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**Financial situation of UNIDO**

**Programme and Budget Committee**

**Twenty-ninth session**

Vienna, 22-24 May 2013

Item 4 of the provisional agenda

**Financial situation of UNIDO**

**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 2013.

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## I. Overview

1. The financial situation as at 31 March 2013 can be summarized in the following major points:

(a) Regular budget net expenditure for the first year of the biennium 2012-2013 amounted to €66.4 million in 2012, or 87.8 per cent of the approved 2012 net budget estimates. As at 31 March 2013, €83.7 million or 58.4 per cent of the gross biennial appropriation was spent;

(b) The operational budget expenditure amounted to €16.4 million in the reporting period;

(c) The expenditure level for buildings management amounted to €35.0 million in accordance with the prevailing workplan;

(d) The collection rate of 2013 assessed contributions at 31 March 2013 was 38 per cent, compared to the 2012 and 2011 rates of 39 and 26.4 per cent, respectively;

(e) The collection rate of prior years' arrears, as compared to the current year's assessments, was 48.2 per cent. The rate as at 31 March 2012 and 2011, as compared to the assessments of those years, was 14.2 and 1 per cent, respectively;

(f) Outstanding assessed contributions amounted to €138.9 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 2012 and 2011 were €146.1 million and €170.1 million, respectively;

(g) The Working Capital Fund was at the level of €7,423,030. However, an amount of €5,240 was outstanding as at 31 March 2013;

(h) A conference room paper will be provided on the status of assessed contributions and voting rights, updated to 31 May 2013.

## II. Regular and operational budgets, 2012-2013

### A. Regular budget

2. Allotments of €72.7 million were issued in 2012 against which, by 31 December 2012, regular budget net expenditures amounted to €66.4 million. This amount corresponds to 87.8 per cent of the total approved net regular budget for 2012. In the first year of the preceding biennium (2010), an implementation rate of 92.1 per cent was recorded.

3. At the onset of the second year of the biennium allotments to the value of €74.2 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.

4. As at 31 March 2013, expenditures amounted to €83.7 million, corresponding to 58.4 per cent of the gross biennial budget. These indicators are comparable with those of the previous biennium, where at 31 March 2011, expenditures amounted to €93.3 million representing 57.6 per cent of the gross biennial budget.

## B. Operational budget

5. Allotments of €12.8 million were issued at the start of 2012. This level is equivalent to 100 per cent of estimates included in the approved programme and budgets for all budget categories except staff costs, where the released allotments were calculated on the basis of staff on board at the commencement of the current biennium. Further allotments in the amount of €1.89 million were issued in 2012, mainly for the support of Global Environment Facility (GEF) projects.

6. At the beginning of 2013, additional amounts of €13.7 million were allotted.

7. Operational budget expenditures amounted to €16.4 million on 31 March 2013. In the preceding biennium similar expenditures amounted to €12.0 million as at 31 March 2011.

## C. Buildings management

8. An allotment of €30.2 million was issued in 2012 with an additional amount of €20.4 million in 2013. The buildings management budget is being implemented in accordance with the prevailing workplan.

9. Expenditures as at 31 March 2013 amounted to €35.0 million compared to €32.6 million in the similar period in the previous biennium. This rate represents 56.9 per cent of the buildings management gross expenditure biennial budget.

## III. Assessed contributions

### A. Collections

10. A total of 35 Member States, including two least developed countries (LDCs), have made full payments. 52 Member States, 13 of which are LDCs, have made partial payments and/or their adjustments have been credited towards their assessed contributions for the year 2013. The collections in the period from January to March 2013, broken down by List of States, are shown in table 1.

Table 1  
**Collections, January-March 2013**  
(In millions of euros)

<i>List of States*</i>	<i>Current year</i>	<i>Prior years</i>	<i>Total</i>
A	5.20	1.08	6.28
B	19.49	3.50	22.99
C	0.36	2.70	3.06
D	4.02	0.51	4.53

<i>List of States*</i>	<i>Current year</i>	<i>Prior years</i>	<i>Total</i>
Others	0.00	0.00	0.00
USA	0.00	0.00	0.00
Yugoslavia (former)	0.00	0.00	0.00
<b>Total</b>	<b>29.07</b>	<b>7.79</b>	<b>36.86</b>

\* As contained in document GC.14/16/Rev.1.

