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Food and Agriculture
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Organisation des Nations
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Продовольственная и
сельскохозяйственная организация
Объединенных Наций

Organización de las
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منظمة
الغذية والزراعة
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COUNCIL

Hundred and Seventy-seventh Session

Rome, 7-11 April 2025

Report of the 203rd Session of the Finance Committee (Rome, 10-14 March 2025)

Executive summary

In this report of its 203rd Session, the Finance Committee:

- 1) **Makes specific recommendations for decision by the Council on the:** (i) scale of contributions for 2026-27 (paragraph 14); (ii) appointment of the External Auditor for the period 2026-31 (paragraph 38); and (iii) membership of the FAO Oversight Advisory Committee (paragraph 40).
- 2) **Brings to the attention of the Council for its endorsement its conclusions regarding the:** (i) financial position of the Organization (paragraph 8); (ii) Reviewed Strategic Framework 2022-31 (paragraph 15); (iii) Medium Term Plan 2026-29 and Programme of Work and Budget 2026-27 (paragraph 16); (iv) Annual Report on Budgetary Performance and Programme and Budgetary Transfers in the 2024-25 Biennium (paragraph 20); (v) Human Resources Annual Report – 2024 (paragraph 22); (vi) Human Resources Strategy and Action Plan 2025-28 (paragraph 24); (vii) FAO Oversight Advisory Committee – 2024 Annual Report (paragraph 26); (viii) 2024 Annual Report of the Inspector General (paragraph 28); and (ix) 2024 Annual Report of the Ethics Office (paragraph 30).
- 3) **Informs the Council of the Finance Committee's considerations related to the updates it received on the:** (i) Report on Investments 2024 (paragraph 10); (ii) 2024 Actuarial Valuation of Staff Liabilities (paragraph 12); (iii) Mid-Term Review Synthesis Report – 2024 (paragraph 18); (iv) recommendation 7 of the JIU Report *Review of the state of the investigation function: progress made in the United Nations system organizations in strengthening the investigation function* (JIU/REP/2020/1) (paragraph 32); and (v) Action Plan on addressing recommendations of the Joint Inspection Unit *Review of management and administration in the Food and Agriculture Organization of the United Nations* (JIU/REP/2023/5) (paragraph 34).

Suggested action by the Council

The Council is invited to:

1. **endorse** the recommendations of the Committee on the:
 - a) scale of contributions for 2026-27;
 - b) appointment of the External Auditor for the period 2026-31; and
 - c) membership of the FAO Oversight Advisory Committee;
2. **endorse** the conclusions of the Committee on the:
 - a) financial position of the Organization;
 - b) Reviewed Strategic Framework 2022-31;
 - c) Medium Term Plan 2026-29 and Programme of Work and Budget 2026-27;
 - d) Annual Report on Budgetary Performance and Programme and Budgetary Transfers in the 2024-25 Biennium;
 - e) Human Resources Annual Report – 2024;
 - f) Human Resources Strategy and Action Plan 2025-28;
 - g) FAO Oversight Advisory Committee – 2024 Annual Report;
 - h) 2024 Annual Report of the Inspector General; and
 - i) 2024 Annual Report of the Ethics Office;
3. **note** the Committee’s considerations on the:
 - a) Report on Investments 2024;
 - b) 2024 Actuarial Valuation of Staff Related Liabilities;
 - c) Mid-Term Review Synthesis Report – 2024;
 - d) recommendation 7 of the JIU Report *Review of the state of the investigation function: progress made in the United Nations system organizations in strengthening the investigation function* (JIU/REP/2020/1) (paragraph 32); and
 - e) Action Plan on addressing recommendations of the Joint Inspection Unit *Review of management and administration in the Food and Agriculture Organization of the United Nations* (JIU/REP/2023/5).

Queries on the substantive content of this document may be addressed to:

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Introduction

1. The Committee submitted to the Council the following report of its Two Hundred and Third Session.
2. In addition to the Chairperson, Mr Mina Rizk (Egypt), the following representatives of Members were present:

