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United Nations
Educational, Scientific and
Cultural Organization

Organisation
des Nations Unies
pour l'éducation,
la science et la culture

Organización
de las Naciones Unidas
para la Educación,
la Ciencia y la Cultura

Организация
Объединенных Наций по
вопросам образования,
науки и культуры

منظمة الأمم المتحدة
للتربية والعلم والثقافة

联合国教育、
科学及文化组织

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SCALES OF ASSESSMENTS AND CURRENCY OF MEMBER STATES' CONTRIBUTIONS FOR 2014-2015

OUTLINE

Source: Financial Regulations 5.1 and 5.6.

Background: In accordance with Article IX of the Constitution and Article 5.1 of the Financial Regulations, the General Conference determines the scale of assessments of Member States' contributions for each financial period.

Purpose: Bearing in mind the practice followed in the past of basing the UNESCO scale on that of the United Nations, suitably adjusted to take into account the difference in membership between the two organizations, the Director-General submits in Part I of this document a report and a draft resolution on the subject for consideration by the Conference. In Part II of the document the Director-General submits proposals in accordance with Financial Regulation 5.6 regarding the currency of assessment and payment of contributions to the budget for the budgetary period 2014-2015.

Decisions required: Paragraphs 3 and 14.

PART I – SCALE OF ASSESSMENTS

Methodology applied to determine the scale of assessments in recent biennia

1. The scale of assessment of Member States' contributions to UNESCO has always been based on the most recent scale of assessments adopted by the General Assembly of the United Nations, with suitable adjustments to take into account the difference in membership between the two organizations. In the case of Member States of UNESCO which are not members of the United Nations, the rate of assessment used is the one applied by the United Nations in order to calculate the contributions to be made by those States to the United Nations activities in which they participate.

UNESCO scales of assessments for 2014-2015

2. Following past practice, the General Conference may wish to base UNESCO's scale of assessments for 2014 and 2015 on the United Nations scale for those two years, with suitable adjustments to take into account the difference in membership between the two organizations. The United Nations General Assembly adopted at its 67th session the scale for 2013, 2014 and 2015 (United Nations General Assembly resolution 67/238 of 24 December 2012). **Annex I** shows the UNESCO scale for 2014-2015 derived from the United Nations scale. It is the same scale as for 2013. **Annex II** shows the calculation of the coefficient of adjustment between the United Nations scale and the UNESCO scale to take into account the difference in membership. It is to be noted, though very unlikely, that the scale valid for 2014-2015 may be revised by the United Nations at a later stage.

Point for decision

3. In accordance with the opinion expressed at the 26th session of the General Conference that future draft resolutions on scales of assessments should not repeat the texts of provisions already recorded elsewhere, the suggested criteria for assessment of contributions of new Member States and Associate Members that may join UNESCO during 2014-2015 which are identical to those already detailed in 26 C/Resolution 23.1, have been covered by cross reference thereto in the proposed draft resolution.

The General Conference,

I

Scale of assessments

Recalling Article IX of the Constitution, which stipulates, in paragraph 2, that the General Conference shall approve and give final effect to the budget and to the apportionment of financial responsibility among the States Members of the Organization,

Considering that the scale of assessments for Member States of UNESCO has always been based on that of the United Nations, subject to the adjustments necessitated by the difference in membership between the two organizations,

Resolves that:

- (a) the scale of assessments of Member States of UNESCO for the years 2014 and 2015 shall be calculated on the basis of the scale of assessment adopted by the United Nations General Assembly at its 67th session; the UNESCO scale shall be established with the same minimum and maximum rates, all the other rates being adjusted to take into account the difference in membership between the two organizations in order to derive a UNESCO scale of 100 per cent;
- (b) if the United Nations General Assembly revises the scale for 2014 and 2015 at the 68th or subsequent sessions, the revised scale will be adopted by UNESCO;

- (c) new members depositing their instruments of ratification after []¹ and Associate Members shall be assessed in accordance with the formula set forth in 26 C/Resolution 23.1;
- (d) rates of assessment for Member States shall be rounded off to the same number of decimal places as in the United Nations scale; rates of assessment for Associate Members shall be rounded off to one additional decimal place, as necessary, in order to allow the effective reduction to 60 per cent of the minimum rate of assessment for Member States stipulated in 26 C/Resolution 23.1.