## B. Outstanding contributions

11. The detailed status of assessed contributions outstanding as at 31 March 2013 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 2013

<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	16.107	7.14	3.42	10.56
B	69.611	33.84	1.00	34.84
C	8.277	5.98	11.33	17.31
D	5.866	0.48	4.22	4.70
Others	0.040	0.03	0.27	0.30
<b>Subtotal</b>	<b>99.901</b>	<b>47.47</b>	<b>20.24</b>	<b>67.71</b>
USA		0.00	69.07	69.07
Yugoslavia (former)		0.00	2.08	2.08
<b>Total</b>	<b>99.901</b>	<b>47.47</b>	<b>91.39</b>	<b>138.86</b>

\* As contained in document GC.14/16/Rev.1.

## IV. Voting rights

12. As indicated in the annex to the present document, the voting rights of 37 Member States had been suspended as at 31 March 2013, in accordance with Article 5.2 of the Constitution and financial regulation 5.5 (b). In comparison, the voting rights of 39 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 2013

<i>Members of</i>	<i>Number of members</i>		
	<i>2013</i>	<i>2012</i>	<i>2011</i>
General Conference	37	39	39
Industrial Development Board	2	4	6
Programme and Budget Committee	1	2	3

13. In order to restore their voting rights for 2013, these Member States must pay their full contributions for 2010 and prior years, including advances to the Working Capital Fund, as well as a partial contribution for 2011. The minimum total amount that would have to be paid by these Member States is €6,477,520.

## V. Multi-year payment plans

14. 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 2013  
(Amounts in euros)

<i>Member State</i>	<i>Total amount of arrears covered by the plan*</i>	<i>Outstanding amounts 31/3/13</i>	<i>Amounts received/due in 2013</i>	<i>Duration/ years</i>	<i>Instalment due in 2013 (month)</i>	<i>Instalment due</i>	<i>Payment made in 2013</i>
Brazil	25,577,384	11,488,774	6,564,047	5	June	Fourth	Scheduled
Costa Rica	280,742	292,720	96,201	10	March	Second/Third	Scheduled
Republic of Moldova	878,231	353,415	90,174	10	June	Seventh	Scheduled
Ukraine	1,949,104	1,169,462	488,705	5	April	Second	Received in March
<b>Total</b>	<b>28,685,461</b>	<b>13,304,371</b>	<b>7,239,127</b>				

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

## VI. Arrears by former Member States

15. 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 and interest income in excess of budgetary estimates**

16. Information on the unutilized balances of appropriations is provided in document IDB.41/12-PBC.29/12.

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

17. 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.41/4-PBC.29/4;

“(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;

“(d) Requests the Director General to continue his efforts to ensure that current Member States sustain their support to the Organization.”

