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Financial situation of UNIDO

Programme and Budget Committee
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Item 5 of the provisional agenda
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Report by the Director General

The present document provides information on the financial situation of the Organization as at 31 March 2019.

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I. Overview

1. The financial situation as at 31 March 2019 can be summarized in the following major points:

(a) Regular budget gross expenditure for the first year of the biennium 2018–2019 amounted to €58.8 million in 2018, or 85.5 per cent of the approved gross budget for 2018. As at 31 March 2019, €77.9 million, or 55.9 per cent of the gross biennial appropriation, were spent;

(b) The operational budget expenditures amounted to €20.6 million in the reporting period;

(c) The expenditure level for buildings management amounted to €36.1 million in accordance with the prevailing workplan;

(d) The collection rate of 2019 assessed contributions at 31 March 2019 was 31 per cent, compared to the 2018 and 2017 rates of 26.1 and 32.6 per cent, respectively;

(e) The collection rate of prior years' arrears, as compared to the current year's assessments, was 2.1 per cent. The rate as at 31 March 2018 and 2017, as compared to the assessments of those years, was 4.1 and 7.2 per cent, respectively;

(f) Outstanding assessed contributions amounted to €132.7 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 2018 and 2017 were €132.5 million and €136.6 million, respectively;

(g) The Working Capital Fund was at the level of €7,423,030. However, an amount of €5,133 was outstanding as at 31 March 2019;

(h) A conference room paper (PBC.35/CRP.3) will be provided on the status of assessed contributions and voting rights, updated to 6 May 2019.

II. Regular and operational budgets, 2018–2019

A. Regular budget

2. Allotments in the amount of €62.6 million were issued in 2018, against which, by 31 December 2018, regular budget net expenditures amounted to €58.8 million. This amount corresponds to 85.5 per cent of the total approved net regular budget for 2018. In 2016, the first year of the preceding biennium, the recorded implementation rate was 89.7 per cent.

3. At the onset of the second year of the biennium, allotments to the value of €63 million were issued in addition to €3.8 million allotments carried forward from 2018. This represents an initial release threshold by commitment and/or major object of expenditure to facilitate sufficient funding at the commencement of the second year and to ensure an effective implementation of activities for each required budget category.

4. As at 31 March 2019, regular budget expenditures totalled €77.9 million, which represents 55.9 per cent of the gross expenditure budget for the biennium 2018–2019. These figures are slightly lower than those of the previous biennium where at 31 March 2017 regular budget expenditures amounted to €80.8 million with a 58.1 per cent utilization rate of the gross expenditure budget.

B. Operational budget

5. In addition to the allotments of €17.1 million released in 2018, €16.8 million were issued at the beginning of 2019. The total operational budget release for the biennium, €33.9 million, represents 93.9 per cent of the approved operational budget estimates.

6. As at 31 March 2019, operational budget expenditures amounted to €20.6 million, which is comparable with the similar reporting period in the previous biennium, where the expenditures amounted to €19.5 million.

7. Technical cooperation activities in 2018 reached a level of \$189.7 million, including obligations. In 2018, the income from support costs reimbursement amounted to €17.8 million. Technical cooperation activities in the first quarter of 2019 reached the level of \$76.5 million, including commitments. Income from support costs at 31 March 2019 amounted to €7.4 million.

C. Buildings management

8. Allotments of €27.3 million were issued at the start of 2019, resulting in a total biennium release of €52.6, corresponding to 93.8 per cent of the approved budget. The buildings management budget is being implemented in accordance with the prevailing workplan.

9. Expenditures as at 31 March 2019 amounted to €36.1 million, which is slightly higher than the expenditure level (€35.3 million) in the same period in the previous biennium. This rate represents 64.4 per cent of the buildings management gross expenditure biennial budget.

III. Prioritizations and efficiencies identified to offset financial impact on Member States.

10. In pursuit of a continuous management process to look for productivity gains and efficiencies, and in accordance with General Conference decision GC.17/Dec. 18, paragraph (f), this section provides an update on the implementation status of the areas of de-prioritization, aimed at identifying further efficiencies.

11. The Secretariat is implementing several initiatives aimed at achieving cost savings and efficiency gains for the Organization, and greater headquarters (HQ) and field integration. Among these, a new Field Handbook was developed in 2018 to familiarize and ensure the compliance of Field Offices with relevant internal policies, norms and procedures. The Handbook also seeks to contribute to enhanced overall internal coordination and greater efficiency of field operations, and respond to questions and issues raised frequently by Field Offices in interactions with HQ. UNIDO launched several online training courses on selected internal procedures, thus ensuring widespread access to learning opportunities on new processes and materials while maintaining minimal costs for the Organization. Similarly, an online knowledge base is under development to consolidate learning materials, templates and toolkits, contributing to further savings on training and travel costs. Enhanced communication tools are also being tested to further reduce travel costs and, at the same time, ensure an effective communication between the field network and HQ.

