



Distr.
GENERAL
GC.11/13
25 October 2005

United Nations Industrial Development Organization

ORIGINAL: ENGLISH

GENERAL CONFERENCE

Eleventh session
Vienna, 28 November-2 December 2005
Item 10 (b) of the provisional agenda

FINANCIAL SITUATION OF UNIDO

Report by the Director-General

Provides information on the financial situation of the Organization as at 30 September 2005.

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I. OVERVIEW

1. The financial situation as at 30 September 2005 can be summarized in the following major points:

(a) The overall implementation rate of 75 per cent of the regular budget reflects a lower level than that of the previous biennium (annex I). The rate is expected to increase to 91 per cent by the end of the biennium;

(b) The operational budget recorded a surplus of €1.8 million. This was achieved through a higher-than-budgeted vacancy rate and savings from the prior biennium's obligations. The reserve level thus increased from €3.1 million on 1 January 2004 to €5.1 million on 30 September 2005. The level is expected to be approximately €4.2 million by the end of the biennium;

(c) The expenditure level for buildings management amounted to 70 per cent of the 2004-2005 appropriations, reflecting an increase as compared with the previous biennium (68 per cent);

(d) The level of regular budget cash resources (including the Working Capital Fund) was €41.3 million. In comparison, the cash balance as at 30 September 2004 and 2003 was €34.1 million and €38.5 million, respectively;

(e) The collection rate of 2005 assessed contributions was 85.9 per cent, compared to the 2004 and 2003 rates of 86.3 and 90.3 per cent, respectively;

(f) The collection rate of prior years' arrears, as compared to the current year's assessment, was 4.7 per cent. In comparison to 2004 and 2003, the rate was 2 per cent each year;

(g) Outstanding contributions amounted to €124.1 million, as shown in annex I to the present document (including arrears of €69.2 million by the United States of America, and €2.1 million by former Yugoslavia). The outstanding amounts as at 30 September 2004 and 2003 were €122.3 million and €116.5 million, respectively;

(h) The Working Capital Fund was at the level of €7,423,030. However, an amount of €92,836 was outstanding as at 30 September 2005, and invoices amounting to €111,706 were paid in connection with security enhancements. (In decision IDB.29/Dec.4, the Board requested the Director-General to temporarily withdraw the necessary amount from the Fund (document GC.11/10 refers));

(i) Unencumbered balances of appropriations and interest income in excess of budgetary estimates amounted to €803,441; the respective share was distributed to eligible Member States with the 2005 assessments;

(j) A total provisional amount of €3,335,893 from the unencumbered balances of appropriations, received during the period 1 November 2004 to 30 September 2005, will be due for distribution in January 2006, unless otherwise decided by the Conference;

(k) A conference room paper will provide information on the status of assessed contributions and voting rights, updated to 25 November 2005.

II. REGULAR AND OPERATIONAL BUDGETS

2. The status of the regular and operational budgets, as at 30 September 2005, was as follows:

(a) The status of the regular budget for the period 1 January 2004 to 30 September 2005 is presented in annex I, by major programme and major object of expenditure. The overall implementation rate of 75 per cent of gross approved budgeted expenditures reflects a lower level than that of the same period of the preceding biennium (79 per cent). The rate of implementation is expected to increase to 91 per cent during the final quarter of the biennium due to accelerated implementation of programmes, particularly those funded by the Special Resources for Africa. Further payments and other budgetary expenditures relating to conference services and common services will be incurred before the end of the year in connection with the General Conference. The projected implementation rate is expected to match the collection rate of assessed contributions during the biennium;

(b) To strengthen the level of the operational budget reserve, operational budget expenditures were contained through maintaining a higher-than-budgeted vacancy factor. As a result of this measure, together with savings of €0.6 million on the prior biennium's obligations, the operational budget recorded a surplus of €1.8 million, which was further increased by a gain of exchange of €0.2 million. The reserve level thus increased from €3.1 million on 1 January 2004 to €5.1 million as of 30 September 2005, as shown in table 1. The level for the end of the biennium is expected to be approximately €4.2 million, and hence the reserve level will have increased by €1.1 million;