## Annex

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

### Status as at 31 March 2013

<i>Member State</i>	<i>Outstanding assessed contributions</i>	<i>WCF 2013 due</i>	<i>Total due</i>	<i>Years outstanding (since)</i>	<i>Voting rights<sup>a</sup></i>	<i>Minimum payment to gain voting rights</i>
Afghanistan	4,193	0	4,193	2013P	Yes	0
Albania	18,453	0	18,453	2012P	Yes	0
Algeria	0	0	0	-	Yes	0
Angola	6,955	0	6,955	2013P	Yes	0
Argentina	334,812	0	334,812	2013	Yes	0
Armenia	918,880	0	918,880	1992P	No	906,470
Austria	0	0	0	-	Yes	0
Azerbaijan	0	0	0	-	Yes	0
Bahamas	32,122	0	32,122	2012P	Yes	0
Bahrain	0	0	0	-	Yes	0
Bangladesh	11,190	0	11,190	2012P	Yes	0
Barbados	13,377	0	13,377	2012P	Yes	0
Belarus	0	0	0	-	Yes	0
Belgium	1,119,029	0	1,119,029	2013P	Yes	0
Belize	498	0	498	2013P	Yes	0
Benin	6,748	0	6,748	2012P	Yes	0
Bhutan	346	0	346	2013P	Yes	0
Bolivia (Plurinational State of)	38,881	0	38,881	2008P	No	16,030
Bosnia and Herzegovina	0	0	0	-	Yes	0
Botswana	0	0	0	-	Yes	0
Brazil	11,488,774	0	11,488,774	2005P	Yes	Payment plan
Bulgaria	0	0	0	-	Yes	0
Burkina Faso	0	0	0	-	Yes	0
Burundi	46,780	0	46,780	1995P	No	44,690
Cambodia	3,581	0	3,581	2013P	Yes	0
Cameroon	32,773	0	32,773	2011P	Yes	0
Cape Verde	0	0	0	-	Yes	0
Central African Republic	118,990	0	118,990	1989	No	116,900
Chad	105,024	128	105,152	1991	No	100,140
Chile	253,494	0	253,494	2013P	Yes	0
China	3,501,266	0	3,501,266	2013P	Yes	0
Colombia	4,979	0	4,979	2013P	Yes	0
Comoros	142,169	0	142,169	1986	No	140,080
Congo	5,038	0	5,038	2012P	Yes	0
Costa Rica	292,720	0	292,720	2006P	No	182,500
Côte d'Ivoire	9,630	0	9,630	2013P	Yes	0
Croatia	194,914	0	194,914	2012P	Yes	0

<i>Member State</i>	<i>Outstanding assessed contributions</i>	<i>WCF 2013 due</i>	<i>Total due</i>	<i>Years outstanding (since)</i>	<i>Voting rights<sup>a</sup></i>	<i>Minimum payment to gain voting rights</i>
Cuba	78,833	0	78,833	2013P	Yes	0
Cyprus	0	0	0	-	Yes	0
Czech Republic	0	0	0	-	Yes	0
Democratic People's Republic of Korea	6,984	0	6,984	2013P	Yes	0
Democratic Republic of the Congo	155,710	40	155,750	1989P	No	145,470
Denmark	0	0	0	-	Yes	0
Djibouti	79,686	0	79,686	1993P	No	77,600
Dominica	6,323	0	6,323	2005P	No	4,230
Dominican Republic	649,040	0	649,040	1987	No	529,910
Ecuador	41,250	0	41,250	2013P	Yes	0
Egypt	0	0	0	-	Yes	0
El Salvador	388,984	1,734	390,718	1988	No	328,100
Equatorial Guinea	15,953	0	15,953	2011P	Yes	0
Eritrea	366	0	366	2013P	Yes	0
Ethiopia	15,880	0	15,880	2011P	Yes	0
Fiji	9,819	0	9,819	2011P	Yes	0
Finland	659,663	0	659,663	2013	Yes	0
France	0	0	0	-	Yes	0
Gabon	51,490	0	51,490	2009P	No	13,850
Gambia	65,973	0	65,973	1994P	No	63,900
Georgia	1,624,731	309	1,625,040	1992P	No	1,608,740
Germany	4,108,244	0	4,108,244	2013P	Yes	0
Ghana	10,819	0	10,819	2012P	Yes	0
Greece	1,470,526	0	1,470,526	2012P	Yes	0
Grenada	50,930	0	50,930	1995P	No	48,840
Guatemala	13,835	0	13,835	2013P	Yes	0
Guinea	5,028	0	5,028	2011P	Yes	0
Guinea-Bissau	124,300	0	124,300	1988P	No	122,210
Guyana	475	0	475	2013P	Yes	0
Haiti	5,825	0	5,825	2012P	Yes	0
Honduras	19,445	0	19,445	2011P	Yes	0
Hungary	18,985	0	18,985	2013P	Yes	0
India	0	0	0	-	Yes	0
Indonesia	255,086	0	255,086	2013P	Yes	0
Iran (Islamic Republic of)	593,891	0	593,891	2011P	Yes	0
Iraq	11,190	0	11,190	2013P	Yes	0
Ireland	0	0	0	-	Yes	0
Israel	0	0	0	-	Yes	0
Italy	5,214,506	0	5,214,506	2013P	Yes	0
Jamaica	27,628	0	27,628	2011P	Yes	0
Japan	14,609,134	0	14,609,134	2013P	Yes	0
Jordan	14,990	0	14,990	2013P	Yes	0
Kazakhstan	84,202	0	84,202	2013P	Yes	0
Kenya	12,003	0	12,003	2013P	Yes	0
Kuwait	287,018	0	287,018	2013P	Yes	0



