



**Industrial Development Board**  
**Fiftieth session**  
Vienna, 21–23 November 2022

**Programme and Budget Committee**  
**Thirty-eighth session**  
Vienna, 21–22 June 2022  
Item 5 of the provisional agenda  
**Financial situation of UNIDO, including  
unutilized balances of appropriations**

## **Financial situation of UNIDO**

### **Report by the Director General**

The present document provides information on the financial situation of the Organization as at 31 March 2022.

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For reasons of sustainability, this document has not been printed. Delegates are kindly requested to refer to electronic versions of all documents.



## I. Overview

1. The financial situation as at 31 March 2022 can be summarized in the following major points:

(a) The regular budget gross appropriations for the year 2022 amount to €72.1 million. As at 31 March 2022, regular budget gross expenditure amounted to €21.7 million, or 30.1 per cent of the approved budget for the same year;

(b) The operational budget gross appropriations for the year 2022 amount to €19.9 million. As at 31 March 2022, expenditure stood at €4.1 million or 20.7 per cent of the approved budget for the same year;

(c) The expenditure level for buildings management amounted to €13.2 million in accordance with the prevailing workplan;

(d) The collection rate of assessed contributions for the year 2022 was 35.2 per cent, compared to the 2021 and 2020 rates of 32.4 and 31.9 per cent, respectively;

(e) The collection rate of prior years' arrears, as compared to the current year's assessments, was 3.6 per cent. The rate as at 31 March 2021 and 2020, as compared to the assessments of those years, was 3.3 and 2.7 per cent, respectively;

(f) Outstanding assessed contributions amounted to €138.5 million, as shown in the annex to the present document (including arrears of €69.1 million owed by the United States of America, and €2.1 million owed by the former Yugoslavia). The outstanding amounts for the same period in 2021 and 2020 were €137.2 million and €134.9 million, respectively;

(g) The Working Capital Fund was at the level of €7,423,030. However, an amount of €22,805 was outstanding as at 31 March 2022;

(h) Technical cooperation delivery at the end of March 2022 reached \$72.0 million;

(i) A conference room paper (PBC.38/CRP.4) will be issued prior to the opening of the session to provide updated information on the status of assessed contributions and voting rights.

## II. Regular and operational budgets, 2022–2023

### A. Regular budget

2. Allotments in the amount of €67.8 million were released at the outset of 2022, against which, by 31 March 2022, regular budget net expenditures amounted to €21.7 million. This amount corresponds to 30.1 per cent of the total gross approved appropriations for 2022.

### B. Operational budget

3. Allotments in the amount of €18.4 million were released at the beginning of 2022, against which, by 31 March 2022, operational budget net expenditures amounted to €4.1 million. This amount corresponds to 20.7 per cent of the total gross approved appropriations for 2022.

4. Technical cooperation activities at the end of March 2022 reached \$72.0 million, including commitments, which is \$2.0 million, higher than the 2021 amount. Income from programme support costs for the first quarter of 2022 amounted to \$7.1 million.

## C. Buildings management

5. Allotments of €24.4 million were issued at the start of 2022, corresponding to 93.6 per cent of the approved budget. The buildings management budget is being implemented in accordance with the prevailing workplan.
6. Expenditures as at 31 March 2022 amounted to €13.2 million, which represents 50.6 per cent of the buildings management gross approved budget.

## III. Prioritizations, efficiency gains and full cost recovery

7. The General Conference, through decision GC.19/Dec.16, paragraph (h) (iii), requested the Director General to “Report to the next two sessions of the Programme and Budget Committee on efficiencies and savings between the sessions, with the understanding that the search for efficiencies and savings must be a continuous management process, without hampering the core functions of the Organization”.
8. In December 2021, UNIDO launched an efficiency gains exercise in cooperation with the Innovation and Knowledge Management Division of the World Food Programme. A cross-organizational task team was established to compile, analyse and quantify, to the extent possible, the benefits of concrete initiatives and ways of working that demonstrate UNIDO’s commitment to achieve efficiency. The task team will focus on the most impactful internal and inter-agency efficiency initiatives.
9. The study is expected to be completed in May 2022 and its findings and observations will be shared with the Programme and Budget Committee.
10. Full cost recovery (FCR) continues to be operational and targets have been included in the programme and budgets for the 2022–2023 biennium. As FCR is only charged to technical cooperation programmes and projects after each quarter, the figures for the quarter ending in March 2022 are not yet available at the time of drafting this document.

## IV Assessed contributions

### A. Collections

11. Forty Member States, including four least developed countries (LDCs), made full payments. Forty-five Member States, 11 of which are LDCs, made partial payments and/or their adjustments were credited towards their assessed contributions for the year 2022. The collections in the period from January to March 2022, broken down by List of States, are shown in table 1.

