



Industrial Development Board

Forty-fifth session

Vienna, 27-29 June 2017

Item 4(b) of the provisional agenda

**Financial situation of UNIDO, including unutilized
balances of appropriations**

Programme and Budget Committee

Thirty-third session

Vienna, 16-18 May 2017

Item 5 of the provisional agenda

**Financial situation of UNIDO, including unutilized
balances of appropriations**

Financial situation of UNIDO

Report by the Director General

The present document provides information on the financial situation of the Organization as at 31 March 2017.

Contents

	<i>Paragraphs</i>	<i>Page</i>
I. Overview	1	2
II. Regular and operational budgets, 2016-2017	2-12	2
III. Assessed contributions	13-14	3
IV. Voting rights	15-16	4
V. Multi-year payment plans	17	4
VI. Arrears by former Member States	18	5
VII. Unutilized balances of appropriations as at 31 December 2016	19	5
VIII. Future treatment of unutilized balances of appropriations	20-32	5
IX. Action required of the Committee	33	7
Annex		
Status of assessed contributions to the regular budget		9



I. Overview

1. The financial situation as at 31 March 2017 can be summarized in the following major points:

(a) Regular budget gross expenditure for the first year of the biennium 2016-2017 amounted to €61.4 million in 2016, or 89.7 per cent of the approved gross budget for 2016. As at 31 March 2017, €80.8 million, or 58.1 per cent of the gross biennial appropriation, was spent;

(b) The operational budget expenditures amounted to €19.5 million in the reporting period;

(c) The expenditure level for buildings management amounted to €35.3 million in accordance with the prevailing workplan;

(d) The collection rate of 2017 assessed contributions at 31 March 2017 was 26.1 per cent, compared to the 2016 and 2015 rates of 32.6 and 40.8 per cent, respectively;

(e) The collection rate of prior years' arrears, as compared to the current year's assessments, was 7.2 per cent. The rate as at 31 March 2016 and 2015, as compared to the assessments of those years, was 1.8 and 3.6 per cent, respectively;

(f) Outstanding assessed contributions amounted to €136.6 million, as shown in the annex to the present document (including arrears of €69.1 million by the United States of America, and €2.1 million by the former Yugoslavia). The outstanding amounts as at 31 March 2016 and 2015 were €148.8 million and €140.4 million, respectively;

(g) The Working Capital Fund was at the level of €7,423,030. However, an amount of €6,263 was outstanding as at 31 March 2017;

(h) A conference room paper (PBC.33/CRP.X) will be provided on the status of assessed contributions and voting rights, updated to 4 May 2017.

II. Regular and operational budgets, 2016-2017

A. Regular budget

2. Allotments in the amount of €62.3 million were issued in 2016, against which, by 31 December 2016, regular budget net expenditures amounted to €61.4 million. This amount corresponds to 89.7 per cent of the total approved net regular budget for 2016. In 2014, the first year of the preceding biennium, the recorded implementation rate was 87.3 per cent.

3. Allotments of €3.9 million were carried forward to 2017, comprising unutilized allotments as well as the unliquidated obligations at the end of 2016.

4. At the onset of the second year of the biennium, allotments to the value of €63.3 million were issued. This represents an initial release threshold by budget line and/or major object of expenditure to facilitate sufficient funding at the commencement of the second year and to ensure a smooth run of activities for each required budget category.

5. As at 31 March 2017, expenditures amounted to €80.8 million, corresponding to 58.1 per cent of the gross biennial budget. These indicators are comparable with those of the previous biennium, where at 31 March 2015, expenditures amounted to €82.7 million representing 56.2 per cent of the gross biennial budget.

B. Operational budget

6. Allotments of €15.1 million were issued in 2016 in line with expected support cost reimbursement income. As at 31 December 2016, net expenditures amounted

to €15.2 million representing 90.5 per cent of the net approved operational budget estimates.

7. Allotments of €1.0 million were carried forward to 2017, comprising unutilized allotments as well as the unliquidated obligations at the end of 2016.