<i>Member State</i>	<i>Outstanding assessed contributions</i>	<i>WCF 2013 due</i>	<i>Total due</i>	<i>Years outstanding (since)</i>	<i>Voting rights<sup>a</sup></i>	<i>Minimum payment to gain voting rights</i>
Kyrgyzstan	381,053	0	381,053	1993P	No	378,960
Lao People's Democratic Republic	362	0	362	2013P	Yes	0
Lebanon	36,133	0	36,133	2013P	Yes	0
Lesotho	520	0	520	2013P	Yes	0
Liberia	109,719	0	109,719	1990P	No	107,630
Libya	308,090	0	308,090	2011P	Yes	0
Luxembourg	0	0	0	-	Yes	0
Madagascar	3,221	0	3,221	2013P	Yes	0
Malawi	243	0	243	2013P	Yes	0
Malaysia	269,113	0	269,113	2013P	Yes	0
Maldives	2,157	0	2,157	2011P	Yes	0
Mali	7,735	0	7,735	2011P	Yes	0
Malta	18,116	0	18,116	2013P	Yes	0
Mauritania	84,299	0	84,299	1992P	No	82,210
Mauritius	0	0	0	-	Yes	0
Mexico	2,619,165	0	2,619,165	2013P	Yes	0
Monaco	0	0	0	-	Yes	0
Mongolia	3,345	0	3,345	2012P	Yes	0
Montenegro	8,760	195	8,955	2012P	Yes	0
Morocco	112,072	0	112,072	2012P	Yes	0
Mozambique	3,680	0	3,680	2013P	Yes	0
Myanmar	3,374	0	3,374	2013P	Yes	0
Namibia	14,727	0	14,727	2012P	Yes	0
Nepal	16,960	0	16,960	2010P	No	750
Netherlands	0	0	0	-	Yes	0
New Zealand	317,956	0	317,956	2013	Yes	0
Nicaragua	0	0	0	-	Yes	0
Niger	106,589	128	106,717	1991P	No	101,840
Nigeria	83,326	0	83,326	2013P	Yes	0
Norway	1,015,928	0	1,015,928	2013	Yes	0
Oman	0	0	0	-	Yes	0
Pakistan	159,011	0	159,011	2012P	Yes	0
Panama	22,535	0	22,535	2013P	Yes	0
Papua New Guinea	34,059	0	34,059	2003P	No	27,480
Paraguay	6,099	0	6,099	2013P	Yes	0
Peru	92,735	0	92,735	2013P	Yes	0
Philippines	0	0	0	-	Yes	0
Poland	0	0	0	-	Yes	0
Portugal	931,783	0	931,783	2012P	Yes	0
Qatar	277,762	0	277,762	2012P	Yes	0
Republic of Korea	0	0	0	-	Yes	0
Republic of Moldova	353,415	0	353,415	1995P	Yes	Payment plan
Romania	363,486	0	363,486	2012P	Yes	0
Russian Federation	0	0	0	-	Yes	0
Rwanda	1,075	0	1,075	2012P	Yes	0

