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## Industrial Development Board

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**Financial situation of UNIDO**

## Programme and Budget Committee

Twenty-second session  
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Item 4 of the provisional agenda  
**Financial situation of UNIDO**

## Financial situation of UNIDO

### Report by the Director-General

Provides information on the financial situation of the Organization as at  
30 June 2006.

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## I. Overview

1. The financial situation as at 30 June 2006 can be summarized in the following major points:

(a) Regular budget net expenditure for the first six months of the biennium 2006-2007 amounted to €32.3 million, or 43 per cent of the approved 2006 gross expenditure budget;

(b) The operational budget expenditure amounted to €3.4 million in the reporting period. Support cost and other income amounted to €6.4 million, resulting in an increase in the level of the operational budget reserves from €5.2 million as at 1 January 2006 to €8.2 million;

(c) The expenditure level for buildings management amounted to €13.0 million in accordance with the prevailing workplan;

(d) The level of regular budget cash resources (including the Working Capital Fund) was €45.1 million. In comparison, the cash balance as at 30 June 2005 and 2004 was €48.5 million and €36.5 million, respectively;

(e) The collection rate of 2006 assessed contributions was 54.9 per cent, compared to the 2005 and 2004 rates of 72.6 and 65.6 per cent, respectively. The shortfall is caused by some major contributors' delayed payments;

(f) The collection rate of prior years' arrears, as compared to the current year's assessments, was 5.1 per cent. The rates as at 30 June 2005 and 2004, as compared to the assessments of those years, were 4.3 and 1.8 per cent, respectively;

(g) Outstanding contributions amounted to €150.1 million, as shown in the annex to the present document (including arrears of €69.2 million by the United States of America, and €2.1 million by the former Yugoslavia). The outstanding amounts as at 30 June 2005 and 2004 were €133.8 million and €137.1 million, respectively;

(h) The Working Capital Fund was at the level of €7,423,030. An amount of €15,538 was outstanding as at 30 June 2006;

(i) The supplementary estimates for the biennium 2004-2005 for security enhancements was approved by the General Conference (GC.11/Dec.15) at the level of €2,585,160 and the amount outstanding for collection is €216,519;

(j) In accordance with decision GC.11/Dec.13 on unencumbered balances of appropriations and instructions received from Member States, the summary status of application is reported under paragraph 18 below;

(k) A conference room paper will provide information on the status of assessed contributions and voting rights, updated to 31 August 2006.

## II. Regular and operational budgets, 2006-2007

### Regular budget

2. The implementation of the biennial regular budget started as planned. Mindful of an expected collection rate of assessed contribution of 92 per cent, initial allotments have been issued early in the year in the amount of €65.0 million, consisting of €38.2 million for staff on established posts and €26.8 million for all other expenditure categories. While allotments for the Regular Programme of Technical Cooperation and Special Resources for Africa have been issued in full,

some non-staff allotments have been issued at lower levels to allow for adjustments in the course of the year.

3. Allotments by 30 June 2006 increased to the level of €68.1 million, including €41.1 million for staff on established posts and €27.0 million for all other expenditures.

4. As at 30 June 2006, regular budget expenditures amounted to €32.3 million, i.e. 43 per cent of the gross expenditure budget for 2006. The same indicators at 30 June 2004, i.e. at the same time in the previous biennium, were €32.3 million or 43.9 per cent of the gross (unreduced) expenditure budget.

#### **Operational budget**

5. Allotments under the operational budget as at 30 June 2006 amounted to €8.5 million or 86.1 per cent of the 2006 estimates included in the approved programme and budgets. Since the operational budget mostly finances established posts, this allotment level corresponds to the financial requirements of the utilized posts.

6. Operational budget expenditures amounted to €3.4 million. The same indicator on 30 June 2004 was €4.3 million.

7. Resulting from a \$67.9 million delivery of technical cooperation activities (delivery as at end June 2005 was \$64.5 million), income for the first six months amounted to €6.4 million, leading to a surplus of €3 million during these months in 2006. Therefore, the level of the operational budget reserve increased from €5.2 million as at 1 January 2006 to €8.2 million as at 30 June 2006. These results do not reflect the loss on the revaluation of US dollar deposits held under the operational budget, which amounted to €0.7 million as at 30 June 2006.