<ul style="list-style-type: none"> • Ms Emma Hatcher (Australia) • Mr GUO Su (China) • Mr Bienvenu Ntsouanva (Congo) • Ms Berioska Morrison González (Dominican Republic) • Mr Jujjavarapu Balaji (India) • Mr Massimo Ziad Ammar (Kuwait) • Mr José Luis Delgado Crespo (Mexico) 	<ul style="list-style-type: none"> • Mr Abdellah Larhmaid (Morocco) • Ms Fadia Aljamal (Oman) • Ms Pernilla Ivarsson (Sweden) • Mr Christopher Mace (United Kingdom of Great Britain and Northern Ireland) • Mr Rodney Hunter (United States of America)
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3. The Chairperson informed the Committee that:
 - Mr GUO Su (China) had been designated to replace Mr LI Bo as the representative of China for this session;
 - Mr Massimo Ziad Ammar (Kuwait) had been designated to replace Mr Sultan Alotaibi as the representative of Kuwait for this session;
 - Mr José Luis Delgado Crespo (Mexico) had been designated to replace Mr Miguel Jorge García Winder as the representative of Mexico for this session;
 - Ms Rebecka Ramstedt (Sweden) had been designated to replace Ms Pernilla Ivarsson as the representative of Sweden for part of this session; and
 - Mr Christopher Tatum and Mr James Shuster (United States of America) had been designated to replace Mr Rodney Hunter as the representative of the United States of America for part of this session.
4. A summary of the qualifications of the substitute representatives can be downloaded from the Governing and Statutory Body website at <https://www.fao.org/governing-bodies/council-committees/finance-committee/en>.
5. In addition, silent observers from the following Members attended the 203rd Session of the Committee:

<ul style="list-style-type: none"> • Belgium • Burkina Faso • Cabo Verde • Cameroon • Colombia • Costa Rica • Czechia • Democratic Republic of the Congo • El Salvador • Equatorial Guinea • European Union 	<ul style="list-style-type: none"> • Finland • France • Germany • Guatemala • Hungary • Iceland • Lebanon • Lesotho • Luxembourg • Monaco • Netherlands (Kingdom of the) 	<ul style="list-style-type: none"> • Norway • Pakistan • Philippines • Russian Federation • Serbia • Slovakia • Sudan • Thailand • Ukraine • Uruguay • Zambia
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Monitoring Financial Position

Financial Position of the Organization

6. The Committee reviewed document FC 203/2, *Financial Position of the Organization* as at 31 December 2024 and cash flow forecast, including the liquidity of the Organization, the status of outstanding assessed contributions, short- and long-term investments, staff-related liabilities, Technical Cooperation Programme (TCP) expenditure and outstanding balances, the General Fund deficit and voluntary contributions.
7. The Committee was also provided with an updated status of current assessments and arrears of the Organization as at 3 March 2025 and an oral update on the potential impact of the prevailing funding uncertainties, particularly on extra-budgetary resources.
8. **The Committee:**
- a) **noted that based on the latest Regular Programme cash levels and projected payment patterns of Member Nations, the Organization's liquidity was expected to be sufficient to cover operational needs through 31 December 2025;**
 - b) **recognizing that the Organization's ongoing cash flow health was dependent on the timely payment of assessed contributions, urged Member Nations to make payments of assessed contributions and arrears on time and in full;**
 - c) **noted that consistent with previous reports on the financial position, the overall deficit in the General Fund continued to be primarily due to unfunded charges for staff related liabilities, and looked forward to reviewing options to address the underfunding of After Service Medical Coverage liabilities in coordination with other organizations of the United Nations common system at its November 2025 session;**
 - d) **noted the information provided on TCP approval and expenditure rates and emphasized the importance of maintaining TCP expenditure at a level that ensured full implementation of the TCP appropriation as approved by the Conference;**
 - e) **noted and appreciated the update provided on the financial situation of projects funded through voluntary contributions in view of the prevailing funding uncertainties, and information on Management's actions and response to date, and looked forward to further updates on these in the future in an appropriate way; and**
 - f) **noted the information provided on investment performance and that this matter would be considered in further detail by the Committee under the agenda item on the Report on Investments 2024.**

Report on Investments 2024

9. The Committee reviewed document FC 203/3, *Report on Investments 2024*.
10. **The Committee:**
- a) **appreciated the comprehensive information provided on the short-term investment portfolio and the long-term investment portfolio with a total value of USD 2 791 million and USD 629.7 million respectively at 31 December 2024;**
 - b) **commended the solid governance arrangements in place, including the high-level advice provided by the Advisory Committee on Investments and the use of specialized external asset managers;**
 - c) **took note of the positive performance of the short-term investment portfolio of 5.34 percent and the long-term investment portfolio of 3.27 percent during 2024; and**

- d) **requested** that the amount of return generated on the short-term portfolio on voluntary contributions and returned to resource partners be included in future reports on investments presented to the Finance Committee.

2024 Actuarial Valuation of Staff Related Liabilities

11. The Committee reviewed document FC 203/4, *2024 Actuarial Valuation of Staff Related Liabilities*.
12. **The Committee:**
- a) **noted** that total staff related liabilities as at 31 December 2024 were estimated at USD 877.4 million, representing a net decrease of USD 104.9 million from the valuation at 31 December 2023, of which USD 250.2 million were unfunded;
 - b) **noted** that despite the decrease in total liabilities driven mainly by the impact of an increase in the discount rates applied, the After Service Medical Coverage (ASMC) liability remained seriously underfunded; and
 - c) **recalled** that Management would present an update on efforts to contain the cost of the health plans and options to reduce the funding gap for ASMC liabilities at its November 2025 session.