Table 1. Operational budget reserve

Operational budget reserve as at 1 January 2004	3.1
Savings on liquidation of prior biennium obligations	0.6
Income (1 January 2004 to 30 September 2005)	<u>16.0</u>
Subtotal	<u>19.7</u>
Expenditures (1 January 2004 to 30 September 2005)	(14.8)
Gain on exchange	<u>0.2</u>
Operational budget reserve as at 30 September 2005	<u>5.1</u>

3. The buildings management budget has been implemented smoothly. Expenditure for the period 1 January 2004 to 30 September 2005 amounted to €33.3 million, representing some 70 per cent of the 2004-2005 appropriations. As compared to this, expenditure for the same period of the previous biennium amounted to 68 per cent of the 2002-2003 appropriations.

III. ASSESSED CONTRIBUTIONS

A. Collections

4. A total of 67 Member States, including 10 least developed countries (LDCs), have made full payments and 27 Member States, five of which are LDCs, have made partial payments and/or their adjustments have been credited towards their assessed contributions for the year 2005. Collections in the current year, up to 30 September 2005, including applications of overpayments and other adjustments, broken down by List of States, are shown in table 2.

Table 2. Collections: January-September 2005
(In millions of euros)

List of States*	Current year	Prior years	Total
A	2.88	1.45	4.33
B	55.01	0.00	55.01
C	1.00	0.36	1.36
D	2.07	1.50	3.57
Others	0.00	0.01	0.01
USA	0.00	0.01	0.01
Yugoslavia (former)			
Total	60.96	3.33	64.29

* As contained in document GC.11/14.

B. Outstanding contributions

5. The detailed status of assessed contributions outstanding as at 30 September 2005 is contained in annex II to the present document. The scale of assessment and outstanding contributions as at 30 September 2005, broken down by List of States, are shown in table 3.

Table 3. Scale of assessment and outstanding contributions as at 30 September 2005

List of States*	Scale of assessment (%)	Millions of euros		
		Current year	Prior years	Total
A	10.82849	4.81	6.06	10.87
B	78.15186	0.48	0.00	0.48
C	7.82719	4.56	26.86	31.42
D	3.18720	0.19	9.40	9.59
Others	0.00526	0.00	0.48	0.48
Subtotal	100.00000	10.04	42.80	52.84
USA		0.00	69.19	69.19
Yugoslavia (former)		0.00	2.08	2.08
Total	100	10.04	114.07	124.11

* As contained in document GC.11/14.

IV. VOTING RIGHTS

6. As indicated in annex II, the voting rights of 46 Member States had been suspended as at 30 September 2005 in accordance with Article 5.2 of the Constitution and financial regulation 5.5 (b), as summarized in table 4 for the three legislative organs.

Table 4. Suspension of voting rights, as at 30 September 2005

Members of	Number of members suspended		
	2005	2004	2003
General Conference	46	46	50
Industrial Development Board	3	2	1
Programme and Budget Committee	1	1	1

7. In order to restore their voting rights for the remainder of 2005, these Member States must pay their full contributions for 2002 and prior years, including advances to the Working Capital Fund, as well as a partial contribution for 2003. The minimum total amount that would have to be paid by these Member States is €27,623,975.

V. IMPLEMENTATION OF RECOMMENDATIONS OF GROUP ON TIMELY PAYMENTS

8. Table 5 shows, in summary form, the current status of those Member States that have entered into payment plan arrangements to settle their respective outstanding assessed contributions. The Secretariat notes with appreciation that Belarus has successfully completed payments under its plan and has settled all its outstanding assessed contributions, and thus no longer falls under decision GC.10/Dec.13 regarding restoration of voting rights. The Secretariat has further noted with appreciation that all other Member States have met fully their obligations as stipulated in their multi-year payment plans. Negotiations are currently ongoing with some Member States, in particular Equatorial Guinea, Nicaragua and the Republic of Moldova. Other Member States in arrears are encouraged to consider submitting payment plans to steadily reduce their outstanding assessed contributions.