#### **Buildings management**

8. The buildings management budget is being implemented in accordance with the prevailing work plan. Expenditures as at 30 June 2006 amounted to €13 million, which compares to €10.7 million in 2004 at the same reporting date. The difference is mostly attributable to an earlier obligation of the amounts required for utility costs.

### **III. Assessed contributions**

#### **A. Collections**

9. A total of 54 Member States, including eight least developed countries (LDCs), have made full payments and 31 Member States, seven of which are LDCs, have made partial payments and/or their adjustments have been credited towards their assessed contributions for the year 2006. The collections in the period from January to June 2006, broken down by List of States, are shown in table 1.

Table 1  
**Collections, January-June 2006**  
(In millions of euros)

<i>List of States*</i>	<i>Current year</i>	<i>Prior years</i>	<i>Total</i>
A	2.52	2.92	5.44
B	36.64	0.00	36.64
C	0.22	0.71	0.93
D	2.03	0.19	2.22
Others	0.00	0.00	0.00
USA	0.00	0.01	0.01
Yugoslavia (former)	0.00	0.00	0.00
<b>Total</b>	<b>41.41</b>	<b>3.83</b>	<b>45.24</b>

\* As contained in document GC.11/14.

## B. Outstanding contributions

10. The detailed status of assessed contributions outstanding as at 30 June 2006 is contained in the annex to the present document. The scale of assessment and outstanding contributions as at 30 June 2006, broken down by List of States, are shown in table 2.

Table 2  
**Scale of assessment and outstanding contributions as at 30 June 2006**

<i>List of States*</i>	<i>Scale of assessment (%)</i>	<i>Millions of euros</i>		
		<i>Current year</i>	<i>Prior years</i>	<i>Total</i>
A	11.611	6.23	5.14	11.37
B	77.360	21.68	0.00	21.68
C	7.770	5.64	30.08	35.72
D	3.251	0.43	9.26	9.69
Others	0.008	0.01	0.36	0.37
<b>Subtotal</b>	<b>100.000</b>	<b>33.99</b>	<b>44.84</b>	<b>78.83</b>
USA		0.00	69.18	69.18
Yugoslavia (former)		0.00	2.08	2.08
<b>Total</b>	<b>100</b>	<b>33.99</b>	<b>116.10</b>	<b>150.09</b>

\* As contained in document GC.11/14.

## IV. Voting rights

11. As detailed in the annex to the present document and shown in table 3, the voting rights of 42 Member States had been suspended as at 30 June 2006 (the lowest number since 1993) in accordance with Article 5.2 of the Constitution and financial regulation 5.5 (b).

Table 3  
Suspension of voting rights, as at 30 April 2006

Members of	Number of members		
	2006	2005	2004
General Conference	42	46	46
Industrial Development Board	2	3	2
Programme and Budget Committee	1	1	1

12. In order to restore their voting rights for 2006, these Member States must pay their full contributions for 2003 and prior years, including advances to the Working Capital Fund, as well as a partial contribution for 2004. The minimum total amount that would have to be paid by these Member States is €30,306,050.

## V. Implementation of recommendations of Group on Timely Payments

13. 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 is pleased to report that a payment plan of five-years' duration was signed with Burundi on 26 June 2006 and that the first instalment has arrived, making the plan operational. Negotiations are currently ongoing with a number of Member States, in particular with Brazil, Nicaragua, Peru and Republic of Moldova. 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 30 June 2006  
(Amounts in euros)

