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Second item on the agenda: Programme and budget for 2026–27 and other questions

Report of the Finance Committee

Contents

Appendices

1. The Finance Committee met on 3, 4 and 6 June 2025. Ms Nella Tavita-Levy (Samoa) was elected Chairperson and Reporter, and Mr Tormod Endresen (Norway) was elected Vice-Chairperson. The Chairperson welcomed to the meeting Mr Dimitrov and Mr Matthey as observers for the Workers' and Employers' groups of the Governing Body, respectively.

1. Programme and Budget proposals for 2026–27

2. The Committee had before it the Director-General's Programme and Budget proposals for 2026–27 (GB.353/PFA/1), Additional information in response to the issues raised during the discussion on 10 March 2025 (GB.353/PFA/1(Add.1)(Rev.1)), and the Director-General's proposals for adjustments (GB.353/PFA/1/1), which the Governing Body had first considered at its 353rd Session (March 2025). The Committee also had before it Report II, *Draft Programme and Budget for 2026–27 and other questions* (ILC.113/Report II), in which links were included to the draft minutes of the discussions of the original proposals in the Governing Body (GB.353/PFA/PV).

3. As customary, the representatives of the Workers' and Employers' groups of the Governing Body were invited to address the Committee.

4. **Mr Dimitrov, speaking on behalf of the Workers' group,** said that the programme and budget was the cornerstone of the ILO's ability to function effectively both in Geneva and around the world. It provided structure, resources and clarity that allowed the Organization to deliver on its core mandates, including the promotion of social justice and the protection of workers' rights everywhere. It reflected the breadth and complexity of the issues facing the labour market globally, without imposing obligations on individual governments. The budget lines illustrated areas in which the ILO was actively engaged and in which Member States could request technical assistance to comply with their obligations under the ILO Constitution and international labour standards.

5. At a time of global turmoil and threats to the rule of law, the ILO's mandate to promote social justice through strong labour institutions and social dialogue was more important than ever. Multilateralism and diplomacy were essential in what was expected to be a challenging biennium. The ILO played a vital role in fostering stability by reinforcing industry relations and supporting workers and employers through effective social dialogue and cooperation. His group had strongly supported the adoption of the programme and budget in March 2025 and, together with the Employers' group, had been the driving force that allowed a consensus solution to be reached. It remained committed to supporting a budget that truly reflected the ILO's mandates and values.

6. He recalled that the Finance Committee was not a tripartite political forum. The clear separation between financial and political issues should offer all governments the reassurance they needed to adopt the budget. He further recalled that no government had questioned the ILO's mandate to address discrimination in all its forms, and that most constituents had reaffirmed the need for the ILO to focus on its core mandate, of which equality and non-discrimination were fundamental pillars.

7. ILO reforms to enhance effectiveness and promote efficiency should be conducted following a process of social dialogue with the ILO Staff Union. While he understood the financial challenges that countries faced, neglecting the ILO's mandate could lead to significant social problems, particularly in times of crisis. He drew attention to a "joint letter from Business Africa and ITUC–Africa to African governments regarding the ILO 2026–2027 programme and budget to be adopted at the 113th International Labour Conference", urging African governments to make every effort to ensure that the budget was adopted and that Africa could benefit from

the financial and other resources of the ILO. As always, his group stood ready to work with all partners towards achieving the shared goal of decent work and social justice for all.

8. **Mr Matthey, speaking on behalf of the Employers' group,** recalled that intense discussions by the social partners had resulted in a zero nominal growth budget. While his group had expressed concerns regarding the relatively low level of support provided to employers' organizations, it had not objected to the proposed programme and budget. Despite the efforts and constructive proposals made by the social partners, a consensus on wording related to sexual orientation and gender identity could not be reached, and the decision containing the recommended resolution had been adopted following a vote in the Governing Body. He reminded all Committee members that adopting a budget was essential to avoid disrupting the ILO's activities at the beginning of 2026, and it should not be held hostage as part of a semantic dispute that would be addressed separately. Like other institutions, the ILO faced challenging times. The Director-General had publicly outlined some of the contemplated cost reduction measures, which would be considered separately from the budget. Failure to adopt the budget could further undermine the multilateral system as a whole and would prove highly detrimental to all constituents in both the short and long term.

9. **Speaking on behalf of the Organisation of Islamic Cooperation (OIC),** a Government representative of Pakistan said that he fully supported the strategic orientation and priorities reflected in the Programme and Budget proposals for 2026–27. The proposed budget aligned with the ILO's historic mandate and would ensure its continued relevance in responding to the evolving world of work. He also supported the ILO's vital work in combating discrimination and agreed that social, political and technological changes required a constant reassessment of how best to approach the issue. The programme's objectives could only be achieved with the full political support of Members.

10. He was concerned, however, that funding amounting to US$45.4 million under policy outcome 5 had been allocated to work to prevent discrimination, including on grounds of sexual orientation and gender identity. While the amount was relatively small, it could have long-term normative implications. There was no political consensus on the terms sexual orientation and gender identity, even among Member States that had advocated for their inclusion, and many States had consistently expressed serious reservations on using such language within ILO documents. It was surprising and disappointing that the terms had been retained despite those reservations. Further, there was no sound legal basis for using the terms as they were not recognized in any binding international instrument or universally accepted international norm. Introducing such terminology risked undermining established and approved processes for identifying new forms of discrimination and opening the door to the arbitrary inclusion or omission of other grounds that did not enjoy universal recognition, which could lead to further inconsistency and politicization.

11. There was no operational need to use terminology related to sexual orientation and gender identity. Any Member State with tripartite consensus could seek technical assistance from the ILO to combat discrimination on those grounds under the Discrimination (Employment and Occupation) Convention, 1958 (No. 111). Lastly, attempting to universalize the concepts of sexual orientation and gender identity, which lacked social, legal and cultural consensus, would only deepen division and diminish the effectiveness of the ILO's work.

12. He strongly urged the Office and Member States to adopt a solution-oriented approach, as proposed by the Director-General, and dialogue should be resumed to find language that was consensual, inclusive and respectful of Members' legal and cultural diversity. With that in mind, his group, with the exception of Albania, had drafted a proposed amendment to the draft

resolution related to the adoption of the programme and budget for the consideration of other Member States. The proposed additional text in the draft resolution (underlined) was as follows:

> The General Conference of the International Labour Organization,
>
> <u>Acknowledges the absence of agreement in the 353rd session of the Governing Body on the inclusion of "sexual orientation and gender identity" in the Programme and Budget for 2026-2027;</u>
>
> <u>Affirms that the Office country-level technical assistance is provided, upon request, made by the member state, and shall be delivered consistent with the respective national laws and regulations;</u>
>
> 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$ ... and the budget of income amounting to US$ ... which, at the budget rate of exchange of CHF... to the US dollar, amounts to CHF... , 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.

