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Programme and Budget for 2024–25

Regular budget account and Working Capital Fund

Summary: This paper provides information on the position of 2024–25 income and expenditure as of 30 September 2024. For the nine-month period ending 30 September 2024, contributions received were US\$ 401,498,069 and expenditures recorded were US\$296,638,774. In accordance with article 21.2(a) of the Financial Regulations, arrears of contributions received in 2024 were used to fully reimburse the Working Capital Fund, to cover the 2022–23 deficit of US\$629,229. Following the reimbursement of the Working Capital Fund, the excess of income received over expenditure as at 30 September 2024 is US\$104,233,066 at the budget rate of exchange of 0.91 Swiss francs to US dollar.

Author unit: Financial Management Department (FINANCE).

Related documents: None.

► Introduction

1. Information on the position of 2024–25 income and expenditure as at 30 September 2024 is submitted herewith. Additional information on the position of Member States in relation to the receipt of contributions is provided in Appendices I and II. Appendix I gives details of contributions received and amounts due as at that date, while Appendix II gives details of those Member States, which, as at 30 September 2024, had lost the right to vote under the provisions of article 13(4) of the Constitution.

► Budgetary income and expenditure

2. Budgetary income is accounted for in US dollars at the ILO budget rate of exchange for the financial period, and Swiss franc (CHF) expenditure is recorded in US dollars at the same rate of exchange. US dollar budgetary income and expenditure figures reported herein accordingly result from the conversion of Swiss franc income and expenditure to US dollars at the 2024–25 budget rate of exchange of CHF0.91 to the US dollar. Assessed contributions received and expenditure recorded as at 30 September 2024 were as follows:

	Swiss francs	US dollars
Income received		
Assessed contributions for 2024	256 392 624	281 750 136
Arrears of contributions from previous financial periods	108 970 619	119 747 933
Total income received	365 363 243	401 498 069
Less: 2022–23 deficit reimbursed *	572 598	629 229
Net income received	364 790 645	400 868 840
Expenditure		296 635 774
Excess of income over expenditure for nine months up to 30 September 2024		104 233 066

* As at 31 December 2023, in accordance with article 21 of the Financial Regulations, the deficit of CHF572,598 was covered by the Working Capital Fund. In accordance with article 21.2(a) of the Financial Regulations, arrears of contributions received in 2024 (CHF108,970,619) were used to fully reimburse the Working Capital Fund.

► Contributions of Member States

3. Total assessed contributions for 2024 amount to CHF400,309,000 compared with CHF383,742,090 for 2023. Appendix I indicates that, as at 30 September 2024, assessed

contributions for 2024 received from or credited ¹ to Member States totalled CHF256,392,624, which represented 64.0 per cent of the contributions assessed. At the same date in 2023, CHF264,172,489 which represented 68.8 per cent of the 2023 contributions had been collected. At 30 September 2024, some 107 Member States had settled their 2024 contributions in full, 20 Member States had made partial payments, while 60 others had made no payments against 2024 contributions. This compared with 107, 24 and 56 Member States in the same situation respectively at the same date in 2023.

4. Arrears of contributions received up to 30 September 2024 totalled CHF108,970,619, bringing total contributions collected up to 30 September 2024 to CHF365,363,243.
5. As at 30 September 2024, 24 Member States had made payments against their 2025 contributions. These were Armenia, Belize, Benin, Brazil, Brunei Darussalam, Bulgaria, Burkina Faso, Cook Islands, Costa Rica, Côte d'Ivoire, Democratic Republic of the Congo, Guyana, Haiti, Jamaica, Mali, Paraguay, Republic of Moldova, Russian Federation, Samoa, Saudi Arabia, Seychelles, South Sudan, Ukraine and United Republic of Tanzania.

► Position in relation to article 13(4) of the Constitution

6. Appendix II shows that, on 30 September 2024, the arrears of contributions of Afghanistan, Antigua and Barbuda, Chad, Comoros, Congo, Dominica, Equatorial Guinea, Gambia, Guinea-Bissau, Lebanon, Palau, Sao Tome and Principe, Sudan, Tuvalu, Venezuela (Bolivarian Republic of) and Yemen equalled or exceeded the amount of the contributions due from them for the past two full years. In accordance with article 13(4) of the Constitution of the Organisation, each of these Member States had therefore lost the right to vote.
7. The following seven Member States which had previously lost the right to vote were permitted to vote in accordance with article 13(4) of the ILO Constitution under financial arrangements approved by the International Labour Conference at various sessions:
 - Azerbaijan: 95th Session (2006),
 - Iraq: 97th Session (2008),
 - Kyrgyzstan: 106th Session (2017),
 - Paraguay: 102nd Session (2013),
 - Republic of Moldova: 93rd Session (2005),
 - Sierra Leone: 108th Session (2019), and
 - Somalia: 108th Session (2019).