Member State	Total amount of arrears covered by the plan*	Amounts received/due in 2006	Outstanding amount 30/6/06	Duration/ years	Instalment due in 2006	Instalment due	Payment made/due in 2006
Afghanistan	90,615	20,418	35,960	5	February	Third	March
Azerbaijan	1,269,247	132,447	761,613	10	May	Fourth	June
Burundi	68,561	6,515	62,043	5	August	First	June
Dem. Rep. of the Congo	132,946	26,590	132,946	5	February	First	Awaited
Equatorial Guinea	136,070	36,455	70,472	3	December	Second	Scheduled
Kazakhstan	524,106	330,766	0	5	October	Completed	In advance
Lithuania	434,241	110,266	194,096	5	December	Fourth	Scheduled
Slovenia	414,532	191,337	191,337	3	December	Third/ last	Scheduled
Ukraine	9,711,236	1,015,226	4,903,302	10	October	Sixth	Scheduled
<b>Total</b>	<b>12,781,554</b>	<b>1,870,020</b>	<b>6,351,769</b>				

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

14. Since the issuance of document IDB.31/9, there have been no developments on incentives and disincentives and arrears by former Member States. Therefore, the information provided in paragraphs 13 to 15 of that document remain valid.

## VI. Unencumbered balances of appropriations

15. Detailed information on the unencumbered balances of appropriations was provided in documents GC.11/13 and GC.11/CRP.1. General Conference decision GC.11/Dec.13, inter alia, encouraged Member States to consider voluntarily renouncing their share of the unencumbered balances of appropriations so that they could be used to supplement the regular budget and technical cooperation activities of UNIDO and/or costs associated with decentralization after the pilot phase of the Cooperation Agreement between UNIDO and UNDP had been completed; and, further, should no instruction be received by 30 June 2006, the respective share be refunded to the Member State concerned.

16. As mentioned in documents IDB.31/9, and GC.11/CRP.1 (annex), the total amount due for distribution in 2006 to eligible Member States, i.e. those that have fully paid their assessed contributions for the respective bienniums is €3,076,488 in accordance with financial regulations 4.2 (b) and (c).

17. In accordance with General Conference decision GC.11/Dec.13 and instructions received from Member States, the status of application, in summary, is as follows as at 30 June 2006:

<i>Application</i>	<i>Amount in euros</i>
Decentralization activities	249,599
IDF-general purpose	70,159
IDF-special purpose	66,770
Credit assessed contributions	2,496,455
Returned	183,157
Other	10,348
<b>Total</b>	<b>3,076,488</b>

## VII. International Public Sector Accounting Standards

18. The financial statements of UNIDO are presently prepared in accordance with the United Nations System Accounting Standards (UNSAS). When UNSAS were first approved in 1993, they were considered high-quality accounting standards in comparison to standards applied by comparable organizations. However, UNSAS have not been able to keep up with rapidly changing accounting standards. After an in-depth review, sponsored by the Chief Executives Board for Coordination (CEB) and the High-level Committee on Management (HLCM), of the possibility of United Nations system organizations adopting external accounting standards, the Task Force on United Nations Accounting Standards recommended that the United Nations system adopt the International Public Sector Accounting Standards (IPSAS). The Standards represent international best practices for public sector and not-for-profit organization accounting.

19. At a special session held on 30 November 2005, HLCM accepted the above recommendation, after its endorsement by the United Nations System Finance and Budget Network (ref. CEB/2005/HLCM/R.25). As part of the United Nations system-wide management reform, the CEB, at its session in April 2006, endorsed the recommendation of HLCM for adoption of IPSAS throughout the United Nations system by 2010. Subject to the approval of its governing bodies and provision of funding, UNIDO, as a member of CEB and its subsidiary bodies,

including the Task Force on United Nations Accounting Standards, also endorsed the adoption of IPSAS.

20. The Standards are credible, high quality, independently produced accounting standards, underpinned by a strong due process and supported by Governments, professional accounting bodies and international organizations. The Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency consider that the adoption of IPSAS is a significant step forward to achieving quality, consistency and comparability of the United Nations system financial reporting. Also, the adoption of high-quality accounting standards is essential for accountability, transparency and good governance.

21. The benefits of IPSAS adoption include:

(a) Generally improved internal controls and transparency with respect to assets and liabilities;

(b) The alignment of UNIDO's accounting with best accounting practices through the application of credible, independent accounting standards on a full accruals basis;

(c) More comprehensive information about costs, which will better support results-based management;

(d) The recognition of non-expendable equipment in the accounting system, with resulting improvements in the accuracy and completeness of non-expendable equipment records;

(e) Improved consistency and comparability of financial statements as a result of the detailed requirements and guidance provided in each standard.