Incentives and disincentives

9. As stated in previous documents (e.g. IDB.30/13, para. 16), the Secretariat is following closely developments in other organizations of the United Nations system with respect to this topic. The United Nations Committee on Contributions included the following information in its report (sixty-fifth session, 6-24 June 2005) to the General Assembly at its sixtieth session (A/60/11): The Committee noted that the only measure on which action had so far been taken was multi-year payment plans. Action on other conclusions and recommendations was pending. The Committee decided not to consider further the question of measures to encourage the payment of arrears unless it receives any guidance thereon from the General Assembly.

Arrears by former Member States

10. The amounts owed to UNIDO by the United States are as follows:

Assessed contributions (1994-1996)	€69,190,525
Income tax (under the Tax Reimbursement Agreement)	€ <u>955,784</u>
Total	€70,146,309

Payment of these arrears is being pursued by the Secretariat with the Permanent Representative of the United States of America to the United Nations in Vienna.

11. Arrears of former Yugoslavia amount to €2,081,599 (1990-2001). As these arrears should be considered and resolved on a system-wide basis and the question has been subject of review on the part of the Committee on Contributions, the Secretariat is following closely relevant developments at the United Nations General Assembly. In its decision 59/551 B, the General Assembly decided to defer for future consideration the question of the unpaid assessed contributions of former Yugoslavia. In report (A/60/140 of July 2005) presented to the sixtieth session of the General Assembly, legal and technical issues raised previously are recalled and updated information is provided therein, outlining the options proposed and highlighting matters for consideration by the Assembly. The report concludes, inter alia: As the unpaid assessed contributions of former Yugoslavia are not collectible from that State, the Assembly will need to decide what action should be taken. In that connection, two suggestions were made: (a) the five successor States

Table 5. Payment plans—status as at 30 September 2005

(Amounts in euros)

Member State	Total amount of arrears covered by the plan*	Amounts received/due in 2005	Outstanding amount 30/9/05	Duration/ years	Instalment due in 2005	Instalment due	Payment made/due 2005
Afghanistan	90,615	18,691	53,941	5	February	Second	March
Azerbaijan	1,269,247	130,965	888,472	10	May	Third	June
Belarus	452,373	169,968	0	3	September	Third/last	January
Kazakhstan	524,106	127,328	302,878	5	October	Second	February
Lithuania	434,241	100,991	167,660	5	December	Third	September
Slovenia	414,532	196,423	237,223	3	December (partial payment received in May)	Second	Scheduled (balance)
Ukraine	9,711,236	1,025,510	4,860,095	10	October	Fifth	March
Total	12,896,350	1,769,876	6,510,269				

* Total amount of arrears at time of signing the plan, in addition to current year's assessments.

have proposed that the full amount of those unpaid contributions should be written off; (b) the successor States should be requested to pay the arrears of former Yugoslavia arising before its final dissolution on 27 April 1992 and the balance arising thereafter should be written off. Alternatively, payment of the pre-dissolution arrears could be sought from the five successor States and the post-dissolution balance could be sought from Serbia and Montenegro based on the principle of estoppel. However, these options are by no means exhaustive and many other variants could be considered. The Secretariat will report any further development and decision thereon by the General Assembly to the governing bodies.

VI. UNENCUMBERED BALANCES OF APPROPRIATIONS

12. Detailed information on the unencumbered balances of appropriations, income from new Member States and interest income in excess of budgetary estimates was provided in documents IDB.28/10, IDB.29/8 and IDB.30/13.

Amounts distributed to Member States on 1 January 2005

13. The unencumbered balances of appropriations relating to the bienniums 1992-1993, 1996-1997, 1998-1999 and 2000-2001, and interest income in excess of budgetary estimates amounted to €803,441, and the respective share was distributed to eligible Member States (i.e. those that had fully paid their assessed contributions for the respective biennium) in accordance with financial regulations 4.2 (b) and (c) (IDB.30/13, para. 21).