PART II – CURRENCY OF ASSESSMENT AND PAYMENT OF CONTRIBUTIONS

4. This part of the document covers the subject of currencies of assessment and payment of contributions to the budget of the Organization. The subject of currencies of assessment and payment of advances to the Working Capital Fund is covered in a separate document (37 C/34) dedicated to the level and administration of the Working Capital Fund for 2014-2015.

5. Article 5.6 of the Financial Regulations stipulates:

“Contributions to the budget shall be assessed partly in United States dollars and partly in euros in a proportion to be determined by the General Conference and shall be paid in these or other currencies as decided by the General Conference ...”.

Background of the split-level assessment system

6. The split-level assessment system for contributions to be assessed and paid partly in United States dollars and partly in euros (formerly French francs) was introduced by the General Conference at its 24th session as a measure to protect the regular budget from adverse currency fluctuations of the French franc to the dollar.

7. At its 25th session the General Conference adopted Resolution 33.2 which extended the system for 1990-1991 and requested the Executive Board to study the advantages and disadvantages of a split-level assessment system as compared with a forward purchasing of French francs against dollars and make proposals to the General Conference at its 26th session.

8. Based on the recommendation made by the Executive Board at its 135th session (135 EX/Decision 7.5) that the split-level assessment system should be continued, the General Conference at its 26th session adopted Resolution 25.1 by which it extended the system for an indeterminate period by amending Financial Regulation 5.6.

Administration of the split-level assessment system for 2014-2015

9. With regard to the administration of the split-level assessment system that will be operated in accordance with Financial Regulation 5.6 for the biennium 2014-2015, the General Conference may wish to consider in particular the following factors:

- (a) In order to properly determine the amount of contributions to be assessed and paid in euros for 2014-2015, estimated expenditure in euros should be based on a study of euro requirements for the current biennium together with projections of any changing pattern of expenditure expected in euros and United States dollars in the forthcoming biennium. The percentage of 57 per cent (calculated with the current constant dollar rate of 0,869) of the budget representing €323.5 million and determined for assessment of contributions in euros for 2012-2013 may have to be revised accordingly. It should also be noted that the revision of the constant dollar budget reporting rate will change the above mentioned percentage even if the estimated euro expenditure remained at the same level. A percentage figure for this purpose will be proposed by the Director-General to the General Conference at its 37th session in the light of a study to be

¹ The Director-General suggests the day before this item is discussed by the Administrative Commission.

concluded in this respect. A change in the constant dollar rate would not have an impact on the Member States' assessed contributions amounts in USD and in EUR, assuming that the composition of dollar-based and euro-based expenses is unchanged.

The following table shows, using the constant rate of USD 1 = EUR 0.869, the assessed contributions amounts, the total budget and the split percentage for the current biennium:

	2012	2013	Total assessed for 2012-2013	Total budget 2012-2013 in USD using the rate of USD 1 = EUR 0.869	%
Contribution assessed in USD	USD 140,395,000	USD 140,395,000	USD 280,790,000	USD 280,790,000	43%
Contribution assessed in EUR	EUR 161,725,245	EUR 161,725,245	EUR 323,450,490	USD 372,210,000	57%
				USD 653,000,000	100%

As an example for 37 C/5: if the constant rate was changed to USD 1 = 0.767 EUR (the United Nations exchange rate prevailing in July 2013) and assuming that the composition of dollar-based and euro-based expenses is unchanged, the assessed contributions amounts remain the same. The total budget expressed in USD and the split percentage would change as follows:

	2014	2015	Total assessed for 2014-2015	Total budget 2014-2015 in USD using the rate of USD 1 = EUR 0.767	%
Contribution assessed in USD	USD 140,395,000	USD 140,395,000	USD 280,790,000	USD 280,790,000	40%
Contribution assessed in EUR	EUR 161,725,245	EUR 161,725,245	EUR 323,450,490	USD 421,708,592	60%
				USD 702,498,592	100%

- (b) At previous sessions of the General Conference some Member States requested the choice of payment of the entire amount of their assessed contributions either in United States dollars or in euros during the financial period. The General Conference may wish to continue to offer such payment options, subject to the conditions already approved in this respect. These conditions provide that, unless the contributions assessed in both currencies are received simultaneously in full, credit is given against contributions due in proportion to the amounts assessed in both currencies, by the application of the United Nations operational rate of exchange between the United States dollar and the euro on the date on which the contribution is credited to a bank account of the Organization. In this way the Organization would also be adequately protected from exposure to currency fluctuations arising from late payment in either of the two currencies due from each Member State.
- (c) In accordance with the practice established at the 25th session of the General Conference, contributions assessed in euros, that remain unpaid at the end of the biennium should be converted into United States dollars at the time of assessment of contributions for the subsequent biennium. The rates of exchange proposed for such conversions are detailed in the draft resolution to be adopted which may be found in paragraph 14 below.