Scale of Contributions 2026-27

13. The Committee reviewed document FC 203/5 Rev.1, *Scale of Contributions 2026-27*.
14. **The Committee:**
- a) **reviewed** and **endorsed** the proposed Scale of Contributions for the biennium 2026-27 set out in document FC 203/5 Rev.1; and
 - b) **transmitted** to the Council the following draft resolution for the adoption of the FAO Scale of Contributions 2026-27 by the Conference.

DRAFT CONFERENCE RESOLUTION

Scale of Contributions 2026-27

THE CONFERENCE

Having noted the recommendations of the Hundred and Seventy-seventh Session of the Council;

Confirming that as in the past, FAO should follow the United Nations Scale of Assessments subject to adaptation for the different membership of FAO;

1. **Decides** that the FAO Scale of Contributions for 2026-27 should be derived directly from the United Nations Scale of Assessments, as adopted by General Assembly Resolution 79/249 of 24 December 2024, and in force during 2025;
2. **Adopts** for use in 2026 and 2027 the Scale as set out in the Annex of this report.

Budgetary Matters

Reviewed Strategic Framework 2022-31

15. The Committee:

- a) appreciated the FAO Reviewed Strategic Framework 2022-31;
- b) supported FAO's improved ways of working, and emphasized the importance of delivering efficiently and effectively across all locations;
- c) looked forward to further deliberation on the Reviewed Strategic Framework in the upcoming session of the Council, for endorsement by the Conference.

Medium Term Plan 2026-29 and Programme of Work and Budget 2026-27

16. The Committee:

- a) appreciated the significant efforts made by the Director-General to prepare a budget for 2026-27;
- b) emphasized the importance of resources in the PWB being prioritized to the core mandate of the Organization;
- c) reviewed the cost increases estimated at USD 50.8 million and took note of the strategic review of vacant posts and improved ways of working that helped mitigate the budgetary impact of these increases, and looked forward to more information being provided on this at a future session of the Finance Committee;
- d) took note of the savings and efficiency measures achieved as well as planned initiatives for the 2026-27 biennium, including ensuring that the proposed reductions of USD 29 million are managed efficiently;
- e) reviewed the results frameworks for 2026-29 presented in Annex 1 for the Functional Objectives and Special Chapters and encouraged continuous enhancements to the formulations to respond to Governing Body guidance and improve accountability;
- f) underlined the importance of voluntary funding to support the priorities as outlined in the Programme of Work, and encouraged the Organization in its efforts to promote more flexible voluntary funding;
- g) recalled that adjustments in resource allocations and results framework arising from decisions and guidance of the Governing Bodies and the more detailed work planning process would be reported in the Adjustments to the Programme of Work and Budget (PWB) 2026-27 for consideration by the Council in December 2025, in line with the established programming and budgeting process;
- h) noting the uncertain funding environment, underlined the importance of FAO including a systematic and continuous method of risk analysis to monitor and evaluate over time in the Strategic Framework and PWB and what measures need to be taken; and
- i) recommended that Management provide an information note before the next session of the Council with information on a budget scenario that would result in total contributions due from Member Nations of USD 571.712 million and EUR 397.307 million, equal to Conference Resolution 4/2023 (paragraph 1c), along with its potential impact on the Programme of Work.

Mid-Term Review Synthesis Report – 2024

17. The Committee reviewed document PC 140/2 – FC 203/8, *Mid-Term Review Synthesis Report – 2024*.

18. **The Committee:**

- a) **noted the overall performance under Functional Objectives and special Chapters, with 91 percent of the deliverables achieved or on track, ensuring a solid enabling environment for programme delivery;**
- b) **welcomed the new addition to the report, *FAO's Performance at a Glance*, and looked forward to reviewing the additional information in the Programme Implementation Report 2024-25.**
- c) **commended the level of USD 1.77 billion in voluntary contributions mobilized and recommended close monitoring of resource mobilization trends in view of prevailing uncertainties in funding;**
- d) **noted the approval rate of 66 percent of Technical Cooperation Programme (TCP) resources against the 2024-25 appropriation and the 75 percent delivery of the 2022-23 TCP appropriation; and**
- e) **looked forward to receiving comprehensive information on the Organization's biennial achievements, as well as operational and financial performance, in the Programme Implementation Report 2024-25.**

Annual Report on Budgetary Performance and Programme and Budgetary Transfers in the 2024-25 Biennium

19. The Committee reviewed the *Annual Report on Budgetary Performance and Programme and Budgetary Transfers in the 2024-25 Biennium*.

