

**REPORT  
OF THE  
COMMITTEE ON CONTRIBUTIONS**

**GENERAL ASSEMBLY**

OFFICIAL RECORDS: FORTY-FOURTH SESSION

SUPPLEMENT No. 11 (A/44/11)



**UNITED NATIONS**

New York, 1969

## **NOTE**

**Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.**

[11 July 1989]

## CONTENTS

	Paragraphs	Page
I. ORGANIZATION AND ATTENDANCE . . . . .	1 - 2	1
II. CONSIDERATION OF GENERAL ASSEMBLY RESOLUTIONS 43/223 A, B and C . . . . .	3 - 5	2
III. SCALE METHODOLOGY . . . . .	6 - 35	5
A. Evolution and application of the current methodology ..	6 - 11	5
B. Alternative income concepts . . . . .	12 - 14	9
C. Elements of the current methodology . . . . .	15 - 35	11
1. Statistical base period . . . . .	15 - 19	11
2. Adjustments for high levels of external indebtedness . . . . .	20 - 24	11
3. Low per capita income allowance formula . . . . .	25 - 29	13
4. Ceiling and floor rates . . . . .	30 - 31	13
5. The scheme to avoid excessive variations of individual rates of assessment between successive scales . . . . .	32 - 35	14
IV. AD HOC ADJUSTMENTS (MITIGATION) . . . . .	36 - 40	16
V. REPRESENTATIONS BY MEMBER STATES . . . . .	41 - 44	17
VI. OTHER MATTERS CONSIDERED BY THE COMMITTEE . . . . .	45 - 53	18
A. Collection of contributions . . . . .	45	18
B. Payment of contributions in currencies other than United States dollars . . . . .	46 - 47	18
C. Assessment of non-member States . . . . .	48 - 52	18
D. Date of next session . . . . .	53	19

CONTENTS (continued)

Page

Annexes

I.	A.	Step-by-step adjustments to national income on the basis of the current methodology for the determination of the scale of assessments for 1989-1991 .....	20
	B.	Point differences resulting from the step-by-step adjustments to national income on the basis of the current methodology for the determination of the scale of assessments for 1989-1991 .....	28
II.		Alternative machine scales based on varying statistical base periods and point differences compared to the current 10-year base period ....	35
III.		Contributions to the United Nations in 1989 as a percentage of average 1977-1986 national income ranked from highest to lowest .....	42
IV.		Scales incorporating alternative debt relief deductions based on total external debt .....	47
V.		Effect of alternative upper per capita income limits on the machine scale .....	55

## I. ORGANIZATION AND ATTENDANCE

1. The forty-ninth session of the Committee on Contributions was held at United Nations Headquarters from 5 to 28 June 1989. The following members were present:

Mr. Kenshiro AKIMOTO  
Syed Amjad Ali  
Mr. BAGBENI ADEITO Nzengeya  
Mr. Ernesto BATTISTI  
Mr. Carlos Antonio BIVERO GARCIA  
Mr. Alain CATTI  
Mr. Yuri A. CHULKOV  
Mr. John D. FOX  
Mr. Ion GORITZA  
Mr. Peter GREGG  
Mr. Elias M. C. KAZEMBE  
Mr. Vanu G. MENON  
Mr. Atilio N. MOLteni  
Mr. Carlos MOREIRA GARCIA  
Mr. Dimitri RALLIS  
Mr. Omar SIRRY  
Mr. WANG Liansheng  
Mr. Assen ZLATANOV

2. The Committee elected Syed Amjad Ali as Chairman and Mr. Atilio N. Molteni as Vice-Chairman.

II. CONSIDERATION OF GENERAL ASSEMBLY RESOLUTIONS 43/223 A, B AND C

3. At its forty-third session, the General Assembly adopted resolutions 43/223 A, B and C of 21 December 1988, which in part read as follows:

"A

"The General Assembly,

"...

"Bearing in mind rule 160 of the rules of procedure of the General Assembly,

"1. Resolves that the scale of assessments for the contributions of Member States to the regular budget of the United Nations for 1989 and 1990, and also 1991 unless a new scale is approved earlier by the General Assembly on the recommendation of the Committee on Contributions in response to resolution B below, shall be as follows:

"...

"2. Requests the Committee on Contributions, in accordance with its mandate and the rules of procedure of the General Assembly, to consider representations made by Member States during the forty-third session on their respective assessments and to advise the Assembly of its recommendations for possible adjustments to allow the Assembly to take a decision at its forty-fourth session;

"...

"B

"The General Assembly,

"Recalling all its previous resolutions on the scale of assessments, in particular resolutions 39/247 B of 12 April 1985 and 42/208 of 11 December 1987,

"Having considered the report of the Committee on Contributions 1/ and noting with appreciation the efforts of the Committee,

"Bearing in mind the evolution of the world economic situation and its impact on the capacity to pay of Member States,

"Taking into account the views expressed in the Fifth Committee during the forty-third session of the General Assembly, 2/ in particular on the need

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1/ Official Records of the General Assembly, Forty-third Session, Supplement No. 11 (A/43/11 and corrigendum).

2/ See A/C.5/43/SR.9-12, 14-18, 21 and 51, and corrigendum.

for a substantial improvement of the existing methodology and criteria for the determination of the scale of assessments, and the need for information on the steps taken in the preparation of the scale of assessments,

"Also taking into account the views expressed in the Fifth Committee during the forty-third session on the ceiling and floor levels, 2/

"1. Reconfirms that the capacity to pay of Member States is the fundamental criterion for determining the scale of assessments;

"2. Requests the Committee on Contributions, in order to ensure fairness and equity in the scale and to make the methodology transparent, easily understandable, stable over time and as simple as possible, to undertake a comprehensive review of all aspects of the existing methodology, and to this end:

"(a) To continue to monitor the improvements in the area of the availability and comparability of national income data, and to continue its work on the price-adjusted rates of exchange methodology;

"(b) To seek more comprehensive and systematic information on external debt with a view to ensuring that this factor is adequately taken into account in the calculations for determining the capacity to pay;

"(c) To undertake a comprehensive review of the upper limit of the low per capita income allowance formula and the application of the formula;

"(d) To review, in the light of the proposals made in the Fifth Committee:

"(i) The statistical base period and its application;

"(ii) The scheme to avoid excessive variations of individual rates between successive scales;

"(iii) The possibility of excluding allocation of any additional points as a result of the application of the scheme of limits to those Member States with a very low per capita income;

and to include in its report the implications of the various options considered;

"(e) To limit the use of ad hoc adjustments in the preparation of the scale to the minimum possible, keeping in mind that in case such ad hoc adjustments are necessary, they should be made on the basis of objective, rational and transparent considerations, applied uniformly, and to include in its reports on the preparation of future scales of assessments explicit information on the basis of which such ad hoc adjustments were made;

"3. Requests the Committee on Contributions to examine, as a means of improving the current methodology, the possible use of other factors, including the situation of those countries:

"(a) Whose economies depend on one or a few products or income sources;

"(b) Which suffered a real loss of income as a result of deteriorating terms of trade;

"(c) Which experience serious balance-of-payments (trade) problems or a negative net flow of resources;

"(d) Which have limited capacity to acquire convertible currencies;

"4. Also requests the Committee on Contributions to continue its study on the concept of national income, as indicated in paragraph 47 of its report; 1/

"5. Further requests the Committee on Contributions, in conducting the studies and reviews indicated in paragraphs 2 and 3 above, to examine also the interrelationship of each of the elements as part of the overall methodology, bearing in mind the need to avoid duplication and negative impact of each individual element on the others in order to reflect capacity to pay;

"6. Requests the Committee on Contributions to submit a report on the above-mentioned reviews and their implications for future scales of assessments, with illustrative examples, to the General Assembly at its forty-fourth session;

"7. Requests the Secretary-General to provide the Committee on Contributions with the facilities it requires to carry out its work, including supplementary assistance if necessary.

"C

"The General Assembly

"Takes note of the proposal contained in paragraph 64 of the report of the Committee on Contributions 1/ concerning the procedures for the collection of contributions from non-member States."

4. The Committee carefully considered the resolution and discussed it on the basis of the relevant summary records of the Fifth Committee (A/C.5/43/SR.9-12, 14-18, 21 and 51, and corrigendum), the report of the Fifth Committee (A/43/981) and several notes by the Secretariat dealing with different aspects of the methodology. The Committee also considered the representations of three Member States.

5. Given the wide scope of the requests to the Committee contained in General Assembly resolution 43/223 B, it began its comprehensive review of all aspects of the existing methodology for the determination of the scale of assessments on the basis of the data base used in the preparation of the scale of assessments for the period 1989-1991. Thus, the Committee was able to relate the quantification of its conceptual considerations to the present official scale without concern about the possible impact of changes in the data base. In this manner, the Committee identified a number of possible areas for adjustments to the existing methodology. In order to study them more thoroughly, it plans to reconsider them at its fiftieth session in the light of both further guidance by the Fifth Committee and a data base that is updated from 1986 to 1988.



### III. SCALE METHODOLOGY

#### A. Evolution and application of the current methodology

6. In order to address the need for greater transparency expressed by the General Assembly, the Committee considered a note by the Secretariat on the evolution of the methodology and its current application. 1/ That note provided both background information and perspective for the mandated review of all aspects of the methodology. A summary of the evolution of the elements in the methodology is shown in table 1 and a description of the application of the current methodology is provided below.

7. The national income data in United States dollars are prepared by the United Nations Statistical Office for all Member States. For countries with market economies, the figures are derived as follows:

##### Gross domestic product

Plus: Net factor income from the rest of the world  
Equals: Gross national product  
Minus: Consumption of fixed capital  
Equals: National income in national currency

##### Application of exchange rate 2/

Equals: National income in United States dollars

8. For countries with centrally planned economies, the derivation of national income involves these steps:

##### Net material product

Plus: Wages and salaries paid by units of the non-material sphere (excluding allowances for business trips)  
Plus: Contributions to social insurance paid by units of the non-material sphere  
Plus: Insurance compensation received by the material sphere  
Plus: Profit in the non-material sphere  
Minus: Losses in reserves in the material sphere  
Minus: Insurance premiums paid from the material sphere  
Minus: Expenditures on social and cultural services furnished by enterprises of the material sphere to their employees  
Minus: Imputed gross output of financial institutions (banks and insurance companies) destined for enterprises in the material and non-material spheres  
Plus: Net factor income received from abroad  
Equals: National income at market prices in national currency

##### Application of exchange rate 2/

Equals: National income in United States dollars

TABLE 1

Summary of the evolution of the elements in the methodology used to prepare the scale of assessments

Scale of assessments	Statistical base period	Low per capita income allowance		Ceiling	Floor	No increase for least developed countries	Debt relief	Scheme of limits
		Per capita income limit	Gradient					
1946-1947	1938-1940	Individual allowances made on the basis of per capita income levels		30.89	0.04			
1948	1945, 1946 or 1947 single year statistics	(US dollars)	(Percentage)					
		1 000	40	39.99	0.04			
1949	"	"	"	39.89	0.04			
1950 (same as 1949 except for minor adjustment)	"	"	"	39.79	0.04			
1951	"	"	"	38.92	0.04			
1952	"	"	"	36.90	0.04			
1953	Average of 1950-1951	"	50	35.12	0.04			
1954	Average of 1950-1952	"	"	33.33	0.04			
1955	Average of 1951-1953	"	"	33.33	0.04			
1956-1957	Average of 1952-1954	"	"	33.33	0.04			
1958	"	"	"	32.51	0.04			

TABLE 1 (continued)

Scale of assessments	Statistical base period	<u>Low per capita income allowance</u> Per capita income limit	Gradient	Ceiling	Floor	No increase for least developed countries	Debt relief	Scheme of limits
1959-1961	Average of 1955-1957	"	"	32.51	0.04			
1962-1964	Average of 1957-1959	"	"	32.02	0.04			
1965-1967	Average of 1960-1962	"	"	31.91	0.04			
1968-1970	Average of 1963-1965	"	"	31.57	0.04			
1971-1973	Average of 1966-1968	"	"	31.52	0.04			
1974-1976	Average of 1969-1971	1 500	60	25.00	0.02			
1977	Average of 1972-1974	1 300	70	25.00	0.02			
1978-1979	Average of 1969-1975	1 800	70	25.00	0.01			
1980-1982	Average of 1971-1977	1 800	75	25.00	0.02			
1983-1985	Average of 1971-1980	2 100	85	25.00	0.01	X		
1986-1988	Average of 1974-1983	2 200	85	25.00	0.01	X	X	X
1989-1991	Average of 1977-1986	2 200	85	25.00	0.01	X	X	X

9. The methodology transforms national income in United States dollars into assessable income for the determination of individual assessment rates, which are then adjusted through the application of the various limits. In annex IA, the step-by-step adjustments to the national income averages for the years 1977-1986 through the application of the current methodology are shown for all Member States for the 1989-1991 scale of assessments. Annex IB shows the number of points that are redistributed among Member States by each of the steps. The end result is referred to as the machine scale whose calculation requires the following adjustment steps:

(a) The national income of countries identified for debt relief is reduced by an amount based on an agreed debt-service ratio. By reducing the sum total of national incomes, this adjustment increases not the absolute but the proportionate national income of those Member States which received no debt relief or whose relative debt relief reduction is lower than the amount of total debt relief as a percentage of total national income (see annex IA, cols. 1 and 2, for the percentage distribution and annex IB, col. 1, for the point differences);

(b) The national income figures resulting from step (a) are further adjusted for low per capita national income. The national income of countries whose per capita national income is below the per capita income limit is reduced in accordance with the low per capita income formula. The total amount of relief granted is then added to the national income of the countries not affected by the formula in proportion to their respective share (pro rata) of their collective national income. The national income figures thus adjusted constitute the assessable income (see annex IA, col. 3, and annex IB, col. 2);

(c) The ceiling and floor rates are applied and the assessment rates of the least developed countries are reviewed to ensure that they do not increase. The points that remain unallocated (the difference between the sum of the adjusted assessment rates and 100.00 per cent) as a result of this step are distributed, on a pro rata basis, among the countries with assessment rates below the ceiling and above the floor that are not least developed countries (see annex IA, cols. 4 and 5, and annex IB, cols. 3 and 4);

(d) The scheme of limits is applied. The points remaining unallocated following its application are distributed, on a pro rata basis, among those countries whose assessment rate increases or decreases are within the constraints established by the scheme of limits (see annex IA, col. 6, and annex IB, col. 5).

10. The assessment rates for non-member States are determined on the basis of assessment rates of Member States with comparable levels of assessable income, and the scheme of limits is applied to them.