Provisional unencumbered balances due for distribution on 1 January 2006

14. As at 30 September 2005, the unutilized/unencumbered balances of appropriations relating to the bienniums 1992-1993, 1996-1997, 1998-1999, 2000-2001, and 2002-2003, provisionally amounts to €3,335,893, broken down as follows:

Biennium	€
1992-1993	30,106
1996-1997	937,293
1998-1999	360,077
2000-2001	98,685
2002-2003	1,909,732
Total	3,335,893

15. The above provisional amount will be due for distribution in January 2006, in accordance with financial regulations 4.2 (b) and (c), to those Member States that have fully paid their assessed contributions for the above bienniums in accordance with the respective scale of assessment for those bienniums, unless decided otherwise by the Conference.

16. In the past, to address important financial concerns, the General Conference has either suspended the relevant financial regulations and authorized the retention of unutilized balances of appropriations, or introduced in recent bienniums voluntary aspects by encouraging Member States to renounce their respective shares within a stated period of time. Thus significant amounts have been utilized, inter alia, for integrated programmes or country service frameworks and for thematic priority programmes. In this respect, the attention of Member States is drawn in particular to resolution GC.8/Res.4 and decision GC.9/Dec.10. Should such a decision be taken by the General Conference at its eleventh session, indication of the priority areas and implementing time frame would facilitate optimal utilization of the resources.

VII. ACTION REQUIRED OF THE CONFERENCE

17. The Committee may wish to consider adopting the following draft decision:

“The General Conference:

“(a) Takes note of the information provided in document GC.11/13;

“(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 to effect the collection of arrears.”

Annex I
REGULAR BUDGET PERFORMANCE REPORT, 2004-2005
Table 1. Status of implementation by major programme, 1 January 2004 to 30 September 2005
(In thousands of euros)

Major Programme	Approved budget estimates ⁽¹⁾			Actual expenditure/income			Implementation of gross approved budget (b4)/(a1)	Unutilized balance as at 30/09/05		
	1	2	3	4	5	6		7	8	9
	Gross	Income	Net(1-2)	Gross	Income	Net(4-5)	%	Gross	Income	Net(8-9)
I. Regular budget										
A. Governing Bodies	5,299.55		5,299.55	3,012.9	-	3,012.9	57.0	2,286.65	-	2,286.65
B. General Management	12,114.76		12,114.76	9,884.3	-	9,884.3	82.0	2,230.46	-	2,230.46
C. Strengthening of Industrial Capacities	29,176.87		29,176.87	19,860.5	-	19,860.5	68.0	9,316.37	-	9,316.37
D. Cleaner and Sustainable Industrial Development	23,392.11		23,392.11	20,815.1	-	20,815.1	89.0	2,577.01	-	2,577.01
E. Regional Programme	35,097.19	1,618.50	33,478.69	21,422.0	427.9	20,994.1	61.0	13,675.19	1,190.60	12,484.59
F. Administration	26,227.86		26,227.86	19,472.5	-	19,472.5	74.0	6,755.36	-	6,755.36
H. Indirect costs ⁽²⁾	16,000.76		16,000.76	13,931.3		13,931.3	87.0	2,069.46	-	2,069.46
Miscellaneous income		1,394.80	(1,394.80)		2,231.8	(2,231.8)	160.0	-	(837.00)	837.00
Total regular budget as submitted in IDB.27/3	147,309.10	3,013.30	144,295.80	108,398.6	2,659.7	105,738.9	74.0	38,910.50	353.60	38,556.90
Less reduction according to GC.10/Dec.17	2,295.80	-	2,295.80					2,295.80	-	2,295.80
Total approved regular budget	145,013.30	3,013.30	142,000.00	108,398.6	2,659.7	105,738.9	75.0	36,614.70	353.60	36,261.10
2. Other Headquarter funds										
G. Buildings management ⁽³⁾	47,870.13	47,870.13	-	33,312.1	33,312.1	-	70.0	14,558.03	14,558.03	-

Notes:

⁽¹⁾ See IDB.27/3 and GC.10/Dec.17.⁽²⁾ Including UNIDO's share in Common Buildings Management.⁽³⁾ Non-staff costs are covered by advance contributions to special buildings management account. Staff costs are recovered based on disbursements.