Table 1  
Collections, January to March 2022

(In millions of euros)

<i>List of States<sup>a</sup></i>	<i>Current year</i>	<i>Prior years</i>	<i>Total</i>
A	5.92	0.62	6.54
B	16.52	0.00	16.52
C	0.14	1.91	2.05
D	2.40	0.00	2.40
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
<b>Total</b>	<b>24.98</b>	<b>2.53</b>	<b>27.51</b>

<sup>a</sup> As contained in document GC.19/23.

## B. Outstanding contributions

12. The detailed status of assessed contributions outstanding as at 31 March 2022 is contained in the annex to this 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 2022

<i>List of States<sup>a</sup></i>	<i>Scale of assessments (%)</i>	<i>Millions of euros</i>		
		<i>Current year</i>	<i>Prior years</i>	<i>Total</i>
A	35.136	19.00	5.26	24.26
B	45.650	15.86	0.00	15.86
C	12.044	8.42	14.09	22.51
D	7.167	2.68	1.98	4.66
Others	0.003	0.00	0.01	0.01
<b>Subtotal</b>	<b>100</b>	<b>45.96</b>	<b>21.34</b>	<b>67.30</b>
United States of America		0.00	69.07	69.07
Yugoslavia (former)		0.00	2.08	2.08
<b>Total</b>	<b>100.000</b>	<b>45.96</b>	<b>92.49</b>	<b>138.45</b>

<sup>a</sup> As contained in document GC.19/23.

## V. Voting rights

13. As indicated in the annex to this document, the voting rights of 47 Member States were suspended as at 31 March 2022, in accordance with Article 5.2 of the Constitution and financial regulation 5.5 (b). In comparison, the voting rights of 41 Member States were suspended at the same time last year. The status of voting rights in the various policymaking organs is shown in table 3.

Table 3

### Suspension of voting rights, as at 31 March 2022

<i>Members of</i>	<i>Number of members</i>		
	<i>2022</i>	<i>2021</i>	<i>2020</i>
General Conference	47	41	39
Industrial Development Board	3	3	2
Programme and Budget Committee	2	3	2

14. To restore their voting rights for 2022, these Member States must pay their full contributions for 2019 and prior years, including advances to the Working Capital Fund, as well as a partial contribution for 2020. The minimum total amount that would have to be paid by these Member States is €5,815,480.

## VI. Multi-year payment plans

15. Table 4 shows, in summary form, the 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 reduce their outstanding assessed contributions.

Table 4  
**Payment plans – status as at 31 March 2022**  
(Amounts in euros)

<i>Member State</i>	<i>Total amount of arrears covered by the plan<sup>a</sup></i>	<i>Outstanding amounts 31 March 2022</i>	<i>Amounts due in 2022</i>	<i>Duration/years</i>	<i>Instalment due in 2022 (month)</i>	<i>Instalment due</i>	<i>Payment made in 2022</i>
Armenia	922,604	198,782	58,534	10	September	Seventh	Scheduled
Dominican Republic	839,529	378,013	226,872	5	June	Fourth	Scheduled
Kyrgyzstan	385,087	119,242	119,242	5	July	Fourth, Fifth	In arrears
Venezuela (Bolivarian Republic of)	3,487,833	5,451,766	5,451,766	5	March	Second, Third, Fourth, Fifth	In arrears
	<b>5,635,053</b>	<b>6,147,803</b>	<b>5,856,414</b>				

<sup>a</sup> Total amount of arrears at time of signing the plan.

## VII. Arrears by former Member States

16. 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). The Secretariat is pursuing payment of these arrears.

## VIII. Unutilized balances of appropriations as at 31 December 2021

17. From the total distributable amount of €8,688,833 in unutilized balances of appropriations, an amount of €1,585,882 or 18.3 per cent was renounced for various purposes, as presented in the table below. Altogether 21 Member States voluntarily renounced their share of unutilized balances.