8. At the beginning of 2017, additional amounts of €15.5 million were allotted. This level is equivalent to 90 per cent of estimates included in the approved programme and budgets when all budget categories are considered. Allotments for staff costs have been released on the basis of staff on board, while the allotment released included an amount of €0.7 million for non-staff costs.

9. Operational budget expenditures amounted to €19.5 million on 31 March 2017. In the preceding biennium, similar expenditures amounted to €18.5 million as at 31 March 2015.

10. Technical cooperation activities in 2016 reached a level of \$178.6 million, including obligations. In 2016, the income from support costs reimbursement and other miscellaneous sources amounted to €16.9 million. Technical cooperation activities in the first quarter of 2017 reached the level of \$70.6 million, including commitments. Income from support costs for this period amounted to €6.0 million.

C. Buildings management

11. An allotment of €26.3 million was issued in 2016 with an additional amount of €26.1 million in 2017. The buildings management budget is being implemented in accordance with the prevailing workplan.

12. Expenditures as at 31 March 2017 amounted to €35.3 million compared to €33.3 million in the same period in the previous biennium. This rate represents 67.3 per cent of the buildings management gross expenditure biennial budget.

III. Assessed contributions

A. Collections

13. A total of thirty-five Member States, including five least developed countries (LDCs), made full payments. Sixty Member States, twelve of which are LDCs, made partial payments and/or their adjustments were credited towards their assessed contributions for the year 2017. The collections in the period from January to March 2017, broken down by List of States, are shown in table 1.

Table 1
Collections, January to March 2017
(In millions of euros)

<i>List of States*</i>	<i>Current year</i>	<i>Prior years</i>	<i>Total</i>
A	1.51	0.34	1.85
B	11.59	0.00	11.59
C	0.13	4.41	4.54
D	4.57	0.07	4.64
Others	0.00	0.00	0.00
USA	0.00	0.00	0.00
Yugoslavia (former)	0.00	0.00	0.00
Total	17.80	4.82	22.62

* As contained in document PBC.33/11.

B. Outstanding contributions

14. The detailed status of assessed contributions outstanding as at 31 March 2017 is contained in the annex to the present document. The scale of assessments and outstanding contributions as of the same period, broken down by List of States, are shown in table 2.

Table 2

Scale of assessments and outstanding contributions as at 31 March 2017

List of States*	Scale of assessments (%)	Millions of euros		Total
		Current year	Prior years	
A	22.379	13.75	4.22	17.97
B	55.421	26.21	0.00	26.21
C	11.683	7.83	10.17	18.00
D	8.321	1.10	2.14	3.24
Others	0.001	0.00	0.00	0.00
Subtotal	97.805	48.89	16.53	65.42
USA		0.00	69.07	69.07
Yugoslavia (former)		0.00	2.08	2.08
Total	97.805	48.89	87.68	136.57

* As contained in document PBC.33/11.

IV. Voting rights

15. As indicated in the annex to the present document, the voting rights of 45 Member States had been suspended as at 31 March 2017, in accordance with Article 5.2 of the Constitution and financial regulation 5.5 (b). In comparison, the voting rights of 48 countries had been suspended at the same time last year. The status of voting rights in respect of the various policymaking organs is shown in table 3.

Table 3

Suspension of voting rights, as at 31 March 2017

Members of	Number of members		
	2017	2016	2015
General Conference	45	48	47
Industrial Development Board	1	3	1
Programme and Budget Committee	0	1	1

16. In order to restore their voting rights for 2017, these Member States must pay their full contributions for 2014 and prior years, including advances to the Working Capital Fund, as well as a partial contribution for 2015. The minimum total amount that would have to be paid by these Member States is €6,121,900.

V. Multi-year payment plans

17. Table 4 shows, in summary form, the current status of those Member States that have entered into payment plan arrangements to settle outstanding assessed contributions. The Secretariat notes with appreciation and recognizes the considerable efforts made by all those Member States that have honoured their commitments and obligations as stipulated in their respective payment plans. Other Member States in arrears are encouraged to consider submitting payment plans to steadily reduce their outstanding assessed contributions.