13. **Speaking on behalf of the Arab group,** a Government representative of Saudi Arabia said that, while he appreciated the efforts and flexibility of the Director-General and his team in preparing the Programme and Budget proposals for 2026–27, he was concerned by references to sexual orientation and gender identity, especially under policy outcome 5. He denounced the attempt to introduce non-agreed language into international discussions. Insistence on such an approach would sow division within the ILO and have a negative impact on its role in supporting developing countries through technical assistance and capacity-building. There was no international consensus on or legal basis for the concepts of sexual orientation and gender identity, and it was unnecessary as the Organization's mechanisms and instruments, including Convention No. 111, allowed technical assistance to be granted to countries in accordance with their national priorities. Lastly, the fact that the concepts were not culturally accepted within many States could undermine the principles of consensus and respect for cultural and social diversity. His group therefore supported the amendment proposed by the OIC and the Africa group.

14. **Speaking on behalf of the Africa group,** a Government representative of the Niger said that, as the Workers' group had baselessly singled out the Africa group's opposition to the reference to sexual orientation and gender identity, he wished to stress that many Members from other regions objected to such terminology, which lacked any legal basis at the ILO. The relevant standard, Convention No. 111, contained no reference to sexual orientation or gender identity. The Governing Body had no mandate to adopt a document referring to categories of persons that were not specifically mentioned in any pre-existing standard, and it had misused its rules of procedure to adopt the decision illegitimately. Opposition to terminology related to sexual orientation and gender identity did not prejudice the ILO's mandate to protect workers.

15. The Africa group supported the amendment proposed by Pakistan on behalf of the OIC, but wished to introduce its own amendment requesting the Office to refrain from using controversial language that lacked international political and legal consensus in future programme and budget proposals. It also wished to include on the agenda of the 114th Session of the International Labour Conference an item to discuss the principle of non-discrimination in the world of work, to be informed by the discussions on the matter at the 355th Session of the Governing Body. The proposed additional text in the draft resolution (underlined) was as follows:

> The General Conference of the International Labour Organization,

Requests the Office to adopt general, inclusive wording that captures all forms of discrimination, without making specific or preferential references, in future programme and budget documents;

Decides to place an item on the agenda of its 114th Session of the ILC to consider on the principle of non-discrimination in the world of work, informed by the discussions to be held during the 355th session of the Governing Body on "identifying challenges regarding the application of the principle of non-discrimination in the world of work";

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$ … and the budget of income amounting to US$ … which, at the budget rate of exchange of CHF… to the US dollar, amounts to CHF… , 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.

16. He believed that his group put forward a constructive proposal and called on Members to express their views and achieve consensus together.

17. **Speaking on behalf of the European Union and its Member States**, a Government representative of Poland recalled that the Director-General's Programme and Budget proposals for 2026–27 had been thoroughly discussed in three parts at the Governing Body session in March 2025, after which the Governing Body had decided to place on the agenda of its November 2025 session an item for discussion 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, and to recommend to the International Labour Conference at its 113th Session in June 2025 to adopt a resolution related to the adoption of the budgets of expenditure and income for 2026–27. That decision had been adopted legitimately in accordance with existing procedures and reflected the compromises and concessions made by all parties. As a matter of practice, the content of the programme and budget document was ultimately the responsibility of the Director-General and a distinction should be drawn between the roles of the Governing Body and the Director-General.

18. While noting the concerns expressed by the representatives of the Africa group, the Arab group and the OIC, he stressed that the Finance Committee did not have the mandate to consider the programmatic aspects of the programme and budget document; only budgetary and administrative matters fell within the Committee's remit according to article 11(2) of the Standing Orders of the International Labour Conference. Furthermore, the Committee should avoid substantive discussions because the social partners were not included. In its decision, the Governing Body had recalled the ILO's obligation and commitment to combat any form of discrimination and exclusion on any grounds, and had affirmed in that regard that Office country-level technical assistance was provided upon request and having due regard to national conditions and circumstances. It had also acknowledged the divergence of views on the use of the terms sexual orientation and gender identity. The drafting of the programme and budget was the prerogative of the Office, which must reflect the work to be undertaken by the ILO to combat all forms of discrimination and uphold international labour standards. By their nature, the programme and budget proposals were not subject to detailed textual negotiations or amendments by constituents.

19. With that in mind, it was important to ensure the smooth adoption of the budget estimates in the Finance Committee and thus avoid introducing additional uncertainty at a time when the ILO was facing a series of challenges and constraints. The European Union was ready to continue engaging in policy discussions on the principle of non-discrimination in the world of work to determine whether any further steps were necessary.

20. **Speaking on behalf of the group of industrialized market economy countries (IMEC)**, a Government representative of the United Kingdom of Great Britain and Northern Ireland said that her group welcomed the efforts made to prepare a zero nominal growth budget, which was particularly important at a time when Member States faced financial constraints. The programme and budget proposals reflected compromises and outstanding divergent views. The mandate of the Finance Committee, as a body comprising only governments, was confined to budgetary matters. It was critical to preserve and fulfil that distinct mandate. Her group expected the Office to implement the programme and budget in a cost-effective manner and looked forward to continuing to engage with ongoing internal review efforts to identify further efficiencies and cost-saving measures. It supported the approval of the programme and budget as agreed by the Governing Body.

21. **A Government representative of Brazil** said that, since its creation, the ILO had been grounded in the belief that lasting peace must be based on social justice. Over time, it had become clear that certain groups within the workforce experienced greater levels of exclusion and discrimination than others. The ILO's mandate had progressively expanded to address the rights of those facing compounded vulnerabilities, an evolution that had led to the adoption of targeted Conventions and Recommendations. The principles of dignity, equality and inclusion applied equally to lesbian, gay, bisexual, transgender, queer, intersex, asexual and other (LGBTQIA+) persons in the workplace. Such persons had historically faced major barriers to access to the labour market, contributing to their exclusion from economic opportunities and, by extension, from full participation in society. Discrimination in recruitment, harassment at work and a lack of legal protections had forced many into precarious employment or unemployment, perpetuating cycles of poverty and marginalization. LGBTQIA+ persons were entitled to the same human rights as all other individuals, one of the most basic of which was the right to decent work. The current discussion was therefore not just about language, but about ensuring basic human rights for all. Brazil did not support either of the two proposed amendments.

22. **A Government representative of Colombia** said that the programme and budget proposals were not legally binding on Member States and should be viewed as a key governance instrument intended to guide institutional action. The drafting of the proposals must remain the prerogative of the Office. Colombia supported the reference in the proposals to sexual orientation and gender identity. The use of the term provided an opportunity to build a more just and inclusive future. The ILO had a clear mandate to promote gender equality, equal opportunities and non-discrimination in the workplace. Challenges regarding the application of the principle of non-discrimination should be discussed by the Governing Body in the Policy Development Section rather than by the Finance Committee, which was dedicated exclusively to the consideration of financial matters. The budget had been approved democratically by the Governing Body. The fight against all forms of labour discrimination was a cornerstone of social justice and consistent with efforts to ensure a safe and healthy working environment. He wished to conclude by highlighting the value of the technical support provided by the ILO to countries, particularly in the development of inclusive labour policies. The support was key to strengthening national efforts to guarantee decent work for all persons without exception.