Table 5  
**Unutilized balances of appropriations – status as at 31 December 2021**  
(Amounts in Euros)

<i>Member State</i>	<i>Amount renounced</i>	<i>Purpose</i>
Burkina Faso	615	IDDA III <sup>a</sup>
Czechia	49,761	Special purpose contribution to the IDF <sup>b</sup>
Equatorial Guinea	877	SAVCCA <sup>c</sup>
Finland	67,192	Special purpose contribution to the IDF
Hungary	23,818	To be determined
Israel	61,899	To be determined
Italy	553,895	Special purpose contribution to the IDF <sup>b</sup>
Luxembourg	9,432	SAVCCA <sup>c</sup>
Mauritius	863	SAVCCA <sup>c</sup>
Mauritius	863	MCIF <sup>d</sup>
Monaco	719	SAVCCA <sup>c</sup>
Monaco	719	UNIDO's SAP/ERP <sup>e</sup> transition
Mozambique	614	General-purpose contribution to the IDF <sup>b</sup>
Myanmar	877	Special purpose contribution to the IDF <sup>b</sup>
Nepal	875	SAVCCA <sup>c</sup>

<i>Member State</i>	<i>Amount renounced</i>	<i>Purpose</i>
Norway	122,516	Gender mainstreaming
Peru	19,385	Partnership Trust Fund – PCP <sup>f</sup> Peru
Poland	115,000	Special purpose contribution to the IDF <sup>b</sup>
Poland	5,629	UNIDO’s SAP/ERP <sup>e</sup> transition
Qatar	37,955	SAVCCA <sup>c</sup>
Republic of Korea	292,755	Special purpose contribution to the IDF <sup>b</sup>
Slovenia	12,226	Special purpose contribution to the IDF <sup>b</sup>
Switzerland	82,933	SAVCCA <sup>c</sup>
Switzerland	82,933	MCIF <sup>d</sup>
Thailand	41,532	Special purpose contribution to the IDF <sup>b</sup>
<b>Total</b>	<b>1,585,882</b>	

<sup>a</sup> Third Industrial Development Decade for Africa.

<sup>b</sup> Industrial Development Fund.

<sup>c</sup> Special account of Voluntary Contributions for Core Activities.

<sup>d</sup> Major Capital Investment Fund.

<sup>e</sup> Enterprise Resource Planning.

<sup>f</sup> Programme for Country Partnership.

## IX. Action required of the Committee

18. 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.38/4;
- (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 2022

<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<sup>a</sup></i>	<i>Minimum payment to gain voting rights</i>
Afghanistan	6,224	0	6,224	2022P	Yes	0
Albania	8,083	0	8,083	2022P	Yes	0
Algeria	137,715	0	137,715	2022P	Yes	0
Angola	6,216	0	6,216	2022P	Yes	0
Antigua and Barbuda	7,663	223	7,886	2019P	No	1,520
Argentina	2,463,286	0	2,463,286	2020P	Yes	0
Armenia	198,782	0	198,782	1998P	Yes	Payment Plan
Austria	0	0	0	-	Yes	0
Azerbaijan	0	0	0	-	Yes	0
Bahamas	39,883	0	39,883	2021P	Yes	0
Bahrain	51,897	0	51,897	2022P	Yes	0
Bangladesh	6,213	0	6,213	2022P	Yes	0
Barbados	7,463	0	7,463	2022P	Yes	0
Belarus	0	0	0	-	Yes	0
Belize	6,128	0	6,128	2014P	No	4,180
Benin	9,414	0	9,414	2020P	Yes	0
Bhutan	0	0	0	-	Yes	0
Bolivia (Plurinational State of)	50,145	0	50,145	2020P	Yes	0
Bosnia and Herzegovina	0	0	0	-	Yes	0
Botswana	0	0	0	-	Yes	0
Brazil	8,543,885	0	8,543,885	2020P	Yes	0
Bulgaria	0	0	0	-	Yes	0
Burkina Faso	0	0	0	-	Yes	0
Burundi	52,943	0	52,943	1995P	No	51,000
Cabo Verde	2,303	0	2,303	2019P	No	360
Cambodia	6,477	0	6,477	2022P	Yes	0
Cameroon	102,509	114	102,623	2015P	No	58,710
Central African Republic	125,187	7	125,194	1989	No	123,250
Chad	138,839	446	139,285	1991	No	124,750
Chile	1,756,907	0	1,756,907	2019P	No	351,050
China	14,015,398	0	14,015,398	2022	Yes	0
Colombia	290,638	0	290,638	2022P	Yes	0
Comoros	148,366	7	148,373	1986	No	146,430
Congo	61,488	8	61,496	2012P	No	40,670
Costa Rica	198,112	0	198,112	2020P	Yes	0
Côte d'Ivoire	28,060	0	28,060	2021P	Yes	0
Croatia	0	0	0	-	Yes	0