Payment of contributions in currencies other than the United States dollar or the euro

10. The Director-General recommends the maintenance of the established principle that Member States should, to the extent possible, enjoy the privilege of paying their contributions in the currency of their choice. As at 30 June 2013, two Member States have taken advantage of this

option during the current biennium. In accordance with the decision of the General Conference at its 36th session, contributions in a given national currency accepted at the request of the Member State concerned have been fixed by the Director-General at the maximum level commensurate with the needs of the Organization for the use of that currency.

11. The Director-General will do all she can to comply with requests submitted in this connection in the forthcoming biennium under conditions similar to those approved in the past. It should be borne in mind however, that acceptance of a wider variety of currencies would have an adverse impact on the cash position owing to restrictions on non-convertible currencies.

12. It should be noted that the acceptance of national currency in payment of all or part of the contribution of a Member State may wholly or partly reduce the possibility of accepting national currency in payment of UNESCO Coupons. It is therefore for the Member State to decide to which alternative utilization it wishes to give priority in making its request for utilization of its national currency, bearing in mind the requirements of the Financial Regulations regarding settlement of assessed contributions within one month of receipt of annual letters of assessment (Financial Regulation 5.5).

13. Experience has shown that when a Member State pays its contributions, the application of the exchange rate in force at the date of payment may result in a small balance remaining due by this Member State, or, on the other hand, a slight surplus to its credit. For the sake of simplifying administrative and accounting procedures, and in accordance with past practice, it is suggested that no account should be taken of such differences which do not exceed \$100 when they relate to the last payment against contributions due for the year in question, whether to the credit of the Member State or of the Organization. The draft resolution contains a clause to this effect.

Point for decision

14. In light of the foregoing considerations, the General Conference may wish to adopt a resolution along the following lines:

The General Conference,

II

Currency of assessment and payment of contributions

Having examined the report of the Director-General on the currency of contributions of Member States (37 C/32),

Recalling Article 5.6 of the Financial Regulations which stipulates that “Contributions to the budget shall be assessed partly in United States dollars and partly in euros in a proportion to be determined by the General Conference and shall be paid in these or other currencies as decided by the General Conference ...”,

Conscious of the need to reduce the exposure of the Organization to adverse currency fluctuation during 2014-2015,

1. Resolves, in respect of contributions for the years 2014 and 2015, that:
 - (a) contributions to the budget shall be assessed on the basis of the approved scale of assessments as follows:
 - (i) in euros: [*to be determined at the General Conference*] per cent of the budget calculated at the constant rate of US \$1 equal to [*to be determined at the General Conference*] euro;

- (ii) in United States dollars – the remainder of the amount of contributions to be paid by Member States;
- (b) contributions shall be paid in the two currencies in which they are assessed; nevertheless payment of the amount assessed in one currency may be made, at the choice of the Member State, in the other currency of assessment; unless the amounts assessed are received simultaneously and in full in the currencies in which they are assessed, credit shall be given against contributions due in proportion to the amounts assessed in both currencies, by the application of the United Nations operational rate of exchange between the United States dollar and the euro on the date on which the contribution is credited to a bank account of the Organization;
- (c) contributions to be assessed in euros for the financial period that remain unpaid at the time of assessment of contributions for the subsequent financial period shall be considered as due and payable in United States dollars thereafter and for this purpose shall be converted into United States dollars using the euro rate of exchange, that is most beneficial to the Organization, by reference to the following four options:
 - (i) the constant rate of exchange used to calculate the euro portion of assessed contributions for the biennium;
 - (ii) the average United Nations operational rate of exchange for the euro during the biennium;
 - (iii) the United Nations operational rate of exchange for the euro applicable in January of each year of the biennium;
 - (iv) the United Nations operational rate of exchange for the euro applicable in December of the second year of the biennium;
- (d) arrears of contributions from previous financial periods and arrears converted into annual instalments considered as due and payable in United States dollars, but received in a currency other than the United States dollar, shall be converted into United States dollars at either the most favourable rate which UNESCO can obtain for conversion of the currency in question into United States dollars on the market on the date on which the amount is credited to a bank account of the Organization or at the United Nations operational rate of exchange on the same date, whichever is more beneficial to the Organization;
- (e) when contributions are received in advance in euros for subsequent financial periods, such advance contributions shall be converted into United States dollars at the operational rate of exchange ruling on the date when payment is credited to a bank account of the Organization; all contributions received in advance shall be held in the name of the contributor in United States dollars, and credit shall be given against contributions due for the subsequent financial period in dollars and euros, in the proportion determined by the General Conference, using the operational rate of exchange prevailing on the date of dispatch of letters of assessment for the first year of the following financial period;