12. Special mechanisms were introduced in the course of 2018 to ensure regular coordination and communication between HQ and the field network, and further contribute to increased operational efficiency and savings. This includes quarterly teleconferences per region of UNIDO coverage with: (a) the attendance of the UNIDO Representatives (URs)/UNIDO Country Representatives (UCRs), the Chief of the respective Regional Division, and the Director and Deputy Director of PTC/PPF; and (b) the attendance of the URs/UCRs and the Chief of the respective Regional

Division. Similar teleconferences are being introduced between the field network, the respective Regional Division and the concerned PTC project managers. Intraregional retreats are also being tested to reduce staff travel costs, and enhance synergies between URs and UCRs within regions.

13. By the end of 2019, UNIDO's management will assess field office capacity and review the utilization of regular and operational budget resources in the course of the 2018–2019 biennium to identify further potential savings and efficiency gains.

14. The current pattern in consumption of travel funds during the reporting period suggests a minimum of 20 per cent savings compared to the approved budget. When compared to the second year of the previous biennium, the number of audio- and videoconferences increased by 25 per cent in 2018 and is expected to increase further as UNIDO continues to invest and equip its conference rooms with modern communication services. Management will continue its efforts to reduce travel expenditure even further by the end of the biennium.

15. During 2018, in consultation with Member States and major donors, UNIDO launched a full cost recovery (FCR) exercise with an initial pilot on European Union (EU)-funded projects with programme support costs of 7 per cent. This included new administrative instructions being issued in November 2018, providing guidelines for staff time recording and cost recovery for technical and operational services in respect of technical cooperation (TC) projects. The purpose is to improve cost recovery; increase organizational capacities; and track, monitor, record, and allocate staff time spent on programme and project implementation of TC activities funded from extra-budgetary sources.

16. During 2019, it is planned to mainstream and increase the use of time recording by the project managers and teams, including shared services to further increase cost recovery. This includes piloting a new initiative within PTC aimed at optimizing resource utilization, including FCR, to be overseen by a senior management task force chaired by the Director General. Furthermore, the implementation of the full cost recovery mechanism, including non-staff related costs, will require changes to the ERP system and the issuance of new policies and operational guidelines. It is envisaged to scale up and embed this into donor agreements from late 2019 onwards.

IV. Assessed contributions

A. Collections

17. A total of 43 Member States, including ten least developed countries (LDCs), made full payments. Forty-six Member States, eight of which are LDCs, made partial payments and/or their adjustments were credited towards their assessed contributions for the year 2019. The collections in the period from January to March 2019, broken down by List of States, are shown in table 1.

Table 1
Collections, January to March 2019
(In millions of euros)

<i>List of States*</i>	<i>Current year</i>	<i>Prior years</i>	<i>Total</i>
A	5.41	0.66	6.07
B	13.69	0.00	13.69
C	0.08	0.79	0.87
D	1.98	0.00	1.98
Others	0.00	0.00	0.00
United States of America	0.00	0.00	0.00
Yugoslavia (former)	0.00	0.00	0.00
Total	21.16	1.45	22.61

*As contained in document PBC.35/15.

B. Outstanding contributions

18. The detailed status of assessed contributions outstanding as at 31 March 2019 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 2019

<i>List of States*</i>	<i>Scale of assessments (%)</i>	<i>Millions of euros</i>		
		<i>Current year</i>	<i>Prior years</i>	<i>Total</i>
A	28.261	13.90	4.23	18.13
B	49.696	20.28	0.00	20.28
C	13.473	9.13	8.10	17.23
D	8.576	3.88	2.01	5.89
Others	0.002	0.00	0.01	0.01
Subtotal	100.008**	47.19	14.35	61.54
United States of America		0.00	69.07	69.07
Yugoslavia (former)		0.00	2.08	2.08
Total	100.008	47.19	85.50	132.69

* As contained in document PBC.35/15.