Table 2. Status of implementation by object of expenditure, 1 January 2004 to 30 September 2005
(In thousands of euros)

Major object of expenditure	Approved budget estimates ⁽¹⁾	Actual expenditure/ income 01/01/04 to 30/09/05	Implementation rate	Unutilized balance of approved budget estimates at 30/09/05
	1	2	3 = 2 over 1	4 = 1-2
A. Regular budget				
<u>Gross expenditure</u>			%	
1 Staff costs	98,335.12	73,409.60	75.0	24,925.52
2 Official travel	2,793.40	1,672.30	60.0	1,121.10
3 Operating costs ⁽²⁾	26,336.08	17,370.80	66.0	8,965.28
4 Information and communication technology	5,654.70	3,874.40	69.0	1,780.30
5 RPTC and Special Resources for Africa	14,189.80	12,071.50	85.0	2,118.30
Total gross regular budget as submitted in IDB.27/3	147,309.10	108,398.60	74.0	38,910.50
Less reduction according to GC.10/Dec.17	2,295.80			2,295.80
Total approved regular budget	145,013.30	108,398.60	75.0	36,614.70
<u>Income</u>				
3 Operating costs (Regional Programme)	1,618.50	427.90	26.0	1,190.60
Miscellaneous Income	1,394.80	2,231.80	160.0	-837.00
Total income	3,013.30	2,659.70	88.0	353.60
Total net—A	142,000.00	105,738.90	74.0	36,261.10
B. Other Headquarter fund for Buildings Management⁽³⁾				
<u>Gross expenditure</u>				
1 Staff costs	13,949.20	10,369.80	74.0	3,579
2 Official travel	12.20	3.80	31.0	8
3 Operating costs ⁽²⁾	33,908.73	22,938.50	68.0	10,970
Total gross expenditure	47,870.13	33,312.10	70.0	14,558
<u>Income⁽⁴⁾</u>	47,870.13	33,312.10	70.0	14,558
Total net—B	0.00	0.00	0.0	0

Notes:

⁽¹⁾ See IDB.27/3 and GC.10/Dec.17.

⁽²⁾ Including UNIDO's share in Common Buildings Management.

⁽³⁾ Total costs of Buildings Management are being cost-shared between all users. UNIDO's net share is included under operating costs shown under (A) above.

⁽⁴⁾ Non-staff costs are covered by advance contributions to special buildings management account. Staff costs are recovered based on disbursements.

Annex II
STATUS OF ASSESSED CONTRIBUTIONS TO THE REGULAR BUDGET
(In euros)
Status as of 30 September 2005