22. Detailed proposals for approval of the adoption of IPSAS by UNIDO, implementation strategy and estimated costs, are to be presented to the policy-making organs during 2007 with a view to commencing implementation in 2008 to meet the target date of 1 January 2010.

## **VIII. Action required of the Committee**

23. 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 provided in document IDB.32/7-PBC.22/7;

“(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

## Status of assessed contributions to the regular budget (in euros)

### Status as at 30 June 2006

Member State	Outstanding assessed contributions	Security contributions	WCF 2006 due	Total due	Years	Voting rights <sup>a</sup>	Minimum payment to gain voting rights
Afghanistan	35,960	-	-	35,960	1998(p)-2006	Yes	Payment Plan <sup>b</sup>
Albania	5,277	95	-	5,372	2005(p)-2006	Yes	
Algeria	151,786	-	-	151,786	2005(p)-2006	Yes	
Angola	-	-	-	-	-	Yes	
Argentina	7,618,415	35,611	-	7,654,026	1999(p)-2006	No	4,613,770
Armenia	914,953	73	12	915,038	1992(p)-2006	No	908,820
Austria	-	-	-	-	-	Yes	
Azerbaijan	761,613	-	-	761,613	1995(p)-2006	Yes	Payment Plan <sup>b</sup>
Bahamas	7,636	-	-	7,636	2006 (p)	Yes	
Bahrain	68,648	662	493	69,803	2004(p)-2006	Yes	
Bangladesh	13,367	-	-	13,367	2005(p)-2006	Yes	
Barbados	-	-	-	-	-	Yes	
Belarus	-	-	-	-	-	Yes	
Belgium	1,161,099	-	-	1,161,099	2006 (p)	Yes	
Belize	625	-	-	625	2006 (p)	Yes	
Benin	6,081	73	-	6,154	2004(p)-2006	Yes	
Bhutan	-	-	-	-	-	Yes	
Bolivia	39,352	294	-	39,646	2002(p)-2006	No	13,560
Bosnia and Herzegovina	2,739	-	-	2,739	2006 (p)	Yes	
Botswana	-	-	-	-	-	Yes	
Brazil	23,040,216	87,833	-	23,128,049	1995(p)-2006	No	16,545,060
Bulgaria	18,169	-	-	18,169	2006 (p)	Yes	
Burkina Faso	-	-	-	-	-	Yes	
Burundi	62,017	26	-	62,043	1994(p)-2006	No	59,990
Cambodia	-	-	-	-	-	Yes	
Cameroon	-	-	-	-	-	Yes	
Cape Verde	98,282	26	-	98,308	1991(p)-2006	No	96,260
Central African Republic	113,645	26	-	113,671	1989(p)-2006	No	111,620
Chad	96,752	26	-	96,778	1991(p)-2006	No	94,730