11. On the basis of the above information, the Committee examined the impact of each of the methodology's provisions on the approximation of each Member State's capacity to pay as well as the interrelationship of each of the elements. The observations made by the Committee members in that connection are noted in paragraphs 15-35 in the context of the discussion of the different elements of the methodology.

## B. Alternative income concepts

### 1. Materials presented

12. In response to paragraphs 2 (a) and (b), 3 and 4 of General Assembly resolution 43/223 B, the Committee considered the possible use of alternative income concepts to replace national income, as currently defined, as a basis for future assessment scales on the basis of a note prepared by the United Nations Statistical Office. This approach was also suggested by the Statistical Office as an alternative means of taking into account other social and economic indicators that had been proposed in the past by the General Assembly and considered by the Committee. The five alternative income concepts suggested in the note are: national disposable income, debt-adjusted income, monetary income, sustainable income for economic development and income adjusted for price-adjusted rates of exchange (PARE). Each of the concepts is derived from national income by making further adjustments for expenses related to specific concerns expressed by the Assembly and by the Committee on Contributions during its past sessions, as follows:

(a) Compared to national income, national disposable income makes additional deductions for net transfers abroad made by migrant workers and holders of foreign currency accounts. This concept might also reflect the effects of capital flight. National disposable income thus would take better into account the adverse effects that balance-of-payment deficits have on the foreign currency reserves of a country. The concept is widely used in national accounting, and data would, therefore, be generally available for a large number of countries. As the national income figures of some Member States already include transfers that are not separately identifiable, the use of this alternative income concept might render income data more comparable than at present;

(b) Debt-adjusted income is a concept already implicitly used by the Committee. It is derived from national income by making additional deductions for the repayments of the foreign debt principal in addition to the deduction of interest payments, which are already reflected in national income. In addition to the General Assembly's concern regarding external indebtedness, the concept addresses the concern of foreign currency reserves and government deficits. However, as explained in paragraph 21, data on foreign debt are not readily available and, where available, currently lacking international comparability;

(c) Monetary income excludes imputed income, which constitutes income implicitly earned as a result of subsistence farming and similar non-market transactions. It has been argued in the past that such imputations should be excluded from the income figures used by the Committee as the imputed income could not be considered as an element of the capacity to pay of countries. No foreign currency would become available as a result of non-market production. A counter argument might be that production of farming products or some household services, by the same household using these products or services, would free up a part of income for other purposes, including payments to international organizations. From the point of view of data availability, monetary income would not necessarily be easier to compile than national income, as the value of imputed income included in national income was often difficult to identify separately;

(d) Sustainable income for economic development makes deductions for government expenses aimed at securing alternative income flows for those countries whose national income depends on one or a few products or which generate most of

their income as a result of using the proceeds of depletable resources. While this concept addresses very important concerns including that of government deficits, it presents considerable problems of definition;

(e) PARE-adjusted income is an alternative concept that has been studied by the Committee in the past, even though it has not been incorporated into the assessment scale methodology. PARE-adjusted income is based on a conversion of national and per capita income from local currency to United States dollars, which takes into account the discrepancies between the movements of exchange rates and internal inflation. The discrepancy between the PARE conversion and the actual exchange rate has been used by the Committee in the past in order to identify countries requiring corrections of national income for inflation. The PARE conversion is based on national income data in prices of a base year, which is readily available information for a large number of countries. However, it is difficult to take into account the adjustments for terms-of-trade losses. They form an integral part of the PARE methodology but cannot easily be incorporated for lack of data.

13. The note before the Committee also addressed the data limitations of the five alternative income measures. For national disposable income, monetary income and sustainable income for economic development concepts, required data are potentially, if not actually, available for many countries; for the PARE-adjusted income concept, data are available for a modest number of countries; and for the debt-adjusted income concept, for only very few. However, with the exception of debt-adjusted income, the actual availability of data could be improved if special collection efforts were made as part of the ongoing national accounts activities of the Statistical Office. The indicator approach, on the other hand, in addition to its inherent conceptual difficulties, is dependent on data developed by other international agencies. This circumstance causes delays in availability of such data and prevents any control by the Statistical Office.

## 2. Discussion

14. The Committee considered the note and felt that the alternative income concepts were not sufficiently developed conceptually and lacked an adequate data base. While the Committee did not make any final decision on any of the alternatives proposed, it felt, none the less, that additional studies were needed in order to arrive at conclusions about the utility of the alternative income approach in general and those specific alternative income concepts which might be used either separately or in combination. In particular, additional studies were merited regarding national disposable income, debt-adjusted income and PARE-adjusted income. Concerning the latter concept, it was noted that its application for countries with centrally planned economies would have to be viewed from a long-range perspective. The Statistical Office was requested to improve the data for those alternative income concepts. The Committee also noted that the alternative income approach, in the form of the three concepts just mentioned, was potentially more promising than the indicator approach considered in the past owing to the use in the former of actual expenditures as opposed to the reliance on imputed potential expenditures in the latter.

## C. Elements of the current methodology

### 1. Statistical base period

15. The Committee had before it a note by the Secretariat that summarized the discussion on the statistical base period during the debate and the informal consultations of the Fifth Committee on the scale of assessments during the forty-third session of the General Assembly. In particular, it referred to specific proposals made for the modification of the 10-year base period. They included reductions to 7, 5 or 3 years, extensions to 12 or 15 years and several different weighting schemes. The Committee discussed the topic at length on the basis of a number of tables and in the full awareness that, in addition to the actual national income of Member States, the statistical base period was a significant factor in the methodology.

16. For illustrative purposes, annex II shows the effect of varying statistical base periods on the machine scale and the resulting point differences between the 10-year period and each of the alternatives.

17. The extended discussion did not, however, lead to a clear conclusion. While many Committee members advocated the retention of the 10-year base period, others argued for its reduction. There was not much support for increasing it, and weighting was generally viewed as too controversial.

18. Those in favour of retaining the 10-year base period stressed the need for stability and continuity. They held that, over time, it resulted in more realistic assessment rates for the vast majority of Member States by evening out the impact of abrupt or short-lived economic changes and by approximating capacity to pay in terms of capital accumulation or of wealth better than short-base periods. The proponents also felt that a reduction of the base period might soon result in requests for a further adjustment according to changing economic circumstances, and that the different interests of Member States could be taken into account through the existing adjustment mechanisms of the methodology. They further observed that rate decreases for some Member States would result in rate increases for others, affecting both developed and developing countries. Some proponents noted that the scheme of limits would reduce or even eliminate the impact of a three- or five-year base period. Other proponents noted that the ceiling or other existing adjustment mechanisms would also have a similar impact.

19. The Committee members advocating a shorter base period argued that it would better approximate a country's capacity to pay at the time at which the United Nations contribution was due. They emphasized that a long base period produced effects that were not corrected by other elements of the methodology. While a three- or five-year base period appeared to be preferable to that group, a seven-year period was also considered as a means of preserving some degree of continuity.

### 2. Adjustments for high levels of external indebtedness

20. The Committee recalled the manner in which it had taken into account high levels of external indebtedness in the preparation of the 1986-1988 and the 1989-1991 scales of assessment. As mentioned in paragraph 17 of the report on its forty-eighth session, 3/ the International Monetary Fund (IMF) had suggested that

the methodology be refined on the basis of a study of the length of repayment periods, which would distinguish between different groups of countries with different types of loans.

21. The Secretariat was not in a position to prepare such a study as a result of the unavailability of reliable data on loan stocks that it had hoped to obtain from a study undertaken by a joint working group including representatives of IMF, the World Bank, the Organisation for Economic Co-operation and Development (OECD) and the Bank for International Settlements (BIS). This study was discontinued when the working group concluded that the reconciliation of international data banks on outstanding debt was impossible beyond the reconciliation of IMF and BIS data. As a result, the working group has shifted its attention to the study of actual payment flows for external debt covering both interest and amortization payments. During the fourth quarter of 1989, the working group plans to execute a study, in close co-operation with those in IMF responsible for compiling balance-of-payment data, which is aimed at reconciling capital account data of the balance of payments of individual countries so that data on new debt and repayment of debt would ultimately be consistent among countries. For this reconciliation process, complete and detailed information on external debt payments is required. When available, the Committee will consider the utility of this information for its work on debt relief adjustments.

22. Some members noted that debt adjustments should not only take into account repayment of debt but should also include adjustments for new debt. In other words, the debt adjustments should be based on the net flow of debt, i.e., after consolidation of new debt and debt repayment. The Statistical Office was, therefore, requested to seek closer contact with IMF in order to secure an improved data bank on debt statistics, including information on repayments of debt and new debt, which could help the Committee in making its adjustments for debt in the derivation of the next assessment scale.

23. The Committee recalled the use of 12 per cent as the ratio of debt-service to total external debt as a basis for its debt relief calculations for the 1989-1991 scale. A 12 per cent ratio implies an average debt repayment period of 8.5 years. Even in the absence of more recent and complete data, the Committee decided to review the effect on the machine scale of alternative debt-service ratios using the same data available in 1988. This review was conducted solely for the purpose of gaining a better understanding of the mechanics of applying alternative debt-service ratios. Some members emphasized that this review should in no way prejudice the results of additional studies to be undertaken concerning both appropriate debt relief factors and their interrelationship with the other elements of the methodology, in particular, the scheme of limits. The Committee also recognized that the review was only a very preliminary response to the mandate contained in paragraph 2 (b) of General Assembly resolution 43/223 B, as a result of the absence of new data. With these reservations in mind, the Committee examined debt-service ratios of 15 and 20 per cent, which reflect average repayment periods for the debt principal of 6.5 and 5 years, respectively. The resulting machine scales are shown in annex IV in relation to the 12 per cent ratio for illustrative purposes.

24. The Committee also considered the question of adjustments for external debt in the context of the discussion on alternative income concepts as reflected in paragraph 12 above. A decision on the potential utility of this approach for incorporation in the scale methodology will depend on the outcome of the further work to be undertaken in this regard.



### 3. Low per capita income allowance formula

25. For its extensive discussion on this item, the Committee had before it a note by the Statistical Office that described the evolution of the formula from its introduction in 1946 with an upper per capita income limit of \$1,000 and a gradient of 40 per cent to the present limit of \$2,200 with a gradient of 85 per cent. It also included tables with the quantitative effects of alternative upper per capita income limits and information on the United States GNP deflator and world national income growth to enable the Committee to decide on a possible upward adjustment of the upper income limit. The discussion focused on the rationale underlying the parameters and the effects on the assessment scale of changes in the upper per capita income limit.

26. The Committee agreed that the consumer price index (CPI) of the United States should not be the only factor for deciding on changes in the level of the upper per capita income limit as inflation in the United States cannot be the sole criterion for such changes. Inflation rates for all countries and exchange rate movements reflecting the changes of exchange rates for all currencies also should be considered.

27. Given that the last change in the per capita income limit had taken place when decisions were taken about the 1986-1988 assessment scale, which was based on the 1974-1983 statistical base period, it was noted that any further change in the upper income limit would need to take into account changes in the average per capita income between the 1974-1983 and 1977-1986 base periods. Between those periods average per capita income changed from \$1,840 to \$2,176, i.e. by 18.3 per cent. Application of this percentage to the existing upper per capita income limit of \$2,200 would result in a limit of \$2,600.

28. The Committee decided to defer its decision on a specific recommendation in this regard until national income data beyond 1986 were available in view of the economic changes that had taken place in a number of Member States since then and thus a change in the moving average. Using the data for the 1977-1986 statistical base period, the Committee did, however, review the effect on the machine scale of alternative upper per capita income limits of \$2,300, \$2,400, \$2,500, \$2,600 and \$2,800. For illustrative purposes, the resulting machine scales are shown in annex V in relation to the rates corresponding to the \$2,200 limit. The Committee emphasized that, while there was a disposition to recommend an upward adjustment of the upper per capita income limit, the information in annex V in no way prejudged the outcome of the review based on more up-to-date data that would be evaluated in the context of possible additional modifications of the scale methodology.

29. With regard to the gradient, there was a general disposition in the Committee to maintain it at its present level of 85 per cent. At the same time, the Secretariat was requested to conduct a study on the possibility of applying different gradients to different levels of average per capita national income.

### 4. Ceiling and floor rates

30. Ceiling and floor rates were discussed by the Committee in the context of the redistribution of percentage points resulting from the application of the different elements of the methodology. Some members of the Committee drew attention to the fact that the application of the ceiling rate required the redistribution of

568 points and that of the floor rate 47 in the 1989-1991 scale, and noted that the application of the ceiling rate created a significant impact (annex IB). Other members noted that column 1 of annex IA indicated that the actual difference between the ceiling and the highest percentage distribution of raw national income levels amounted to 278 points. In this context, the Committee analysed the relative burden that each Member State's assessed United Nations contribution represented in relation to its average national income for the period 1977-1986. Annex III ranks Member States from highest to lowest in respect of their United Nations contribution as a percentage of their 1977-1986 average national income. It also provides information on average per capita national incomes for the same period.

31. The Committee did not discuss possible adjustments of either the ceiling or floor rate in view of the political rather than technical nature of this topic.

5. The scheme to avoid excessive variations of individual rates of assessment between successive scales

32. The Committee considered a note by the Secretariat on the effects of the scheme of limits on the scale of assessments, which also summarized the discussion on this topic in the informal consultations of the Fifth Committee during the forty-third session of the General Assembly. The Secretariat note also reflected the proposals made by delegations for the possible modification of the scheme of limits and its application. They included, in particular, the previously requested shortening of the scheme's brackets; the progressive application of the scheme during the three-year scale period; and the exclusion of Member States with per capita incomes below a certain level from sharing the burden of relief. On a more general level, it was also suggested that the scheme of limits might be considered a transitional measure in view of its close link with the statistical base period.

33. The Committee examined several tables illustrating the effect of the scheme of limits on both the 1986-1988 and 1989-1991 scales. The effect on the latter scale is shown in annexes IA and B. The Committee noted that the number of points redistributed as a result of the application of the scheme of limits had increased from 179 to 354 percentage points from one scale to the next. The Committee noted that in annexes IA and B, there was no indication of a significant redistribution of points to countries with low per capita incomes as a result of the application of the scheme of limits.

34. With regard to the effect of the scheme of limits on debt-relief adjustments, the Committee noted that for the 1986-1988 machine scale, the assessment rates of 18 Member States decreased as a result of debt relief adjustments, and for the 1989-1991 machine scale the rates of 38 Member States were reduced. While the scheme of limits may or may not have an effect on the debt relief adjustments, it also affects all other adjustments. It was not possible to establish direct links between the effects of the separate adjustment mechanisms and those of the scheme of limits. Given the interrelatedness of all elements of the methodology and the scheme's function of keeping the rate increases and decreases resulting from the other elements within defined and predictable limits, the Committee felt that it was premature to make recommendations concerning the possible modification or refinement of the scheme of limits.