Member State	Outstanding assessed contributions	WCF 2005 due	Total due	Years	Voting rights ^a	Minimum payment to gain voting rights
AFGHANISTAN	53,941		53,941	1995(p)-2005	No	45,990
ALBANIA	2,979		2,979	2005 (p)	Yes	
ALGERIA	69,306		69,306	2005 (p)	Yes	
ANGOLA	-		-	-	Yes	
ARGENTINA	6,573,633		6,573,633	1999(p) - 2005	No	3,571,920
ARMENIA	914,707		914,707	1992(p)-2005	No	908,820
AUSTRIA	-		-	-	Yes	
AZERBAIJAN	888,472		888,472	1994(p)-2005	Yes	Payment Plan ^b
BAHAMAS	-		-	-	Yes	
BAHRAIN	35,475		35,475	2004(p)-2005	Yes	
BANGLADESH	13,461		13,461	2004(p)-2005	Yes	
BARBADOS	-		-	-	Yes	
BELARUS	-		-	-	Yes	
BELGIUM	-		-	-	Yes	
BELIZE	668		668	2005 (p)	Yes	
BENIN	4,005		4,005	2004(p)-2005	Yes	
BHUTAN	-		-	-	Yes	
BOLIVIA	29,574		29,574	2002(p) - 2005	No	6,230
BOSNIA AND HERZEGOVINA	-		-	-	Yes	
BOTSWANA	-		-	-	Yes	
BRAZIL	21,379,555	78,145	21,457,700	1995(p)-2005	No	14,451,760
BULGARIA	-		-	-	Yes	
BURKINA FASO	-		-	-	Yes	
BURUNDI	67,781		67,781	1993(p)-2005	No	65,840
CAMBODIA	5,978		5,978	2003(p) 2005	No	95
CAMEROON	14,719		14,719	2004(p)-2005	Yes	
CAPE VERDE	97,528		97,528	1991(p)-2005	No	95,590
CENTRAL AFRICAN REPUBLIC	112,891		112,891	1989(p)-2005	No	110,950
CHAD	95,998		95,998	1991(p)-2005	No	94,060
CHILE	396,314		396,314	2004(p)-2005	Yes	
CHINA	1,610,450		1,610,450	2004(p)-2005	Yes	
COLOMBIA*	532,015		532,015	2003(p)-2005	Yes	
COMOROS	136,070		136,070	1986(p)-2005	No	134,130
CONGO, REPUBLIC OF	2,193		2,193	2002(p)-2005	No	260
COSTA RICA	129,440		129,440	1997(p)-2005	No	71,170
COTE D'IVOIRE	5,311		5,311	2005 (p)	Yes	
CROATIA	-		-	-	Yes	
CUBA	60,224		60,224	2004(p)-2005	Yes	
CYPRUS	-		-	-	Yes	
CZECH REPUBLIC	-		-	-	Yes	
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	-		-	-	Yes	
DEMOCRATIC REPUBLIC OF THE CONGO	129,908		129,908	1989(p)-2005	No	118,640
DENMARK	-		-	-	Yes	
DJIBOUTI	94,976		94,976	1991(p)-2005	No	93,040
DOMINICA	1,850		1,850	2003(p)-2005	Yes	
DOMINICAN REPUBLIC	396,969	2,102	399,071	1986-2005	No	332,070
ECUADOR	6,640		6,640	2005 (p)	Yes	
EGYPT	-		-	-	Yes	
EL SALVADOR	212,046	1,747	213,793	1988-2005	No	160,890

Member State	Outstanding assessed contributions	WCF 2005 due	Total due	Years	Voting rights ^a	Minimum payment to gain voting rights
EQUATORIAL GUINEA	136,070		136,070	1986(p)-2005	No	134,130
ERITREA	1,939		1,939	2003(p)-2005	Yes	
ETHIOPIA	-		-	-	Yes	
FIJI	7,459		7,459	2004(p)-2005	Yes	
FINLAND	-		-	-	Yes	
FRANCE	-		-	-	Yes	
GABON	51,358		51,358	2002(p)-2005	No	10,550
GAMBIA	75,497		75,497	1992(p)-2005	No	73,560
GEORGIA	1,609,041		1,609,041	1992(p)-2005	No	1,594,420
GERMANY	-		-	-	Yes	
GHANA	-		-	-	Yes	
GREECE	-		-	-	Yes	
GRENADA	67,883		67,883	1993(p) - 2005	No	65,950
GUATEMALA	-		-	-	Yes	
GUINEA	4,938		4,938	2004(p)-2005	Yes	
GUINEA-BISSAU	118,201		118,201	1988(p)-2005	No	116,260
GUYANA	-		-	-	Yes	
HAITI	-		-	-	Yes	
HONDURAS	-		-	-	Yes	
HUNGARY	-		-	-	Yes	
INDIA	-		-	-	Yes	
INDONESIA	-		-	-	Yes	
IRAN (ISLAMIC REPUBLIC OF)	540,697		540,697	2004(p)-2005	Yes	
IRAQ	1,972,410	10,582	1,982,992	1991(p)-2005	No	1,584,270
IRELAND	-		-	-	Yes	
ISRAEL	416,539		416,539	2005 (p)	Yes	
ITALY	-		-	-	Yes	
JAMAICA	-		-	-	Yes	
JAPAN	-		-	-	Yes	
JORDAN	-		-	-	Yes	
KAZAKHSTAN	302,878		302,878	1999(p)-2005	No	220,770
KENYA	-		-	-	Yes	
KUWAIT	-		-	-	Yes	
KYRGYZSTAN	377,142		377,142	1993(p)-2005	No	375,200
LAO PEOPLE'S DEMOCRATIC REPUBLIC	-		-	-	Yes	
LEBANON	11,042		11,042	2005 (p)	Yes	
LESOTHO	-		-	-	Yes	
LIBERIA	107,391		107,391	1990(p)-2005	No	105,450
LIBYAN ARAB JAMAHIRIYA	108,039		108,039	2004(p)-2005	Yes	
LITHUANIA	167,660		167,660	1999(p)-2005	Yes	Payment Plan ^b
LUXEMBOURG	-		-	-	Yes	
MADAGASCAR	70		70	2005 (p)	Yes	
MALAWI	-		-	-	Yes	
MALAYSIA	-		-	-	Yes	
MALDIVES	913		913	2004(p)-2005	Yes	
MALI*	3,341		3,341	2004(p)-2005	Yes	
MALTA	14,986		14,986	2005 (p)	Yes	
MAURITANIA	115,395		115,395	1988(p)-2005	No	113,460
MAURITIUS	-		-	-	Yes	
MEXICO*	188,584		188,584	2005 (p)	Yes	
MONACO	-		-	-	Yes	
MONGOLIA	1,205		1,205	2004(p)-2005	Yes	
MOROCCO	-		-	-	Yes	
MOZAMBIQUE	1,285		1,285	2004(p)-2005	Yes	
MYANMAR	7,038		7,038	2005 (p)	Yes	
NAMIBIA	-		-	-	Yes	