Member State	Outstanding assessed contributions	Security contributions	WCF 2006 due	Total due	Years	Voting rights <sup>a</sup>	Minimum payment to gain voting rights
Chile	367,936	-	-	367,936	2005(p)-2006	Yes	
China	2,382,432	56,301	2,875	2,441,608	2005(p)-2006	Yes	
Colombia	-	-	-	-	-	Yes	
Comoros	136,824	26	-	136,850	1986(p)-2006	No	134,800
Congo, Republic of	-	-	-	-	-	Yes	
Costa Rica	160,442	735	-	161,177	1997(p)-2006	No	87,700
Côte d'Ivoire	16,620	80	-	16,700	2005(p)-2006	Yes	
Croatia	-	-	-	-	-	Yes	
Cuba	66,957	-	-	66,957	2005(p)-2006	Yes	
Cyprus	-	-	-	-	-	Yes	
Czech Republic	-	-	-	-	-	Yes	
Democratic People's Republic of Korea	10,748	-	-	10,748	2006 (p)	Yes	
Democratic Republic of the Congo	132,799	147	-	132,946	1989(p)-2006	No	121,850
Denmark	-	-	-	-	-	Yes	
Djibouti	95,730	26	-	95,756	1991(p)-2006	No	93,710
Dominica	2,469	26	-	2,495	2003(p)-2006	No	450
Dominican Republic	435,419	845	3,461	439,725	1986-2006	No	354,150
Ecuador	9,927	-	-	9,927	2006 (p)	Yes	
Egypt	131,937	2,977	877	135,791	2005(p)-2006	Yes	
El Salvador	236,172	662	2,222	239,056	1988-2006	No	178,080
Equatorial Guinea	70,297	26	149	70,472	1993(p)-2006	No	66,910
Eritrea	-	-	-	-	-	Yes	
Ethiopia	4,428	-	-	4,428	2006 (p)	Yes	
Fiji	4,207	-	-	4,207	2006 (p)	Yes	
Finland	-	-	-	-	-	Yes	
France	-	-	-	-	-	Yes	
Gabon	44,341	514	-	44,855	2003(p)-2006	No	6,430
Gambia	76,251	26	-	76,277	1992(p)-2006	No	74,230
Georgia	1,595,943	184	-	1,596,127	1992(p)-2006	No	1,582,980
Germany	4,446,805	-	-	4,446,805	2006 (p)	Yes	
Ghana	4,524	101	-	4,625	2005(p)-2006	Yes	
Greece	-	-	-	-	-	Yes	
Grenada	68,637	26	-	68,663	1993(p)-2006	No	66,610
Guatemala	32,365	-	-	32,365	2006 (p)	Yes	
Guinea	7,735	91	-	7,826	2004(p)-2006	Yes	

Member State	Outstanding assessed contributions	Security contributions	WCF 2006 due	Total due	Years	Voting rights <sup>a</sup>	Minimum payment to gain voting rights
Guinea-Bissau	118,955	26	-	118,981	1988(p)-2006	No	116,930
Guyana	-	-	-	-	-	Yes	
Haiti	2,977	-	-	2,977	2006 (p)	Yes	
Honduras	1,705	-	-	1,705	2006 (p)	Yes	
Hungary	137,476	-	-	137,476	2006 (p)	Yes	
India	-	-	-	-	-	Yes	
Indonesia	149,448	-	-	149,448	2006 (p)	Yes	
Iran (Islamic Republic of)	430,743	-	-	430,743	2005(p)-2006	Yes	
Iraq	1,851,756	4,998	-	1,856,754	1992(p)-2006	No	1,560,020
Ireland	-	-	-	-	-	Yes	
Israel	512,671	5,290	-	517,961	2006 (p)	Yes	
Italy	189,557	-	-	189,557	2006 (p)	Yes	
Jamaica	4,013	-	-	4,013	2006 (p)	Yes	
Japan	15,875,005	-	-	15,875,005	2006 (p)	Yes	
Jordan	12,063	271	-	12,334	2005(p)-2006	Yes	
Kazakhstan <sup>c</sup>	-	-	-	-	-	Yes	
Kenya	357	-	-	357	2006 (p)	Yes	
Kuwait	177,927	25	-	177,952	2005(p)-2006	Yes	
Kyrgyzstan	377,896	26	-	377,922	1993(p)-2006	No	376,020
Lao People's Democratic Republic	-	-	-	-	-	Yes	
Lebanon	37,429	441	1,332	39,202	2005(p)-2006	Yes	
Lesotho	623	-	-	623	2006 (p)	Yes	
Liberia	108,145	26	-	108,171	1990(p)-2006	No	106,120
Libyan Arab Jamahiriya	144,754	2,462	1,957	149,173	2005(p)-2006	Yes	
Lithuania	193,471	625	-	194,096	1999(p)-2006	Yes	Payment Plan <sup>b</sup>
Luxembourg	-	-	-	-	-	Yes	
Madagascar	2,958	-	-	2,958	2006 (p)	Yes	
Malawi	-	-	-	-	-	Yes	
Malaysia	-	-	-	-	-	Yes	
Maldives	1,512	26	-	1,538	2004(p)-2006	Yes	
Mali	2,149	-	-	2,149	2005(p)-2006	Yes	
Malta	-	-	-	-	-	Yes	
Mauritania	81,866	26	-	81,892	1992(p)-2006	No	79,840
Mauritius	-	-	-	-	-	Yes	
Mexico	2,064,090	-	-	2,064,090	2006 (p)	Yes	
Monaco	-	-	-	-	-	Yes	