35. The Secretariat was requested to conduct a further examination of the scheme's cumulative effects, in particular through a scheme of progressive application over the three-year scale period of each scale, and to develop alternative proposals in this regard together with illustrative examples. The Secretariat was also requested to examine the application of the scheme of limits based on shorter brackets.

#### IV. AD HOC ADJUSTMENTS (MITIGATION)

36. In its discussion on paragraph 2 (e) of General Assembly resolution 43/223 B, the members of the Committee analysed in detail the function of and difficulties in the application of ad hoc adjustments to the machine scale, which, while not part of the scale methodology, are a part of the preparation of assessment scales. The Committee recalled that under its terms of reference, it is given discretion to consider all data relevant to capacity to pay and all other pertinent factors in arriving at its recommendations. Committee members stressed their objective to minimize the use of ad hoc adjustments through further refinement of the methodology. The complete elimination of such adjustments was, however, not considered likely or desirable, in particular for developing countries, in view of the difficulty of devising a perfect methodology and the need to take into account anomalies and circumstances not adequately reflected in the data used in the preparation of the scale.

37. With regard to the guidelines to be followed in the mitigation process, the Committee considered some general criteria and took note of the contradiction between the flexibility required for ad hoc adjustments and the constraints imposed by definitive guidelines. In this context, some members observed that it was not possible to devise a definitive list of criteria.

38. Among the general criteria considered by the Committee were anomalies in the available statistical information, methodological imperfections and large-scale losses caused by natural and man-made disasters. It was noted that only substantial changes in economic circumstances would need to be taken into account in ad hoc adjustments. It was also noted that only as many points are redistributed as are voluntarily offered by the donor countries. The available points are distributed among the beneficiaries as equitably as possible on the basis of the Committee's best collective judgement.

39. As already noted in paragraph 36, the Committee was mindful of the need to minimize the scope of the mitigation process. Taking into account the voluntary nature of the ad hoc adjustment process, the Committee considered it inappropriate to set specific limits or targets on the total number of percentage points which may be redistributed through it. Committee members felt that the imposition of a reasonable limit on the maximum number of points given to any one country might contribute to limiting the overall volume.

40. The Committee also decided to include in its reports on the preparation of future scales explicit information on the ad hoc adjustments.

41. The Committee had before it representations in writing from India, the Islamic Republic of Iran and the Libyan Arab Jamahiriya. The Committee analysed them in the light of paragraph 2 of General Assembly resolution 43/223 A.

42. In the representation from India, attention was drawn to the fact that it was the only developing country whose rate of assessment had increased from the 1986-1988 scale to the 1989-1991 scale and which had not received full or partial mitigation. India's representation made reference to adverse effects on its economy through droughts and floods during the period 1985-1987. The Committee examined the accompanying data and observed that the effects of the damages suffered during 1985 and 1986 were already reflected in the national income data used for the preparation of the current scale and that those suffered during 1987 would be reflected in the income data for the next scale. It also judged the capital damage small in relation to India's national income and expected the effect on India's 1987 national income to be minimal in relation to the relative income changes of other Member States. In that context, the Committee noted that the Member State was the beneficiary of sizeable relief (118 points) through the low per capita income allowance formula (annexes IA and B).

43. The Islamic Republic of Iran, in its representations, requested downward adjustment of its current assessment rate on the basis of the country's present circumstances and, in particular, the need for its reconstruction. The representation drew attention to the effect on its national income of bartering, to its war expenses and reconstruction efforts and to a change in the population figures for 1980-1986. A recalculation of the machine scale on the basis of the new data supplied by the Islamic Republic of Iran resulted in a reduction of the rate by one point. However, the Committee noted that the Islamic Republic of Iran had received an *ad hoc* adjustment of four points, thus addressing the adverse circumstances affecting the economy of the country. The Committee also noted that the population figures provided for 1987 and 1988 could not be taken into account for the statistical base period 1977-1986 on which the current scale was based.

44. In its representation, the Libyan Arab Jamahiriya provided a revised estimate of its gross domestic product (GDP) for 1986 (8 per cent lower), as well as GDP estimates for 1987 and 1988. It also provided revised population figures for the years 1980-1986, as well as figures for 1987 and 1988. The Committee noted that the data for 1987 and 1988 could not be considered for the statistical base period 1977-1986 underlying the present scale. The population figures submitted showed both positive and negative growth rates from year to year that exceeded the limits of the population growth rate estimates that had been established by the demographers of the Population Division of the United Nations Secretariat for all Member States. The Committee also determined that the reduced GDP estimate for 1986 would not lower the Libyan Arab Jamahiriya's per capita national income sufficiently to reduce its share of the scale.

## VI. OTHER MATTERS CONSIDERED BY THE COMMITTEE

### A. Collection of contributions

45. The Committee took note of the report of the Secretary-General that indicated that, at the conclusion of the current session, the following five Member States were in arrears in the payment of their assessed contributions to the expenses of the United Nations under the terms of Article 19 of the Charter: Dominican Republic, El Salvador, Equatorial Guinea, Romania and South Africa. In this regard, the Committee reaffirmed its previous decision to authorize its Chairman to issue an addendum to the current report if necessary.

### B. Payment of contributions in currencies other than United States dollars

46. Under the provisions of paragraph 3 (b) of its resolution 43/223 A, the General Assembly empowered the Secretary-General to accept, at his discretion and after consultation with the Chairman of the Committee on Contributions, a portion of the contributions of Member States for the calendar years 1989, 1990 and 1991 in currencies other than United States dollars.

47. The Committee considered a report of the Secretary-General on arrangements made for payments by Member States of their 1989 contributions in currencies other than United States dollars. The Committee noted that an estimated seven Member States were planning to avail themselves of the opportunity of paying the estimated equivalent of \$8.9 million in seven non-United States dollar currencies acceptable to the Organization.

### C. Assessment of non-member States

48. At its forty-eighth session, the Committee on Contributions considered a proposal for the simplification of the existing procedures for the assessment of non-member States for the United Nations activities in which they participate. <sup>1/</sup> The proposal involved the replacement of the ex post facto assessment of non-member States based on the activities in which they participated with voting rights and on the cost of these activities with a flat annual fee based on the regular budget net assessment base. While non-member States had expressed their basic support for simpler and more timely assessment, they had reservations about the proposed modalities.

49. In the light of these reservations, the Committee on Contributions proposed to examine the questions raised for further consideration at its forty-ninth session. It also proposed an interim assessment procedure by which non-member States would pay at the beginning of the calendar year an amount equivalent to their average annual contribution during the past 10 years with subsequent adjustment on the basis of the actual level of participation during the year. The General Assembly endorsed both proposals in its resolution 43/223 C.

50. The Committee had before it a note by the Secretariat containing a proposed flat annual fee schedule based on the levels of participation and assessment of non-member States during the period 1978-1987. It also considered representations

by the Holy See, Liechtenstein, the Republic of Korea and Switzerland. On the basis of this information, it decided to recommend to the General Assembly to endorse the following sliding scale of flat annual fee rates and periodic review procedures:

<u>Non-member State</u>	<u>Flat annual fee as proportion of applicable assessment rate</u>  (Percentage)
Nauru	1
Monaco, San Marino, Tonga	5
Democratic People's Republic of Korea, Holy See, Liechtenstein	10
Republic of Korea	15
Switzerland	30

51. At the beginning of each calendar year, the percentages shown above will be applied to the respective effective assessment rates and the applicable regular budget net assessment base, adjusted for tax refunds, in order to arrive at the actual amounts to be assessed for a given year. For example, Liechtenstein would have been assessed \$725 in 1987 on the basis of its flat annual fee proportion of 10 per cent, its assessment rate of 0.01 and the net assessment for the regular budget of \$724,536,742.

52. In order to ensure the continued objectivity of the assessment base, participation levels of non-member States will be reviewed every five years on the basis of self-reporting by non-member States in response to a survey by the United Nations Secretariat. The sliding scale of flat annual fee rates will be adjusted as required.

#### D. Date of next session

53. The Committee decided to hold its fiftieth session in New York from 11 to 29 June 1990.

#### Notes

1/ The full text of the note is available, upon request, from the Secretary of the Committee on Contributions.

2/ IMF exchange rates are used for all its members and the United Nations operational rate for the remaining countries.

3/ Official Records of the General Assembly, Forty-third Session, Supplement No. 11 (A/43/11 and corrigendum).

4/ Ibid., paras. 59-64.

## ANNEX 1A

**STEP-BY-STEP ADJUSTMENTS TO NATIONAL INCOME ON THE BASIS OF THE CURRENT METHODOLOGY  
FOR THE DETERMINATION OF THE SCALE OF ASSESSMENTS FOR 1989-1991**  
(percentage)

Member State	I N C O M E A D J U S T E D F O R :						
	National income	Debt	Debt and low per capita income	Debt, low per capita income, and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling and scheme of limits	Official Scale 1989-1991 (including <u>ad hoc</u> adjustments (mitigation))
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
AFGHANISTAN	0.03	0.03	0.01	0.01	0.01	0.01	0.01
ALBANIA	0.02	0.02	0.01	0.01	0.01	0.01	0.01
ALGERIA	0.39	0.38	0.32	0.32	0.35	0.16	0.15
ANGOLA	0.03	0.03	0.01	0.01	0.01	0.01	0.01
ANTIGUA AND BARBUDA	0.00	0.00	0.00	0.01	0.01	0.01	0.01
ARGENTINA	0.78	0.72	0.79	0.78	0.85	0.71	0.66
AUSTRALIA	1.25	1.27	1.39	1.39	1.50	1.53	1.57
AUSTRIA	0.60	0.61	0.67	0.67	0.72	0.73	0.74
BAHAMAS	0.01	0.01	0.01	0.01	0.02	0.02	0.02
BAHRAIN	0.02	0.02	0.03	0.03	0.03	0.03	0.02
BANGLADESH	0.13	0.12	0.02	0.02	0.03	0.03	0.01
BARBADOS	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BELGIUM	0.95	0.96	1.06	1.05	1.14	1.16	1.17
BELIZE	0.00	0.00	0.00	0.01	0.01	0.01	0.01
BENIN	0.01	0.01	0.00	0.01	0.01	0.01	0.01
BHUTAN	0.00	0.00	0.00	0.01	0.01	0.01	0.01
BOLIVIA	0.05	0.05	0.02	0.02	0.02	0.02	0.01
BOTSWANA	0.01	0.01	0.00	0.01	0.01	0.01	0.01
BRAZIL	2.13	2.03	1.47	1.47	1.59	1.54	1.45
BRUNEI DARUSSALAM	0.03	0.03	0.03	0.03	0.03	0.03	0.04
BULGARIA	0.16	0.16	0.13	0.13	0.14	0.14	0.15
BURKINA FASO	0.01	0.01	0.00	0.01	0.01	0.01	0.01



Member State	I N C O M E A D J U S T E D F O R :						Official Scale 1989-1991 (including <u>ad hoc</u> adjustments (mitigation))
	(1) National income	(2) Debt	(3) Debt and low per capita income	(4) Debt, low per capita income, and floor	(5) Debt, low per capita income, floor and ceiling	(6) Debt, low per capita income, floor, ceiling and scheme of limits	
BURMA	0.05	0.05	0.01	0.01	0.01	0.01	0.01
BURUNDI	0.01	0.01	0.00	0.01	0.01	0.01	0.01
CAMEROON	0.07	0.07	0.03	0.03	0.03	0.02	0.01
CANADA	2.52	2.55	2.81	2.79	3.02	3.07	3.09
CAPE VERDE	0.00	0.00	0.00	0.01	0.01	0.01	0.01
CENTRAL AFRICAN REPUBLIC	0.01	0.01	0.00	0.01	0.01	0.01	0.01
CHAD	0.01	0.01	0.00	0.01	0.01	0.01	0.01
CHILE	0.17	0.15	0.09	0.09	0.10	0.08	0.08
CHINA	2.89	2.91	0.72	0.72	0.77	0.78	0.79
COLOMBIA	0.29	0.28	0.15	0.15	0.16	0.15	0.14
COMOROS	0.00	0.00	0.00	0.01	0.01	0.01	0.01
CONGO	0.01	0.01	0.00	0.01	0.01	0.01	0.01
COSTA RICA	0.03	0.03	0.02	0.02	0.02	0.02	0.02
COTE D'IVOIRE	0.07	0.06	0.02	0.02	0.02	0.02	0.02
CUBA	0.16	0.15	0.10	0.10	0.11	0.11	0.09
CYPRUS	0.02	0.02	0.02	0.02	0.02	0.02	0.02
CZECHOSLOVAKIA	0.46	0.46	0.51	0.50	0.55	0.61	0.66
DEMOCRATIC KAMPUCHEA	0.01	0.01	0.00	0.01	0.01	0.01	0.01
DEMOCRATIC YEMEN	0.01	0.01	0.00	0.01	0.01	0.01	0.01
DENMARK	0.54	0.55	0.60	0.60	0.65	0.66	0.69
DJIBOUTI	0.00	0.00	0.00	0.01	0.01	0.01	0.01
DOMINICA	0.00	0.00	0.00	0.01	0.01	0.01	0.01

I N C O M E A D J U S T E D F O R :

Member State	National income	Debt	Debt and low per capita income	Debt, low per capita income, and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling and scheme of limits	Official Scale 1989-1991 (including <i>ad hoc</i> adjustments (mitigation))
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
DOMINICAN REPUBLIC	0.06	0.06	0.03	0.03	0.03	0.03	0.03
ECUADOR	0.10	0.09	0.05	0.05	0.05	0.04	0.03
EGYPT	0.34	0.32	0.13	0.13	0.14	0.08	0.07
EL SALVADOR	0.04	0.04	0.01	0.01	0.02	0.02	0.01
EQUATORIAL GUINEA	0.00	0.00	0.00	0.01	0.01	0.01	0.01
ETHIOPIA	0.04	0.04	0.01	0.01	0.01	0.01	0.01
FUJI	0.01	0.01	0.01	0.01	0.01	0.01	0.01
FINLAND	0.42	0.42	0.46	0.46	0.50	0.51	0.51
FRANCE	4.99	5.05	5.55	5.53	5.99	6.17	6.25
GABON	0.03	0.03	0.03	0.03	0.03	0.03	0.03
GAMBIA	0.00	0.00	0.00	0.01	0.01	0.01	0.01
GERMAN DEMOCRATIC REPUBLIC	0.99	1.00	1.11	1.10	1.19	1.22	1.28
GERMANY, FEDERAL REPUBLIC OF	6.20	6.27	6.89	6.87	7.44	7.98	8.08
GHANA	0.05	0.05	0.01	0.01	0.02	0.02	0.01
GREECE	0.34	0.32	0.36	0.35	0.38	0.39	0.40
GRENADA	0.00	0.00	0.00	0.01	0.01	0.01	0.01
GUATEMALA	0.08	0.08	0.04	0.04	0.04	0.03	0.02
GUINEA	0.01	0.01	0.00	0.01	0.01	0.01	0.01
GUINEA-BISSAU	0.00	0.00	0.00	0.01	0.01	0.01	0.01
GUYANA	0.00	0.00	0.00	0.01	0.01	0.01	0.01
HAITI	0.01	0.01	0.00	0.01	0.01	0.01	0.01
HONDURAS	0.03	0.02	0.01	0.01	0.01	0.01	0.01