** Scale higher than 100 per cent due to new Member States.

V. Voting rights

19. As indicated in the annex to the present document, the voting rights of 42 Member States had been suspended as at 31 March 2019, in accordance with Article 5.2 of the Constitution and financial regulation 5.5 (b). In comparison, the voting rights of 43 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 2019

<i>Members of</i>	<i>Number of members</i>		
	<i>2019</i>	<i>2018</i>	<i>2017</i>
General Conference	42	43	45
Industrial Development Board	1	1	1
Programme and Budget Committee	1	1	0

20. In order to restore their voting rights for 2019, these Member States must pay their full contributions for 2016 and prior years, including advances to the Working Capital Fund, as well as a partial contribution for 2017. The minimum total amount that would have to be paid by these Member States is €5,402,815.

VI. Multi-year payment plans

21. 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 2019
(Amounts in euros)

<i>Member State</i>	<i>Total amount of arrears covered by the plan*</i>	<i>Outstanding amounts 31/3/19</i>	<i>Amounts received/due in 2019</i>	<i>Duration/ years</i>	<i>Instalment due in 2019 (month)</i>	<i>Instalment due</i>	<i>Payment made in 2019</i>
Armenia	922,604	347,175	56,858	10	September	Fourth	Scheduled
Costa Rica	280,742	0	85,814	10	September	Ninth	Received/ PP fulfilled
Kyrgyzstan	385,087	232,425	78,989	5	July	Third	Scheduled
Venezuela (Bolivarian Republic of)	3,487,833	2,919,544	1,218,674	5	March	Second	Scheduled
Total	5,076,266	3,499,144	1,440,335				

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

VII. Arrears by former Member States

22. 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.

VIII. Unutilized balances of appropriations as at 31 December 2018

23. From the total distributable amount of €3,735,945 million, representing late payments for 2015 and before, €1,565,829 became available for various purposes, as presented in the table below. Altogether 20 Member States voluntarily renounced their share of unutilized balances.

<i>Member State</i>	<i>Amount renounced</i>	<i>Purpose</i>
Armenia	450	Special account for core activities
China	323,521	MOFCOM of the IDF account
Côte d'Ivoire	701	Special account for core activities
Finland	33,450	Gender
Germany	461,887	Major Capital Investment Fund
Hungary	16,999	To be determined
Italy	287,271	Special contribution to IDF
Lebanon	2,667	Special purpose contribution
Luxembourg	5,204	Special account for core activities
Malta	1,017	Special account for core activities
Mauritius	817	Special contribution to IDF
Mexico	118,441	Special account for LAC
Mongolia	197	Special account for core activities
Nepal	392	Special contribution to IDF
Poland	58,458	Technical cooperation programmes to be selected later
Republic of Korea	127,736	Special contribution to IDF, ITPO
Slovenia	6,392	Special contribution to IDF
Switzerland	33,770	Special account for core activities
Switzerland	33,770	Major Capital Investment Fund
Thailand	15,210	Thailand's IDF
United Arab Emirates	37,479	Budget for GC.18 in Abu Dhabi
Total	1,565,829	

IX. Action required of the Committee

24. 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 PBC.35/4,
- (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.”

Annex

Status of assessed contributions to the regular budget

(In euros)