20. **The Committee:**

- a) **took note of the forecasted 2024-25 budgetary performance arising from implementation of the Programme of Work; and**
- b) **authorized the forecasted budgetary Chapter transfers in favour of Chapters 1, 2, 7, 8 and 10 from Chapters 3, 4, 5 and 9.**

Human Resources

Human Resources Annual Report – 2024

21. The Committee reviewed the *Human Resources Annual Report – 2024*, presented in documents FC 203/10.1; FC 203/10.2; and FC 203/10.3.

22. **The Committee:**

- a) **took note of the information provided in the Human Resources (HR) Annual Report for 2024 and welcomed and appreciated the continued progress made towards the implementation of HR outcomes, outputs and key performance indicators (KPIs);**
- b) **recommended that the workforce analytics presented with HR Annual Reports provide more information on the Affiliate Workforce, including on the geographic breakdown of this category of personnel, given their important contribution to the work of the Organization;**

- c) **emphasized the importance of introducing improvements in recruitment and selection procedures in order to improve the quality of decision making and speed up the recruitment process, and substantially reduce the vacancy rate in headquarters and Decentralized Offices;**
- d) **requested that a document be presented to the next session of the Finance Committee providing a comparative cross-organizational chart on UN agency hiring delegation authorities and selection processes, including the use of ranking lists;**
- e) **urged Management to continue its efforts to ensure that gender parity targets be met, in particular at senior levels (P-5 and above), and to select from as wide a geographical basis as possible, with due consideration given to candidates from non- and under-represented Members, while maintaining merit and competence as the primary factor in selecting staff;**
- f) **urged Management to address barriers for reaching equitable geographic representation, while fully embracing multilingualism; and**
- g) **urged Management in its efforts to engage youth and bring their innovative ideas into the Organization through the young talent programmes, and encouraged FAO to retain high-performing participants of the Junior Professional Officers Programme and the Young Professionals Programme, in particular from non-represented and under-represented countries.**

Human Resources Strategy and Action Plan 2025-28

23. The Committee reviewed the *Human Resources Strategy and Action Plan 2025-28*, presented in document FC 203/11.

24. **The Committee:**

- a) **took note of the Human Resources (HR) Strategy 2025-28;**
- b) **encouraged Management in its implementation of the HR Action Plan, emphasizing in particular the importance of streamlined and merit-based staffing selection and recruitment processes and procedures, taking into account the need for equitable geographical distribution and gender parity;**
- c) **underlined the need for strong commitment at all levels of the Organization to ensure a successful implementation of the Strategy;**
- d) **emphasized the importance of monitoring and reporting on the achievement of outcomes, outputs and KPIs during implementation of the Strategy, and looked forward to reviewing progress through the HR Annual Report;**
- e) **requested that the full unredacted report by the external contractor on enterprise resource planning be shared with Members of the Finance Committee as soon as possible; and**
- f) **recommended that the next HR Strategy be adapted to the Organization's programming cycle.**

Oversight

FAO Oversight Advisory Committee – 2024 Annual Report

25. The Committee reviewed the *FAO Oversight Advisory Committee – 2024 Annual Report* presented in document FC 203/12.
26. **The Committee:**
- a) **acknowledged the important role of the FAO Oversight Advisory Committee (OAC) in providing independent assurance and advice in the areas mandated under its Terms of Reference, while appreciating the contributions of Mr Fayezul Choudhury, the outgoing Chairperson of the OAC;**
 - b) **welcomed the Report, which included positive conclusions on the Organization’s oversight functions and appreciation for the operation of the Office of the Inspector General and the work carried out under the ethics and ombuds functions;**
 - c) **expressed appreciation of the OAC’s advice in the areas under its mandate; and**
 - d) **appreciated the progress in implementing the OAC’s recommendations and looked forward to a further status report from Management at the next regular session of the Finance Committee in November 2025.**

2024 Annual Report of the Inspector General

27. The Committee reviewed the *2024 Annual Report of the Inspector General* presented in documents FC 203/13.1 and FC 203/13.2.
28. **The Committee:**
- a) **valued the comprehensiveness of the Office of the Inspector General (OIG)’s Annual Report and the in-depth examination of key matters, which offered a thorough summary of OIG’s operations throughout 2024;**
 - b) **was encouraged by the analysis being undertaken to help identify solutions to address the continual increase in complaints of harassment and abuse of authority, including sexual harassment, and requested Management to continue collaborating with OIG to explore ways to increase efficiency in the handling of such matters of abusive conduct while looking at good practices from other UN organizations;**
 - c) **took note of the results of the audit of FAO’s accountability framework and urged Management to address the recommendations arising from this audit;**
 - d) **reiterated its concern about the recurring control weaknesses, specifically with regard to human resources management, identified by OIG in its audits of Decentralized Offices, and urged Management to address the underlying causes, while encouraging the OIG to consider further audits related to the operations of Decentralized Offices;**
 - e) **urged Management to continue to monitor compliance in Decentralized Offices with the directive to screen personnel against the UN ClearCheck database and appreciated its efforts to address this issue;**
 - f) **expressed its concern on the Management Action Plans that were overdue and high-risk and urged Management to implement the open actions, in particular those assessed as high-risk;**
 - g) **was reassured by the Inspector General’s confirmation that OIG activities were free from interference, and welcomed the Director-General’s support for the work of OIG; and**