► Working Capital Fund

8. The nominal level and the cash level of the Working Capital Fund at 30 September 2024 both stood at CHF35 million.

¹ Amounts credited against 2024 contributions represent the distribution to eligible Member States of incentive scheme credits, cash surpluses and the net premiums earned in prior periods. Details are given in notes to Appendix I.

► Appendix I

Contributions received and outstanding

Details of movements between 31 December 2023 and 30 September 2024
(in Swiss francs)

Member States	Amount due to ILO as at 31 December 2024	Assessed contributions for 2024		Amounts received or credited ⁽¹⁾ to 30 September 2024 in respect of		Balance due as at 30 September 2024
		%	Amount	Contributions 2024	Arrears	
A. States which have settled their 2024 contributions in full						
Albania (2)	-	0.008	32,025	32,025	-	-
Algeria	-	0.109	436,337	436,337	-	-
Angola (2)	-	0.010	40,031	40,031	-	-
Armenia (2)	-	0.007	28,022	28,022	-	-
Australia (2)	-	2.112	8,454,526	8,454,526	-	-
Austria	-	0.679	2,718,098	2,718,098	-	-
Azerbaijan (5)	566,270	0.030	120,093	120,093	283,135	283,135
Bahamas	-	0.019	76,059	76,059	-	-
Bahrain	-	0.054	216,167	216,167	-	-
Barbados	-	0.008	32,025	32,025	-	-
Belgium (2)	-	0.828	3,314,559	3,314,559	-	-
Belize	-	0.001	4,003	4,003	-	-
Benin	7,767	0.005	20,015	20,015	7,767	-
Bosnia and Herzegovina	-	0.012	48,037	48,037	-	-
Botswana (2)	-	0.015	60,046	60,046	-	-
Brazil	-	2.014	8,062,223	8,062,223	-	-
Brunei Darussalam (2)	-	0.021	84,065	84,065	-	-
Bulgaria (2)	-	0.056	224,173	224,173	-	-
Burkina Faso	-	0.004	16,012	16,012	-	-
Cambodia	-	0.007	28,022	28,022	-	-
Canada (2)	-	2.629	10,524,124	10,524,124	-	-
Cook Islands	3,484	0.001	4,003	4,003	3,484	-
Costa Rica	6,716	0.069	276,213	276,213	6,716	-
Croatia (2)	-	0.091	364,281	364,281	-	-
Cyprus	-	0.036	144,111	144,111	-	-
Czechia (2)	-	0.340	1,361,051	1,361,051	-	-
Côte d'Ivoire	2,477	0.022	88,068	88,068	2,477	-
Democratic Republic of the Congo (2)	-	0.010	40,031	40,031	-	-
Denmark	-	0.553	2,213,709	2,213,709	-	-
Egypt (2)	-	0.139	556,430	556,430	-	-
Estonia (2)	-	0.044	176,136	176,136	-	-
Eswatini (2)	-	0.002	8,006	8,006	-	-
Fiji	-	0.004	16,012	16,012	-	-
Finland	-	0.417	1,669,289	1,669,289	-	-
France	-	4.320	17,293,349	17,293,349	-	-
Georgia	-	0.008	32,025	32,025	-	-
Greece	-	0.325	1,301,004	1,301,004	-	-
Grenada (2)	-	0.001	4,003	4,003	-	-