I N C O M E A D J U S T E D F O R :

Member State	National income		Debt				Official Scale 1989-1991 (including ad hoc adjustments (mitigation))	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
HUNGARY	0.17	0.16	0.11	0.11	0.12	0.21	0.21	
ICELAND	0.02	0.02	0.03	0.03	0.03	0.03	0.03	
INDIA	1.53	1.51	0.33	0.33	0.36	0.37	0.37	
INDONESIA	0.68	0.65	0.19	0.19	0.21	0.16	0.15	
IRAN (ISLAMIC REPUBLIC OF)	1.17	1.17	1.29	1.29	1.39	0.73	0.69	
IRAQ	0.36	0.35	0.39	0.39	0.42	0.14	0.12	
IRELAND	0.15	0.15	0.17	0.17	0.18	0.18	0.18	
ISRAEL	0.19	0.17	0.18	0.18	0.20	0.21	0.21	
ITALY	3.67	3.71	4.08	4.07	4.40	4.06	3.99	
JAMAICA	0.02	0.02	0.01	0.01	0.01	0.01	0.01	
JAPAN	10.36	10.47	11.51	11.47	12.42	11.38	11.38	
JORDAN	0.03	0.03	0.02	0.02	0.02	0.02	0.01	
KENYA	0.05	0.05	0.01	0.01	0.01	0.01	0.01	
KUWAIT	0.25	0.24	0.27	0.27	0.29	0.30	0.29	
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.00	0.00	0.00	0.01	0.01	0.01	0.01	
LEBANON	0.03	0.03	0.01	0.01	0.01	0.01	0.01	
LESOTHO	0.01	0.01	0.00	0.01	0.01	0.01	0.01	
LIBERIA	0.01	0.01	0.00	0.01	0.01	0.01	0.01	
LIBYAN ARAB JAMAHIRIYA	0.25	0.25	0.27	0.27	0.29	0.30	0.28	
LUXEMBOURG	0.05	0.05	0.05	0.05	0.06	0.06	0.06	
MADAGASCAR	0.03	0.02	0.01	0.01	0.01	0.01	0.01	
MALAWI	0.01	0.01	0.00	0.01	0.01	0.01	0.01	

Member State	I N C O M E A D J U S T E D F O R :						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
National income	Debt	Debt and low per capita income	Debt, low per capita income, and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling and scheme of limits	Official Scale 1989-1991 (including ad hoc adjustments (mitigation))	
MALAYSIA	0.23	0.21	0.15	0.14	0.15	0.12	0.11
MALDIVES	0.00	0.00	0.00	0.01	0.01	0.01	0.01
MALI	0.01	0.01	0.00	0.01	0.01	0.01	0.01
MALTA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MAURITANIA	0.01	0.01	0.00	0.01	0.01	0.01	0.01
MAURITIUS	0.01	0.01	0.00	0.01	0.01	0.01	0.01
MEXICO	1.39	1.29	1.01	1.01	1.09	1.00	0.94
MONGOLIA	0.01	0.01	0.00	0.01	0.01	0.01	0.01
MOROCCO	0.13	0.11	0.04	0.04	0.04	0.04	0.04
MOZAMBIQUE	0.02	0.02	0.00	0.01	0.01	0.01	0.01
NEPAL	0.02	0.02	0.00	0.01	0.01	0.01	0.01
NETHERLANDS	1.30	1.32	1.45	1.45	1.57	1.60	1.65
NEW ZEALAND	0.19	0.20	0.22	0.21	0.23	0.24	0.24
NICARAGUA	0.03	0.03	0.01	0.01	0.01	0.01	0.01
NIGER	0.02	0.02	0.00	0.01	0.01	0.01	0.01
NIGERIA	0.67	0.65	0.27	0.27	0.29	0.21	0.20
NORWAY	0.45	0.45	0.50	0.50	0.54	0.55	0.55
OMAN	0.05	0.05	0.06	0.05	0.06	0.03	0.02
PAKISTAN	0.28	0.27	0.07	0.07	0.07	0.07	0.06
PANAMA	0.04	0.03	0.02	0.02	0.02	0.02	0.02
PAPUA NEW GUINEA	0.02	0.02	0.01	0.01	0.01	0.01	0.01
PARAGUAY	0.04	0.04	0.02	0.02	0.03	0.03	0.03

Member State	I N C O M E A D J U S T E D F O R :						
	(1) National income	(2) Debt	(3) Debt and low per capita income	(4) Debt, low per capita income, and floor	(5) Debt, low per capita income, floor and ceiling	(6) Debt, low per capita income, floor, ceiling and scheme of limits	(7) Official Scale 1989-1991 (including ad hoc adjustments (mitigation))
PERU	0.15	0.14	0.06	0.06	0.06	0.06	0.06
PHILIPPINES	0.29	0.26	0.09	0.09	0.09	0.09	0.09
POLAND	0.63	0.59	0.44	0.43	0.47	0.55	0.56
PORTUGAL	0.20	0.19	0.15	0.15	0.17	0.18	0.18
QATAR	0.05	0.05	0.05	0.05	0.06	0.05	0.05
ROMANIA	0.38	0.37	0.28	0.28	0.30	0.21	0.19
RWANDA	0.01	0.01	0.00	0.01	0.01	0.01	0.01
SAINT KITTS AND NEVIS	0.00	0.00	0.00	0.01	0.01	0.01	0.01
SAINT LUCIA	0.00	0.00	0.00	0.01	0.01	0.01	0.01
SAINT VINCENT AND THE GRENADINES	0.00	0.00	0.00	0.01	0.01	0.01	0.01
SAMOA	0.00	0.00	0.00	0.01	0.01	0.01	0.01
SAO TOME AND PRINCIPE	0.00	0.00	0.00	0.01	0.01	0.01	0.01
SAUDI ARABIA	0.99	0.98	1.08	1.07	1.16	1.08	1.02
SENEGAL	0.03	0.02	0.01	0.01	0.01	0.01	0.01
SEYCHELLES	0.00	0.00	0.00	0.01	0.01	0.01	0.01
SIERRA LEONE	0.01	0.01	0.00	0.01	0.01	0.01	0.01
SINGAPORE	0.12	0.12	0.13	0.13	0.14	0.12	0.11
SOLOMON ISLANDS	0.00	0.00	0.00	0.01	0.01	0.01	0.01
SOMALIA	0.02	0.02	0.01	0.01	0.01	0.01	0.01
SOUTH AFRICA	0.52	0.52	0.41	0.41	0.44	0.45	0.45
SPAIN	1.57	1.59	1.74	1.74	1.88	1.91	1.95
SRI LANKA	0.04	0.04	0.01	0.01	0.01	0.01	0.01

Member State	I N C O M E A D J U S T E D F O R :						
	National income	Debt	Debt and low per capita income	Debt, low per capita income, and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling and scheme of limits	Official Scale 1989-1991 (including <u>ad hoc</u> adjustments (mitigation))
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
SUDAN	0.08	0.07	0.02	0.02	0.02	0.02	0.01
SURINAME	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SWAZILAND	0.00	0.00	0.00	0.01	0.01	0.01	0.01
SWEDEN	0.93	0.93	1.03	1.02	1.11	1.15	1.21
SYRIAN ARAB REPUBLIC	0.15	0.15	0.11	0.11	0.12	0.05	0.04
THAILAND	0.31	0.30	0.11	0.11	0.12	0.11	0.10
TOGO	0.01	0.01	0.00	0.01	0.01	0.01	0.01
TRINIDAD AND TOBAGO	0.06	0.05	0.06	0.06	0.06	0.05	0.05
TUNISIA	0.07	0.07	0.03	0.03	0.04	0.04	0.03
TURKEY	0.54	0.51	0.28	0.28	0.30	0.31	0.32
UGANDA	0.04	0.04	0.01	0.01	0.01	0.01	0.01
UNION OF SOVIET SOCIALIST REPUBLICS	7.75	7.84	8.61	8.58	9.29	11.42	11.57
UNITED ARAB EMIRATES	0.22	0.21	0.23	0.23	0.25	0.20	0.19
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	3.99	4.03	4.43	4.41	4.78	4.86	4.86
UNITED REPUBLIC OF TANZANIA	0.05	0.05	0.01	0.01	0.01	0.01	0.01
UNITED STATES OF AMERICA	27.78	28.08	30.87	30.68	25.00	25.00	25.00
URUGUAY	0.07	0.06	0.06	0.06	0.06	0.05	0.04
VANUATU	0.00	0.00	0.00	0.01	0.01	0.01	0.01
VENEZUELA	0.50	0.46	0.51	0.50	0.55	0.56	0.57
VIET NAM	0.06	0.05	0.01	0.01	0.01	0.01	0.01
YEMEN	0.04	0.04	0.01	0.01	0.01	0.01	0.01

I N C O M E A D J U S T E D F O R :

Member State	National income	Debt	Debt and low per capita income	Debt, low per capita income, and floor	Debt, low per capita income, floor and ceiling	Debt, low per capita income, floor, ceiling and scheme of limits	Official Scale 1989-1991 (including ad hoc adjustments (mitigation))
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
YUGOSLAVIA	0.54	0.52	0.57	0.57	0.61	0.52	0.46
ZAIRE	0.05	0.04	0.01	0.01	0.01	0.01	0.01
ZAMBIA	0.03	0.02	0.01	0.01	0.01	0.01	0.01
ZIMBABWE	0.05	0.05	0.02	0.02	0.02	0.02	0.02
TOTAL	100.00	100.00	100.00	100.00	100.00	100.00	100.00

ANNEX 1B

POINT DIFFERENCES RESULTING FROM THE STEP-BY-STEP ADJUSTMENTS  
TO NATIONAL INCOME ON THE BASIS OF THE CURRENT METHODOLOGY  
FOR THE DETERMINATION OF THE SCALE OF ASSESSMENTS FOR 1989-1991

Member State	Debt	Low per capita income	Floor	Ceiling	Scheme of limits	Ad hoc adjustments (mitigation)
	Cols.(2)-(1) of annex 1A (-) (+) (1)	Cols.(3)-(2) of annex 1A (-) (+) (2)	Cols.(4)-(3) of annex 1A (-) (+) (3)	Cols.(5)-(4) of annex 1A (-) (+) (4)	Cols.(6)-(5) of annex 1A (-) (+) (5)	Cols.(7)-(6) of annex 1A (-) (+) (6)
AFGHANISTAN						
ALBANIA		-0.02				
ALGERIA	-0.01	-0.01		0.03	-0.19	-0.01
ANGOLA		-0.06				
ANTIGUA AND BARBUDA		-0.02	0.01			
ARGENTINA	-0.06	0.07	-0.01	0.07	-0.14	-0.05
AUSTRALIA	0.02	0.12		0.11	0.03	0.04
AUSTRIA	0.01	0.06		0.05	0.01	0.01
BAHAMAS				0.01		
BAHRAIN		0.01				
BANGLADESH	-0.01	-0.10		0.01		-0.01
BARBADOS						-0.02
BELGIUM	0.01	0.10	-0.01	0.09	0.02	0.01
BELIZE						
BENIN		-0.01				
BHUTAN						
BOLIVIA						
BOTSWANA		-0.03	0.01			-0.01
BRAZIL	-0.10	-0.56		0.12	-0.05	-0.09
BRUNEI DARUSSALAM						
BULGARIA		-0.03		0.01		0.01
BURKINA FASO		-0.01	0.01			0.01



Member State	Debt		Low per capita income		Floor		Ceiling		Scheme of limits		Ad hoc adjustments (mitigation)	
	Cols.(2)-(1) of annex IA (-) (+)	(1)	Cols.(3)-(2) of annex IA (-) (+)	(2)	Cols.(4)-(3) of annex IA (-) (+)	(3)	Cols.(5)-(4) of annex IA (-) (+)	(4)	Cols.(6)-(5) of annex IA (-) (+)	(5)	Cols.(7)-(6) of annex IA (-) (+)	(6)
BURMA			-0.04									
BURUNDI			-0.01		0.01							
CAMEROON			-0.04									
CANADA		0.03		0.26	-0.02			0.23		-0.01	0.05	-0.01
CAPE VERDE						0.01						
CENTRAL AFRICAN REPUBLIC			-0.01		0.01							
CHAD			-0.01		0.01							
CHILE	-0.02		-0.06					0.01		-0.02		
CHINA		0.02	-2.19					0.05			0.01	0.01
COLOMBIA	-0.01		-0.13					0.01		-0.01		-0.01
COMOROS						0.01						
CONGO						0.01						
COSTA RICA			-0.01									
COTE D'IVOIRE	-0.01		-0.04									
CUBA	-0.01		-0.05					0.01				-0.02
CYPRUS												
CZECHOSLOVAKIA				0.05	-0.01			0.05			0.06	0.05
DEMOCRATIC KAMPUCHEA			-0.01			0.01						
DEMOCRATIC YEMEN			-0.01			0.01						
DENMARK		0.01		0.05				0.05			0.01	0.03
DJIBOUTI						0.01						
DOMINICA						0.01						
DOMINICAN REPUBLIC			-0.03									