Considering nevertheless that Member States may find it desirable to discharge part of their contributions in the currency of their choice,

2. Resolves that:

- (a) the Director-General is authorized, upon request from a Member State, to accept payment in the national currency of the Member State if she considers that there

is a foreseeable need for that currency in the remaining months of the calendar year;

- (b) when accepting national currencies the Director-General, in consultation with the Member State concerned, shall determine that part of the contribution which can be accepted in the national currency, taking into account any amounts requested for payment of UNESCO Coupons; the Member State concerned must make a global proposal in that case;
 - (c) in order to ensure that contributions paid in national currencies will be usable by the Organization, the Director-General is authorized to fix a time limit for payment, in consultation with the Member State concerned, after which contributions would become payable in the currencies mentioned in paragraph 1 above;
 - (d) acceptance of currencies other than the United States dollar or the euro is subject to the following conditions:
 - (i) currencies so accepted must be usable, without further negotiation, within the exchange regulations of the country concerned, for meeting all expenditure incurred by UNESCO within that country;
 - (ii) the rate of exchange to be applied shall be the most favourable rate which UNESCO can obtain for the conversion of the currency in question into United States dollars at the date at which the contribution is credited to a bank account of the Organization; after translation into United States dollars, credit shall be given against contributions for 2014-2015 where appropriate in proportion to the amounts assessed in United States dollars and euros, in the manner specified in paragraph 1 above;
 - (iii) if, at any time within the 12 months following the payment of a contribution in a currency other than the United States dollar or the euro, there should occur a reduction in the exchange value or a devaluation of such currency in terms of United States dollars, the Member State concerned may be required, upon notification, to make an adjustment payment to cover the exchange loss pertaining to the unspent balance of the contribution; to the extent that the Director-General considers that there is a foreseeable need for that currency in the remaining months of the calendar year, she is authorized to accept the adjustment payment in the national currency of the Member State;
 - (iv) if, at any time within the 12 months following the payment of a contribution in a currency other than the United States dollar or the euro, there should occur an increase in the exchange value or a revaluation of such currency in terms of United States dollars, the Member State concerned may require the Director-General, upon notification, to make an adjustment payment to cover the exchange gain pertaining to the unspent balance of the contribution; such adjustment payments will be made in the national currency of the Member State;
3. Resolves further that any differences due to variations in the rates of exchange or to bank charges not exceeding \$100 relating to the last payment against contributions due for the year in question, shall be posted to the profit and loss account.

ANNEX I

UNESCO SCALE FOR 2014 AND 2015 (identical to 2013 scale)
DERIVED FROM THE UNITED NATIONS SCALE
(adopted by the UN General Assembly at its 67th session)