Member States	Amount due to ILO as at 31 December 2024	Assessed contributions for 2024		Amounts received or credited ⁽¹⁾ to 30 September 2024 in respect of		Balance due as at 30 September 2024
		%	Amount	Contributions		
				2024	Arrears	
A. States which have settled their 2024 contributions in full						
Guyana (2)	-	0.004	16,012	16,012	-	-
Haiti (2)	-	0.006	24,019	24,019	-	-
Iceland	-	0.036	144,111	144,111	-	-
India	-	1.045	4,183,229	4,183,229	-	-
Indonesia	-	0.549	2,197,696	2,197,696	-	-
Iraq (5)	1,219,079	0.128	512,396	512,396	304,770	914,309
Ireland	-	0.439	1,757,357	1,757,357	-	-
Italy	-	3.190	12,769,857	12,769,857	-	-
Jamaica (2)	-	0.008	32,025	32,025	-	-
Japan	-	8.037	32,172,834	32,172,834	-	-
Jordan	-	0.022	88,068	88,068	-	-
Kazakhstan (2)	-	0.133	532,411	532,411	-	-
Kenya	108,995	0.030	120,093	120,093	108,995	-
Kyrgyzstan (5)	816,427	0.002	8,006	8,006	58,316	758,111
Lao People's Democratic Republic	26,122	0.007	28,022	28,022	26,122	-
Latvia	-	0.050	200,155	200,155	-	-
Lesotho (2)	-	0.001	4,003	4,003	-	-
Liberia (2)	-	0.001	4,003	4,003	-	-
Lithuania (2)	-	0.077	308,238	308,238	-	-
Luxembourg	-	0.068	272,210	272,210	-	-
Malaysia	-	0.348	1,393,075	1,393,075	-	-
Maldives (2)	-	0.004	16,012	16,012	-	-
Mali (2)	-	0.005	20,015	20,015	-	-
Malta	-	0.019	76,059	76,059	-	-
Mauritius	-	0.019	76,059	76,059	-	-
Montenegro (2)	-	0.004	16,012	16,012	-	-
Morocco	-	0.055	220,170	220,170	-	-
Mozambique	-	0.004	16,012	16,012	-	-
Namibia	-	0.009	36,028	36,028	-	-
Netherlands	-	1.378	5,516,258	5,516,258	-	-
New Zealand	-	0.309	1,236,955	1,236,955	-	-
Nicaragua	-	0.005	20,015	20,015	-	-
North Macedonia (2)	-	0.007	28,022	28,022	-	-
Norway	-	0.679	2,718,098	2,718,098	-	-
Oman	-	0.111	444,343	444,343	-	-
Paraguay (3) (5)	372,968	0.026	104,080	104,080	42,723	330,245
Philippines	-	0.212	848,655	848,655	-	-
Poland (2)	-	0.838	3,354,590	3,354,590	-	-
Portugal (2)	-	0.353	1,413,091	1,413,091	-	-
Qatar (2)	-	0.269	1,076,831	1,076,831	-	-
Republic of Moldova (2) (5)	272,934	0.005	20,015	20,015	136,467	136,467
Romania	-	0.312	1,248,964	1,248,964	-	-
Russian Federation	-	1.867	7,473,769	7,473,769	-	-
Rwanda	11,479	0.003	12,009	12,009	11,479	-
Samoa	-	0.001	4,003	4,003	-	-
San Marino	-	0.002	8,006	8,006	-	-
Saudi Arabia (2)	-	1.185	4,743,662	4,743,662	-	-
Serbia	-	0.032	128,099	128,099	-	-
Seychelles (2)	-	0.002	8,006	8,006	-	-
Singapore	-	0.504	2,017,557	2,017,557	-	-
Slovakia	-	0.155	620,479	620,479	-	-