Member State	Debt		Low per capita income		Floor		Ceiling		Scheme of limits		Ad hoc adjustments (mitigation)	
	Cols.(2)-(1) of annex 1A (-)	(+)	Cols.(3)-(2) of annex 1A (-)	(+)	Cols.(4)-(3) of annex 1A (-)	(+)	Cols.(5)-(4) of annex 1A (-)	(+)	Cols.(6)-(5) of annex 1A (-)	(+)	Cols.(7)-(6) of annex 1A (-)	(+)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
INDIA	-0.02	-1.18		0.03								
INDONESIA	-0.03	-0.46		0.02								
IRAN (ISLAMIC REPUBLIC OF)		0.12		0.10								
IRAQ	-0.01	0.04		0.03								
IRELAND		0.02		0.01								
ISRAEL	-0.02	0.01		0.02								
ITALY		0.37	-0.01	0.33								
JAMAICA	0.04											
JAPAN	0.11	1.04	-0.04	0.95								
JORDAN		-0.01										
KENYA		-0.01										
KUWAIT		-0.04										
LAO PEOPLE'S DEMOCRATIC REPUBLIC	-0.01	0.03		0.02								
LEBANON			0.01									
LESOTHO		-0.02										
LIBERIA		-0.01	0.01									
LIBYAN ARAB JAMAHIRIYA		-0.01	0.01									
LUXEMBOURG		0.02		0.02								
MADAGASCAR	-0.01	-0.01		0.01								
MALAWI		-0.01										
MALAYSIA		-0.01	0.01									
MALDIVES	-0.02	-0.06	-0.01	0.01								
MALI		-0.01	0.01									

Member State	Debt		Low per capita income		Floor		Ceiling		Scheme of limits		Ad hoc adjustments (mitigation)	
	Cols.(2)-(1) of annex 1A (-)	(+)	Cols.(3)-(2) of annex 1A (-)	(+)	Cols.(4)-(3) of annex 1A (-)	(+)	Cols.(5)-(4) of annex 1A (-)	(+)	Cols.(6)-(5) of annex 1A (-)	(+)	Cols.(7)-(6) of annex 1A (-)	(+)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MALTA												
MAURITANIA												
MAURITIUS												
MEXICO	-0.10							0.08				-0.06
MONGOLIA												
MOROCCO	-0.02											
MOZAMBIQUE												
NEPAL												
NETHERLANDS		0.02						0.12				0.05
NEW ZEALAND		0.01						0.02				
NICARAGUA												
NIGER												
NIGERIA												
NORWAY	-0.02							0.02				-0.01
OMAN								0.04				-0.01
PAKISTAN	-0.01							0.01				-0.01
PANAMA	-0.01											
PAPUA NEW GUINEA												
PARAGUAY								0.01				
PERU	-0.01											
PHILIPPINES	-0.03											
POLAND	-0.04							0.04				0.01
PORTUGAL	-0.01							0.02				0.01

Member State	Debt		Low per capita income		Floor		Ceiling		Scheme of limits		Ad hoc adjustments (mitigation)	
	Cols.(2)-(1) of annex 1A (-)	(+)	Cols.(3)-(2) of annex 1A (-)	(+)	Cols.(4)-(3) of annex 1A (-)	(+)	Cols.(5)-(4) of annex 1A (-)	(+)	Cols.(6)-(5) of annex 1A (-)	(+)	Cols.(7)-(6) of annex 1A (-)	(+)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
QATAR	-0.01						0.01					
ROMANIA		-0.09					0.02					-0.02
RWANDA		-0.01			0.01							
SAINT KITTS AND NEVIS					0.01							
SAINT LUCIA					0.01							
SAINT VINCENT AND THE GRENADINES					0.01							
SAMOA					0.01							
SAO TOME AND PRINCIPE					0.01							
SAUDI ARABIA	-0.01	0.10	-0.01				0.09					-0.06
SENEGAL	-0.01											
SEYCHELLES					0.01							
SIERRA LEONE					0.01							
SINGAPORE					0.01							
SOLOMON ISLANDS					0.01							
SOMALIA												
SOUTH AFRICA												
SPAIN		0.02										
SRI LANKA												
SUDAN	-0.01											
SURINAME												
SWAZILAND												
SWEDEN		0.10	-0.01				0.09					0.06
SYRIAN ARAB REPUBLIC		-0.04					0.01					-0.01

Member State	Debt	Low per capita income	Floor	Ceiling	Scheme of limits	Ad hoc adjustments (mitigation)
	Cols.(2)-(1) of annex 1A (-) (+) (1)	Cols.(3)-(2) of annex 1A (-) (+) (2)	Cols.(4)-(3) of annex 1A (-) (+) (3)	Cols.(5)-(4) of annex 1A (-) (+) (4)	Cols.(6)-(5) of annex 1A (-) (+) (5)	Cols.(7)-(6) of annex 1A (-) (+) (6)
THAILAND	-0.01	-0.19		0.01	-0.01	-0.01
TOGO	-0.01	-0.01	0.01		-0.01	
TRINIDAD AND TOBAGO		0.01				
TUNISIA	-0.04	-0.04	0.01	0.01		0.01
TURKEY	-0.03	-0.23	0.02	0.02	0.01	0.01
UGANDA		-0.03		0.71	2.13	0.15
UNION OF SOVIET SOCIALIST REPUBLICS	0.09	0.77	-0.03	0.02	-0.05	-0.01
UNITED ARAB EMIRATES	-0.01	0.02				
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	0.04	0.40	-0.02	0.37	0.08	
UNITED REPUBLIC OF TANZANIA	0.30	-0.04	-0.19	-5.68		
UNITED STATES OF AMERICA		2.79			-0.01	-0.01
URUGUAY	-0.01					
VANUATU		0.05	0.01			
VENEZUELA	-0.04	0.05	-0.01	0.05	0.01	0.01
VIET NAM	-0.01	-0.04				
YEMEN		-0.03				
YUGOSLAVIA	-0.02	0.05		0.04	-0.09	-0.06
ZAIRE	-0.01	-0.03				
ZAMBIA	-0.01	-0.01				
ZIMBABWE		-0.03				
<b>TOTAL</b>	<b>-0.87</b>	<b>8.35</b>	<b>-0.47</b>	<b>5.68</b>	<b>-3.54</b>	<b>-0.77</b>
			<b>0.47</b>	<b>-5.68</b>	<b>3.54</b>	<b>0.77</b>



MEMBER STATE	Debt, low per capita income (\$2,200, 85%), floor (0.01%), ceiling (25%) and scheme of limits												
	10-year period (1977-1986)	12-year period (1975-1986)	7-year period (1980-1986)	5-year period (1982-1986)	3-year period (1984-1986)	POINT DIFFERENCES							
						Cols.(2)-(1)	Cols.(3)-(1)	Cols.(4)-(1)	Cols.(5)-(1)	Cols.(6)-(1)	Cols.(7)-(1)	Cols.(8)-(1)	Cols.(9)-(1)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
CAMEROON	0.02	0.02	0.02	0.02	0.02	0.02	0.05	0.08	0.22	0.22	0.22	0.22	0.22
CANADA	3.07	3.12	3.15	3.29	3.29	3.15	3.29	3.29	0.01	0.01	0.01	0.01	0.01
CAPE VERDE	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
CENTRAL AFRICAN REPUBLIC	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
CHAD	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
CHILE	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08
CHINA	0.78	0.76	0.82	0.84	0.84	0.82	0.84	0.84	0.84	0.84	0.84	0.84	0.84
COLOMBIA	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
COMOROS	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
CONGO	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
CONGO	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
COSTA RICA	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
COTE D'IVOIRE	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
CUBA	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11
CYPRUS	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
CZECHOSLOVAKIA	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61	0.61
DEMOCRATIC KAMPUCHEA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
DEMOCRATIC YEMEN	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
DENMARK	0.66	0.67	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.63
DJIBOUTI	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
DOMINICA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
DOMINICAN REPUBLIC	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
ECUADOR	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
EGYPT	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08
EL SALVADOR	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02



MEMBER STATE	Debt, low per capita income (\$2,200, 85%), floor (0.01%), ceiling (25%) and scheme of limits												
	10-year period (1977-1986)	12-year period (1975-1986)	7-year period (1980-1986)	5-year period (1982-1986)	3-year period (1984-1986)	POINT DIFFERENCES							
						Cols.(2)-(1)	Cols.(3)-(1)	Cols.(4)-(1)	Cols.(5)-(1)	Cols.(6)-(1)	Cols.(7)-(1)	Cols.(8)-(1)	Cols.(9)-(1)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
EQUATORIAL GUINEA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
ETHIOPIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
FIJI	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
FINLAND	0.51	0.51	0.52	0.54	0.56	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54
FRANCE	6.17	6.16	6.14	6.18	6.26	6.18	6.18	6.18	6.18	6.18	6.18	6.18	6.18
GABON	0.03	0.03	0.03	0.03	0.02	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
GAMBIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
GERMAN DEMOCRATIC REPUBLIC	1.22	1.24	1.21	1.22	1.24	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22
GERMANY, FEDERAL REPUBLIC OF	7.98	7.96	7.96	8.02	8.12	8.02	8.02	8.02	8.02	8.02	8.02	8.02	8.02
GHANA	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
GREECE	0.39	0.40	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39	0.39
GRENADA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
GUATEMALA	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
GUINEA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
GUINEA-BISSAU	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
GUYANA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
HAITI	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
HONDURAS	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
HUNGARY	0.21	0.20	0.20	0.20	0.21	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
ICELAND	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
INDIA	0.37	0.36	0.36	0.39	0.41	0.36	0.36	0.36	0.36	0.36	0.36	0.36	0.36
INDONESIA	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16
IRAN (ISLAMIC REPUBLIC OF)	0.73	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72	0.72
IRAQ	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14

MEMBER STATE	Debt, low per capita income (\$2,200, 85%), floor (0.01%), ceiling (25%) and scheme of limits											
	10-year period (1977-1986)	12-year period (1975-1986)	7-year period (1980-1986)	5-year period (1982-1986)	3-year period (1984-1986)	POINT DIFFERENCES					Cols.(5)-(1)	
						Cols.(2)-(1)	Cols.(3)-(1)	Cols.(4)-(1)	Cols.(6)-(7)	(8)		(9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
IRELAND	0.18	0.18	0.18	0.18	0.19							0.01
ISRAEL	0.21	0.20	0.20	0.21	0.21	-0.01		-0.01				
ITALY	4.06	4.08	4.08	4.08	4.08			0.02			0.02	0.02
JAMAICA	0.01	0.01	0.01	0.01	0.01							
JAPAN	11.38	11.38	11.38	11.38	11.38							
JORDAN	0.02	0.02	0.02	0.02	0.02							
KENYA	0.01	0.01	0.01	0.01	0.01							
KUWAIT	0.30	0.30	0.29	0.28	0.26			-0.01			-0.02	-0.04
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	0.01	0.01	0.01	0.01							
LEBANON	0.01	0.01	0.01	0.01	0.01							
LESOTHO	0.01	0.01	0.01	0.01	0.01							
LIBERIA	0.01	0.01	0.01	0.01	0.01							
LIBYAN ARAB JAMAHIRIYA	0.30	0.30	0.29	0.28	0.26			-0.01			-0.02	-0.04
LUXEMBOURG	0.06	0.06	0.05	0.06	0.06			-0.01				
MADAGASCAR	0.01	0.01	0.01	0.01	0.01			-0.01				
MALAWI	0.01	0.01	0.01	0.01	0.01							
MALAYSIA	0.12	0.12	0.12	0.12	0.12							
MALDIVES	0.01	0.01	0.01	0.01	0.01							
MALI	0.01	0.01	0.01	0.01	0.01							
MALTA	0.01	0.01	0.01	0.01	0.01							
MAURITANIA	0.01	0.01	0.01	0.01	0.01							
MAURITIUS	0.01	0.01	0.01	0.01	0.01							
MEXICO	1.00	1.00	1.00	0.97	0.94						-0.03	-0.06
MONGOLIA	0.01	0.01	0.01	0.01	0.01							

MEMBER STATE	Debt, low per capita income (\$2,200, 85%), floor (0.01%), ceiling (25%) and scheme of limits												
	10-year period (1977-1986)	12-year period (1975-1986)	7-year period (1980-1986)	5-year period (1982-1986)	3-year period (1984-1986)	POINT DIFFERENCES					Cols.(5)-(1)		
						Cols.(2)-(1)	Cols.(3)-(1)	Cols.(4)-(1)	Cols.(3)-(1)	Cols.(4)-(1)		Cols.(5)-(1)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
MOROCCO	0.04	0.04	0.04	0.04	0.04								
MOZAMBIQUE	0.01	0.01	0.01	0.01	0.01								
NEPAL	0.01	0.01	0.01	0.01	0.01								
NETHERLANDS	1.60	1.61	1.59	1.60	1.62		0.01						0.02
NEW ZEALAND	0.24	0.24	0.23	0.25	0.24								
NICARAGUA	0.01	0.01	0.02	0.02	0.02								0.01
NIGER	0.01	0.01	0.01	0.01	0.01								
NIGERIA	0.21	0.21	0.21	0.21	0.21								
NORWAY	0.55	0.55	0.56	0.57	0.59								0.04
OMAN	0.03	0.03	0.03	0.03	0.03								
PAKISTAN	0.07	0.07	0.07	0.07	0.07								
PANAMA	0.02	0.02	0.03	0.03	0.03								0.01
PAPUA NEW GUINEA	0.01	0.01	0.01	0.01	0.01								
PARAGUAY	0.03	0.02	0.03	0.03	0.03		-0.01						
PERU	0.06	0.07	0.07	0.07	0.06								
PHILIPPINES	0.09	0.09	0.10	0.09	0.08								
POLAND	0.55	0.55	0.55	0.56	0.56								
PORTUGAL	0.18	0.16	0.17	0.16	0.17								
QATAR	0.05	0.05	0.05	0.05	0.05								
ROMANIA	0.21	0.21	0.21	0.21	0.21								
RWANDA	0.01	0.01	0.01	0.01	0.01								
SAINT KITTS AND NEVIS	0.01	0.01	0.01	0.01	0.01								
SAINT LUCIA	0.01	0.01	0.01	0.01	0.01								
SAINT VINCENT AND THE GRENADINES	0.01	0.01	0.01	0.01	0.01								