- h) **noted the partial delegated authority of recruitment to the Inspector General, and requested the OIG to assess good practices in this regard across the UN system and report back on the results.**

2024 Annual Report of the Ethics Office

29. The Committee reviewed document FC 203/14, *2024 Annual Report of the Ethics Office*.

30. **The Committee:**

- a) **appreciated the quality of the report and the analysis of issues presented, which covered the full range of responsibilities under the mandate of the Ethics Office, noting that the work carried out was of great importance to help foster an ethical work environment across the Organization;**
- b) **appreciated the need for further work to strengthen FAO's ethical framework by prioritizing the review of key policies, such as protection from harassment, sexual harassment and abuse of authority, by supporting awareness-raising and advocacy activities, with due attention to affiliate personnel and personnel in the Decentralized Offices, and by reiterating the role of all personnel in building and maintaining an ethical work environment;**
- c) **noting the disparity between women and men contacting the Ethics Office on interpersonal issues, including alleged harassment and abuse of authority, encouraged FAO to continue to promote a safe and respectful workplace for FAO's employees, including through its work with the Office of Youth and Women;**
- d) **noting also the increase in individuals seeking advice based on breakdown in interpersonal relations, encouraged efforts to strengthen a healthy organizational and team culture, including through training and awareness-raising activities;**
- e) **encouraged the Ethics Office to play an active role in resolving personnel grievances in close cooperation with the Ombudsman and other oversight bodies for fostering an ethical environment and building trust between the staff and Management; and**
- f) **encouraged the Ethics Office to intensify outreach and continue to deliver refresher courses on ethics for the benefit of FAO personnel at all levels, including Senior Management.**

Recommendation 7 of the JIU Report *Review of the state of the investigation function: progress made in the United Nations system organizations in strengthening the investigation function* (JIU/REP/2020/1)

31. The Committee reviewed *Recommendation 7 of the JIU Report "Review of the state of the investigation function: progress made in the United Nations system organizations in strengthening the investigation function"* (JIU/REP/2020/1) presented in documents FC 203/15 and FC 203/15 Add.1.

32. **The Committee:**

- a) **reviewed the updated draft procedures presented in the document for the investigation of complaints of misconduct by an executive head;**
- b) **welcomed the informal joint working sessions that had been convened with the Committee on Constitutional and Legal Matters (CCLM) and looked forward to the convening of further informal joint working sessions to provide inputs to the draft procedures with the aim to expedite the process for consideration by the appropriate Governing Bodies at the earliest opportunity;**
- c) **encouraged the Secretariat to continue to monitor the developments in other UN specialized agencies and recommended that good practices from these agencies be considered when further developing the procedures;**

- d) **recommended** that the Legal Counsel use the observations and recommendations arising out of the reports of the Finance Committee and CCLM, the informal joint working sessions and the written inputs from Members, to prepare a revised version of the procedures for consideration by the CCLM and the Finance Committee at their next sessions;
- e) **appreciated** an offer from the Legal Counsel to provide an analysis of good practices across the UN system on elements of the draft procedures to inform Members' consideration and progress without prejudice to the views and submissions of Members; and
- f) **emphasized** the critical importance of making timely progress on this matter.

Further update on the Action Plan on addressing recommendations of the Joint Inspection Unit *Review of management and administration in the Food and Agriculture Organization of the United Nations (JIU/REP/2023/5)*

33. The Committee reviewed the *Further update on the Action Plan on addressing recommendations of the Joint Inspection Unit "Review of management and administration in the Food and Agriculture Organization of the United Nations" (JIU/REP/2023/5)*.

34. **The Committee:**

- a) **welcomed** the further update provided on addressing formal and informal recommendations;
- b) **took note of recommendations being addressed under separate documents presented to the Finance Committee, as well as provided in the context of the Programme of Work and Budget 2026-27; and**
- c) **looked forward** to a further updated document to be presented to its next session taking into account the comments and observations of the Finance Committee.

Appointment of the External Auditor for the period 2026-31¹

35. The Committee noted that as agreed at its 199th Session in May 2024, a Working Group of Finance Committee Members had met to review the proposals received for the provision of external audit services to the Organization and had drawn up a shortlist of three candidates (Egypt, Philippines and United Kingdom of Great Britain and Northern Ireland) who had been invited to make oral presentations to the 203rd Session of the Finance Committee.