<i>Member State</i>	<i>Outstanding assessed contributions</i>	<i>Security contributions</i>	<i>WCF 2006 due</i>	<i>Total due</i>	<i>Years</i>	<i>Voting rights<sup>a</sup></i>	<i>Minimum payment to gain voting rights</i>
Mongolia	-	-	-	-	-	Yes	
Morocco	-	-	-	-	-	Yes	
Mozambique	-	-	-	-	-	Yes	
Myanmar	14,486	-	-	14,486	2005(p)-2006	Yes	
Namibia	6,785	186	-	6,971	2005(p)-2006	Yes	
Nepal	11,914	147	-	12,061	2004(p)-2006	Yes	
Netherlands	-	-	-	-	-	Yes	
New Zealand	-	-	-	-	-	Yes	
Nicaragua	136,810	26	-	136,836	1986(p)-2006	No	134,790
Niger	98,317	26	-	98,343	1991(p)-2006	No	96,290
Nigeria	44,810	-	-	44,810	2006 (p)	Yes	
Norway	-	-	-	-	-	Yes	
Oman	76,901	909	-	77,810	2005(p)-2006	Yes	
Pakistan	60,309	-	-	60,309	2006 (p)	Yes	
Panama	30,634	154	-	30,788	2005(p)-2006	Yes	
Papua New Guinea	19,153	221	-	19,374	2003(p)-2006	No	4,180
Paraguay	44,184	588	-	44,772	2004(p)-2006	Yes	
Peru	631,296	4,337	-	635,633	2001(p)-2006	No	292,210
Philippines	115,926	-	-	115,926	2005(p)-2006	Yes	
Poland	-	-	-	-	-	Yes	
Portugal	-	-	-	-	-	Yes	
Qatar	70,115	1,249	1,653	73,017	2005(p)-2006	Yes	
Republic of Korea	1,970,014	-	-	1,970,014	2006	Yes	
Republic of Moldova	877,404	73	-	877,477	1993(p)-2006	No	872,700
Romania	63,988	-	-	63,988	2006 (p)	Yes	
Russian Federation	-	-	-	-	-	Yes	
Rwanda	2,117	26	-	2,143	2004(p)-2006	No	90
Saint Kitts and Nevis	-	-	-	-	-	Yes	
Saint Lucia	-	-	-	-	-	Yes	
Saint Vincent and the Grenadines	113,115	26	-	113,141	1989(p)-2006	No	111,090
Sao Tome and Principe	136,824	26	-	136,850	1986(p)-2006	No	134,800
Saudi Arabia	-	-	-	-	-	Yes	
Senegal	5,167	-	-	5,167	2006 (p)	Yes	
Serbia	20,540	-	-	20,540	2006 (p)	Yes	
Seychelles	52,090	73	9	52,172	1995(p)-2006	No	45,960
Sierra Leone	413	-	-	413	2006 (p)	Yes	