Table 4
Payment plans — status as at 31 March 2017
 (Amounts in euros)

<i>Member State</i>	<i>Total amount of arrears covered by the plan*</i>	<i>Outstanding amounts 31/3/17</i>	<i>Amounts received/due in 2017</i>	<i>Duration/ years</i>	<i>Instalment due in 2017 (month)</i>	<i>Instalment due</i>	<i>Payment made in 2017</i>
Armenia	922,604	448,720	58,208	10	September	Second	Scheduled
Costa Rica	280,742	136,530	71,727	10	September	Seventh	Scheduled
Total	1,203,346	585,177	129,935				

* Total amount of arrears at time of signing the plan.

VI. Arrears by former Member States

18. The amount of arrears owed to UNIDO by the United States of America is €69,068,887 (1994-1996), while the arrears of the former Yugoslavia amount to €2,081,599 (1990-2001). Payment of these arrears is being pursued by the Secretariat.

VII. Unutilized balances of appropriations as at 31 December 2016

19. From the total distributable amount of €1,410,252, €52,571 became available for various purposes, as presented in the table below. Altogether six Member States voluntarily renounced their share of the unutilized balances.

<i>Member State</i>	<i>Amount renounced</i>	<i>Purpose</i>
Namibia	126	Special purpose contribution to Industrial Development Fund
Philippines	1,299	Special account for core activities
Poland	10,485	Technical cooperation programmes
Russian Federation	29,629	Russian Federation's Industrial Development Fund
Thailand	2,880	Thailand's Industrial Development Fund
Turkey	8,152	Special account for core activities
Total	52,571	

VIII. Future treatment of unutilized balances of appropriations

20. A report presented by the Director General to the General Conference at its fourteenth session (GC.14/18) described the regulatory framework, history and past practice in the distribution of unutilized balances and suggested some areas where unutilized balances could be used to strengthen UNIDO programmes. At the same session in December 2011 the General Conference “encouraged Member States to consider voluntarily renouncing their shares of the unutilized balances of appropriations to strengthen the programmes of UNIDO” (decision GC.14/Dec.14).

21. In document GC.15/14, presented to the fifteenth session of the General Conference, the Director General reported on the amount of unutilized balances of appropriations becoming available for distribution on 1 January 2014. The same report also updated the areas of potential use of voluntarily renounced shares thereof. In decision GC.15/Dec.13, paragraph (h), the Conference once again “encouraged Member States to consider voluntarily renouncing their shares of the unutilized balances of appropriations in order to strengthen the programmes of UNIDO and/or to fund the retention of office space.”

22. Document IDB.43/5-PBC.31/5, entitled “Enhancements to the financial management framework” also addressed the topic by proposing a standardized

treatment of unutilized balances of appropriations. The Board, in its decision IDB.43/Dec.6, did not take a position on the proposed standardization but recalled, in paragraph (j), that “financial regulations 4.2 (b) and (c) stipulate that the unutilized balances of appropriations shall be credited to Member States in proportion to their assessed contributions.” The same decision, in paragraph (k), “reiterated the concerns about late payments of assessed contributions, which hinders their originally intended use, and invited Member States to redouble their efforts in order to provide a timely response on the treatment of their shares of unutilized balances.”

23. At the level of sessional documents, conference room paper PBC.27/CRP.5 issued on 11 May 2011 provided a comprehensive legal and historical overview of the subject, including an annex with the texts of previous General Conference decisions and resolutions related to unutilized balances.

24. In accordance with the prevailing view during the discussions of the thirty-first session of the Programme and Budget Committee and the forty-third session of the Board, the current proposal of the Director General offers a revised language of financial regulation 4.2. Given the budgetary constraints faced by UNIDO in parallel to an ever-increasing demand for its services, its reinforced mandate in the framework of the 2030 Agenda and the Third Industrial Development Decade for Africa, Member States may wish to consider the subject proposal as one significant measure to improve the financial stability of the Organization.

Definitions

25. Unutilized balances of appropriations are defined as the difference between regular budget appropriations and actual expenditures. These balances arise from the non-payment or delayed payment, within a biennium, of assessed contributions by Member States, resulting in the under-implementation of the approved programme.