MEMBER STATE	Debt, low per capita income (\$2,200, 85%), floor (0.01%), ceiling (25%) and scheme of limits												
						POINT DIFFERENCES							
	10-year period (1977-1986) (1)	12-year period (1975-1986) (2)	7-year period (1980-1986) (3)	5-year period (1982-1986) (4)	3-year period (1984-1986) (5)	Cols.(2)-(1) (-) (+) (6)	Cols.(3)-(1) (-) (+) (7)	Cols.(4)-(1) (-) (+) (8)	Cols.(5)-(1) (-) (+) (9)	Cols.(6)-(1) (-) (+) (10)	Cols.(7)-(1) (-) (+) (11)	Cols.(8)-(1) (-) (+) (12)	Cols.(9)-(1) (-) (+) (13)
SAMOA	0.01	0.01	0.01	0.01	0.01								
SAO TOME AND PRINCIPE	0.01	0.01	0.01	0.01	0.01								
SAUDI ARABIA	1.08	1.08	1.08	1.07	0.89								
SENEGAL	0.01	0.01	0.01	0.01	0.01								
SEYCHELLES	0.01	0.01	0.01	0.01	0.01								
SIERRA LEONE	0.01	0.01	0.01	0.01	0.01								
SINGAPORE	0.12	0.12	0.12	0.12	0.12								
SOLOMON ISLANDS	0.01	0.01	0.01	0.01	0.01								
SOMALIA	0.01	0.01	0.01	0.01	0.01								
SOUTH AFRICA	0.45	0.43	0.50	0.44	0.39	-0.02	0.03	0.05	0.05	-0.01	-0.06	-0.06	
SPAIN	1.91	1.94	1.86	1.87	1.89								
SRI LANKA	0.01	0.01	0.01	0.01	0.01								
SUDAN	0.02	0.02	0.02	0.02	0.01								
SURINAME	0.01	0.01	0.01	0.01	0.01								
SWAZILAND	0.01	0.01	0.01	0.01	0.01								
SWEDEN	1.15	1.17	1.14	1.15	1.17								
SYRIAN ARAB REPUBLIC	0.05	0.05	0.05	0.05	0.05								
THAILAND	0.11	0.11	0.11	0.11	0.11								
TOGO	0.01	0.01	0.01	0.01	0.01								
TRINIDAD AND TOBAGO	0.05	0.05	0.05	0.05	0.05								
TUNISIA	0.04	0.03	0.04	0.04	0.04	-0.01							
TURKEY	0.31	0.30	0.28	0.29	0.29	-0.01							
UGANDA	0.01	0.01	0.01	0.01	0.01								
UNION OF SOVIET SOCIALIST REPUBLICS	11.42	11.40	11.38	11.47	11.62	-0.02	-0.04	-0.04	-0.02	0.05	0.05	0.05	0.20

MEMBER STATE	Debt, low per capita income (\$2,200, 85%), floor (0.01%), ceiling (25%) and scheme of limits												
	10-year period (1977-1986)	12-year period (1975-1986)	7-year period (1980-1986)	5-year period (1982-1986)	3-year period (1984-1986)	POINT DIFFERENCES							
						Cols.(2)-(1)	Cols.(3)-(1)	Cols.(4)-(1)	Cols.(5)-(1)	Cols.(6)-(7)	Cols.(8)-(9)	Cols.(10)-(11)	Cols.(12)-(13)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
UNITED ARAB EMIRATES	0.20	0.20	0.20	0.20	0.20								
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	4.86	4.82	4.98	4.91	4.82	-0.04		0.12		0.05		-0.04	
UNITED REPUBLIC OF TANZANIA	0.01	0.01	0.01	0.01	0.01								
UNITED STATES OF AMERICA	25.00	25.00	25.00	25.00	25.00								
URUGUAY	0.05	0.05	0.05	0.04	0.03								
VANUATU	0.01	0.01	0.01	0.01	0.01								
VENEZUELA	0.56	0.56	0.56	0.54	0.53								
VIET NAM	0.01	0.01	0.01	0.01	0.01								
YEMEN	0.01	0.01	0.02	0.02	0.02			0.01		0.01			0.01
YUGOSLAVIA	0.52	0.52	0.50	0.41	0.41								
ZAIRE	0.01	0.01	0.01	0.01	0.01								
ZAMBIA	0.01	0.01	0.01	0.01	0.01								
ZIMBABWE	0.02	0.02	0.02	0.02	0.02								
TOTAL	100.00	100.00	100.00	100.00	100.00	-0.23	0.23	-0.42	0.42	-0.65	0.65	-1.02	1.02

## ANNEX III

**CONTRIBUTIONS TO THE UNITED NATIONS IN 1989 AS A PERCENTAGE OF AVERAGE  
1977-1986 NATIONAL INCOME RANKED FROM HIGHEST TO LOWEST**

Member State	Present official scale  (1989-1991)  (1)	Contributions to the U.N. as percentage of national income (1977-1986)  (2)	Per capita national income  (1977-1986)  (3)
SAO TOME AND PRINCIPE	0.01	0.211	418
MALDIVES	0.01	0.176	271
SAINT KITTS AND NEVIS	0.01	0.163	919
EQUATORIAL GUINEA	0.01	0.127	169
DOMINICA	0.01	0.120	876
SAINT VINCENT AND THE GRENADINES	0.01	0.113	681
GRENADA	0.01	0.112	637
SAMOA	0.01	0.090	553
VANUATU	0.01	0.084	738
CAPE VERDE	0.01	0.083	308
COMOROS	0.01	0.081	240
SOLOMON ISLANDS	0.01	0.069	476
SAINT LUCIA	0.01	0.067	942
BHUTAN	0.01	0.064	92
ANTIGUA AND BARBUDA	0.01	0.062	1 617
SEYCHELLES	0.01	0.062	1 851
BELIZE	0.01	0.053	970
GUINEA-BISSAU	0.01	0.052	179
GAMBIA	0.01	0.045	289
DJIBOUTI	0.01	0.030	787
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	0.029	* 70
SWAZILAND	0.01	0.019	690
GUYANA	0.01	0.018	475
LESOTHO	0.01	0.014	389
DEMOCRATIC KAMPUCHEA	0.01	0.014	* 83
CHAD	0.01	0.012	137
UNION OF SOVIET SOCIALIST REPUBLICS	11.57	0.012	2 816
BAHAMAS	0.02	0.012	6 205
MAURITANIA	0.01	0.012	392
CZECHOSLOVAKIA	0.66	0.012	2 898
CENTRAL AFRICAN REPUBLIC	0.01	0.011	289
BOTSWANA	0.01	0.011	714
BRUNEI DARUSSALAM	0.04	0.011	13 599
TOGO	0.01	0.010	279
SWEDEN	1.21	0.010	10 853

Member State	Present official scale  (1989-1991)  (1)	Contributions to the U.N. as percentage of national income (1977-1986)  (2)	Per capita national income  (1977-1986)  (3)
GERMANY, FEDERAL REPUBLIC OF	8.08	0.010	9 827
LUXEMBOURG	0.06	0.010	12 337
LIBERIA	0.01	0.010	386
GERMAN DEMOCRATIC REPUBLIC	1.28	0.010	5 810
DEMOCRATIC YEMEN	0.01	0.010	394
DENMARK	0.69	0.010	10 306
NETHERLANDS	1.65	0.010	8 929
AUSTRALIA	1.57	0.010	8 134
FRANCE	6.25	0.010	8 976
NEW ZEALAND	0.24	0.010	5 878
SPAIN	1.95	0.010	4 058
BELGIUM	1.17	0.010	9 430
AUSTRIA	0.74	0.010	7 770
ICELAND	0.03	0.010	10 272
FINLAND	0.51	0.010	8 439
CANADA	3.09	0.010	10 060
NORWAY	0.55	0.010	10 690
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	4.86	0.010	6 928
IRELAND	0.18	0.010	4 191
HUNGARY	0.21	0.010	1 583
SURINAME	0.01	0.009	2 294
GREECE	0.40	0.009	3 381
BARBADOS	0.01	0.009	3 376
KUWAIT	0.29	0.009	16 415
VENEZUELA	0.57	0.009	3 089
GABON	0.03	0.009	2 358
LIBYAN ARAB JAMAHIRIYA	0.28	0.009	7 641
ISRAEL	0.21	0.009	4 624
JAPAN	11.38	0.009	8 570
ITALY	3.99	0.009	6 273
BURUNDI	0.01	0.008	216
SAUDI ARABIA	1.02	0.008	9 620
QATAR	0.05	0.008	19 078
CYPRUS	0.02	0.008	2 965

Member State	Present official scale  (1989-1991)  (1)	Contributions to the U.N. as percentage of national income  (1977-1986)  (2)	Per capita national income  (1977-1986)  (3)
BENIN	0.01	0.008	261
MALAWI	0.01	0.008	160
BURKINA FASO	0.01	0.008	156
FIJI	0.01	0.008	1 542
SIERRA LEONE	0.01	0.008	300
MAURITIUS	0.01	0.008	1 033
MALTA	0.01	0.007	2 861
BULGARIA	0.15	0.007	1 746
MALI	0.01	0.007	145
TRINIDAD AND TOBAGO	0.05	0.007	4 814
UNITED STATES OF AMERICA	25.00	0.007	11 750
POLAND	0.56	0.007	1 695
SINGAPORE	0.11	0.007	4 899
PORTUGAL	0.18	0.007	1 991
UNITED ARAB EMIRATES	0.19	0.007	19 340
SOUTH AFRICA	0.45	0.007	1 707
YUGOSLAVIA	0.46	0.007	2 336
ARGENTINA	0.66	0.007	2 638
BAHRAIN	0.02	0.006	6 489
MONGOLIA	0.01	0.006	* 720
RWANDA	0.01	0.006	235
CONGO	0.01	0.006	817
PARAGUAY	0.03	0.006	1 243
GUINEA	0.01	0.006	247
BRAZIL	1.45	0.005	1 660
MEXICO	0.94	0.005	1 881
HAITI	0.01	0.005	241
COSTA RICA	0.02	0.005	1 344
URUGUAY	0.04	0.005	2 196
TURKEY	0.32	0.005	1 146
IRAN (ISLAMIC REPUBLIC OF)	0.69	0.005	2 829
NIGER	0.01	0.005	302
CUBA	0.09	0.005	1 544
PANAMA	0.02	0.004	1 708
SOMALIA	0.01	0.004	434



Member State	Present official scale	Contributions to the U.N. as percentage of national income	Per capita national income
	(1989-1991)	(1977-1986)	(1977-1986)
	(1)	(2)	(3)
ROMANIA	0.19	0.004	1 649
DOMINICAN REPUBLIC	0.03	0.004	1 036
MALAYSIA	0.11	0.004	1 559
PAPUA NEW GUINEA	0.01	0.004	632
COLOMBIA	0.14	0.004	1 080
CHILE	0.08	0.004	1 468
NEPAL	0.01	0.004	141
ALBANIA	0.01	0.003	* 831
TUNISIA	0.03	0.003	1 046
JAMAICA	0.01	0.003	1 053
ZIMBABWE	0.02	0.003	615
MOZAMBIQUE	0.01	0.003	189
HONDURAS	0.01	0.003	641
PERU	0.06	0.003	836
OMAN	0.02	0.003	4 731
ZAMBIA	0.01	0.003	426
SENEGAL	0.01	0.003	427
ALGERIA	0.15	0.003	1 957
LEBANON	0.01	0.003	968
MADAGASCAR	0.01	0.003	283
AFGHANISTAN	0.01	0.003	176
IRAQ	0.12	0.003	2 484
THAILAND	0.10	0.003	629
NICARAGUA	0.01	0.003	1 041
MOROCCO	0.04	0.003	614
JORDAN	0.01	0.002	1 343
PHILIPPINES	0.09	0.002	564
ANGOLA	0.01	0.002	.
ECUADOR	0.03	0.002	1 148
NIGERIA	0.20	0.002	768
COTE D'IVOIRE	0.02	0.002	782
CHINA	0.79	0.002	277
EL SALVADOR	0.01	0.002	722
SYRIAN ARAB REPUBLIC	0.04	0.002	1 633
YEMEN	0.01	0.002	608

Member State	Present official scale (1989-1991) (1)	Contributions to the U.N. as percentage of national income (1977-1986) (2)	Per capita national income (1977-1986) (3)
GUATEMALA	0.02	0.002	1 071
INDIA	0.37	0.002	210
ETHIOPIA	0.01	0.002	107
UGANDA	0.01	0.002	313
SRI LANKA	0.01	0.002	285
INDONESIA	0.15	0.002	425
ZAIRE	0.01	0.002	164
PAKISTAN	0.06	0.002	306
EGYPT	0.07	0.002	760
BOLIVIA	0.01	0.002	864
GHANA	0.01	0.002	416
UNITED REPUBLIC OF TANZANIA	0.01	0.001	263
BURMA	0.01	0.001	151
KENYA	0.01	0.001	301
VIET NAM	0.01	0.001	99
CAMEROON	0.01	0.001	744
SUDAN	0.01	0.001	379
BANGLADESH	0.01	0.001	136
TOTAL	100.00		

\* Based exclusively on national income estimates prepared by the U.N. Statistical Office.

ANNEX IV

SCALES INCORPORATING ALTERNATIVE DEBT RELIEF DEDUCTIONS  
BASED ON TOTAL EXTERNAL DEBT

(percentage)

MEMBER STATE	Present official scale (1989-1991)	Scale with debt adjustment only			Machine scales based on income adjustment for:		
		Debt service/debt ratio			Debt, low per capita income, floor, ceiling and scheme of limits		
		(1)	(2)	(3)	(4)	(5)	(6)
		12%	15%	20%	12%	15%	20%
AFGHANISTAN	0.01	0.03	0.03	0.03	0.01	0.01	0.01
ALBANIA	0.01	0.02	0.02	0.02	0.01	0.01	0.01
ALGERIA	0.15	0.38	0.38	0.37	0.16	0.16	0.16
ANGOLA	0.01	0.03	0.03	0.03	0.01	0.01	0.01
ANTIGUA AND BARBUDA	0.01	0.00	0.00	0.00	0.01	0.01	0.01
ARGENTINA	0.66	0.72	0.70	0.67	0.71	0.71	0.71
AUSTRALIA	1.57	1.27	1.27	1.28	1.53	1.54	1.55
AUSTRIA	0.74	0.61	0.61	0.61	0.73	0.74	0.74
BAHAMAS	0.02	0.01	0.01	0.01	0.02	0.02	0.02
BAHRAIN	0.02	0.02	0.02	0.02	0.03	0.03	0.03
BANGLADESH	0.01	0.12	0.12	0.12	0.03	0.03	0.03
BARBADOS	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BELGIUM	1.17	0.96	0.96	0.97	1.16	1.17	1.17
BELIZE	0.01	0.00	0.00	0.00	0.01	0.01	0.01
BENIN	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BHUTAN	0.01	0.00	0.00	0.00	0.01	0.01	0.01
BOLIVIA	0.01	0.05	0.05	0.05	0.02	0.02	0.02
BOTSWANA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BRAZIL	1.45	2.03	2.00	1.96	1.54	1.54	1.52
BRUNEI DARUSSALAM	0.04	0.03	0.03	0.03	0.03	0.03	0.03
BULGARIA	0.15	0.16	0.16	0.16	0.14	0.14	0.14