Member States	Amount due to ILO as at 31 December 2024	Assessed contributions for 2024		Amounts received or credited ⁽¹⁾ to 30 September 2024 in respect of		Balance due as at 30 September 2024
		%	Amount	Contributions		
				2024	Arrears	
A. States which have settled their 2024 contributions in full						
Slovenia	-	0.079	316,244	316,244	-	-
South Africa (2)	-	0.244	976,754	976,754	-	-
South Sudan (2)	-	0.002	8,006	8,006	-	-
Spain (2)	-	2.135	8,546,597	8,546,597	-	-
Sri Lanka	-	0.045	180,139	180,139	-	-
Switzerland	-	1.135	4,543,507	4,543,507	-	-
Tajikistan	-	0.003	12,009	12,009	-	-
Thailand	-	0.368	1,473,137	1,473,137	-	-
Tonga (2)	-	0.001	4,003	4,003	-	-
Trinidad and Tobago	-	0.037	148,114	148,114	-	-
Tunisia	-	0.019	76,059	76,059	-	-
Turkmenistan	-	0.034	136,105	136,105	-	-
Türkiye	-	0.846	3,386,614	3,386,614	-	-
Ukraine (2)	-	0.056	224,173	224,173	-	-
United Arab Emirates	-	0.635	2,541,962	2,541,962	-	-
United Kingdom	-	4.377	17,521,525	17,521,525	-	-
United Republic of Tanzania	-	0.010	40,031	40,031	-	-
Uzbekistan	224,700	0.027	108,084	108,084	224,700	-
	3,639,418	47.618	190,619,140	190,619,140	1,217,151	2,422,267
B. States which have paid part of their 2024 contributions						
Bangladesh	-	0.010	40,031	39,361	-	670
Chile	-	0.420	1,681,298	1,317,574	-	363,724
China	6,000,000	15.261	61,091,157	31,091,157	6,000,000	30,000,000
Colombia	-	0.246	984,760	980,836	-	3,924
Dominican Republic	-	0.067	268,207	268,196	-	11
Germany	-	6.114	24,474,892	23,474,892	-	1,000,000
Guatemala	-	0.041	164,127	149,333	-	14,794
Honduras	3,865	0.009	36,028	35,377	3,865	651
Mauritania	-	0.002	8,006	1,094	-	6,912
Myanmar	-	0.010	40,031	22,417	-	17,614
Pakistan	99,828	0.114	456,352	417,363	99,828	38,989
Panama	114,764	0.090	360,278	269,655	114,764	90,623
Peru	96,419	0.163	652,504	605,497	96,419	47,007
Republic of Korea	1,236,832	2.575	10,307,957	4,052,082	1,236,832	6,255,875
Saint Kitts and Nevis	208	0.002	8,006	7,993	208	13
Sierra Leone (5)	215,063	0.001	4,003	3,540	15,571	199,955
Timor-Leste	7,917	0.001	4,003	3,720	7,917	283
Viet Nam	-	0.093	372,287	341,662	-	30,625
Zambia	-	0.008	32,025	3,250	-	28,775
Zimbabwe	-	0.007	28,022	27,694	-	328
	7,774,896	25.234	101,013,974	63,112,693	7,575,404	38,100,773

Member States	Amount due to ILO as at 31 December 2024	Assessed contributions for 2024		Amounts received or credited ⁽¹⁾ to 30 September 2024 in respect of		Balance due as at 30 September 2024
		%	Amount	Contributions		
				2024	Arrears	
C. States which have made no payments but have received credits towards their 2024 contributions						
Bolivia (Plurinational State of)	132,741	0.019	76,059	1,836	-	206,964
Cameroon	49,887	0.013	52,040	1,492	-	100,435
Central African Republic	-	0.001	4,003	195	-	3,808
Djibouti	3,546	0.001	4,003	120	-	7,429
Ecuador	295,038	0.077	308,238	14,108	225,218	363,950
El Salvador	-	0.013	52,040	54	-	51,986
Equatorial Guinea (4)	131,995	0.012	48,037	735	-	179,297
Ethiopia	38,374	0.010	40,031	1,883	-	76,522
Gabon	49,887	0.013	52,040	4,223	45,263	52,441
Ghana	-	0.024	96,074	1,722	-	94,352
Guinea	30,054	0.003	12,009	147	30,054	11,862
Hungary	-	0.228	912,705	24,716	-	887,989
Iran (Islamic Republic of)	4,501,879	0.371	1,485,146	34,623	4,501,879	1,450,523
Israel	1,797,360	0.561	2,245,734	2,205	-	4,040,889
Kiribati	176	0.001	4,003	189	-	3,990
Kuwait	-	0.234	936,723	1,365	-	935,358
Libya	69,074	0.018	72,056	9,189	-	131,941
Madagascar	16,539	0.004	16,012	459	-	32,092
Malawi	19,406	0.002	8,006	147	18,160	9,105
Marshall Islands	3,599	0.001	4,003	115	-	7,487
Niger	1,710	0.003	12,009	230	-	13,489
Nigeria	905,550	0.182	728,562	28,696	825,887	779,529
Saint Vincent and the Grenadines	3,691	0.001	4,003	5	-	7,689
Solomon Islands	30,818	0.001	4,003	48	28,818	5,955
Somalia (5)	360,383	0.001	4,003	119	24,837	339,430
Sweden	-	0.872	3,490,695	4,830	-	3,485,865
Syrian Arab Republic	104,845	0.009	36,028	1,764	104,318	34,791
United States	82,984,149	22.000	88,067,980	2,525,236	82,984,149	85,542,744
Uruguay	-	0.092	368,284	151	-	368,133
Vanuatu	408	0.001	4,003	189	-	4,222
	91,531,109	24.768	99,148,532	2,660,791	88,788,583	99,230,267