26. The treatment of unutilized balances is governed by the financial regulations, where they are referred to as unencumbered balances. In the current version, financial regulations 4.2 (b) and (c) stipulate that the unencumbered balances of appropriations shall be credited to Member States in proportion to their assessed contributions (i.e. in accordance with the respective scale of assessments). Only those Member States that have fully paid their assessed contributions for the biennium to which the credits relate are eligible to receive the credits.

27. Though the relevant financial regulations make no distinction, there are two significantly different origins of unutilized balances.

Collection of past-biennium arrears

28. Several Member States were hindered in different bienniums in their timely payment of assessed contributions. When these Member States become again able to meet their financial obligations they pay their arrears, eventually in the framework of a multi-year payment plan. These contributions are received at UNIDO after the bienniums the payments relate to. At the time when the contributions remained outstanding, the Director General had no choice but to trim back the approved programmes so as not to endanger the financial stability of the Organization.

Cash surplus at the end of the biennium

29. One year after the end of the biennium the collected amount of cash from the receipt of assessed contributions and other income may exceed the level of expenditures. This is called a cash surplus.

30. Two primary reasons can lead to a cash surplus: (a) late (but still within the biennium) payment of assessed contributions, i.e., contributions received during the last quarter of a biennium; or (b) savings achieved in the execution of the approved programmes.

Proposed amendments to financial regulation 4.2

31. To address the much-disputed issue the Director General proposes the following amendments to financial regulation 4.2:

Regulation 4.2:

(a) Regular budget appropriations shall be available for obligation during the biennium to which they relate;

(b) Regular budget appropriations shall remain available for twelve months following the end of the biennium to which they relate, to the extent that they are required to discharge obligations in respect of goods supplied and services rendered during that biennium and to liquidate any other outstanding obligation of that biennium. [The unencumbered balance of the appropriations] Any cash surplus at the end of a biennium shall be surrendered to the Members at the end of the first financial year following the biennium after deducting therefrom any contributions from Members relating to that biennium which remain unpaid, and shall be credited to the Members in proportion to their assessed contributions in accordance with the provisions of financial regulations 4.2 (c) and 5.2 (d);

(c) At the end of the twelve-month period referred to in subparagraph (b) above, the then remaining [balance of any regular budget appropriations retained] cash surplus shall be reported in detail by the Director General to the External Auditor for examination and review and, after deducting therefrom any contributions from Members relating to the biennium of the appropriations which remain unpaid, shall be surrendered to the Members in proportion to their assessed contributions at the end of the second financial year following the biennium to which the appropriations relate, provided, however, that before the respective share of the balance is surrendered to any Member that has outstanding regular budget obligations to the Organization, those obligations shall first be brought to account. Any unliquidated regular budget obligation of the biennium in question shall at that time either be cancelled or, where the obligation remains a valid charge, transferred as an obligation against the current appropriations;

(d) Any contribution received during the biennium towards past-biennium arrears in excess of the expenditures of the related biennium shall be credited to the Special Account of Voluntary Contributions for Core Activities (SAVCCA) unless a Member State specifically instructs its share of the amount to be allocated to its sub-account under the Industrial Development Fund or the Major Capital Investment Fund (MCIF).

32. The above proposed amendment is based on the essential difference between a cash surplus and arrears payments. While the first usually means that approved programmes were implemented at a lower cost and hence the cash surplus shall be returned to Member States, arrears payments are missing contributions from past bienniums, which prevented the full implementation of approved programmes. By placing these amounts in the SAVCCA, core budgetary activities could be funded in accordance with the approved work programme of the Organization.

IX. Action required of the Committee

33. The Committee may wish to consider recommending to the Board the adoption of the following draft decision:

“The Industrial Development Board:

(a) Takes note of the information contained in document IDB.45/4-PBC.33/4, including the proposed amendment to the financial regulations deemed necessary to strengthen the financial stability of the Organization;

(b) Urges those Member States and former Member States that have not yet paid their assessed contributions, including advances to the Working Capital Fund and prior years' arrears, to do so without delay;

(c) Requests the Director General to pursue his efforts and contacts with Member States and former Member States to effect the collection of arrears;

(d) Decides to submit to the General Conference at its seventeenth session for consideration and adoption the amendment to the Financial Regulations of UNIDO as set out in paragraph 31 of document IDB.45/4-PBC.33/4.”