23. **A Government representative of El Salvador** welcoming the programme and budget proposals, said that their adoption was essential to guaranteeing the ILO's operational continuity at a particularly challenging time for the Organization and for the multilateral system as a whole. Her country supported the strategic allocation of resources to prioritize employment formalization, social protection, the strengthening of social dialogue and the elimination of the worst forms of child labour. In the short and medium term, the budget

should help to bolster the capacities of middle-income countries, which faced various challenges related to the evolving world of work, climate change and digitalization. The inclusion in the proposals of terms not found in international labour instruments might create divisions that affected support for the budget. She therefore encouraged constructive dialogue that was respectful of different viewpoints and focused on ensuring the ILO's operational continuity.

24. **A Government representative of Indonesia** said that her country remained committed to combating all forms of discrimination. At the same time, the terminology used in official ILO documents should be inclusive, respectful and consensually agreed by all Member States. Language perceived as controversial or ideologically prescriptive risked undermining collective unity and the shared ownership of ILO outcomes. Her country's legal and policy frameworks defined the concept of gender as corresponding to the two biological sexes: male and female. The language used in the programme and budget proposals should uphold the principle of non-discrimination without singling out or prioritizing specific groups in a manner that was not universally acceptable. Efforts to achieve social progress must respect diverse views and be based on acceptance of the fact that there was no one-size-fits-all solution.

25. Regarding the budget, Indonesia recognized the fiscal challenges faced by the Organization and supported a zero nominal growth approach. It encouraged the ILO to continue optimizing existing resources and to harness digital innovation to improve efficiency and impacts.

26. **A Government representative of Paraguay** said that the principles and ideals embodied by the Organization had to generate consensus and enable genuine cooperation aimed at reaching agreements that recognized and respected the plurality of national visions and realities. Accordingly, it was important for the documents produced by the Office to contain balanced and universally accepted language that did not create divisions and could not be perceived as exclusionary or biased. References that conflicted with national legislation were incompatible with deeply rooted cultural and social norms that had been democratically adopted. Owing to the clear divergence of views on terminology, Paraguay was not in a position to support the text in its current form. Nonetheless, it remained committed to adopting the programme and budget in order to ensure the continuity of the ILO's work.

27. **A Government representative of the United States of America** said that her country supported the zero nominal growth approach, which promoted fiscal discipline and encouraged the Organization to prioritize resources effectively within existing budget levels. There was a need for transparency and accountability in the use of resources, particularly as budget pressures continued to affect all Member States. Her country's position on the terminology issue had been clearly expressed during the discussion of the programme and budget proposals at the 353rd Session (March 2025) of the Governing Body.

28. **A Government representative of the Russian Federation** said that his country fully aligned itself with the position expressed by the Africa group, the Arab group and the OIC. There was a need for strict adherence to the fundamental principle of consensual decision-making. It was therefore unacceptable to include in the programme and budget proposals references to the controversial concept of "sexual orientation and gender identity", for which there was no universal definition in international law. He urged all delegations to consider the two proposed amendments, which did not seek to block the adoption of the programme and budget, and were intended merely to record the fact that there was no consensus on the inclusion of such references. His country had no objection to the financial, budgetary and administrative aspects of the programme and budget as presented.

29. **A Government representative of Mexico** expressed support for the statements delivered by the Workers' and Employers' groups, Brazil, Colombia and the European Union and its Member States. Recalling that the terminology issue had been under discussion for several years and that the Governing Body had placed an item on identifying challenges regarding the application of the principle of non-discrimination in the world of work on the agenda of the Policy Development Section at its 355th Session (November 2025), she said that the issue affected the lives and development of real people and required in-depth consideration in an appropriate forum. She therefore supported the Governing Body decision to separate the issue from the approval of the ILO's programme and budget.

30. **A Government representative of the Islamic Republic of Iran** said that his country supported all technical aspects of the programme and budget proposals and was committed to eliminating all forms of labour discrimination. However, it continued to have reservations about the inclusion in such proposals of references to sexual orientation and gender identity, which had caused procedural challenges during the 111th Session of the International Labour Conference and was at variance with its national values, cultural heritage, religious principles and legal framework. There was a danger of establishing precedents that might affect the balance between international cooperation and respect for national sovereignty in determining domestic social and cultural policies. The ILO should continue to focus on its core mandate, and budgetary documents should remain technical in nature and reflect priorities that united Member States. Consideration should be given to alternative approaches to the inclusion of references to sexual orientation and gender identity in programme and budget proposals. With that in mind, his country strongly supported the two proposed amendments.

31. **A Government representative of South Africa** said that his country welcomed the programme and budget proposals, which were comprehensive and forward-looking. It was particularly encouraged by the emphasis placed on thematic areas that aligned closely with national and regional priorities and appreciated the Office's continued efforts to enhance delivery at the country level through a strengthened field presence, improved results-based management and greater alignment with the United Nations Development System. The proposed budgetary allocations struck a thoughtful balance between ambition and realism. The ILO should pursue efforts to mobilize additional resources through partnerships and development cooperation modalities that remained anchored in the priorities of constituents.

32. It was saddening to see the Africa group being singled out in relation to the terminology issue, which remained contentious. Having said that, South Africa had not yet endorsed the amendment proposed by the group. He reaffirmed his country's strong commitment to the ILO and fully supported the adoption of the programme and budget.

33. **A Government representative of Peru** said that his country firmly supported the explicit inclusion of the concept of "sexual orientation and gender identity" in the programme and budget proposals as a necessary and urgent step to ensure social justice and decent work for all. There was ample evidence that LGBTQIA+ persons continued to face discrimination, harassment and significant obstacles in accessing, remaining in and advancing in the world of work. The ILO could not stand by as that happened. The inclusion of the concept would not only make the structural exclusion of such persons visible but also help in the development of tools, legislation and policies that promoted inclusive and safe work environments. Peru opposed any amendment that reopened the debate on the matter, which was already scheduled to be addressed at the 355th Session (November 2025) of the Governing Body.

34. **A Government representative of Algeria** associated himself with the statements made on behalf of the Africa group, the Arab group and the OIC and said that, while the financial aspects

of the budget were acceptable, the reference to sexual orientation and gender identity, for which there was no legal basis in ILO instruments, ran counter to his country's values and cultures. In the absence of consensus, the reference should be removed. He also requested an explanation on unforeseen expenditure, which was an opaque designation that needed clarifying. Governments had a right to know how budgetary funds were being used.

35. **A Government representative of Honduras** said that it was crucial to ensure the continuity of the Organization's work by adopting the programme and budget proposals, which her country therefore supported, without prejudice to the continuation of the ongoing dialogue in a manner that was inclusive and respectful of different opinions.

36. **Speaking on behalf of the OIC**, a Government representative of Pakistan, recalling that article 25(1) of the Standing Orders provided for the approval of the draft programme and budget by the Finance Committee as a single package rather than as separate elements, expressed support for the amendment proposed by the Africa group.

37. **A Government representative of Kiribati** said that his country would not take a position on the terminology issue but wished to congratulate the Ambassador of Samoa, as a representative of the Pacific Island countries, on her election as Chairperson.