Member States	Amount due to ILO as at 31 December 2024	Assessed contributions for 2024		Amounts received or credited ⁽¹⁾ to 30 September 2024 in respect of		Balance due as at 30 September 2024
		%	Amount	Contributions		
				2024	Arrears	
D. States which have made no payments nor received credits towards their 2024 contributions						
Afghanistan (4)	143,560	0.006	24,019	-	-	167,579
Antigua and Barbuda (4)	26,594	0.002	8,006	-	-	34,600
Argentina	9,079,471	0.719	2,878,222	-	6,321,365	5,636,328
Belarus	-	0.041	164,127	-	-	164,127
Burundi	8,491	0.001	4,003	-	7,191	5,303
Cabo Verde	80	0.001	4,003	-	-	4,083
Chad (4)	122,947	0.003	12,009	-	-	134,956
Comoros (4)	487,017	0.001	4,003	-	-	491,020
Congo (4)	139,384	0.005	20,015	-	-	159,399
Cuba	976,064	0.095	380,294	-	310,349	1,046,009
Dominica (4)	53,054	0.001	4,003	-	-	57,057
Eritrea	3,668	0.001	4,003	-	-	7,671
Gambia (4)	26,839	0.001	4,003	-	-	30,842
Guinea-Bissau (4)	302,575	0.001	4,003	-	-	306,578
Lebanon (4)	561,240	0.036	144,111	-	-	705,351
Mexico	4,540,913	1.222	4,891,776	-	4,540,913	4,891,776
Mongolia	867	0.004	16,012	-	-	16,879
Nepal	1,928	0.010	40,031	-	-	41,959
Palau (4)	23,355	0.001	4,003	-	-	27,358
Papua New Guinea	170,762	0.010	40,031	-	94,023	116,770
Saint Lucia	11,211	0.002	8,006	-	-	19,217
Sao Tome and Principe (4)	220,277	0.001	4,003	-	-	224,280
Senegal	2,558	0.007	28,022	-	-	30,580
Sudan (4)	174,551	0.010	40,031	-	-	214,582
Suriname	45,805	0.003	12,009	-	45,805	12,009
Togo	12,942	0.002	8,006	-	-	20,948
Tuvalu (4)	14,692	0.001	4,003	-	3,808	14,887
Uganda	99,357	0.010	40,031	-	34,002	105,386
Venezuela (Bolivarian Republic of) (4)	21,617,752	0.175	700,541	-	-	22,318,293
Yemen (4)	299,909	0.008	32,025	-	32,025	299,909
	39,167,863	2.380	9,527,354	-	11,389,481	37,305,736
E. Amount due by States when they ceased to be Members of the ILO						
Former Socialist Fed. Rep. of Yugoslavia (6)	6,370,623	-	-	-	-	6,370,623
	6,370,623	-	-	-	-	6,370,623
T total	148,483,909	100.000	400,309,000	256,392,624	108,970,619	183,429,666

Notes to Appendix I: Contributions received and outstanding

Details of movements between 31 December 2023 and 30 September 2024

- 1. Amounts credited against 2024 assessed contributions represent the distribution of credits to eligible Member States in respect of:

	Swiss francs
The Incentive Scheme for 2022	252 846
50 per cent Net Premium for prior years	3 669 672
Surplus for prior years	14 941
Total credits	3 937 459

- 2. Member States which paid their 2024 contributions before 1 January 2024.
- 3. Includes amounts due for prior periods of membership in the ILO.
- 4. Member States which, at 30 September 2024 have lost the right to vote under the provisions of article 13(4) of the Constitution.
- 5. Member States which are permitted to vote under financial arrangements approved by the International Labour Conference at various sessions.
- 6. The Former Socialist Federal Republic of Yugoslavia was deleted from the list of ILO Member States on 24 November 2000.

► Appendix II

Member States which are two years or more in arrears and which have lost the right to vote under article 13(4) of the Constitution as of 30 September 2024 ¹

State	Years partly or fully due
Afghanistan	2018–23
Antigua and Barbuda	2020–23
Chad	2016–23
Comoros	1986–2023
Congo	2017–23
Dominica	2010–23
Equatorial Guinea	2021–23
Gambia	2016–23
Guinea-Bissau	1992–2001 + 2003–23
Lebanon	2020–23
Palau	2017–23
Sao Tome and Principe	1995–2023
Sudan	2019–23
Tuvalu	2021–23
Venezuela (Bolivarian Republic of)	2014–23
Yemen	2016–23

¹ Excluding those Member States which were two years or more in arrears but which had regained the right to vote because of financial arrangements approved by various sessions of the International Labour Conference.