<i>Member State</i>	<i>Outstanding assessed contributions</i>	<i>WCF 2013 due</i>	<i>Total due</i>	<i>Years outstanding (since)</i>	<i>Voting rights<sup>a</sup></i>	<i>Minimum payment to gain voting rights</i>
Saint Kitts and Nevis	3,530	0	3,530	2009P	No	1,440
Saint Lucia	2,390	0	2,390	2010P	No	300
Saint Vincent and the Grenadines	118,460	0	118,460	1989P	No	116,550
Samoa	766	0	766	2013	Yes	0
Sao Tome and Principe	142,169	0	142,169	1986	No	140,080
Saudi Arabia	892,030	0	892,030	2013P	Yes	0
Senegal	14,321	0	14,321	2011P	Yes	0
Serbia	0	0	0	-	Yes	0
Seychelles	6,305	0	6,305	2011P	Yes	0
Sierra Leone	138	0	138	2013P	Yes	0
Slovakia	0	0	0	-	Yes	0
Slovenia	0	0	0	-	Yes	0
Somalia	142,168	0	142,168	1986	No	140,080
South Africa	0	0	0	-	Yes	0
Spain	3,385,773	0	3,385,773	2013P	Yes	0
Sri Lanka	0	0	0	-	Yes	0
Sudan	34,309	0	34,309	2009P	No	12,030
Suriname	3,591	0	3,591	2013P	Yes	0
Swaziland	10,253	0	10,253	2010P	No	760
Sweden	0	0	0	-	Yes	0
Switzerland	1,317,795	0	1,317,795	2013	Yes	0
Syrian Arab Republic	49,269	0	49,269	2012P	Yes	0
Tajikistan	108,882	0	108,882	1996P	No	103,870
Thailand	213,992	0	213,992	2013	Yes	0
The former Yugoslav Republic of Macedonia	29,267	0	29,267	2009P	No	7,880
Timor-Leste	573	0	573	2013P	Yes	0
Togo	13,200	0	13,200	1999P	No	11,110
Tonga	360	0	360	2013P	Yes	0
Trinidad and Tobago	48,854	0	48,854	2013P	Yes	0
Tunisia	25,516	0	25,516	2013P	Yes	0
Turkey	668,957	0	668,957	2013P	Yes	0
Turkmenistan	307,653	2,639	310,292	1995	No	245,630
Tuvalu	1,460	67	1,527	2012P	Yes	0
Uganda	10,702	0	10,702	2012P	Yes	0
Ukraine	1,169,462	0	1,169,462	1999P	Yes	Payment plan
United Arab Emirates	428,062	0	428,062	2013P	Yes	0
United Republic of Tanzania	12,208	0	12,208	2012P	Yes	0
Uruguay	53,512	0	53,512	2012P	Yes	0
Uzbekistan	490,794	0	490,794	1997P	No	461,890
Vanuatu	85,856	0	85,856	1992P	No	83,770
Venezuela (Bolivarian Republic of)	592,992	0	592,992	2012P	Yes	0
Viet Nam	36,212	0	36,212	2013P	Yes	0
Yemen	25,873	0	25,873	2010P	No	3,600
Zambia	0	0	0	-	Yes	0

<i>Member State</i>	<i>Outstanding assessed contributions</i>	<i>WCF 2013 due</i>	<i>Total due</i>	<i>Years outstanding (since)</i>	<i>Voting rights<sup>a</sup></i>	<i>Minimum payment to gain voting rights</i>
Zimbabwe	3,312	0	3,312	2013P	Yes	0
Subtotal:	<b>67,713,928</b>	<b>5,240</b>	<b>67,719,168</b>			6,477,520
Yugoslavia (former) <sup>b</sup>	2,081,599		2,081,599	1990(P)-2001		
Non-Member:						
United States of America <sup>c</sup>	69,068,887		69,068,887	1994(P)-1996		
<b>TOTAL</b>	<b>138,864,414</b>	<b>5,240</b>	<b>138,869,654</b>			<b>6,477,520</b>

*Notes:*

(P) refers to partial payment.

<sup>a</sup> Voting rights of 37 Member States have been suspended in accordance with Article 5.2 of the Constitution of UNIDO.

<sup>b</sup> Outstanding contributions to be resolved (General Assembly resolution 63/249).

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