38. **A Government representative of Zimbabwe** expressed appreciation for efforts to increase funding for Africa, which would contribute to job creation and skills development, particularly for young people and women. While it acknowledged the ILO's commitment to promoting non-discrimination in the world of work, Zimbabwe did not support the inclusion of a reference to sexual orientation and gender identity in the programme and budget proposals. Such language was not in line with its laws and cultural values. There needed to be a balance between universal labour rights and respect for different national contexts. The ILO should ensure that anti-discrimination policies respected the legal and cultural frameworks of all Member States. The Governing Body was not a standard-setting body of the ILO. Accordingly, the inclusion of principles that had not been universally agreed was a misdirection of its function. Moreover, the Finance Committee should not be used as an avenue to integrate issues that had not been adopted by the International Labour Conference through an established standard-setting process. Zimbabwe supported the two proposed amendments.

39. **A representative of the Director-General** (Treasurer and Financial Comptroller), responding to the request for clarification from the representative of Algeria, explained that unforeseen expenses, which were a regular part of the budget and were provided for in article 3 of the Financial Regulations and Rules, were subject to the approval of the Governing Body and had been incurred in the past for, inter alia, commissions of inquiry and special meetings.

40. **A Government representative of Cabo Verde** expressed her firm support for the adoption of the Programme and Budget for 2026–27. The ILO played an essential role in promoting decent work, protecting the rights of workers and building fairer and more inclusive societies. In a world facing multiple challenges, including persistent inequality and geopolitical crises, social justice must remain at the heart of public policy and labour relations. The ILO was indispensable in promoting social dialogue, productive inclusion and sustainable development, and the budget was essential in ensuring that the Organization had the resources necessary to achieve its aim of supporting Member States and responding to emerging challenges in the world of work. She reiterated her commitment to the founding principles and Constitution of the ILO and to a fairer, more human-centred future of work.

41. **A Government representative of Ireland** said that he did not support the amendments introduced by the OIC and the Africa group. Only budgetary and administrative matters fell

within the Committee's mandate, and the Office had acknowledged the divergence of views in the Governing Body. Drafting the programme and budget was the prerogative of the Office, which should continue to combat all forms of discrimination in employment and occupation. As there was no consensus on the matter, it would be inappropriate to move forward on the agenda item.

42. **Speaking on behalf of a group of like-minded countries**, [1] a Government representative of Colombia expressed his support for the budget as presented by the Office. The Committee should focus its attention solely on the budget, since it was not the appropriate forum for policy debate. During the March 2025 session of the Governing Body, the agreement reached based on a proposal by one of the social partners clearly stated that a policy discussion would be held at the Governing Body's session in November 2025. As the world was facing multiple crises, rising inequality and rapid changes in the world of work, tripartite support for the ILO's mandate and work programme was more important than ever. He reiterated the firm support of the group of countries for the ILO's work in combating discrimination in the world of work, especially against LGBTQIA+ people who, along with other vulnerable groups, disproportionately experienced violence, harassment, discrimination and exclusion throughout their working lives. He therefore rejected the amendments proposed by the OIC and the significant majority of the Africa group.

43. **A Government representative of Mexico** said that she supported the Programme and Budget proposals for 2026–27 and called upon the Committee to adopt them as soon as possible. She rejected both sets of amendments that had been proposed and called upon Committee members to uphold the decision adopted in the March 2025 session of the Governing Body, according to which language related to sexual orientation and gender identity would be discussed at the next Governing Body session.

44. **Speaking on behalf of the European Union and its Member States**, a Government representative of Poland reiterated his position that policy matters should not be discussed in the Finance Committee and underscored the importance of adopting the programme and budget.

45. **A Government representative of Brazil** said that he aligned himself with the statements made by Colombia on behalf of the like-minded group, and those made by Mexico and by Poland on behalf of the European Union and its Member States. The issue at hand concerned not only language, but was also a matter of reaffirming the Organization's mandate to promote workers' human rights. The Governing Body – not the Finance Committee – was the correct forum in which to discuss the divergent views on the use of the expression "sexual orientation and gender identity". The Governing Body's decision had been adopted after an extensive debate and after concessions had been made on all sides in an attempt, albeit an unsuccessful one, to achieve consensus. Brazil was not in a position to support the amendments proposed by the OIC and the Africa group.

46. **Speaking on behalf of the Africa group,** a Government representative of the Niger said that he did not wish to engage in a policy discussion within the Finance Committee, but to propose amendments to the draft resolution, in full compliance with the rules of procedure. The Committee could also examine the substance of the programme and budget under article 25 of the Standing Orders of the Conference. In a spirit of flexibility and with a view to achieving

[1] The group of like-minded countries consisted of Australia, Austria, Belgium, Brazil, Canada, Chile, Colombia, Costa Rica, Cyprus, Denmark, Finland, France, Germany, Greece, Iceland, Ireland, Italy, Latvia, Luxembourg, Malta, Mexico, New Zealand, Norway, Poland, Portugal, Slovenia, Spain, Sweden, Switzerland, the Netherlands, the United Kingdom and Uruguay.

consensus, his group suggested the following new amendment, which he later confirmed to replace the amendment his group proposed earlier:

> <u>Acknowledges the absence of agreement in the 353rd Session of the Governing Body on the inclusion of "sexual orientation and gender identity" in the Programme and Budget for 2026-2027</u>;
>
> <u>Recalls the decision of the 353rd Session of the Governing Body to defer the matter above for discussion to its November 2025 session, and requests the Office to adopt general, inclusive wording that captures all forms of discrimination;</u>
>
> 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$ … and the budget of income amounting to US$ … which, at the budget rate of exchange of CHF… to the US dollar, amounts to CHF… , 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.

47. **A Government representative of the United Kingdom of Great Britain and Northern Ireland** said that she supported the Programme and Budget proposals for 2026–27 as drafted by the Director-General, and aligned with the like-minded statement delivered by Colombia. She appreciated the efforts made by the Office in response to constituents' requests, which had led to zero nominal growth budget proposals. Only the discussion and approval of budgetary measures fell within the Finance Committee's remit; programmatic elements related to policy should be discussed in a tripartite setting. In March 2025, the Governing Body had decided to discuss at its November 2025 session challenges regarding the application of the principle of non-discrimination in the world of work, including divergent views. She did not support the amendments presented by the OIC and the Africa group, and needed additional time to consider the new amendment presented by the Niger on behalf of the Africa group.

48. **A Government representative of Australia** emphasized the importance of taking a pragmatic approach to the adoption of the programme and budget, with a focus on the future delivery of programmes to support decent work globally. An opportunity would be provided at the November 2025 session of the Governing Body to hold a tripartite policy debate on the matter at hand, so that it would not impede the adoption of the budget. She did not support either of the two proposed amendments and needed more time to consider the new amendment proposed by the Africa group.

49. **A Government representative of Denmark**, speaking also on behalf of Finland, Iceland, Norway and Sweden, said that he supported and was ready to adopt the programme and budget as originally proposed, including the language on sexual orientation and gender identity. He did not support the amendments to the draft resolution as proposed by the OIC and the majority of the Africa group, and he would need to reflect on the proposed new amendment. Policy issues should be discussed in the presence of the social partners and therefore not in the Finance Committee, whose mandate covered only budgetary and administrative matters. He reaffirmed the Nordic countries' strong commitment to the respect, protection and full and equal enjoyment of human and labour rights for all. The ILO must continue to combat inequality, violence, harassment and all forms of discrimination, including against LGBTQIA+ persons, in the world of work. The right to be free from discrimination in employment and occupation was a fundamental principle and right at work and a universal human right intrinsic to social justice and decent work. The work of the ILO was crucial in combating discrimination and it must assume a leadership role in that area.