	Member States	United Nations scale 2014/2015	UNESCO scale 2014-2015
1	Afghanistan	0,005	0,005
2	Albania	0,010	0,010
3	Algeria	0,137	0,137
4	Andorra	0,008	0,008
5	Angola	0,010	0,010
6	Antigua and Barbuda	0,002	0,002
7	Argentina	0,432	0,432
8	Armenia	0,007	0,007
9	Australia	2,074	2,074
10	Austria	0,798	0,798
11	Azerbaijan	0,040	0,040
12	Bahamas	0,017	0,017
13	Bahrain	0,039	0,039
14	Bangladesh	0,010	0,010
15	Barbados	0,008	0,008
16	Belarus	0,056	0,056
17	Belgium	0,998	0,998
18	Belize	0,001	0,001
19	Benin	0,003	0,003
20	Bhutan	0,001	0,001
21	Bolivia, Plurinational State of	0,009	0,009
22	Bosnia and Herzegovina	0,017	0,017
23	Botswana	0,017	0,017
24	Brazil	2,934	2,934
25	Brunei Darussalam	0,026	0,026
26	Bulgaria	0,047	0,047
27	Burkina Faso	0,003	0,003
28	Burundi	0,001	0,001
29	Cambodia	0,004	0,004
30	Cameroon	0,012	0,012
31	Canada	2,984	2,984
32	Cape Verde	0,001	0,001
33	Central African Republic	0,001	0,001
34	Chad	0,002	0,002
35	Chile	0,334	0,334
36	China	5,148	5,148
37	Colombia	0,259	0,259
38	Comoros	0,001	0,001
39	Congo	0,005	0,005
40	Cook Islands		0,001
41	Costa Rica	0,038	0,038
42	Côte d'Ivoire	0,011	0,011
43	Croatia	0,126	0,126
44	Cuba	0,069	0,069
45	Cyprus	0,047	0,047
46	Czech Republic	0,386	0,386
47	Democratic People's Republic of Korea	0,006	0,006
48	Democratic Republic of the Congo	0,003	0,003
49	Denmark	0,675	0,675
50	Djibouti	0,001	0,001
51	Dominica	0,001	0,001
52	Dominican Republic	0,045	0,045
53	Ecuador	0,044	0,044
54	Egypt	0,134	0,134
55	El Salvador	0,016	0,016
56	Equatorial Guinea	0,010	0,010
57	Eritrea	0,001	0,001
58	Estonia	0,040	0,040
59	Ethiopia	0,010	0,010
60	Fiji	0,003	0,003
61	Finland	0,519	0,519
62	France	5,593	5,594
63	Gabon	0,020	0,020
64	Gambia	0,001	0,001
65	Georgia	0,007	0,007
66	Germany	7,141	7,142
67	Ghana	0,014	0,014
68	Greece	0,638	0,638
69	Grenada	0,001	0,001

ANNEX I
UNESCO SCALE FOR 2014 AND 2015 (identical to 2013 scale)
DERIVED FROM THE UNITED NATIONS SCALE
(adopted by the UN General Assembly at its 67th session)

	Member States	United Nations scale 2014/2015	UNESCO scale 2014-2015
70	Guatemala	0,027	0,027
71	Guinea	0,001	0,001
72	Guinea-Bissau	0,001	0,001
73	Guyana	0,001	0,001
74	Haiti	0,003	0,003
75	Honduras	0,008	0,008
76	Hungary	0,266	0,266
77	Iceland	0,027	0,027
78	India	0,666	0,666
79	Indonesia	0,346	0,346
80	Iran, Islamic Republic of	0,356	0,356
81	Iraq	0,068	0,068
82	Ireland	0,418	0,418
83	Israel	0,396	0,396
84	Italy	4,448	4,448
85	Jamaica	0,011	0,011
86	Japan	10,833	10,834
87	Jordan	0,022	0,022
88	Kazakhstan	0,121	0,121
89	Kenya	0,013	0,013
90	Kiribati	0,001	0,001
91	Kuwait	0,273	0,273
92	Kyrgyzstan	0,002	0,002
93	Lao People's Democratic Republic	0,002	0,002
94	Latvia	0,047	0,047
95	Lebanon	0,042	0,042
96	Lesotho	0,001	0,001
97	Liberia	0,001	0,001
98	Libya	0,142	0,142
	Liechtenstein	0,009	
99	Lithuania	0,073	0,073
100	Luxembourg	0,081	0,081
101	Madagascar	0,003	0,003
102	Malawi	0,002	0,002
103	Malaysia	0,281	0,281
104	Maldives	0,001	0,001
105	Mali	0,004	0,004
106	Malta	0,016	0,016
107	Marshall Islands	0,001	0,001
108	Mauritania	0,002	0,002
109	Mauritius	0,013	0,013
110	Mexico	1,842	1,842
111	Micronesia	0,001	0,001
112	Monaco	0,012	0,012
113	Mongolia	0,003	0,003
114	Montenegro	0,005	0,005
115	Morocco	0,062	0,062
116	Mozambique	0,003	0,003
117	Myanmar	0,010	0,010
118	Namibia	0,010	0,010
119	Nauru	0,001	0,001
120	Nepal	0,006	0,006
121	Netherlands	1,654	1,654
122	New Zealand	0,253	0,253
123	Nicaragua	0,003	0,003
124	Niger	0,002	0,002
125	Nigeria	0,090	0,090
126	Niue		0,001
127	Norway	0,851	0,851
128	Oman	0,102	0,102
129	Pakistan	0,085	0,085
130	Palau	0,001	0,001
131	Palestine		0,004
132	Panama	0,026	0,026
133	Papua New Guinea	0,004	0,004
134	Paraguay	0,010	0,010
135	Peru	0,117	0,117
136	Philippines	0,154	0,154