36. The Committee **considered** the oral presentations of the three shortlisted candidates and various aspects of the proposals, including experience, audit approach and strategy, as well as costs. Members observed that the presentations made by the shortlisted bidders were all of high quality and expressed their appreciation to the candidates for the proposals submitted.

37. Following careful consideration of the presentations and proposals, and after a secret ballot, the Committee **agreed** to recommend to Council for its consideration, the proposal submitted by the **Accountability State Authority of Egypt**.²

38. The Committee **recommended** the following resolution to the Council for the appointment of the External Auditor for the six-year period 2026-31.

¹ This item was chaired by the Vice-Chairperson, Ms Pernilla Ivarsson.

² The Chairperson and the representative of the United Kingdom of Great Britain and Northern Ireland recused themselves from the evaluation of the proposals and the secret ballot.

Resolution .../177

APPOINTMENT OF THE EXTERNAL AUDITOR

THE COUNCIL

Noting that the Finance Committee recommends the appointment of the **Accountability State Authority of Egypt** as External Auditor of the Organization;

Recognizing the need and importance of the function of the External Auditor to review and certify the accounts of the Organization;

Decides to appoint the **Accountability State Authority of Egypt** as External Auditor of the Organization for a period of six years commencing with the year 2026.

FAO Oversight Advisory Committee Membership

39. The Committee reviewed the *FAO Oversight Advisory Committee Membership* presented in document FC 203/18.

40. **The Committee:**

- a) **considered** the document in which the Director-General proposed that Mr Rakesh Nangia (national of India) be appointed as a Member of the FAO Oversight Advisory Committee for an initial period of three years. Such an appointment would be made by the Council effective from July 2025; and
- b) **supported** the Director-General's proposal and **agreed** to submit the recommendation to the Council.

Improved Methods of Work and Efficiency of the Finance Committee

Status of Outstanding Recommendations of the Finance Committee

41. **The Committee:**

- a) **reviewed** the Status of Outstanding Recommendations of the Finance Committee;
- b) **appreciated** the presentation of the document as the first agenda item on the timetable of its session; and
- c) **looked forward** to receiving an updated status report at its next regular session.

Working Methods of the Finance Committee

42. **The Committee:**

- a) **recalled** the importance of ensuring that all documents be received by Members in all official languages of FAO and with uniformity of quality, at least two weeks prior to each session to allow due consideration and preparation by Members;
- b) **recommended** that the administrative procedures and arrangements for the selection and appointment of the External Auditor prior to the next appointment process be reviewed, including on good practices used in other UN organizations, including access to copies of bid documents and exploring the feasibility of providing Members with access to electronic versions of the proposals;
- c) **recommended** that the Annual Report of the Inspector General be scheduled as one of the first items on the timetable of the relevant session;
- d) **emphasized** that matters in the status of outstanding recommendations which had not been fully addressed during the discussion of relevant agenda items be maintained in the updated document to be presented to the following session; and

- e) **noting the volume of agenda items considered during its 203rd session, resolved to explore ways in which the Committee could complete its work efficiently and effectively, including through the use of informal briefing sessions prior to the formal meeting.**

Other Matters

Meeting with a Representative of the FAO Staff Bodies³

Date and Place of the Two Hundred and Fourth Session

43. The Committee was informed that the next session was scheduled to be held in Rome from 9 to 11 June 2025.

³ The Committee met with representatives of the FAO Staff Representative Bodies, Ms Susan Murray, General Secretary of the Union of General Service Staff of FAO and WFP and Ms Florence Tartanac, President of the Association of Professionals in FAO. The Committee noted the advice of the Legal Counsel that in accordance with the Basic Texts, this matter fell outside the mandate of the Finance Committee and it did not conclude on this item.

Annex 1**Proposed Scale of Contributions 2026-27****(2024-25 Scale shown for comparative purposes)**