50. **A Government representative of Indonesia** expressed her appreciation for the views of the other Member States. All ILO Members had the responsibility to remain actively engaged in the formulation of the programme and budget and should not relinquish that responsibility entirely to the Office. She reaffirmed her commitment to having a constructive, in-depth and serious discussion on the matter at hand. The International Labour Conference served as the ILO's highest decision-making forum; she therefore did not share the view that the Finance Committee, as a formal component of the Conference, should be considered subordinate to any other organ in the ILO's structure. None of the amendments submitted by the OIC or the majority of the Africa group in any way limited or precluded the discussion of discrimination-related issues at the Governing Body session in November 2025.

51. **Speaking on behalf of the Africa group**, a Government representative of the Niger stressed that the Finance Committee had the mandate to hold substantive discussions on the amendments. The budget served to implement the programme, and both were inherently linked. The Director-General was responsible for preparing the budget, but ultimate responsibility rested with the Conference. The programme and budget had been discussed and adopted in the Governing Body and then referred to the Conference as the supreme body. Following that institutional logic, the discussion of the programme and budget – and not the budget alone – fell within the Finance Committee's remit.

52. **A Government representative of Malawi** said that she, along with the representatives of all other countries in the Africa group, wanted to adopt the budget. The programme and budget proposals recognized Africa's priorities based on the Abidjan Declaration. She nonetheless objected to the use of non-consensual language and preferred to employ terminology from the international labour standards on combating discrimination. Her Government had committed to ratifying Conventions that ensured equality and non-discrimination in employment; it did not condone discrimination in any form. Despite the divergence of views, representatives of all countries had reaffirmed the principle of non-discrimination, and it was important for the principle of consensus to be upheld. She sincerely hoped that the discussion at the Governing Body session in November 2025 would resolve the language issue once and for all. She also hoped that the Committee would accept the new amendment proposed by the Africa group, which took into consideration the diverse views expressed in order to reach consensus. She stood ready to work with the Office, the social partners and all groups to ensure that social justice and the fundamental principles and rights at work always prevailed.

53. **A Government representative of Germany** said that he aligned himself with the statements made by the representatives of Brazil, Colombia, the United Kingdom and Australia. Human rights were universal and inalienable. It was important to approve the budget swiftly to enable the ILO to continue its important work to defend the interests of working people worldwide, especially during difficult times. The focus should be on the well-being of people in need rather than the interests of certain governments. He thanked the Director-General and the Office for having endeavoured once again to use generally inclusive language that covered all forms of discrimination. He rejected the proposed amendments as the Committee was not the appropriate place to discuss such matters, and he favoured the original wording of the draft resolution.

54. **A Government representative of Kiribati** cautioned against forming opaque and exclusive groupings, such as groups of like-minded countries, which sowed deep divisions between Member States, even those within the same regional groups. That divisive practice had on previous occasions effectively excluded Pacific Island nations like Kiribati from discussions of the highly culturally diverse Asia and Pacific group (ASPAG).

55. **A Government representative of Chile** called for the adoption of the Director-General's Programme and Budget proposals for 2026–27 and the draft resolution as had been

recommended by the Governing Body. The proposals were key in order to allow the ILO to fulfil its tripartite mandate. She expressed her full support for the reference to discrimination on the grounds of sexual orientation and gender identity, which was in line with the ILO's mandate to promote gender equality and equal opportunities and to combat discrimination in the world of work. She rejected the proposed amendments to the draft resolution and reiterated that discrimination in the world of work, including on the basis of sexual orientation and gender identity, should be discussed under the Policy Development Section of the Governing Body session in November 2025.

56. **A Government representative of South Africa** said that, at the 111th Session of the International Labour Conference in 2023, the Finance Committee had considered proposed amendments to the draft resolution related to the adoption of the Programme and Budget proposals for 2024–25. No precedent was therefore being set through the submission of proposed amendments at the present meeting. He would be grateful for clarification of whether the programme and budget were to be dealt with together or separately. Some Members had called for a separation, yet it seemed logical for the budget to reflect the programmes to be undertaken.

57. **A Government representative of Bangladesh** said that his country supported the two proposed amendments, which were receivable and should not be prejudged. The Finance Committee, as an integral organ of the International Labour Conference, was empowered to discuss programme and budget proposals.

58. **A Government representative of Zambia** said that programme priorities and financial estimates were inherently interdependent. It was neither feasible nor advisable to discuss one in isolation from the other. Moreover, programme and budget proposals were not the prerogative of the Office. They were produced under the direction and oversight of Member States. While the Office played an important technical and coordinating role, responsibility for shaping the priorities and structure of the programme and budget lay with Member States, in keeping with the principles of tripartism and democratic governance on which the ILO was based. The Africa group was not requesting a discussion of the programme and budget, on which there was already consensus. It was merely seeking a reasonable accommodation to reflect the diverse national and cultural values that existed within the Organization. Subjecting adoption of the programme and budget to a vote would be an indictment of a house of social dialogue such as the ILO.

59. **A Government representative of Egypt** aligned himself with the statements delivered on behalf of the Africa group and the OIC and said that the Finance Committee, like any other committee of the International Labour Conference, had the authority to amend draft resolutions brought before it. In 2023, it had considered similar proposed amendments. In accordance with article 25(1) of the Standing Orders of the Conference, the programme and budget were to be approved by the Finance Committee together.

60. **A representative of the Director-General** (Legal Adviser) said that a request had been made for legal advice on the receivability of the two proposed amendments. From a procedural standpoint, there was no impediment to the Finance Committee discussing proposed amendments and amending draft resolutions. There were no time limits for the submission of proposed amendments and no specific criteria for their receivability.

61. Regarding the competence of the Finance Committee in relation to the programme and budget, she drew attention to article 13(2)(c) of the ILO Constitution; article 6(2), (5) and (8) of the Financial Regulations; and articles 11(2) and 25(1) of the Standing Orders of the Conference. The term "programme and budget" was used only once in the Financial

Regulations, in article 2(1). In both 1991 and 2023, the Legal Adviser had noted that article 13(2)(c) of the Constitution institutionalized the coexistence of two opposing principles: on one hand, the supremacy of the Conference, the tripartite organ; and on the other, the pre-eminent role of governments in budgetary matters.

62. The distribution of roles between the Conference as a whole and the Finance Committee in particular was clarified in article 6(3) of the Financial Regulations and in article 25(2) of the Standing Orders. The latter provision recognized the legitimacy of a tripartite discussion in the course of the examination of the budget by the Conference to enable all delegates, governments, employers and workers to express views on the general policy of the Organization in support of which the proposed budget was intended to be used. There was a clear distinction between the competence of, on one hand, the Finance Committee, which was composed solely of governments and discussed budget matters, and, on the other hand, the tripartite plenary or a tripartite committee, which could discuss the policy and programme of the Organization in its bearing on the budget estimates. In 2023, the Legal Adviser had provided the following advice to the Committee:

> In light of these considerations, the Committee would be advised to exercise the utmost caution in discussing amendments that might affect that delicate balance in budgetary matters. It would not be free of risk if the Finance Committee were to assert the authority to reopen discussions, especially difficult ones, that had been concluded at the tripartite level of the Governing Body, or if the Finance Committee were to add conditionalities to the approval of the budget that the Governing Body itself was not ready to adopt, or to make general determinations and pronouncements that should usually call for tripartite endorsement. Doing so in a non-tripartite setting would be part of the institutional risk.

