

Finance Committee

Date: 5 June 2025

► Programme and Budget proposals for 2026–27 – Budget exchange rate

1. The Committee will recall that the provisional level of the Programme and Budget for 2026–27 at the budget rate of exchange for 2024–25 of 0.91 Swiss francs to the US dollar, as recommended by the Governing Body and subsequently adopted by this Committee, was US\$879,800,000. Following the forward purchase of US dollars in accordance with the Swiss franc assessment system, the budget rate of exchange for 2026–27 has been determined at 0.82 Swiss francs to the US dollar.
2. Attached are two tables giving the proposed expenditure budget for 2026–27 by appropriation line and the proposed summarized budget of expenditure and income for 2026–27, valued at the budget rate of exchange of 0.82 Swiss francs to the US dollar.
3. At this rate of exchange the resolution shown in paragraph 11 of Report II, as revised by the Committee, should read:

The General Conference of the International Labour Organization,

Recalls the ILO's obligation and commitment to combat any form of discrimination and exclusion on any grounds;

Acknowledges the divergence of views in the Governing Body on the use of the terms sexual orientation and gender identity;

Acknowledges the decision taken by the Governing Body at its 353rd Session (March 2025) to place on the agenda of its 355th Session (November 2025) an item for discussion in the Policy Development Section on identifying challenges regarding the application of the principle of non-discrimination in the world of work, including divergent views, and how to address them;

Affirms that Office country-level technical assistance is provided upon request and having due regard to national conditions and circumstances;

In virtue of the Financial Regulations, adopts for the 80th financial period, ending 31 December 2027, the budget of expenditure of the International Labour Organization amounting to US\$930,500,000 and the budget of income amounting to US\$ 930,500,000 which, at the budget rate of exchange of CHF0.82 to the US dollar, amounts to CHF763,010,000, and resolves that the budget of income, denominated in Swiss francs, shall be allocated among Member States in accordance with the scale of contributions recommended by the Finance Committee.

Proposed expenditure budget by appropriation line (in US dollars)

	Strategic budget 2024-25 ¹ (in US\$)	Strategic budget 2026-27 (in constant 2024- 25 (US\$))	Strategic budget 2026-27 (recosted (US\$))	Strategic budget 2026-27 (recosted and revalued (US\$))
Part I. Ordinary budget				
A. Policymaking organs ²	56 061 088	50 662 111	51 502 305	55 913 071
B. Policy outcomes	699 743 617	705 471 828	711 896 856	750 320 440
C. Management services	68 634 834	69 199 201	69 841 943	74 991 019
D. Other budgetary provisions	48 436 822	48 436 021	44 323 411	46 877 210
Adjustment for staff turnover	-7 111 483	-11 777 272	-11 932 192	-12 805 192
Total Part I	865 764 878	861 991 889	865 632 323	915 296 548
Part II. Unforeseen expenditure				
Unforeseen expenditure	875 000	875 000	875 000	875 000
Part III. Working Capital Fund				
Working Capital Fund				
Total (Parts I–III)	866 639 878	862 866 889	866 507 323	916 171 548
Part IV. Institutional investments and extraordinary items				
Institutional investments and extraordinary items	13 160 122	13 160 122	13 292 677	14 328 452
TOTAL (Parts I–IV)	879 800 000	876 027 011	879 800 000	930 500 000

¹ To facilitate comparison with 2026-27 figures, the 2024-25 budget was restated to reflect the realignment of grade-differentiated standard costs in headquarters and field offices following the revaluation of the recosted budget at the budget rate of exchange of CHF0.91 to the US dollar. ² The strategic budget proposals for policymaking organs include resources from the Official Meetings, Documents and Relations Department, and the Internal Services and Administration Department which directly support governance activities.

Summarized budget of expenditure and income for 2026-27

Expenditure			Income			
	2024-25 Budget	2026-27 Estimates	2024-25 Budget		2026-27 Estimates	
	US\$	US\$	US\$	CHF	US\$	CHF
Part I						
Ordinary budget	865 764 878	915 296 548	Contributions from member States	879 800 000 800 618 000	930 500 000	763 010 000
Part II						
Unforeseen expenditure	875 000	875 000				
Part III						
Working capital fund	-	-				
Part IV						
Institutional investments and extraordinary items	13 160 122	14 328 452				
Total Budget	879 800 000	930 500 000		879 800 000 800 618 000	930 500 000	763 010 000