MEMBER STATE	Present official scale (1989-1991)	Scale with debt adjustment only			Machine scales based on income adjustment for:		
		Scale with debt adjustment only			Debt, low per capita income, floor, ceiling and scheme of limits		
		(1)	(2)	(3)	(4)	(5)	(5)
		Debt service/debt ratio	Debt service/debt ratio	Debt service/debt ratio	12%	15%	20%
		12%	15%	20%	12%	15%	20%
BURKINA FASO	0.01	0.01	0.01	0.01	0.01	0.01	0.01
BURMA	0.01	0.05	0.05	0.05	0.01	0.01	0.01
BURUNDI	0.01	0.01	0.01	0.01	0.01	0.01	0.01
CAMEROON	0.01	0.07	0.07	0.06	0.02	0.02	0.02
CANADA	3.09	2.55	2.56	2.57	3.07	3.09	3.11
CAPE VERDE	0.01	0.00	0.00	0.00	0.01	0.01	0.01
CENTRAL AFRICAN REPUBLIC	0.01	0.01	0.01	0.01	0.01	0.01	0.01
CHAD	0.01	0.01	0.01	0.01	0.01	0.01	0.01
CHILE	0.08	0.15	0.14	0.13	0.08	0.08	0.08
CHINA	0.79	2.91	2.91	2.92	0.78	0.79	0.79
COLOMBIA	0.14	0.28	0.28	0.28	0.15	0.15	0.15
COMOROS	0.01	0.00	0.00	0.00	0.01	0.01	0.01
CONGO	0.01	0.01	0.01	0.01	0.01	0.01	0.01
COSTA RICA	0.02	0.03	0.03	0.02	0.02	0.02	0.01
COTE D'IVOIRE	0.02	0.06	0.05	0.05	0.02	0.02	0.02
CUBA	0.09	0.15	0.15	0.14	0.11	0.11	0.11
CYPRUS	0.02	0.02	0.02	0.02	0.02	0.02	0.02
CZECHOSLOVAKIA	0.66	0.46	0.46	0.46	0.61	0.61	0.61
DEMOCRATIC KAMPUCHEA	0.01	0.01	0.01	0.01	0.01	0.01	0.01
DEMOCRATIC YEMEN	0.01	0.01	0.01	0.01	0.01	0.01	0.01
DENMARK	0.69	0.55	0.55	0.55	0.66	0.66	0.66

MEMBER STATE	Present official scale (1989-1991)	Scale with debt adjustment only				Machine scales based on income adjustment for:		
		Scale with debt adjustment only		Debt service/debt ratio	Debt, low per capita income, floor, ceiling and scheme of limits			
		(2)	(3)		(4)	(5)	(6)	(7)
	(1)	12%	15%	20%	12%	15%	20%	
DJIBOUTI	0.01	0.00	0.00	0.00	0.01	0.01	0.01	
DOMINICA	0.01	0.00	0.00	0.00	0.01	0.01	0.01	
DOMINICAN REPUBLIC	0.03	0.06	0.06	0.06	0.03	0.03	0.03	
ECUADOR	0.03	0.09	0.09	0.09	0.04	0.04	0.04	
EGYPT	0.07	0.32	0.31	0.30	0.08	0.08	0.08	
EL SALVADOR	0.01	0.04	0.04	0.03	0.02	0.02	0.01	
EQUATORIAL GUINEA	0.01	0.00	0.00	0.00	0.01	0.01	0.01	
ETHIOPIA	0.01	0.04	0.04	0.04	0.01	0.01	0.01	
FIJI	0.01	0.01	0.01	0.01	0.01	0.01	0.01	
FINLAND	0.51	0.42	0.42	0.42	0.51	0.51	0.51	
FRANCE	6.25	5.05	5.06	5.08	6.17	6.15	6.16	
GABON	0.03	0.03	0.02	0.02	0.03	0.03	0.03	
GAMBIA	0.01	0.00	0.00	0.00	0.01	0.01	0.01	
GERMAN DEMOCRATIC REPUBLIC	1.28	1.00	1.01	1.01	1.22	1.22	1.23	
GERMANY, FEDERAL REPUBLIC OF	8.08	6.27	6.29	6.32	7.98	7.98	7.98	
GHANA	0.01	0.05	0.05	0.05	0.02	0.02	0.02	
GREECE	0.40	0.32	0.32	0.31	0.39	0.39	0.39	
GRENADA	0.01	0.00	0.00	0.00	0.01	0.01	0.01	
GUATEMALA	0.02	0.08	0.08	0.08	0.03	0.03	0.03	
GUINEA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	
GUINEA-BISSAU	0.01	0.00	0.00	0.00	0.01	0.01	0.01	

MEMBER STATE	Present official scale (1989-1991)	Scale with debt adjustment only				Machine scales based on income adjustment for:		
		Debt service/debt ratio				Debt, low per capita income, floor, ceiling and scheme of limits		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
		12%	15%	20%	12%	15%	20%	
GUYANA	0.01	0.00	0.00	0.00	0.01	0.01	0.01	
HAITI	0.01	0.01	0.01	0.01	0.01	0.01	0.01	
HONDURAS	0.01	0.02	0.02	0.02	0.01	0.01	0.01	
HUNGARY	0.21	0.16	0.16	0.15	0.21	0.20	0.20	
ICELAND	0.03	0.02	0.02	0.02	0.03	0.03	0.03	
INDIA	0.37	1.51	1.50	1.50	0.37	0.37	0.37	
INDONESIA	0.15	0.65	0.64	0.63	0.16	0.16	0.16	
IRAN (ISLAMIC REPUBLIC OF)	0.69	1.17	1.18	1.18	0.73	0.72	0.72	
IRAQ	0.12	0.35	0.35	0.35	0.14	0.14	0.14	
IRELAND	0.18	0.15	0.15	0.15	0.18	0.18	0.18	
ISRAEL	0.21	0.17	0.16	0.15	0.21	0.20	0.20	
ITALY	3.99	3.71	3.72	3.74	4.06	4.08	4.08	
JAMAICA	0.01	0.02	0.02	0.02	0.01	0.01	0.01	
JAPAN	11.38	10.47	10.50	10.55	11.38	11.38	11.38	
JORDAN	0.01	0.03	0.03	0.03	0.02	0.02	0.02	
KENYA	0.01	0.05	0.05	0.05	0.01	0.01	0.01	
KUWAIT	0.29	0.24	0.24	0.24	0.30	0.30	0.29	
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	0.00	0.00	0.00	0.01	0.01	0.01	
LEBANON	0.01	0.03	0.03	0.03	0.01	0.01	0.01	
LESOTHO	0.01	0.01	0.01	0.01	0.01	0.01	0.01	
LIBERIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	

MEMBER STATE	Present official scale (1989-1991)	Scale with debt adjustment only				Machine scales based on income adjustment for:		
		Scale with debt adjustment only				Debt, low per capita income, floor, ceiling and scheme of limits		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
LIBYAN ARAB JAMAHIRIYA	0.28	0.25	0.25	0.24	0.30	0.30	0.30	0.30
LUXEMBOURG	0.06	0.05	0.05	0.05	0.06	0.06	0.06	0.06
MADAGASCAR	0.01	0.02	0.02	0.02	0.01	0.01	0.01	0.01
MALAWI	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MALAYSIA	0.11	0.21	0.21	0.20	0.12	0.12	0.12	0.12
MALDIVES	0.01	0.00	0.00	0.00	0.01	0.01	0.01	0.01
MALI	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MALTA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MAURITANIA	0.01	0.01	0.00	0.00	0.01	0.01	0.01	0.01
MAURITIUS	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MEXICO	0.94	1.29	1.26	1.22	1.00	1.00	1.00	1.00
MONGOLIA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
MOROCCO	0.04	0.11	0.10	0.10	0.04	0.04	0.04	0.04
MOZAMBIQUE	0.01	0.02	0.02	0.02	0.01	0.01	0.01	0.01
NEPAL	0.01	0.02	0.02	0.02	0.01	0.01	0.01	0.01
NETHERLANDS	1.65	1.32	1.32	1.33	1.60	1.60	1.60	1.61
NEW ZEALAND	0.24	0.20	0.20	0.20	0.24	0.23	0.23	0.23
NICARAGUA	0.01	0.03	0.03	0.02	0.01	0.01	0.01	0.01
NIGER	0.01	0.02	0.02	0.02	0.01	0.01	0.01	0.01
NIGERIA	0.20	0.65	0.65	0.64	0.21	0.21	0.21	0.21
NORWAY	0.55	0.45	0.46	0.46	0.55	0.55	0.55	0.56

MEMBER STATE	Present official scale (1989-1991)	Scale with debt adjustment only				Machine scales based on income adjustment for:		
		Scale with debt adjustment only				Debt, low per capita income, floor, ceiling and scheme of limits		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Debt service/debt ratio 12% 15% 20%		Debt service/debt ratio 12% 15% 20%			
OMAN	0.02	0.05	0.05	0.05	0.03	0.03	0.03	
PAKISTAN	0.06	0.27	0.27	0.27	0.07	0.07	0.07	
PANAMA	0.02	0.03	0.03	0.03	0.02	0.02	0.02	
PAPUA NEW GUINEA	0.01	0.02	0.02	0.02	0.01	0.01	0.01	
PARAGUAY	0.03	0.04	0.04	0.04	0.03	0.03	0.03	
PERU	0.06	0.14	0.14	0.13	0.06	0.06	0.06	
PHILIPPINES	0.09	0.26	0.26	0.24	0.09	0.09	0.08	
POLAND	0.56	0.59	0.58	0.57	0.55	0.55	0.55	
PORTUGAL	0.18	0.19	0.18	0.18	0.18	0.16	0.16	
QATAR	0.05	0.05	0.05	0.05	0.05	0.05	0.05	
ROMANIA	0.19	0.37	0.37	0.37	0.21	0.21	0.21	
RWANDA	0.01	0.01	0.01	0.01	0.01	0.01	0.01	
SAINT KITTS AND NEVIS	0.01	0.00	0.00	0.00	0.01	0.01	0.01	
SAINT LUCIA	0.01	0.00	0.00	0.00	0.01	0.01	0.01	
SAINT VINCENT AND THE GRENADINES	0.01	0.00	0.00	0.00	0.01	0.01	0.01	
SAMOA	0.01	0.00	0.00	0.00	0.01	0.01	0.01	
SAO TOME AND PRINCIPE	0.01	0.00	0.00	0.00	0.01	0.01	0.01	
SAUDI ARABIA	1.02	0.98	0.98	0.97	1.08	1.08	1.08	
SENEGAL	0.01	0.02	0.02	0.02	0.01	0.01	0.01	
SEYCHELLES	0.01	0.00	0.00	0.00	0.01	0.01	0.01	
SIERRA LEONE	0.01	0.01	0.01	0.01	0.01	0.01	0.01	



MEMBER STATE	Machine scales based on income adjustment for:						
	Present official scale	Scale with debt adjustment only			Debt, low per capita income, floor, ceiling and scheme of limits		
	(1889-1991)	12%	15%	20%	12%	15%	20%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
SINGAPORE	0.11	0.12	0.12	0.12	0.12	0.12	0.12
SOLOMON ISLANDS	0.01	0.00	0.00	0.00	0.01	0.01	0.01
SOMALIA	0.01	0.02	0.02	0.02	0.01	0.01	0.01
SOUTH AFRICA	0.45	0.52	0.53	0.53	0.45	0.45	0.45
SPAIN	1.95	1.59	1.59	1.60	1.91	1.92	1.93
SRI LANKA	0.01	0.04	0.04	0.04	0.01	0.01	0.01
SUDAN	0.01	0.07	0.06	0.06	0.02	0.02	0.02
SURINAME	0.01	0.01	0.01	0.01	0.01	0.01	0.01
SWAZILAND	0.01	0.00	0.00	0.00	0.01	0.01	0.01
SWEDEN	1.21	0.93	0.94	0.94	1.15	1.15	1.14
SYRIAN ARAB REPUBLIC	0.04	0.15	0.15	0.15	0.05	0.05	0.05
THAILAND	0.10	0.30	0.29	0.29	0.11	0.11	0.11
TOGO	0.01	0.01	0.01	0.01	0.01	0.01	0.01
TRINIDAD AND TOBAGO	0.05	0.05	0.05	0.05	0.05	0.05	0.05
TUNISIA	0.03	0.07	0.06	0.06	0.04	0.03	0.03
TURKEY	0.32	0.51	0.51	0.50	0.31	0.30	0.29
UGANDA	0.01	0.04	0.04	0.04	0.01	0.01	0.01
UNION OF SOVIET SOCIALIST REPUBLICS	11.57	7.84	7.86	7.89	11.42	11.42	11.42
UNITED ARAB EMIRATES	0.19	0.21	0.21	0.20	0.20	0.20	0.20
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	4.86	4.03	4.04	4.06	4.86	4.88	4.91

MEMBER STATE	Present official scale (1989-1991)	Scale with debt adjustment only				Machine scales based on income adjustment for:		
		Scale with debt adjustment only		Scale with debt adjustment only		Debt, low per capita income, floor, ceiling and scheme of limits		
		Debt service/debt ratio 12%	Debt service/debt ratio 15%	Debt service/debt ratio 15%	Debt service/debt ratio 20%	Debt service/debt ratio 12%	Debt service/debt ratio 15%	Debt service/debt ratio 20%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
UNITED REPUBLIC OF TANZANIA	0.01	0.05	0.05	0.05	0.05	0.01	0.01	0.01
UNITED STATES OF AMERICA	25.00	28.08	28.16	28.29	28.29	25.00	25.00	25.00
URUGUAY	0.04	0.06	0.06	0.06	0.06	0.05	0.05	0.05
VANUATU	0.01	0.00	0.00	0.00	0.00	0.01	0.01	0.01
VENEZUELA	0.57	0.46	0.45	0.44	0.44	0.56	0.55	0.53
VIET NAM	0.01	0.05	0.05	0.05	0.05	0.01	0.01	0.01
YEMEN	0.01	0.04	0.04	0.04	0.04	0.01	0.01	0.01
YUGOSLAVIA	0.46	0.52	0.51	0.50	0.50	0.52	0.52	0.52
ZAIRE	0.01	0.04	0.04	0.03	0.03	0.01	0.01	0.01
ZAMBIA	0.01	0.02	0.02	0.02	0.02	0.01	0.01	0.01
ZIMBABWE	0.02	0.05	0.05	0.05	0.05	0.02	0.02	0.02
TOTAL	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