63. In an earlier opinion from 1995, the Legal Adviser had indicated that the Committee was aware that, if it ignored the tripartite equilibrium reflected in the budget proposal, it could lead to a reaction in the plenary of the Conference itself when it came to vote on the budget, and that changes made by the Committee could in theory be referred back to it for further consideration if the Conference considered them unacceptable.

64. **A Government representative of Saudi Arabia** said that there was a need to join forces and reach consensus in order to address the many gaps that existed in the world of work. The programme and budget proposals were in line with the priorities of the regions, countries and social partners. It was important to maintain and strengthen the ILO’s central role in responding to regional and national contexts and priorities, taking into account the specific circumstances and cultural diversity of Member States. Saudi Arabia supported the two proposed amendments.

65. **Speaking on behalf of the European Union and its Member States**, a Government representative of Poland said that it seemed clear, from the information provided by the Legal Adviser, that the Finance Committee could discuss the budget but not the programme. He would therefore appreciate clarification of why the Committee should continue to consider the two proposed amendments.

66. **A representative of the Director-General** (Legal Adviser) said that the proposed amendments were receivable and that, pursuant to article 19(1) of the Standing Orders, amendments were to be decided on before the proposal to which they referred.

67. **A Government representative of Colombia** said that the new amendment put forward by the Africa group was substantially no different to the two earlier proposed amendments already on the table and that the two camps in the terminology debate had made their views abundantly clear. It was therefore pointless to devote more time and resources to the matter, especially in a context of zero nominal growth in the budget. The logical next step was for the Office to propose a universally acceptable way forward.

68. **A Government representative of Denmark**, speaking also on behalf of Finland, Iceland, Norway and Sweden, said that his group aligned itself with the view of the European Union and its Member States that the Finance Committee was limited to discussing the budget, and with the view of Colombia that it would be preferable not to spend more time considering proposed amendments that his group was not in a position to support.

69. At the resumed sitting on 4 June 2025, **The Chairperson** said that she had submitted a proposal to the Committee wishing to support the efforts to take its decision by consensus, which had been circulated by the Secretariat to all Government members the evening before for their consideration. The proposal was based on the decision that had been taken by the Governing Body at its 353rd Session in March 2025 and it represented a compromise between all the positions that had hitherto been expressed by the members of the Committee. The proposed additional text in the draft resolution (underlined) was as follows:

> The General Conference of the International Labour Organization,
>
> <u>Recalls the ILO's obligation and commitment to combat any form of discrimination and exclusion on any grounds;</u>
>
> <u>Acknowledges the divergence of views in the Governing Body on the use of the terms sexual orientation and gender identity;</u>
>
> <u>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;</u>
>
> <u>Affirms that Office country-level technical assistance is provided upon request and having due regard to national conditions and circumstances;</u>
>
> 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$ … and the budget of income amounting to US$ … which, at the budget rate of exchange of CHF… to the US dollar, amounts to CHF… , 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.

70. **A Government representative of Kiribati** said that he fully supported the amendment proposed by the Chairperson, and he hoped that it would bring consensus and a durable solution so as to avoid discussions on the same issue every two years.

71. **A Government representative of Argentina** commended the Chairperson for her leadership and attempt to move the Committee towards consensus, which he supported. He reaffirmed his country's commitment to the protection of the human rights of all, without distinction, in accordance with its obligations under the international treaties to which it was a party. Although Argentina had adhered in good faith to the 2030 Agenda, he understood that it contained non-binding aspirations and that countries had the right to interpret and implement it freely, in the exercise of their national sovereignty. With that in mind, Argentina had dissociated itself from the Pact for the Future.

72. With respect to climate change, he highlighted the importance of adopting policies based on scientific evidence, while avoiding a dogmatic or single-cause approach. Everyone in Argentina had the right to a healthy environment and the duty to preserve it for future generations. Regarding gender terminology, Argentina retained the definition of the two sexes under the Rome Statute of the International Criminal Court. Equal rights between women and men under

the Convention on the Elimination of All Forms of Discrimination against Women and the Argentinian Constitution was an essential principle. However, approaches such as the gender perspective or intersectionality could create new forms of inequality. Instead, he proposed a more inclusive and flexible view of vulnerability. He reaffirmed Argentina's commitment to the dignity of all, including those who suffered discrimination as a result of their sexual orientation or gender identity. Strengthening the social role of the family without commodifying it was fundamental in order to protect its moral, legal and emotional value.

73. **A Government representative of South Africa**, emphasizing the need for unity and consensus, expressed his support for the amendment proposed by the Chairperson.

74. **Speaking on behalf of the Africa group**, a Government representative of the Niger, thanking the Chairperson for her leadership, reaffirmed his group's commitment to the ILO's mandate. While his group had been steadfast in its opposition to language related to sexual orientation and gender identity in the programme and budget since 2023, it had remained open to discussion with a view to finding middle ground and achieving consensus. He wished to hear the positions of the other groups and delegations vis-à-vis the amendment proposed by the Chairperson.

75. **A Government representative of Mexico** asked whether there was any precedent for amending a draft resolution based on a specific point of the programme and budget.

76. **A representative of the Director-General** (Legal Adviser) said that it was not the first time that the Finance Committee had amended a draft resolution submitted to it by the Governing Body, but it could be the first time that text was added that reflected a decision of the Governing Body. Whether it would set a precedent would depend on the positions of the various delegations, which would be recorded in the report of the Finance Committee and presented later on to the Plenary.

77. **A Government representative of the United Republic of Tanzania** said that he could support the amendment proposed by the Chairperson because it acknowledged the varying perspectives within the Committee regarding the use of language pertaining to sexual orientation and gender identity. In addressing discrimination-related challenges, it was important to use balanced language while respecting cultural sensitivities and national contexts. The deliberations should therefore be approached in a spirit of collaboration and understanding, and a delicate balance should be struck between upholding the principles of non-discrimination and appreciating each country's cultural mores. He called upon all Member States to engage in a constructive dialogue with mutual respect.

78. **A Government representative of Colombia** said that he wished to hear the views of the Africa group, the Arab group and the OIC regarding the Chairperson's proposed amendment, since they had taken issue with the original draft resolution at the outset.

79. **A Government representative of Brazil** asked whether the Africa group, the Arab group and the OIC would be willing to withdraw their proposed amendments to allow consensus on the amendment proposed by the Chairperson.

80. **Speaking on behalf of the Africa group**, a Government representative of the Niger said that the amendments initially proposed by the Africa group and the OIC had been rejected by various delegations. He wished to hear their opinions on the amendment proposed by the Chairperson and the second amendment proposed by the Africa group, which had been drafted following consultations with various delegations.

81. **A Government representative of the Sudan** said that his Government had expressed its opposition to language related to sexual orientation and gender identity since 2023. However, he was keen to find a consensual solution. The amendment proposed by the Africa group had reflected the objectives of the Organization and the principle of respect for different cultural norms and should be given due consideration as a potential compromise solution.