Member Nation	Proposed Scale¹ 2026	Proposed Scale² 2027	Actual Scale³ 2024-25
Afghanistan	0.005	0.005	0.006
Albania	0.010	0.010	0.008
Algeria	0.087	0.087	0.109
Andorra	0.004	0.004	0.005
Angola	0.010	0.010	0.010
Antigua and Barbuda	0.002	0.002	0.002
Argentina	0.490	0.490	0.719
Armenia	0.007	0.007	0.007
Australia	2.040	2.040	2.111
Austria	0.626	0.626	0.679
Azerbaijan	0.034	0.034	0.030
Bahamas	0.015	0.015	0.019
Bahrain	0.050	0.050	0.054
Bangladesh	0.010	0.010	0.010
Barbados	0.007	0.007	0.008
Belarus	0.043	0.043	0.041
Belgium	0.773	0.773	0.828
Belize	0.001	0.001	0.001
Benin	0.005	0.005	0.005
Bhutan	0.001	0.001	0.001
Bolivia (Plurinational State of)	0.018	0.018	0.019
Bosnia and Herzegovina	0.014	0.014	0.012
Botswana	0.013	0.013	0.015
Brazil	1.411	1.411	2.013
Brunei Darussalam	0.019	0.019	0.021
Bulgaria	0.071	0.071	0.056
Burkina Faso	0.005	0.005	0.004
Burundi	0.001	0.001	0.001
Cabo Verde	0.001	0.001	0.001
Cambodia	0.008	0.008	0.007
Cameroon	0.014	0.014	0.013
Canada	2.543	2.544	2.629
Central African Republic	0.001	0.001	0.001

¹ Derived directly from the UN Scale of Assessments for 2025-2027 as adopted by General Assembly resolution 79/249 of 24 December 2024.

² Derived directly from the UN Scale of Assessments for 2025-2027 as adopted by General Assembly resolution 79/249 of 24 December 2024.

³ Derived directly from the UN Scale of Assessments for 2022-2024 as adopted by General Assembly resolution 76/238 of 24 December 2021.

Member Nation	Proposed Scale¹ 2026	Proposed Scale² 2027	Actual Scale³ 2024-25
Chad	0.005	0.005	0.003
Chile	0.374	0.374	0.420
China	20.006	20.007	15.256
Colombia	0.197	0.197	0.246
Comoros	0.001	0.001	0.001
Congo	0.005	0.005	0.005
Cook Islands	0.001	0.001	0.001
Costa Rica	0.063	0.063	0.069
Côte d'Ivoire	0.024	0.024	0.022
Croatia	0.088	0.088	0.091
Cuba	0.122	0.122	0.095
Cyprus	0.035	0.035	0.036
Czechia	0.344	0.344	0.340
Democratic People's Republic of Korea	0.005	0.005	0.005
Democratic Republic of the Congo	0.010	0.010	0.010
Denmark	0.531	0.531	0.553
Djibouti	0.002	0.002	0.001
Dominica	0.001	0.001	0.001
Dominican Republic	0.069	0.069	0.067
Ecuador	0.065	0.065	0.077
Egypt	0.182	0.182	0.139
El Salvador	0.013	0.013	0.013
Equatorial Guinea	0.008	0.008	0.012
Eritrea	0.001	0.001	0.001
Estonia	0.045	0.045	0.044
Eswatini	0.002	0.002	0.002
Ethiopia	0.010	0.010	0.010
Fiji	0.003	0.003	0.004
Finland	0.386	0.386	0.417
France	3.859	3.860	4.319
Gabon	0.011	0.011	0.013
Gambia	0.001	0.001	0.001
Georgia	0.009	0.009	0.008
Germany	5.693	5.693	6.112
Ghana	0.025	0.025	0.024
Greece	0.280	0.280	0.325
Grenada	0.001	0.001	0.001
Guatemala	0.046	0.046	0.041
Guinea	0.004	0.004	0.003
Guinea-Bissau	0.001	0.001	0.001
Guyana	0.011	0.011	0.004
Haiti	0.006	0.006	0.006
Honduras	0.010	0.010	0.009
Hungary	0.223	0.223	0.228
Iceland	0.035	0.035	0.036

Member Nation	Proposed Scale¹ 2026	Proposed Scale² 2027	Actual Scale³ 2024-25
India	1.106	1.106	1.044
Indonesia	0.579	0.579	0.549
Iran (Islamic Republic of)	0.386	0.386	0.371
Iraq	0.131	0.131	0.128
Ireland	0.472	0.472	0.439
Israel	0.609	0.609	0.561
Italy	2.814	2.814	3.190
Jamaica	0.007	0.007	0.008
Japan	6.931	6.931	8.034
Jordan	0.021	0.021	0.022
Kazakhstan	0.131	0.131	0.133
Kenya	0.037	0.037	0.030
Kiribati	0.001	0.001	0.001
Kuwait	0.222	0.222	0.234
Kyrgyzstan	0.003	0.003	0.002
Lao People's Democratic Republic	0.006	0.006	0.007
Latvia	0.050	0.050	0.050
Lebanon	0.022	0.022	0.036
Lesotho	0.001	0.001	0.001
Liberia	0.001	0.001	0.001
Libya	0.040	0.040	0.018
Lithuania	0.081	0.081	0.077
Luxembourg	0.073	0.073	0.068
Madagascar	0.004	0.004	0.004
Malawi	0.003	0.003	0.002
Malaysia	0.326	0.326	0.348
Maldives	0.004	0.004	0.004
Mali	0.005	0.005	0.005
Malta	0.020	0.020	0.019
Marshall Islands	0.001	0.001	0.001
Mauritania	0.003	0.003	0.002
Mauritius	0.010	0.010	0.019
Mexico	1.137	1.137	1.221
Micronesia (Federated States of)	0.001	0.001	0.001
Monaco	0.011	0.011	0.011
Mongolia	0.004	0.004	0.004
Montenegro	0.004	0.004	0.004
Morocco	0.059	0.059	0.055
Mozambique	0.002	0.002	0.004
Myanmar	0.010	0.010	0.010
Namibia	0.007	0.007	0.009
Nauru	0.001	0.001	0.001
Nepal	0.010	0.010	0.010
Netherlands (Kingdom of the)	1.298	1.298	1.377
New Zealand	0.302	0.302	0.309