Status as at 31 March 2019

<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	17,560	0	17,560	2017P	Yes	0
Albania	0	0	0	-	Yes	0
Algeria	0	0	0	-	Yes	0
Angola	0	0	0	-	Yes	0
Argentina	1,934,548	0	1,934,548	2018P	Yes	0
Armenia	347,175	0	347,175	1995P	Yes	Payment Plan
Austria	0	0	0	-	Yes	0
Azerbaijan	0	0	0	-	Yes	0
Bahamas	19,077	0	19,077	2018P	Yes	0
Bahrain	47,400	0	47,400	2019P	Yes	0
Bangladesh	11,643	0	11,643	2018P	Yes	0
Barbados	13,673	0	13,673	2018P	Yes	0
Belarus	0	0	0	-	Yes	0
Belize	4,088	0	4,088	2014P	No	2,200
Benin	0	0	0	-	Yes	0
Bhutan	0	0	0	-	Yes	0
Bolivia (Plurinational State of)	65,882	0	65,882	2014P	No	28,470
Bosnia and Herzegovina	13,953	0	13,953	2019P	Yes	0
Botswana	0	0	0	-	Yes	0
Brazil	6,960,165	0	6,960,165	2018P	Yes	0
Bulgaria	0	0	0	-	Yes	0
Burkina Faso	14,419	0	14,419	2016P	No	1,590
Burundi	50,848	0	50,848	1995P	No	48,950
Cabo Verde	1,985	0	1,985	2017P	Yes	0
Cambodia	8,051	0	8,051	2018P	Yes	0
Cameroon	58,440	0	58,440	2015P	No	21,710
Central African Republic	123,088	7	123,095	1989	No	121,200
Chad	124,150	520	124,670	1991	No	111,840
Chile	455,217	0	455,217	2019P	Yes	0
China	9,034,637	0	9,034,637	2019	Yes	0
Colombia	975,824	0	975,824	2017P	Yes	0
Comoros	146,267	7	146,274	1986	No	144,380
Congo	40,507	50	40,557	2012P	No	21,600
Costa Rica	0	0	0	-	Yes	0
Côte d'Ivoire	10,253	0	10,253	2019P	Yes	0
Croatia	0	0	0	-	Yes	0
Cuba	127,368	0	127,368	2018P	Yes	0
Cyprus	0	0	0	-	Yes	0
Czechia	367,762	0	367,762	2019P	Yes	0
Democratic People's Republic of Korea	8,414	0	8,414	2018P	Yes	0
Democratic Republic of the Congo	183,031	445	183,476	1989P	No	166,550
Djibouti	165	0	165	2019P	Yes	0
Dominica	10,217	0	10,217	2005P	No	8,320
Dominican Republic	839,529	0	839,529	1991P	No	683,270
Ecuador	73,954	0	73,954	2018P	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>
Egypt	312,736	0	312,736	2018P	Yes	0
El Salvador	492,776	1,554	494,330	1988	No	444,630
Equatorial Guinea	56,255	0	56,255	2011P	No	35,920
Eritrea	0	0	0	-	Yes	0
Eswatini	1,853	0	1,853	2019P	Yes	0
Ethiopia	12,042	0	12,042	2018P	Yes	0
Fiji	913	0	913	2019P	Yes	0
Finland	520,150	0	520,150	2019P	Yes	0
Gabon	90,518	0	90,518	2015P	No	29,890
Gambia (the)	70,038	0	70,038	1994P	No	68,140
Georgia	1,673,900	668	1,674,568	1992P	No	1,648,770
Germany	3,643,793	0	3,643,793	2019P	Yes	0
Ghana	34,446	0	34,446	2018P	Yes	0
Grenada	20,729	0	20,729	1999P	No	18,830
Guatemala	30,403	0	30,403	2018P	Yes	0
Guinea	10,858	0	10,858	2012P	No	6,230
Guinea-Bissau	128,398	7	128,405	1988	No	126,510
Guyana	3,871	0	3,871	2018P	Yes	0
Haiti	0	0	0	-	Yes	0
Honduras	71,329	0	71,329	2011P	No	44,840
Hungary	0	0	0	-	Yes	0
India	798,500	0	798,500	2019P	Yes	0
Indonesia	0	0	0	-	Yes	0
Iran (Islamic Republic of)	1,248,831	0	1,248,831	2017P	Yes	0
Iraq	287,606	0	287,606	2018P	Yes	0
Ireland	0	0	0	-	Yes	0
Israel	458,404	0	458,404	2019P	Yes	0
Italy	4,274,672	0	4,274,672	2019	Yes	0
Jamaica	62,606	0	62,606	2014P	No	29,980
Japan	8,757,151	0	8,757,151	2019P	Yes	0
Jordan	0	0	0	-	Yes	0
Kazakhstan	210,383	0	210,383	2019P	Yes	0
Kenya	19,690	0	19,690	2019P	Yes	0
Kiribati	1,368	74	1,442	2018	Yes	0
Kuwait	0	0	0	-	Yes	0
Kyrgyzstan	232,425	0	232,425	1995P	Yes	Payment Plan
Lao People's Democratic Republic	4,531	0	4,531	2018P	Yes	0
Lebanon	52,630	0	52,630	2019	Yes	0
Lesotho	2,313	0	2,313	2016P	No	420
Liberia	0	0	0	-	Yes	0
Libya	876,916	0	876,916	2014P	No	429,030
Luxembourg	0	0	0	-	Yes	0
Madagascar	3,284	0	3,284	2019P	Yes	0