Annex

Status of assessed contributions to the regular budget (In euros)

Status as at 31 March 2017

<i>Member State</i>	<i>Outstanding assessed contributions</i>	<i>WCF due</i>	<i>Total due</i>	<i>Years outstanding (since)</i>	<i>Voting rights^a</i>	<i>Minimum payment to gain voting rights</i>
Afghanistan	4,801	0	4,801	2017P	Yes	0
Albania	10,173	0	10,173	2017P	Yes	0
Algeria	154,004	0	154,004	2017P	Yes	0
Angola	0	0	0	-	Yes	0
Argentina	486,808	0	486,808	2017P	Yes	0
Armenia	448,720	0	448,720	1995P	Yes	Payment plan
Austria	896,937	0	896,937	2017P	Yes	0
Azerbaijan	45,213	0	45,213	2017P	Yes	0
Bahamas	16,175	0	16,175	2017P	Yes	0
Bahrain	83,136	0	83,136	2017P	Yes	0
Bangladesh	6,704	0	6,704	2017P	Yes	0
Barbados	15,011	0	15,011	2016P	Yes	0
Belarus	62,068	0	62,068	2017P	Yes	0
Belize	2,857	0	2,857	2013P	No	930
Benin	20,091	0	20,091	2012P	No	9,830
Bhutan	485	0	485	2017P	Yes	0
Bolivia (Plurinational State of)	39,433	0	39,433	2014P	No	19,130
Bosnia and Herzegovina	17,064	0	17,064	2017P	Yes	0
Botswana	0	0	0	-	Yes	0
Brazil	9,159,308	0	9,159,309	2015P	Yes	0
Bulgaria	0	0	0	-	Yes	0
Burkina Faso	9,093	0	9,093	2015P	Yes	0
Burundi	49,483	0	49,483	1995P	No	47,550
Cabo Verde	839	0	839	2016P	Yes	0
Cambodia	4,243	0	4,243	2017P	Yes	0
Cameroon	38,753	0	38,753	2015P	Yes	0
Central African Republic	121,720	7	121,727	1989	No	119,800
Chad	113,214	149	113,363	1991	No	107,270
Chile	378,420	0	378,420	2017P	Yes	0
China	5,837,894	0	5,837,894	2017P	Yes	0
Colombia	874,940	0	874,940	2015P	Yes	0
Comoros	144,899	7	144,906	1986	No	142,980
Congo	26,837	3	26,840	2012P	No	10,330
Costa Rica	136,530	0	136,530	2012P	Yes	Payment plan
Côte d'Ivoire	23,126	0	23,126	2016P	Yes	0
Croatia	142,663	0	142,663	2017P	Yes	0
Cuba	66,039	0	66,039	2017P	Yes	0
Cyprus	0	0	0	-	Yes	0
Czechia	434,947	0	434,947	2017P	Yes	0
Democratic People's Republic of Korea	6,470	0	6,470	2017P	Yes	0