Member State	Outstanding assessed contributions	WCF 2005 due	Total due	Years	Voting rights ^a	Minimum payment to gain voting rights
NEPAL	7,715		7,715	2004(p)-2005	Yes	
NETHERLANDS	-		-	-	Yes	
NEW ZEALAND	-		-	-	Yes	
NICARAGUA	136,056		136,056	1986(p)-2005	No	134,120
NIGER	97,563		97,563	1991(p)-2005	No	95,630
NIGERIA	140,546		140,546	2003(p)-2005	Yes	
NORWAY	-		-	-	Yes	
OMAN	-		-	-	Yes	
PAKISTAN	61,113		61,113	2005 (p)	Yes	
PANAMA	9,524		9,524	2005 (p)	Yes	
PAPUA NEW GUINEA	16,800		16,800	2003(p)-2005	Yes	
PARAGUAY	71,671		71,671	2001(p)-2005	No	24,810
PERU	533,680		533,680	2001(p)-2005	No	188,000
PHILIPPINES	60,662		60,662	2005 (p)	Yes	
POLAND	-		-	-	Yes	
PORTUGAL	463,484		463,484	2005 (p)	Yes	
QATAR*	33,985		33,985	2005 (p)	Yes	
REPUBLIC OF KOREA	2,479,802		2,479,802	2004(p)-2005	Yes	
REPUBLIC OF MOLDOVA	876,787		876,787	1993(p)-2005	No	870,900
ROMANIA	-		-	-	Yes	
RUSSIAN FEDERATION	-		-	-	Yes	
RWANDA*	10,600		10,600	1999(p)-2005	No	8,660
SAINT KITTS AND NEVIS	1,269		1,269	2004(p)-2005	Yes	
SAINT LUCIA	1,870		1,870	2005 (p)	Yes	
SAINT VINCENT AND THE GRENADINES	112,361		112,361	1989(p)-2005	No	110,420
SAO TOME AND PRINCIPE	136,070		136,070	1986(p)-2005	No	134,130
SAUDI ARABIA	-		-	-	Yes	
SENEGAL	-		-	-	Yes	
SERBIA AND MONTENEGRO	20,203		20,203	2004(p)-2005	Yes	
SEYCHELLES	49,828		49,828	1995(p)-2005	No	43,940
SIERRA LEONE*	1,807		1,807	2003(p)-2005	Yes	
SLOVAKIA	-		-	-	Yes	
SLOVENIA	237,223		237,223	2003(p)-2005	Yes	
SOMALIA	136,069		136,069	1986(p)-2005	No	134,130
SOUTH AFRICA	-		-	-	Yes	
SPAIN	-		-	-	Yes	
SRI LANKA	-		-	-	Yes	
SUDAN	5,996		5,996	2005 (p)	Yes	
SURINAME	45,522		45,522	1996(p)-2005	No	39,640
SWAZILAND	3,496		3,496	2004(p)-2005	Yes	
SWEDEN	-		-	-	Yes	
SWITZERLAND	-		-	-	Yes	
SYRIAN ARAB REPUBLIC	-		-	-	Yes	
TAJKISTAN	269,353		269,353	1993(p)-2005	No	267,420
THAILAND	-		-	-	Yes	
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA*	12,057		12,057	2004(p)-2005	Yes	
TIMOR-LESTE	-		-	-	Yes	
TOGO	58,703		58,703	1994(p)-2005	No	56,770
TONGA	668		668	2005 (p)	Yes	
TRINIDAD AND TOBAGO	15,760		15,760	2005 (p)	Yes	
TUNISIA	2,673		2,673	2005 (p)	Yes	
TURKEY	-		-	-	Yes	
TURKMENISTAN	213,690	260	213,950	1995-2005	No	205,380
UGANDA	4,083		4,083	2005 (p)	Yes	
UKRAINE	4,860,095		4,860,095	1996(p)-2005	Yes	Payment Plan ^b
UNITED ARAB EMIRATES	-		-	-	Yes	