<i>Member State</i>	<i>Outstanding assessed contributions</i>	<i>WCF due</i>	<i>Total due</i>	<i>Years outstanding (since)</i>	<i>Voting rights<sup>a</sup></i>	<i>Minimum payment to gain voting rights</i>
Cuba	333,811	0	333,811	2019P	No	56,960
Cyprus	35,097	0	35,097	2022P	Yes	0
Czechia	0	0	0	-	Yes	0
Democratic People's Republic of Korea	6,243	0	6,243	2022P	Yes	0
Democratic Republic of the Congo	204,016	445	204,461	1989P	No	183,630
Djibouti	600	0	600	2022P	Yes	0
Dominica	12,272	0	12,272	2006P	No	10,330
Dominican Republic	378,013	0	378,013	2016P	Yes	Payment Plan
Ecuador	82,153	0	82,153	2022P	Yes	0
Egypt	0	0	0	-	Yes	0
El Salvador	534,746	1,332	536,078	1988	No	494,260
Equatorial Guinea	77,215	0	77,215	2011P	No	56,380
Eritrea	600	0	600	2022P	Yes	0
Eswatini	0	0	0	-	Yes	0
Ethiopia	13,101	0	13,101	2021P	Yes	0
Fiji	6,747	0	6,747	2021P	Yes	0
Finland	0	0	0	-	Yes	0
Gabon	142,506	0	142,506	2015P	No	90,200
Gambia (the)	0	0	0	-	Yes	0
Georgia	1,701,181	668	1,701,849	1992P	No	1,674,720
Germany	3,554,918	0	3,554,918	2022P	Yes	0
Ghana	84,717	0	84,717	2018P	No	32,410
Grenada	22,783	0	22,783	1999P	No	20,840
Guatemala	38,041	0	38,041	2022P	Yes	0
Guinea	21,350	94	21,444	2012P	No	11,110
Guinea-Bissau	130,497	7	130,504	1988	No	128,560
Guyana	1,854	0	1,854	2022P	Yes	0
Haiti	3,097	0	3,097	2022P	Yes	0
Honduras	102,806	82	102,888	2011P	No	71,570
Hungary	0	0	0	-	Yes	0
India	868,673	0	868,673	2022P	Yes	0
Indonesia	562,919	0	562,919	2022P	Yes	0
Iran (Islamic Republic of)	1,830,370	0	1,830,370	2019P	No	455,990
Iraq	721,466	0	721,466	2018P	No	276,730
Ireland	0	0	0	-	Yes	0
Israel	0	0	0	-	Yes	0
Italy	3,860,619	0	3,860,619	2022	Yes	0
Jamaica	54,117	0	54,117	2017P	No	26,990
Japan	8,412,550	0	8,412,550	2022P	Yes	0
Jordan	0	0	0	-	Yes	0
Kazakhstan	0	0	0	-	Yes	0
Kenya	21,565	0	21,565	2022P	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<sup>a</sup></i>	<i>Minimum payment to gain voting rights</i>
Kiribati	2,016	0	2,016	2020	Yes	0
Kuwait	250,565	0	250,565	2022P	Yes	0
Kyrgyzstan	119,242	0	119,242	1997P	No	Payment Plan
Lao People's Democratic Republic	5,233	0	5,233	2022P	Yes	0
Lebanon	98,494	0	98,494	2021P	Yes	0
Lesotho	4,363	0	4,363	2016P	No	2,420
Liberia	1,405	0	1,405	2021P	Yes	0
Libya	198,979	0	198,979	2019P	No	96,300
Luxembourg	0	0	0	-	Yes	0
Madagascar	17,217	0	17,217	2019P	No	2,680
Malawi	18,373	0	18,373	2014P	No	12,230
Malaysia	351,970	0	351,970	2022P	Yes	0
Maldives	23,392	307	23,699	2011P	No	9,160
Mali	1,843	0	1,843	2022P	Yes	0
Malta	0	0	0	-	Yes	0
Marshall Islands	603	0	603	2022P	Yes	0
Mauritania	0	0	0	-	Yes	0
Mauritius	12,767	0	12,767	2022	Yes	0
Mexico	1,508,641	0	1,508,641	2022	Yes	0
Micronesia (Federated States of)	2,291	0	2,291	2019P	No	350
Monaco	0	0	0	-	Yes	0
Mongolia	0	0	0	-	Yes	0
Montenegro	4,369	0	4,369	2022P	Yes	0
Morocco	0	0	0	-	Yes	0
Mozambique	4,965	0	4,965	2022	Yes	0
Myanmar	13,984	0	13,984	2021P	Yes	0
Namibia	28,388	0	28,388	2020P	Yes	0
Nepal	7,093	0	7,093	2022	Yes	0
Netherlands	0	0	0	-	Yes	0
Nicaragua	10,586	0	10,586	2021P	Yes	0
Niger	67,706	0	67,706	1995P	No	61,560
Nigeria	819,687	0	819,687	2020P	Yes	0
North Macedonia	105,485	0	105,485	2009P	No	80,460
Norway	0	0	0	-	Yes	0
Oman	117,900	0	117,900	2022P	Yes	0
Pakistan	136,449	0	136,449	2021P	Yes	0
Panama	0	0	0	-	Yes	0
Papua New Guinea	96,562	709	97,271	2003P	No	63,850
Paraguay	16,525	0	16,525	2022P	Yes	0
Peru	257,690	0	257,690	2021P	Yes	0
Philippines	215,594	0	215,594	2022P	Yes	0
Poland	0	0	0	-	Yes	0
Qatar	0	0	0	-	Yes	0