<i>Member State</i>	<i>Outstanding assessed contributions</i>	<i>WCF due</i>	<i>Total due</i>	<i>Years outstanding (since)</i>	<i>Voting rights^a</i>	<i>Minimum payment to gain voting rights</i>
Democratic Republic of the Congo	169,361	74	169,435	1989P	No	159,180
Djibouti	682	0	682	2017P	Yes	0
Dominica	8,878	0	8,878	2006P	No	6,950
Dominican Republic	806,776	0	806,776	1989P	No	697,700
Ecuador	47,016	0	47,016	2017P	Yes	0
Egypt	292,144	0	292,144	2016P	Yes	0
El Salvador	461,333	1,851	463,184	1988	No	407,820
Equatorial Guinea	42,813	14	42,827	2011P	Yes	22,150
Eritrea	0	0	0	-	Yes	0
Ethiopia	6,709	0	6,709	2017P	Yes	0
Fiji	3,323	0	3,323	2017P	Yes	0
Finland	582,746	0	582,746	2017P	Yes	0
Gabon	57,161	0	57,161	2015P	Yes	0
Gambia (the)	68,677	0	68,677	1994P	No	66,750
Georgia	1,656,128	594	1,656,722	1992P	No	1,632,560
Germany	4,006,194	0	4,006,194	2017P	Yes	0
Ghana	0	0	0	-	Yes	0
Grenada	19,384	0	19,384	1999P	No	17,450
Guatemala	0	0	0	-	Yes	0
Guinea	6,832	0	6,832	2012P	No	4,900
Guinea-Bissau	127,030	7	127,037	1988	No	125,110
Guyana	783	0	783	2016P	Yes	0
Haiti	3,331	0	3,331	2017P	Yes	0
Honduras	54,100	32	54,132	2011P	No	27,210
Hungary	0	0	0	-	Yes	0
India	752,466	0	752,466	2017P	Yes	0
Indonesia	391,650	0	391,650	2017P	Yes	0
Iran (Islamic Republic of)	1,224,789	0	1,224,789	2015P	Yes	0
Iraq	76,791	0	76,791	2017P	Yes	0
Ireland	0	0	0	-	Yes	0
Israel	446,699	0	446,699	2017P	Yes	0
Italy	4,995,895	0	4,995,895	2017P	Yes	0
Jamaica	62,787	0	62,787	2013P	No	37,620
Japan	11,206,185	0	11,206,185	2017P	Yes	0
Jordan	0	0	0	-	Yes	0
Kazakhstan	125,782	0	125,782	2017P	Yes	0
Kenya	16,437	0	16,437	2016P	Yes	0
Kiribati	1,364	74	1,438	2016		
Kuwait	0	0	0	-	Yes	0
Kyrgyzstan	309,801	0	309,801	1994P	No	303,860
Lao People's Democratic Republic	0	0	0	-	Yes	0
Lebanon	91,021	0	91,021	2016P	Yes	0
Lesotho	1,167	0	1,167	2016P	Yes	0
Liberia	682	0	682	-	Yes	0
Libya	611,839	0	611,839	2014P	No	120,580
Luxembourg	0	0	0	0	Yes	0

<i>Member State</i>	<i>Outstanding assessed contributions</i>	<i>WCF due</i>	<i>Total due</i>	<i>Years outstanding (since)</i>	<i>Voting rights^a</i>	<i>Minimum payment to gain voting rights</i>
Madagascar	12,668	0	12,668	2014P	No	2,410
Malawi	8,175	0	8,175	2014P	No	2,080
Malaysia	317,230	0	317,230	2017P	Yes	0
Maldives	4,606	0	4,606	2011P	No	2,680
Mali	4,775	0	4,775	2017P	Yes	0
Malta	0	0	0	-	Yes	0
Marshall Islands	2,083	74	2,157	2015	Yes	0
Mauritania	92,489	156	92,645	1992P	No	86,550
Mauritius	0	0	0	-	Yes	0
Mexico	2,073,121	0	2,073,121	2017P	Yes	0
Monaco	0	0	0	-	Yes	0
Mongolia	9,267	0	9,267	2015P	Yes	0
Montenegro	0	0	0	-	Yes	0
Morocco	0	0	0	-	Yes	0
Mozambique	2,855	0	2,855	2017P	Yes	0
Myanmar	6,736	0	6,736	2017P	Yes	0
Namibia	0	0	0	-	Yes	0
Nepal	25,979	0	25,979	2014P	No	5,300
Netherlands	0	0	0	-	Yes	0
Nicaragua	3,410	0	3,410	-	Yes	0
Niger	57,319	0	57,319	1995P	No	51,230
Nigeria	196,719	0	196,719	2016P	Yes	0
Norway	0	0	0	-	Yes	0
Oman	115,535	0	115,535	2017P	Yes	0
Pakistan	96,213	0	96,213	2016P	Yes	0
Panama	54,137	0	54,137	2016P	Yes	0
Papua New Guinea	53,420	111	53,531	2003P	No	39,100
Paraguay	16,376	0	16,376	2016P	Yes	0
Peru	94,646	0	94,646	2017P	Yes	0
Philippines	0	0	0	-	Yes	0
Poland	0	0	0	-	Yes	0
Qatar	237,124	0	237,124	2017P	Yes	0
Republic of Korea	2,247,598	0	2,247,598	2017P	Yes	0
Republic of Moldova	3,410	0	3,410	2017P	Yes	0
Romania	255,207	0	255,207	2017P	Yes	0
Russian Federation	0	0	0	-	Yes	0
Rwanda	9,133	0	9,133	2012P	No	3,040
Saint Kitts and Nevis	682	0	682	2017P	Yes	0
Saint Lucia	628	0	628	2017P	Yes	0
Saint Vincent and the Grenadines	121,190	7	121,197	1989P	No	119,270
Samoa	0	0	0	-	Yes	0
Sao Tome and Principe	144,899	7	144,906	1986	No	142,980
Saudi Arabia	972,436	0	972,436	2017P	Yes	0
Senegal	12,741	0	12,741	2016P	Yes	0
Serbia	0	0	0	-	Yes	0
Seychelles	285	0	285	2017P	Yes	0