82. **A Government representative of El Salvador** expressed her appreciation for the Chairperson's attempt to garner consensus. She wondered whether exploratory talks on the issue at hand could be held in parallel, as had been done during the Committee's session in 2023, to allow the Committee to move forward.

83. **Speaking on behalf of the OIC**, a Government representative of Pakistan noted that a proposal similar to that of the Chairperson had been unable to attract consensus at the Governing Body. In the interests of passing the budget and achieving consensus, he was ready to support the amendment proposed by the Chairperson, whose efforts he appreciated.

84. **A Government representative of Namibia**, expressing appreciation for the Chairperson's efforts, said that she would accept the proposed text in a spirit of good faith and social dialogue, on the understanding that the contentious issue of discrimination on the grounds of sexual orientation and gender identity would be further discussed at the November 2025 session of the Governing Body with the aim of finding a lasting solution.

85. **Speaking on behalf of the Africa group**, a Government representative of the Niger said that, in the spirit of flexibility and consensus-building, he was willing to accept the amendment proposed by the Chairperson if other groups were prepared to do likewise.

86. **A Government representative of Egypt** said that constructive discussions could continue on the basis of the Chairperson's proposal.

87. **A Government representative of Morocco** said that he was in favour of the adoption of a budget that used consensual language in line with all countries' national law. Members of all international organizations had to make concessions in an effort to reach consensus. Given the significant proportion of workers in the informal economy, the ILO should concentrate all its efforts on ensuring that labour standards were applied and respected by all countries. He fully supported the amendment as proposed by the Chairperson.

88. **Speaking on behalf of the European Union and its Member States**, a Government representative of Poland said that he had been satisfied with the original draft resolution as recommended by the Governing Body. However, he was willing to join the consensus on the matter, on the condition that no further amendments were proposed to the Chairperson's text.

89. **A Government representative of Eswatini** said that the amendment proposed by the Chairperson provided a sound basis for the adoption of the Programme and Budget for 2026–27 by consensus. It was in the Committee's interest not to let the best be the enemy of the good. He therefore accepted the proposed amendment.

90. **A Government representative of Uganda**, expressing appreciation for the Chairperson's efforts to build consensus and find a way forward, said that he was committed to supporting the ILO's mandate to combat discrimination in the workplace. Accordingly, the Committee should approach its work in a spirit of consensus and remain sensitive to the varying cultural contexts of its members.

91. **Speaking on behalf of the Arab group**, a Government representative of Saudi Arabia thanked the Chairperson for her constructive proposal and expressed the Arab group's readiness to engage in constructive dialogue with other groups in order to reach consensus.

92. **A Government representative of Gabon** said that she wished to thank the Chairperson for her constructive proposal that recognized Member States' divergent views on the matter at hand. She hoped that the issue would be resolved once and for all at the 355th Session of the Governing Body so that it would not hold up adoption of the ILO's budget in the future.

93. **A Government representative of Colombia** said that he was prepared to accept the amendment proposed by the Chairperson, but he first wished to seek assurances that the proposal would not be subject to further amendment.

94. **A Government representative of the Democratic Republic of the Congo** said that he supported the consensual amendment proposed by the Chairperson, and commended her for lifting the deadlock in the Committee that had twice hindered the adoption of the budget.

95. **A Government representative of Senegal**, thanking the Chairperson for her efforts to find a compromise solution, expressed her support for the proposed amendment.

96. **A Government representative of Zimbabwe** thanked the Chairperson and expressed his support for the proposed amendment, which had brought the Committee closer to a consensus.

97. **A Government representative of Burkina Faso** said that her country aligned itself with the position expressed by the Government representative of the Niger on behalf of the Africa group.

98. **A Government representative of Chile** said that her country supported the amendment proposed by the Chairperson, which was balanced and reflective of the different views put forward by Member States. Chile remained committed to adopting measures in the world of work to protect against hate speech, violence and discrimination on the grounds of sexual orientation and gender identity.

99. **A Government representative of Mexico** sought confirmation from the Africa group that it agreed to withdraw its proposed amendment, and that it could accept the Chairperson's proposal as presented, without further changes.

100. **Speaking on behalf of the Africa group**, a Government representative of the Niger said that the Government representative of Mexico was correct in his interpretation.

101. **A Government representative of Tunisia** associated herself with the statements made on behalf of the Africa group and the Arab group and called on the Secretariat to refrain from using non-consensual language in future in order to avoid a recurrence of the regrettable divisions that had marred the current discussion.

102. **A Government representative of Ethiopia** said that her country aligned itself with the position expressed by the Government representative of the Niger on behalf of the Africa group.

103. **A Government representative of Zambia** welcomed the compromise solution proposed by the Chairperson.

104. **A Government representative of Uruguay** said that, as a regular member of the Governing Body, his country adhered to the decisions adopted by the Body and had therefore been satisfied with the programme and budget proposals as originally presented. However, it welcomed the efforts of the Africa group to reach consensus and supported the compromise solution proposed by the Chairperson.

105. **A Government representative of Indonesia** said that her country stood ready to engage constructively with the amendment proposed by the Chairperson as a basis for further

discussion, but believed that consensus should be achieved not through pressure but by creating spaces in which all parties felt comfortable and respected.

106. **A Government representative of Brazil** said that his country also respected the decisions of the Governing Body but could support the Chairperson's proposal on condition that it was not subject to amendment.

107. **A Government representative of Malawi** said that her country aligned itself with the position expressed by the Government representative of the Niger on behalf of the Africa group. The flexibility demonstrated by the group made clear its willingness to have the budget approved.

108. **A Government representative of Bangladesh** said that his country supported the compromise solution proposed by the Chairperson and welcomed the mutual understanding and cooperation shown by Member States.

109. **A Government representative of Qatar** associated himself with the statements made on behalf of the Africa group, the Arab group and the OIC and expressed support for the compromise solution proposed by the Chairperson.

110. **A Government representative of the United States of America** said that her country could support the Chairperson's proposal, which united Member States while acknowledging their differences.

111. **A Government representative of Saint Lucia** supported the Chairperson's proposal.

112. **A Government representative of the Sudan** said that his country aligned itself with the position expressed by the Government representative of the Niger on behalf of the Africa group. It was to be hoped that the issue of non-consensual language would be resolved in future discussions.

113. **A Government representative of Colombia** said that, having received the desired confirmation from the Africa group, his country could support the Chairperson's proposal.

114. **A Government representative of Mexico** thanked the Government representative of the Niger for the assurances he had provided.

115. **A Government representative of Grenada** supported the Chairperson's proposal.

116. **A Government representative of El Salvador** said that her country was grateful to the Chairperson for her efforts to find a compromise solution, which it supported.

117. **A Government representative of the United Arab Emirates** said that her country aligned itself with the positions expressed on behalf of the Arab group and the OIC and could, in a spirit of consensus, support the Chairperson's proposal.

118. **The Chairperson** concluded that, in line with the views expressed by members during the discussion, the Committee approved the budget estimates and the text of the draft resolution as outlined in paragraph 69 above.