Member State	Outstanding assessed contributions	WCF 2005 due	Total due	Years	Voting rights ^a	Minimum payment to gain voting rights
UNITED KINGDOM	-		-	-	Yes	
UNITED REPUBLIC OF TANZANIA	1,807		1,807	2005 (p)	Yes	
URUGUAY	308,715		308,715	2001(p)-2005	No	74,510
UZBEKISTAN	480,649		480,649	1997(p)-2005	No	448,560
VANUATU	79,757		79,757	1992(p)-2005	No	77,820
VENEZUELA (BOLIVARIAN REPUBLIC OF)	207,746		207,746	2005 (p)	Yes	
VIET NAM	16,031		16,031	2005 (p)	Yes	
YEMEN	1,189		1,189	2005 (p)	Yes	
ZAMBIA	59,544		59,544	1994(p)-2005	No	53,660
ZIMBABWE	8,031		8,031	2005 (p)	Yes	
Subtotal:	52,836,331	92,836	52,929,167			27,623,975
YUGOSLAVIA (former) ^c	2,081,599		2,081,599	1990(p)-2001		
Non-member:						
UNITED STATES OF AMERICA ^d	69,190,525		69,190,525	1994(p)-1996		
TOTAL	124,108,455	92,836	124,201,291			27,623,975

Summary of outstanding assessed contributions by year:	Euros
1986/1987	103,840
1988/1989	191,118
1990/1991	1,269,126
1992/1993	1,995,705
1994/1995	44,536,759
1996/1997	39,066,714
1998/1999	7,978,256
2000/2001	5,880,750
2002/2003	7,453,041
2004	5,589,836
Subtotal:	114,065,145
2005	10,043,310
TOTAL :	124,108,455

Notes:

(p) Refers to partial payment.

^a Voting rights of 46 Member States have been suspended in accordance with Article 5.2 of the Constitution of UNIDO.

^b In General Conference decisions GC.10/Dec.12,14 and GC.9/Dec.12, voting rights of Azerbaijan, Lithuania and Ukraine were restored in accordance with Article 5.2 of the Constitution.

^c Outstanding contribution to be resolved.

^d Member State of UNIDO until 31 December 1996.

* Since 30 September 2005, the following payments have been received: Mali, Mexico, Qatar and Sierra Leone have fully paid their contributions.

Partial contributions have been received from Colombia (€ 434,043) and the former Yugoslav Republic of Macedonia (€5,039). Rwanda has contributed €8,660 and has thus regained voting rights, reducing the total number of Member States that are without voting rights to 45.