## ANNEX V

Effect of alternative upper per capita income limits  
on the machine scale

Member State	Per capita income (1977-1986 average)	Debt, low per capita income (\$2,200, 85%), floor (0.01%), ceiling (25%) and scheme of limits					
		\$2 200	\$2 300	\$2 400	\$2 500	\$2 600	\$2 800
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
UNITED ARAB EMIRATES	19 340	0.20	0.20	0.20	0.20	0.20	0.20
QATAR	19 078	0.05	0.05	0.05	0.05	0.05	0.05
KUWAIT	16 415	0.30	0.30	0.30	0.30	0.30	0.31
BRUNEI DARUSSALAM	13 599	0.03	0.03	0.04	0.04	0.04	0.04
LUXEMBOURG	12 337	0.06	0.06	0.06	0.06	0.06	0.06
UNITED STATES OF AMERICA	11 750	25.00	25.00	25.00	25.00	25.00	25.00
SWEDEN	10 853	1.15	1.15	1.15	1.15	1.15	1.16
NORWAY	10 690	0.55	0.55	0.55	0.56	0.56	0.56
DENMARK	10 306	0.66	0.66	0.66	0.67	0.67	0.68
ICELAND	10 272	0.03	0.03	0.03	0.03	0.03	0.03
CANADA	10 060	3.07	3.10	3.11	3.12	3.15	3.17
GERMANY, FEDERAL REPUBLIC OF	9 827	7.89	7.99	7.99	7.98	7.99	8.00
SAUDI ARABIA	9 620	1.08	1.08	1.08	1.08	1.08	1.08
BELGIUM	9 430	1.16	1.17	1.17	1.18	1.18	1.19
FRANCE	8 976	6.17	6.16	6.16	6.18	6.22	6.27
NETHERLANDS	8 929	1.60	1.60	1.61	1.62	1.63	1.64
JAPAN	8 570	11.38	11.38	11.38	11.38	11.38	11.38
FINLAND	8 439	0.51	0.51	0.51	0.52	0.52	0.52
AUSTRALIA	8 134	1.53	1.54	1.55	1.56	1.56	1.57
AUSTRIA	7 770	0.73	0.74	0.74	0.74	0.75	0.76
LIBYAN ARAB JAMAHIRIYA	7 641	0.30	0.30	0.30	0.31	0.31	0.31
UNITED KINGDOM	5 928	4.86	4.89	4.92	4.93	4.96	5.00
BAHRAIN	6 489	0.03	0.03	0.03	0.03	0.03	0.03
ITALY	6 273	4.06	4.08	4.08	4.08	4.08	4.08
BAHAMAS	6 205	0.02	0.02	0.02	0.02	0.02	0.02
NEW ZEALAND	5 878	0.24	0.23	0.24	0.24	0.24	0.25
GERMAN DEMOCRATIC REPUBLIC	5 810	1.22	1.22	1.23	1.23	1.24	1.24
SINGAPORE	4 899	0.12	0.12	0.12	0.12	0.12	0.12
TRINIDAD AND TOBAGO	4 814	0.05	0.05	0.05	0.05	0.05	0.05
OMAN	4 731	0.03	0.03	0.03	0.03	0.03	0.03
ISRAEL	4 625	0.21	0.20	0.20	0.20	0.20	0.20
IRELAND	4 191	0.18	0.18	0.18	0.18	0.18	0.18
SPAIN	4 058	1.91	1.92	1.93	1.94	1.95	1.97
GREECE	3 381	0.39	0.39	0.40	0.40	0.40	0.40
BARBADOS	3 376	0.01	0.01	0.01	0.01	0.01	0.01
VENEZUELA	3 089	0.56	0.56	0.56	0.57	0.57	0.57
CYPRUS	2 965	0.02	0.02	0.02	0.02	0.02	0.02
CZECHOSLOVAKIA	2 898	0.61	0.61	0.61	0.61	0.61	0.61
MALTA	2 861	0.01	0.01	0.01	0.01	0.01	0.01
IRAN (ISLAMIC REPUBLIC OF)	2 829	0.73	0.72	0.72	0.72	0.72	0.72
USSR	2 816	11.42	11.43	11.43	11.42	11.43	11.44
ARGENTINA	2 638	0.71	0.71	0.71	0.71	0.70	0.66
IRAQ	2 484	0.14	0.14	0.14	0.14	0.14	0.14
GABON	2 358	0.03	0.03	0.02	0.02	0.02	0.02
YUGOSLAVIA	2 336	0.52	0.52	0.51	0.49	0.48	0.45
SURINAME	2 294	0.01	0.01	0.01	0.01	0.01	0.01

Member State	Per capita income (1977-1986 average)	Debt, low per capita income (\$2,200, 85%), floor (0.01%), ceiling (25%) and scheme of limits					
	(1)	\$2 000 (2)	\$2 300 (3)	\$2 400 (4)	\$2 500 (5)	\$2 600 (6)	\$2 800 (7)
URUGUAY	2 196	0.05	0.05	0.05	0.05	0.05	0.05
PORTUGAL	1 991	0.18	0.16	0.16	0.16	0.16	0.16
ALGERIA	1 957	0.16	0.16	0.16	0.16	0.16	0.16
MEXICO	1 881	1.00	1.00	1.00	1.00	0.97	0.92
SEYCHELLES	1 851	0.01	0.01	0.01	0.01	0.01	0.01
BULGARIA	1 746	0.14	0.14	0.14	0.14	0.14	0.14
PANAMA	1 708	0.02	0.02	0.02	0.02	0.02	0.02
SOUTH AFRICA	1 707	0.45	0.43	0.42	0.41	0.39	0.39
POLAND	1 695	0.55	0.55	0.55	0.55	0.55	0.56
BRAZIL	1 660	1.54	1.54	1.51	1.46	1.41	1.35
ROMANIA	1 649	0.21	0.21	0.21	0.21	0.21	0.21
SYRIAN ARAB REPUBLIC	1 633	0.05	0.05	0.05	0.05	0.05	0.05
ANTIGUA AND BARBUDA	1 617	0.01	0.01	0.01	0.01	0.01	0.01
HUNGARY	1 583	0.21	0.20	0.20	0.20	0.20	0.20
MALAYSIA	1 559	0.12	0.12	0.12	0.12	0.12	0.12
CUBA	1 544	0.11	0.11	0.10	0.10	0.10	0.09
FIJI	1 542	0.01	0.01	0.01	0.01	0.01	0.01
CHILE	1 468	0.08	0.08	0.08	0.08	0.08	0.08
COSTA RICA	1 344	0.02	0.02	0.02	0.02	0.01	0.01
JORDAN	1 343	0.02	0.02	0.02	0.02	0.02	0.02
PARAGUAY	1 243	0.03	0.03	0.02	0.02	0.02	0.02
ECUADOR	1 148	0.04	0.04	0.04	0.04	0.04	0.04
TURKEY	1 146	0.31	0.30	0.29	0.29	0.29	0.29
COLOMBIA	1 080	0.15	0.15	0.15	0.15	0.14	0.14
GUATEMALA	1 071	0.03	0.03	0.03	0.03	0.03	0.03
JAMAICA	1 053	0.01	0.01	0.01	0.01	0.01	0.01
TUNISIA	1 046	0.04	0.03	0.03	0.03	0.03	0.03
NICARAGUA	1 041	0.01	0.01	0.01	0.01	0.01	0.01
DOMINICAN REPUBLIC	1 036	0.03	0.03	0.03	0.03	0.03	0.03
MAURITIUS	1 033	0.01	0.01	0.01	0.01	0.01	0.01
BELIZE	970	0.01	0.01	0.01	0.01	0.01	0.01
LEBANON	968	0.01	0.01	0.01	0.01	0.01	0.01
SAINT LUCIA	942	0.01	0.01	0.01	0.01	0.01	0.01
SAINT KITTS AND NEVIS	919	0.01	0.01	0.01	0.01	0.01	0.01
DOMINICA	876	0.01	0.01	0.01	0.01	0.01	0.01
BOLIVIA	864	0.02	0.02	0.02	0.02	0.02	0.02
PERU	836	0.06	0.06	0.06	0.06	0.06	0.06
ALBANIA	831 <sup>a/</sup>	0.01	0.01	0.01	0.01	0.01	0.01
CONGO	817	0.01	0.01	0.01	0.01	0.01	0.01
DJIBOUTI	787	0.01	0.01	0.01	0.01	0.01	0.01
COTE D'IVOIRE	782	0.02	0.02	0.02	0.02	0.02	0.02
NIGERIA	768	0.21	0.21	0.21	0.21	0.21	0.21
EGYPT	760	0.08	0.08	0.08	0.08	0.08	0.08
CAMEROON	744	0.02	0.02	0.02	0.02	0.02	0.02
VANUATU	738	0.01	0.01	0.01	0.01	0.01	0.01
EL SALVADOR	722	0.02	0.01	0.01	0.01	0.01	0.01
MONGOLIA	720 <sup>a/</sup>	0.01	0.01	0.01	0.01	0.01	0.01
BOTSWANA	714	0.01	0.01	0.01	0.01	0.01	0.01
SWAZILAND	690	0.01	0.01	0.01	0.01	0.01	0.01
SAINT VINCENT AND THE GRENADINES	681	0.01	0.01	0.01	0.01	0.01	0.01
HONDURAS	641	0.01	0.01	0.01	0.01	0.01	0.01

Member State	Per capita income (1977-1986 average)	Debt, low per capita income (\$2,200, 85%), floor (0.01%), ceiling (25%) and scheme of limits					
		\$ 200	\$ 300	\$ 400	\$ 500	\$ 600	\$ 800
		(1)	(2)	(3)	(4)	(5)	(6)
GRENADA	637	0.01	0.01	0.01	0.01	0.01	0.01
PAPUA NEW GUINEA	632	0.01	0.01	0.01	0.01	0.01	0.01
THAILAND	629	0.11	0.11	0.11	0.11	0.11	0.10
ZIMBABWE	615	0.02	0.02	0.02	0.02	0.02	0.02
MOROCCO	614	0.04	0.04	0.04	0.04	0.04	0.04
YEMEN	608	0.01	0.01	0.01	0.01	0.01	0.01
PHILIPPINES	564	0.09	0.09	0.09	0.09	0.09	0.08
SAMOA	553	0.01	0.01	0.01	0.01	0.01	0.01
SOLOMON ISLANDS	476	0.01	0.01	0.01	0.01	0.01	0.01
GUYANA	475	0.01	0.01	0.01	0.01	0.01	0.01
SOMALIA	434	0.01	0.01	0.01	0.01	0.01	0.01
SENEGAL	427	0.01	0.01	0.01	0.01	0.01	0.01
ZAMBIA	426	0.01	0.01	0.01	0.01	0.01	0.01
INDONESIA	425	0.16	0.16	0.16	0.16	0.16	0.16
SAO TOME AND PRINCIPE	418	0.01	0.01	0.01	0.01	0.01	0.01
GHANA	416	0.02	0.02	0.02	0.01	0.01	0.01
ANGOLA	395	0.01	0.01	0.01	0.01	0.01	0.01
DEMOCRATIC YEMEN	394	0.01	0.01	0.01	0.01	0.01	0.01
MAURITANIA	392	0.01	0.01	0.01	0.01	0.01	0.01
LESOTHO	389	0.01	0.01	0.01	0.01	0.01	0.01
LIBERIA	386	0.01	0.01	0.01	0.01	0.01	0.01
SUDAN	379	0.02	0.02	0.02	0.02	0.02	0.02
UGANDA	313	0.01	0.01	0.01	0.01	0.01	0.01
CAPE VERDE	308	0.01	0.01	0.01	0.01	0.01	0.01
PAKISTAN	306	0.07	0.07	0.07	0.07	0.07	0.07
NIGER	302	0.01	0.01	0.01	0.01	0.01	0.01
KENYA	301	0.01	0.01	0.01	0.01	0.01	0.01
SIERRA LEONE	300	0.01	0.01	0.01	0.01	0.01	0.01
GAMBIA	289	0.01	0.01	0.01	0.01	0.01	0.01
CENTRAL AFRICAN REPUBLIC	289	0.01	0.01	0.01	0.01	0.01	0.01
SRI LANKA	285	0.01	0.01	0.01	0.01	0.01	0.01
MADAGASCAR	283	0.01	0.01	0.01	0.01	0.01	0.01
TOGO	279	0.01	0.01	0.01	0.01	0.01	0.01
CHINA	277	0.78	0.77	0.76	0.75	0.73	0.71
MALDIVES	271	0.01	0.01	0.01	0.01	0.01	0.01
UNITED REPUBLIC OF TANZANIA	263	0.01	0.01	0.01	0.01	0.01	0.01
BENIN	261	0.01	0.01	0.01	0.01	0.01	0.01
GUINEA	247	0.01	0.01	0.01	0.01	0.01	0.01
HAITI	241	0.01	0.01	0.01	0.01	0.01	0.01
COMOROS	240	0.01	0.01	0.01	0.01	0.01	0.01
RWANDA	235	0.01	0.01	0.01	0.01	0.01	0.01
BURUNDI	216	0.01	0.01	0.01	0.01	0.01	0.01
INDIA	210	0.37	0.36	0.36	0.35	0.35	0.34
MOZAMBIQUE	189	0.01	0.01	0.01	0.01	0.01	0.01
GUINEA-BISSAU	179	0.01	0.01	0.01	0.01	0.01	0.01
AFGHANISTAN	176	0.01	0.01	0.01	0.01	0.01	0.01
EQUATORIAL GUINEA	169	0.01	0.01	0.01	0.01	0.01	0.01
ZAIRE	164	0.01	0.01	0.01	0.01	0.01	0.01
MALAWI	160	0.01	0.01	0.01	0.01	0.01	0.01
BURKINA FASO	156	0.01	0.01	0.01	0.01	0.01	0.01
BURMA	151	0.01	0.01	0.01	0.01	0.01	0.01
MALI	145	0.01	0.01	0.01	0.01	0.01	0.01

Member State	Per capita income (1977-1986 average)	Debt, low per capita income (\$2,200, 85%), floor (0.01%), ceiling (25%) and scheme of limits					
		\$2 200	\$2 300	\$2 400	\$2 500	\$2 600	\$2 800
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
NEPAL	141	0.01	0.01	0.01	0.01	0.01	0.01
CHAD	137	0.01	0.01	0.01	0.01	0.01	0.01
BANGLADESH	136	0.03	0.03	0.02	0.02	0.02	0.02
ETHIOPIA	107	0.01	0.01	0.01	0.01	0.01	0.01
VIET NAM	99	0.01	0.01	0.01	0.01	0.01	0.01
BHUTAN	92	0.01	0.01	0.01	0.01	0.01	0.01
DEMOCRATIC KAMPUCHEA	83 <u>a/</u>	0.01	0.01	0.01	0.01	0.01	0.01
LAO PEOPLE'S DEMOCRATIC REPUBLIC	70 <u>a/</u>	0.01	0.01	0.01	0.01	0.01	0.01
<b>TOTAL</b>		100.00	100.00	100.00	100.00	100.00	100.00

a/ Based exclusively on national income estimates prepared by the United Nations Statistical Office.

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