Member Nation	Proposed Scale¹ 2026	Proposed Scale² 2027	Actual Scale³ 2024-25
Nicaragua	0.004	0.000	0.005
Niger	0.004	0.004	0.003
Nigeria	0.150	0.150	0.182
Niue	0.001	0.001	0.001
North Macedonia	0.008	0.008	0.007
Norway	0.653	0.653	0.679
Oman	0.115	0.115	0.111
Pakistan	0.123	0.123	0.114
Palau	0.001	0.001	0.001
Panama	0.086	0.086	0.090
Papua New Guinea	0.009	0.009	0.010
Paraguay	0.023	0.023	0.026
Peru	0.145	0.145	0.163
Philippines	0.198	0.198	0.212
Poland	0.831	0.831	0.837
Portugal	0.328	0.328	0.353
Qatar	0.245	0.245	0.269
Republic of Korea	2.349	2.349	2.574
Republic of Moldova	0.006	0.006	0.005
Romania	0.358	0.358	0.312
Russian Federation	2.094	2.094	1.866
Rwanda	0.003	0.003	0.003
Saint Kitts and Nevis	0.001	0.001	0.002
Saint Lucia	0.002	0.002	0.002
Saint Vincent and the Grenadines	0.001	0.001	0.001
Samoa	0.001	0.001	0.001
San Marino	0.002	0.002	0.002
Sao Tome and Principe	0.001	0.001	0.001
Saudi Arabia	1.217	1.217	1.184
Senegal	0.007	0.007	0.007
Serbia	0.040	0.040	0.032
Seychelles	0.002	0.002	0.002
Sierra Leone	0.001	0.001	0.001
Singapore	0.479	0.479	0.504
Slovakia	0.149	0.149	0.155
Slovenia	0.077	0.077	0.079
Solomon Islands	0.001	0.001	0.001
Somalia	0.002	0.002	0.001
South Africa	0.251	0.251	0.244
South Sudan	0.005	0.005	0.002
Spain	1.895	1.895	2.134
Sri Lanka	0.038	0.038	0.045
Sudan	0.008	0.008	0.010
Suriname	0.002	0.002	0.003
Sweden	0.822	0.822	0.871

Member Nation	Proposed Scale¹ 2026	Proposed Scale² 2027	Actual Scale³ 2024-25
Switzerland	1.029	1.029	1.134
Syrian Arab Republic	0.006	0.006	0.009
Tajikistan	0.003	0.003	0.003
Thailand	0.341	0.341	0.368
Timor-Leste	0.001	0.001	0.001
Togo	0.002	0.002	0.002
Tonga	0.001	0.001	0.001
Trinidad and Tobago	0.033	0.033	0.037
Tunisia	0.018	0.018	0.019
Türkiye	0.685	0.685	0.845
Turkmenistan	0.036	0.036	0.034
Tuvalu	0.001	0.001	0.001
Uganda	0.010	0.010	0.010
Ukraine	0.074	0.074	0.056
United Arab Emirates	0.574	0.574	0.635
United Kingdom of Great Britain and Northern Ireland	3.992	3.993	4.376
United Republic of Tanzania	0.010	0.010	0.010
United States of America	22.000	22.000	22.000
Uruguay	0.079	0.079	0.092
Uzbekistan	0.024	0.024	0.027
Vanuatu	0.001	0.001	0.001
Venezuela (Bolivarian Republic of)	0.069	0.069	0.175
Viet Nam	0.159	0.159	0.093
Yemen	0.003	0.003	0.008
Zambia	0.006	0.006	0.008
Zimbabwe	0.007	0.007	0.007
Total	100.000	100.000	100.000

Annex 2**Documents for information**

- Status of Current Assessments and Arrears as at 31 December 2024 (doc. FC 203/INF/2)
- Report on the Special Fund for Emergency and Resilience Activities (SFERA) (doc. FC 203/INF/3)