Malawi	12,126	0	12,126	2014P	No	6,130
Malaysia	349,157	0	349,157	2019P	Yes	0
Maldives	8,703	54	8,757	2011P	No	4,130
Mali	0	0	0	-	Yes	0
Malta	18,455	0	18,455	2019	Yes	0
Marshall Islands	1,368	74	1,442	2018	Yes	0
Mauritania	4,414	0	4,414	2017P	Yes	0
Mauritius	0	0	0	-	Yes	0
Mexico	1,636,322	0	1,636,322	2019P	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>
Micronesia (Federated States of)	684	74	758	2019	Yes	0
Monaco	10,861	0	10,861	2019P	Yes	0
Mongolia	0	0	0	-	Yes	0
Montenegro	3,855	0	3,855	2019P	Yes	0
Morocco	44,712	0	44,712	2019P	Yes	0
Mozambique	4,587	0	4,587	2019P	Yes	0
Myanmar	6,444	0	6,444	2019P	Yes	0
Namibia	10,999	0	10,999	2019P	Yes	0
Nepal	6,835	0	6,835	2019P	Yes	0
Netherlands	0	0	0	-	Yes	0
Nicaragua	7,255	0	7,255	2018P	Yes	0
Niger	61,414	0	61,414	1995P	No	55,420
Nigeria	230,385	0	230,385	2019P	Yes	0
North Macedonia	80,364	0	80,364	2009P	No	55,250
Norway	0	0	0	-	Yes	0
Oman	122,686	0	122,686	2019P	Yes	0
Pakistan	1,272	0	1,272	2019P	Yes	0
Panama	36,904	0	36,904	2019P	Yes	0
Papua New Guinea	62,989	87	63,076	2003P	No	48,890
Paraguay	12,334	0	12,334	2019P	Yes	0
Peru	147,732	0	147,732	2019P	Yes	0
Philippines	179,577	0	179,577	2019P	Yes	0
Poland	0	0	0	-	Yes	0
Qatar	293,762	0	293,762	2019P	Yes	0
Republic of Korea	0	0	0	-	Yes	0
Republic of Moldova	2,060	0	2,060	2019P	Yes	0
Romania	0	0	0	-	Yes	0
Russian Federation	3,365,892	0	3,365,892	2019P	Yes	0
Rwanda	1,670	0	1,670	2019P	Yes	0
Saint Kitts and Nevis	0	0	0	-	Yes	0
Saint Lucia	641	0	641	2019P	Yes	0
Saint Vincent and the Grenadines	122,558	7	122,565	1989P	No	120,665
Samoa	0	0	0	-	Yes	0
Sao Tome and Principe	146,267	7	146,274	1986	No	144,380
Saudi Arabia	1,058,631	0	1,058,631	2019P	Yes	0
Senegal	9,253	0	9,253	2018P	Yes	0
Serbia	0	0	0	-	Yes	0
Seychelles	1,200	0	1,200	2018P	Yes	0
Sierra Leone	3,024	0	3,024	2015P	No	1,130
Slovenia	0	0	0	-	Yes	0
Somalia	146,266	7	146,273	1986	No	144,380
South Africa	0	0	0	-	Yes	0
Spain	2,595,210	0	2,595,210	2019P	Yes	0
Sri Lanka	33,958	0	33,958	-	Yes	0
State of Palestine	9,569	520	10,089	2018	Yes	0
Sudan	15,779	0	15,779	2017P	Yes	0
Suriname	35,676	0	35,676	2013P	No	17,390
Sweden	0	0	0	-	Yes	0
Switzerland	0	0	0	-	Yes	0
Syrian Arab Republic	43,237	0	43,237	2018P	Yes	0
Tajikistan	23,822	0	23,822	2013P	No	11,000
Thailand	0	0	0	-	Yes	0
Timor-Leste	2,486	0	2,486	2019P	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>
Togo	0	0	0	-	Yes	0
Tonga	1,648	0	1,648	2017P	Yes	0
Trinidad and Tobago	65,329	0	65,329	2018P	Yes	0
Tunisia	29,651	0	29,651	2019P	Yes	0
Turkey	0	0	0	-	Yes	0
Turkmenistan	26,657	0	26,657	2019P	Yes	0
Tuvalu	5,558	74	5,632	2012P	No	3,740
Uganda	50,582	0	50,582	2012P	No	30,100
Ukraine	110,674	0	110,674	2019P	Yes	0
United Arab Emirates	0	0	0	-	Yes	0
United Republic of Tanzania	44,052	0	44,052	2013P	No	23,730
Uruguay	86,929	0	86,929	2019P	Yes	0
Uzbekistan	521,115	897	522,012	1998P	No	453,200
Vanuatu	0	0	0	-	Yes	0
Venezuela (Bolivarian Republic of)	2,919,544	0	2,919,544	2015P	No	Payment Plan
Viet Nam	63,636	0	63,636	2019P	Yes	0
Yemen	55,042	0	55,042	2012P	No	34,710
Zambia	6,447	0	6,447	2019P	Yes	0
Zimbabwe	16,761	0	16,761	2014P	No	5,300
Subtotal:	61,532,628	5,133	61,537,761			5,402,815
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	132,683,114	5,137	132,688,247			5,402,815

Notes:

(P) refers to partial payment.

^a Voting rights of 42 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.