<i>Member State</i>	<i>Outstanding assessed contributions</i>	<i>WCF due</i>	<i>Total due</i>	<i>Years outstanding (since)</i>	<i>Voting rights^a</i>	<i>Minimum payment to gain voting rights</i>
Sierra Leone	1,877	0	1,877	2015P	Yes	0
Slovakia	0	0	0	-	Yes	0
Slovenia	0	0	0	-	Yes	0
Somalia	144,898	7	144,905	1986	No	142,980
South Africa	0	0	0	-	Yes	0
Spain	3,347,073	0	3,347,073	2017P	Yes	0
Sri Lanka	0	0	0	-	Yes	0
Sudan	18,089	62	18,151	2015P	Yes	0
Suriname	22,086	0	22,086	2013P	No	7,660
Swaziland	2,833	0	2,833	2017P	Yes	0
Sweden	0	0	0	-	Yes	0
Switzerland	1,176,298	0	1,176,298	2017P	Yes	0
Syrian Arab Republic	39,557	0	39,557	2017P	Yes	0
Tajikistan	40,722	0	40,722	1999P	No	30,610
Thailand	0	0	0	-	Yes	0
The former Yugoslav Republic of Macedonia	64,488	58	64,546	2009P	No	37,620
Timor-Leste	0	0	0	-	Yes	0
Togo	0	0	0	2017P	Yes	0
Tonga	502	0	502	2017P	Yes	0
Trinidad and Tobago	43,683	0	43,683	2017P	Yes	0
Tunisia	49,523	0	49,523	2016P	Yes	0
Turkey	0	0	0	-	Yes	0
Turkmenistan	135,880	0	135,880	2012P	No	70,100
Tuvalu	4,190	74	4,264	2012P	No	2,340
Uganda	37,429	12	37,441	2012P	No	16,770
Ukraine	106,125	0	106,125	2017P	Yes	0
United Arab Emirates	673,568	0	673,568	2017P	Yes	0
United Republic of Tanzania	31,431	0	31,431	2013P	No	10,750
Uruguay	58,808	0	58,808	2017P	Yes	0
Uzbekistan	500,052	0	500,052	1997P	No	448,850
Vanuatu	74,216	0	74,216	1993P	No	72,290
Venezuela (Bolivarian Republic of)	2,880,250	2,876	2,883,126	2013P	No	716,300
Viet Nam	47,365	0	47,365	2017P	Yes	0
Yemen	42,137	7	42,144	2011P	No	21,470
Zambia	20,232	0	20,232	2015P	Yes	0
Zimbabwe	7,949	0	7,949	2014P	No	1,860
Subtotal:	65,440,207	6,263	65,446,470			6,121,900
Yugoslavia (former) ^b	2,081,599		2,081,599	1990(P)-2001		
Non-Member:						
United States of America ^c	69,068,887		69,068,887	1994(P)-1996		
TOTAL	136,590,693	6,263	136,596,956			6,121,900

Notes:

(P) refers to partial payment.

^a Voting rights of 45 Member States have been suspended in accordance with Article 5.2 of the Constitution of UNIDO.

^b Outstanding contributions to be resolved (General Assembly resolution 63/249).

^c Member State of UNIDO until 31 December 1996.