<i>Member State</i>	<i>Outstanding assessed contributions</i>	<i>WCF due</i>	<i>Total due</i>	<i>Years outstanding (since)</i>	<i>Voting rights<sup>a</sup></i>	<i>Minimum payment to gain voting rights</i>
Republic of Korea	0	0	0	-	Yes	0
Republic of Moldova	0	0	0	-	Yes	0
Romania	204,574	0	204,574	2022P	Yes	0
Russian Federation	2,359,280	0	2,359,280	2022P	Yes	0
Rwanda	11,673	0	11,673	2019P	No	1,340
Saint Kitts and Nevis	1,284	0	1,284	2021P	Yes	0
Saint Lucia	1,239	0	1,239	2021P	Yes	0
Saint Vincent and the Grenadines	124,657	7	124,664	1989P	No	122,720
Samoa	612	0	612	2022P	Yes	0
Sao Tome and Principe	148,366	7	148,373	1986	No	146,430
Saudi Arabia	0	0	0	-	Yes	0
Senegal	13,627	0	13,627	2021P	Yes	0
Serbia	28,096	0	28,096	2022P	Yes	0
Seychelles	3,988	0	3,988	2021P	Yes	0
Sierra Leone	5,074	0	5,074	2015P	No	3,130
Slovenia	0	0	0	-	Yes	0
Somalia	148,365	7	148,372	1986	No	146,430
South Africa	0	0	0	-	Yes	0
Spain	0	0	0	-	Yes	0
Sri Lanka	46,406	0	46,406	2022P	Yes	0
State of Palestine	9,221	0	9,221	2022	Yes	0
Sudan	19,585	0	19,585	2020P	Yes	0
Suriname	52,262	0	52,262	2013P	No	35,630
Sweden	0	0	0	-	Yes	0
Switzerland	0	0	0	-	Yes	0
Syrian Arab Republic	7,982	0	7,982	2022P	Yes	0
Tajikistan	0	0	0	-	Yes	0
Thailand	18,232	0	18,232	2022P	Yes	0
Timor-Leste	1,704	0	1,704	2022P	Yes	0
Togo	2,019	0	2,019	2022P	Yes	0
Tonga	1,920	0	1,920	2020P	Yes	0
Trinidad and Tobago	87,257	0	87,257	2021P	Yes	0
Tunisia	31,202	0	31,202	2021P	Yes	0
Turkey	0	0	0	-	Yes	0
Turkmenistan	34,390	0	34,390	2022P	Yes	0
Tuvalu	8,440	148	8,588	2011P	No	6,640
Uganda	71,505	0	71,505	2012P	No	50,670
Ukraine	48,561	0	48,561	2022P	Yes	0
United Arab Emirates	719,211	0	719,211	2022	Yes	0
United Republic of Tanzania	13,109	0	13,109	2021P	Yes	0
Uruguay	82,548	0	82,548	2022P	Yes	0
Uzbekistan	531,965	0	531,965	1999P	No	420,900
Vanuatu	710	0	710	2022P	Yes	0
Venezuela (Bolivarian Republic of)	5,433,579	18,187	5,451,766	2015P	No	Payment Plan

<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<sup>a</sup></i>	<i>Minimum payment to gain voting rights</i>
Viet Nam	80,893	0	80,893	2022P	Yes	0
Yemen	75,953	0	75,953	2012P	No	55,120
Zambia	25,689	0	25,689	2019P	No	4,860
Zimbabwe	15,695	0	15,695	2020P	Yes	0
<b>Subtotal</b>	<b>67,282,118</b>	<b>22,805</b>	<b>67,304,923</b>			<b>5,815,480</b>
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			
<b>TOTAL</b>	<b>138,432,604</b>	<b>22,805</b>	<b>138,455,409</b>	1994(P)– <u>1996</u>		<b>5,815,480</b>

*Notes:*

(P) refers to partial payment.

<sup>a</sup> Voting rights of 47 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.