Member State	Outstanding assessed contributions	Security contributions	WCF 2006 due	Total due	Years	Voting rights <sup>a</sup>	Minimum payment to gain voting rights
Slovakia	-	-	-	-	-	Yes	
Slovenia	188,360	2,977	-	191,337	2004(p)-2006	Yes	
Somalia	136,823	26	-	136,849	1986(p)-2006	No	134,800
South Africa	-	-	-	-	-	Yes	
Spain	-	-	-	-	-	Yes	
Sri Lanka	-	-	-	-	-	Yes	
Sudan	13,535	3	-	13,538	2005(p)-2006	Yes	
Suriname	46,136	73	-	46,209	1996(p)-2006	No	41,500
Swaziland	-	-	-	-	-	Yes	
Sweden	7,613	-	-	7,613	2006 (p)	Yes	
Switzerland	-	-	-	-	-	Yes	
Syrian Arab Republic	-	-	-	-	-	Yes	
Tajikistan	147,342	26	-	147,368	1995(p)-2006	No	145,320
Thailand	-	-	-	-	-	Yes	
The former Yugoslav Rep. of Macedonia	8,585	-	-	8,585	2005(p)-2006	Yes	
Timor-Leste	754	26	-	780	2005(p)-2006	Yes	
Togo	59,434	26	-	59,460	1994(p)-2006	No	57,410
Tonga	1,267	26	-	1,293	2005(p)-2006	Yes	
Trinidad and Tobago	39,886	299	-	40,185	2005(p)-2006	Yes	
Tunisia	7,135	-	-	7,135	2006 (p)	Yes	
Turkey	-	-	-	-	-	Yes	
Turkmenistan	218,967	110	464	219,541	1995-2006	No	208,250
Uganda	10,868	41	-	10,909	2005(p)-2006	Yes	
Ukraine	4,901,354	1,948	-	4,903,302	1996(p)-2006	Yes	Payment Plan <sup>b</sup>
United Arab Emirates	-	-	-	-	-	Yes	
United Kingdom	-	-	-	-	-	Yes	
United Republic of Tanzania	5,071	-	-	5,071	2006 (p)	Yes	
Uruguay	130,202	-	-	130,202	2005(p)-2006	Yes	
Uzbekistan	478,996	404	-	479,400	1997(p)-2006	No	441,860
Vanuatu	80,511	26	-	80,537	1992(p)-2006	No	78,490
Venezuela (Bolivarian Republic of)	388,172	-	-	388,172	2005(p)-2006	Yes	
Viet Nam	39,403	588	25	40,016	2005(p)-2006	Yes	
Yemen	7,807	-	-	7,807	2005(p)-2006	Yes	
Zambia	61,806	73	9	61,888	1994(p)-2006	No	55,670
Zimbabwe	-	-	-	-	-	Yes	

<i>Member State</i>	<i>Outstanding assessed contributions</i>	<i>Security contributions</i>	<i>WCF 2006 due</i>	<i>Total due</i>	<i>Years</i>	<i>Voting rights<sup>a</sup></i>	<i>Minimum payment to gain voting rights</i>
<b>Subtotal</b>	<b>78,821,462</b>	<b>216,519</b>	<b>15,538</b>	<b>79,053,519</b>			<b>30,306,050</b>
Yugoslavia (former) <sup>d</sup>	2,081,599			2,081,599	1990(p)-2001		
Non-Member:							
United States of America <sup>e</sup>	69,182,998			69,182,998	1994(p)-1996		
<b>T O T A L</b>	<b>150,086,059</b>	<b>216,519</b>	<b>15,538</b>	<b>150,318,116</b>			<b>30,306,050</b>
<i>Summary of outstanding assessed contributions by biennium/year:</i>							
							<i>Euros</i>
							90,872
							164,200
							1,121,899
							1,889,753
							44,291,451
							39,026,740
							7,864,226
							5,774,313
							6,998,582
							8,878,640
							116,100,676
							33,985,383
							<b>150,086,059</b>

*Notes:*

(p) refers to partial payment

<sup>a</sup> Voting rights of 42 Member States have been suspended in accordance with Article 5.2 of the Constitution of UNIDO. Member of the Programme and Budget Committee without voting rights: Peru.

<sup>b</sup> In General Conference decisions GC.11/Dec.11, GC.10/Dec.12,14 and GC.9/Dec.12, voting rights of Afghanistan, Azerbaijan, Lithuania and Ukraine were restored in accordance with Article 5.2 of the Constitution.

<sup>c</sup> Kazakhstan has made full payment of all its outstanding assessed contributions and thus no longer falls under decision GC.11/Dec.12 regarding restoration of voting rights.

<sup>d</sup> Outstanding contribution to be resolved.

<sup>e</sup> Member State of UNIDO until 31 December 1996