ANNEX I

UNESCO SCALE FOR 2014 AND 2015 (identical to 2013 scale)
DERIVED FROM THE UNITED NATIONS SCALE
(adopted by the UN General Assembly at its 67th session)

	Member States	United Nations scale 2014/2015	UNESCO scale 2014-2015
137	Poland	0,921	0,921
138	Portugal	0,474	0,474
139	Qatar	0,209	0,209
140	Republic of Korea	1,994	1,994
141	Republic of Moldova	0,003	0,003
142	Romania	0,226	0,226
143	Russian Federation	2,438	2,438
144	Rwanda	0,002	0,002
145	Saint Kitts and Nevis	0,001	0,001
146	Saint Lucia	0,001	0,001
147	Saint Vincent and the Grenadines	0,001	0,001
148	Samoa	0,001	0,001
149	San Marino	0,003	0,003
150	Sao Tome and Principe	0,001	0,001
151	Saudi Arabia	0,864	0,864
152	Senegal	0,006	0,006
153	Serbia	0,040	0,040
154	Seychelles	0,001	0,001
155	Sierra Leone	0,001	0,001
156	Singapore	0,384	0,384
157	Slovakia	0,171	0,171
158	Slovenia	0,100	0,100
159	Solomon Islands	0,001	0,001
160	Somalia	0,001	0,001
161	South Africa	0,372	0,372
162	South Sudan	0,004	0,004
163	Spain	2,973	2,973
164	Sri Lanka	0,025	0,025
165	Sudan	0,010	0,010
166	Suriname	0,004	0,004
167	Swaziland	0,003	0,003
168	Sweden	0,960	0,960
169	Switzerland	1,047	1,047
170	Syrian Arab Republic	0,036	0,036
171	Tajikistan	0,003	0,003
172	Thailand	0,239	0,239
173	The former Yugoslav Republic of Macedonia	0,008	0,008
174	Timor-Leste	0,002	0,002
175	Togo	0,001	0,001
176	Tonga	0,001	0,001
177	Trinidad and Tobago	0,044	0,044
178	Tunisia	0,036	0,036
179	Turkey	1,328	1,328
180	Turkmenistan	0,019	0,019
181	Tuvalu	0,001	0,001
182	Uganda	0,006	0,006
183	Ukraine	0,099	0,099
184	United Arab Emirates	0,595	0,595
185	United Kingdom	5,179	5,179
186	United Republic of Tanzania	0,009	0,009
187	United States of America	22,000	22,000
188	Uruguay	0,052	0,052
189	Uzbekistan	0,015	0,015
190	Vanuatu	0,001	0,001
191	Venezuela, Bolivarian Republic of	0,627	0,627
192	Viet Nam	0,042	0,042
193	Yemen	0,010	0,010
194	Zambia	0,006	0,006
195	Zimbabwe	0,002	0,002
	Total	100,000	100,000

ANNEX II

**CALCULATION OF THE COEFFICIENT OF ADJUSTMENT
BETWEEN THE UNITED NATIONS SCALE AND THE UNESCO
SCALE OF ASSESSMENTS FOR 2014 and 2015**

	Number of UNESCO Member States	United Nations scale	UNESCO scale
	195	100,000	100,000
Deduct United Nations but not UNESCO Member States - Liechtenstein		(0,009)	
		<u>(0,009)</u>	
		99,991	
Add UNESCO but not United Nations Member States - Cook Islands - Niue - Palestine		0,001 0,001 0,004	
		<u>0,006</u>	
		99,997	
Less: United Nations Member States with the fixed minimum rate of assessment	<u>(37)</u> 158	<u>(0,037)</u> 99,960	<u>(0,037)</u> 99,963
Less: UNESCO Member State with the fixed maximum rate of assessment	<u>(1)</u> 157	<u>(22,000)</u> 77,960	<u>(22,000)</u> 77,963
Coefficient to adjust the rate of 157 Member States without fixed rates in the UNESCO scale		<u>77,963</u> 77,960	= 1,000038481272