaria | 0.071 |
| Burkina Faso | 0.005 |
| Burundi | 0.001 |
| Cabo Verde | 0.001 |
| Cambodia | 0.008 |
| Cameroon | 0.014 |
| Canada | 2.543 |
| Central African Republic | 0.001 |
| Chad | 0.005 |
| Chile | 0.374 |
| China | 20.004 |
| Colombia | 0.197 |
| Comoros | 0.001 |
| Congo | 0.005 |
| Costa Rica | 0.063 |
| Côte d'Ivoire | 0.024 |
| Croatia | 0.088 |
| Cuba | 0.122 |
| Cyprus | 0.035 |
| Czechia | 0.344 |
| Democratic People's Republic of Korea | 0.005 |
| Democratic Republic of the Congo | 0.010 |
| Denmark | 0.531 |

| <i>Member State</i> | <i>Percentage</i> |
|----------------------------|-------------------|
| Djibouti | 0.002 |
| Dominica | 0.001 |
| Dominican Republic | 0.069 |
| Ecuador | 0.065 |
| Egypt | 0.182 |
| El Salvador | 0.013 |
| Equatorial Guinea | 0.008 |
| Eritrea | 0.001 |
| Estonia | 0.045 |
| Eswatini | 0.002 |
| Ethiopia | 0.010 |
| Fiji | 0.003 |
| Finland | 0.386 |
| France | 3.858 |
| Gabon | 0.011 |
| Gambia | 0.001 |
| Georgia | 0.009 |
| Germany | 5.692 |
| Ghana | 0.025 |
| Greece | 0.280 |
| Grenada | 0.001 |
| Guatemala | 0.046 |
| Guinea | 0.004 |
| Guinea-Bissau | 0.001 |
| Guyana | 0.011 |
| Haiti | 0.006 |
| Honduras | 0.010 |
| Hungary | 0.223 |
| Iceland | 0.035 |
| India | 1.106 |
| Indonesia | 0.579 |
| Iran (Islamic Republic of) | 0.386 |
| Iraq | 0.131 |
| Ireland | 0.472 |
| Israel | 0.609 |
| Italy | 2.813 |
| Jamaica | 0.007 |
| Japan | 6.930 |
| Jordan | 0.021 |
| Kazakhstan | 0.131 |
| Kenya | 0.037 |
| Kiribati | 0.001 |
| Kuwait | 0.222 |

| <i>Member State</i> | <i>Percentage</i> |
|----------------------------------|-------------------|
| Kyrgyzstan | 0.003 |
| Lao People's Democratic Republic | 0.006 |
| Latvia | 0.050 |
| Lebanon | 0.022 |
| Lesotho | 0.001 |
| Liberia | 0.001 |
| Libya | 0.040 |
| Liechtenstein | 0.009 |
| Lithuania | 0.081 |
| Luxembourg | 0.073 |
| Madagascar | 0.004 |
| Malawi | 0.003 |
| Malaysia | 0.326 |
| Maldives | 0.004 |
| Mali | 0.005 |
| Malta | 0.020 |
| Marshall Islands | 0.001 |
| Mauritania | 0.003 |
| Mauritius | 0.010 |
| Mexico | 1.137 |
| Micronesia (Federated States of) | 0.001 |
| Monaco | 0.011 |
| Mongolia | 0.004 |
| Montenegro | 0.004 |
| Morocco | 0.059 |
| Mozambique | 0.002 |
| Myanmar | 0.010 |
| Namibia | 0.007 |
| Nauru | 0.001 |
| Nepal | 0.010 |
| Netherlands (Kingdom of the) | 1.298 |
| New Zealand | 0.302 |
| Nicaragua | 0.004 |
| Niger | 0.004 |
| Nigeria | 0.150 |
| North Macedonia | 0.008 |
| Norway | 0.653 |
| Oman | 0.115 |
| Pakistan | 0.123 |
| Palau | 0.001 |
| Panama | 0.086 |
| Papua New Guinea | 0.009 |
| Paraguay | 0.023 |

| <i>Member State</i> | <i>Percentage</i> |
|----------------------------------|-------------------|
| Peru | 0.145 |
| Philippines | 0.198 |
| Poland | 0.831 |
| Portugal | 0.328 |
| Qatar | 0.245 |
| Republic of Korea | 2.349 |
| Republic of Moldova | 0.006 |
| Romania | 0.358 |
| Russian Federation | 2.094 |
| Rwanda | 0.003 |
| Saint Kitts and Nevis | 0.001 |
| Saint Lucia | 0.002 |
| Saint Vincent and the Grenadines | 0.001 |
| Samoa | 0.001 |
| San Marino | 0.002 |
| Sao Tome and Principe | 0.001 |
| Saudi Arabia | 1.217 |
| Senegal | 0.007 |
| Serbia | 0.040 |
| Seychelles | 0.002 |
| Sierra Leone | 0.001 |
| Singapore | 0.479 |
| Slovakia | 0.149 |
| Slovenia | 0.077 |
| Solomon Islands | 0.001 |
| Somalia | 0.002 |
| South Africa | 0.251 |
| South Sudan | 0.005 |
| Spain | 1.895 |
| Sri Lanka | 0.038 |
| Sudan | 0.008 |
| Suriname | 0.002 |
| Sweden | 0.822 |
| Switzerland | 1.029 |
| Syrian Arab Republic | 0.006 |
| Tajikistan | 0.003 |
| Thailand | 0.341 |
| Timor-Leste | 0.001 |
| Togo | 0.002 |
| Tonga | 0.001 |
| Trinidad and Tobago | 0.033 |
| Tunisia | 0.018 |
| Türkiye | 0.685 |

| <i>Member State</i> | <i>Percentage</i> |
|--|-------------------|
| Turkmenistan | 0.036 |
| Tuvalu | 0.001 |
| Uganda | 0.010 |
| Ukraine | 0.074 |
| United Arab Emirates | 0.574 |
| United Kingdom of Great Britain and Northern Ireland | 3.991 |
| United Republic of Tanzania | 0.010 |
| United States of America | 22.000 |
| Uruguay | 0.079 |
| Uzbekistan | 0.024 |
| Vanuatu | 0.001 |
| Venezuela (Bolivarian Republic of) | 0.069 |
| Viet Nam | 0.159 |
| Yemen | 0.003 |
| Zambia | 0.006 |
| Zimbabwe | 0.007 |

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

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

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

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

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

18. *Resolves* that:

(a) Notwithstanding the terms of financial regulation 3.10 of the Financial Regulations and Rules of the United Nations,³ the Secretary-General shall be empowered to accept, at his discretion and after consultation with the Chair of the Committee on Contributions, a portion of the contributions of Member States for the calendar years 2025, 2026 and 2027 in currencies other than the United States dollar;

(b) In accordance with financial regulation 3.9, the Holy See, which is not a member of the United Nations but which participates in certain of its activities, shall be called upon to contribute towards the expenses of the Organization for 2025, 2026 and 2027 on the basis of a notional assessment rate of 0.001 per cent, which represents the basis for the calculation of the flat annual fees to be charged to the Holy See in accordance with General Assembly resolution [44/197](#) B of 21 December 1989;

(c) In accordance with financial regulation 3.9, the State of Palestine, which is not a member of the United Nations but which participates in certain of its activities, shall be called upon to contribute towards the expenses of the Organization for 2025, 2026 and 2027 on the basis of a notional assessment rate of 0.011 per cent,

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

which represents the basis for the calculation of the flat annual fees to be charged to
the State of Palestine in accordance with its resolution [44/197](#) B.

55th (resumed) plenary meeting
24 December 2024