119. In accordance with the normal practice and on the basis of the conclusions the Committee had just reached, the Secretariat would execute the forward purchase transactions and prepare a paper (CF/D.4) showing the actual Swiss franc/US dollar exchange rate and the final budget totals in both US dollars and Swiss francs for the Committee's consideration under item 6 of its agenda.

120. **The Committee decided to recommend that the Conference adopt the draft resolution, the text of which appears at the end of the present record.**

121. **Speaking on behalf of the Africa group**, a Government representative of the Niger said that the nature of consensus was that it left all parties dissatisfied. His group had always maintained an open and flexible approach. Despite their differences, Member States had achieved consensus through effective social dialogue.

122. **Speaking on behalf of the OIC**, a Government representative of Pakistan said that, in the interests of cooperation, his group agreed to the Chairperson's proposal, even though it did not fully address the concerns raised.

123. **A Government representative of Egypt** said that his country aligned itself with the positions expressed on behalf of the Arab group and the OIC. Egypt remained committed to combating discrimination and convinced of the need to take into account national legislation and circumstances in the provision of all forms of technical support.

124. **A Government representative of Mexico** said that the consensus reached reflected the plurality of views held by Member States but would also enable the ILO to continue to promote decent, formal work that was free from discrimination.

125. **A Government representative of Malawi** welcomed the flexibility shown by all parties to approve the budget, which would allow the ILO to continue to fulfil its mandate in Africa and other regions.

2. Request for permission to vote in accordance with paragraph 4 of article 13 of the Constitution of the ILO

(There was no document under this item.)

3. Status of collection of Member States' contributions

126. The Committee had before it document CF/D.2 on the status of collection of Member States' contributions as at 30 April 2025.

127. **A representative of the Director-General** (Treasurer and Financial Comptroller) reported that, from 1 May 2023 to 3 June 2025,[2] further contributions for 2025 and prior years amounting to CHF35,982,705 had been received from 13 Member States, the details of which were contained in a Room Paper under this item.

4. Scale of assessments of contributions to the budget for 2026 and 2027

128. The Committee had before it Report II, *Draft Programme and Budget for 2026–27 and other questions* (ILC.113/Report II), which referred, in paragraph 14, to the proposal put forward by the Governing Body at its 353rd Session (March 2025) in document GB.353/PFA/4 concerning the adoption of the draft scale of assessments for 2026 and 2027 as set out in column 3 of Appendix I and columns 2 and 3 of Appendix II, respectively, to that document and reproduced in Appendices I and II to the present record.

129. **The Committee decided to recommend that the Conference adopt the draft resolution, the text of which appears at the end of the present record.**

[2] Cut-off time: 9 a.m. (CET), 3 June 2025.

5. Financial report and audited consolidated financial statements for the year ended 31 December 2024

130. The Committee had before it the *Financial report and audited consolidated financial statements for the year ended 31 December 2024 and Report of the External Auditor* (ILC.113/FIN); document CF/D.3, which referred to the proposal put forward on the item by the Governing Body at its 353rd *bis* Session (2 June 2025); and Report II, *Draft Programme and Budget for 2026–27 and other questions* (ILC.113/Report II), paragraphs 12 and 13 of which referred to the item.

131. **A Government representative of the United States of America** said that her country appreciated the issuance of an unqualified audit opinion and wished to commend the ILO for its continued adherence to transparency and accountability. It took note of the surplus for 2024 and supported the application of article 18(2) of the Financial Regulations, according to which any surplus remaining at the end of the biennium would be credited to Member States contributions in the second year of the next biennium. The high level of accumulated reserves provided important financial stability. The United States acknowledged its outstanding assessed contribution balance and reaffirmed its commitment to fulfilling its obligations in that regard, subject to the outcome of the ongoing 180-day domestic assessment of its contributions to international organizations and the availability of appropriated funds. It supported the draft decision set out in document CF/D.3.

132. **The Committee decided to recommend that the Conference adopt the audited consolidated financial statements for the year ended 31 December 2024, and accordingly that it adopt the resolution, the text of which appears at the end of the present record.**

6. Resolution for the adoption of the Programme and Budget for 2026–27 and the allocation of the budget of income among Member States

133. The Committee had before it document CF/D.4, which contained summarized financial details of the Programme and Budget proposals for 2026–27 and a draft resolution for submission to the Conference.

134. Following the decision to support the Governing Body's recommendation concerning the programme and budget, the Office had carried out the forward purchase contracts for the ILO's US dollar requirements for the 2026–27 biennium. The appropriate figures now to be inserted in the formal resolution were:

Budget of expenditure in US dollars	930,500,000
Budget of income in US dollars	930,500,000
Budget rate of exchange, Swiss francs per US dollar	0.82
Equivalent budget total in Swiss francs	763,010,000

135. Two tables giving the expenditure budget for 2026–27 by appropriation line and the summarized budget of expenditure and income for 2026–27 are presented as Appendix III of the present record.

136. The statement of contributions due from Member States for 2026 (in Swiss francs) is presented as Appendix IV of the present record.

137. **A representative of the Director-General** (Treasurer and Financial Comptroller) explained that document CF/D.4 showed the final expenditure and income budget following the execution of forward purchase contracts to cover estimated US dollar requirements for 2026–27. The expenditure budget was expressed in US dollars and assessments were made on Member States in Swiss francs. However, more than half of the ILO's expenditure was spent in Swiss francs. The Office executed forward purchase contracts to ensure that further assessments on Member States would not be required owing to any unfavourable foreign exchange movements between the Swiss franc and the US dollar during the 2026–27 biennium. An adjustment to the final level of the budget had been required since that budgetary mechanism had first been introduced in the 1990–91 biennium.

138. He advised that, following the forward purchase contracts, the budget rate of exchange for 2026–27 had been established at CHF0.82 per US dollar and the expenditure budget at US$930.5 million. In Swiss francs, the total amount due from Member States was CHF763.01 million, which represented an overall decrease of 4.6 per cent compared with the 2024–25 biennium. An explanatory note had been published on the Finance Committee website.

139. In accordance with the Financial Regulations, all gains on exchange rate movements arising from the forward purchase contracts were returned to Member States, with one half being redistributed through the incentive scheme for the early payment of Member States' contributions and one half being refunded to all Member States. Those amounts would be offset against the assessments for future biennia.

140. The operation of the Swiss franc assessment system during the 2022–23 financial period had generated a premium of approximately CHF4.8 million for distribution from January 2025. With the current difference between US dollar and Swiss franc interest rates, the forward purchase contracts had provided an exchange premium of approximately CHF21 million. That amount was indicative, and the final amount of the net premium would be influenced by events during the course of the 2026–27 biennium.

141. **The Committee decided to recommend that the Conference adopt the draft resolution with the final amounts of the expenditure and income budgets, the text of which appears at the end of the present record.**

7. Appointments to the ILO Staff Pension Committee (United Nations Joint Staff Pension Board)

142. The Committee had before it Report II, *Draft Programme and Budget for 2026–27 and other questions* (ILC.113/Report II), which contained, in paragraph 16, a draft resolution proposed by the Governing Body at its 353rd Session (March 2025) concerning the appointments of members and alternate members to the ILO Staff Pension Committee for the period of three years until 8 October 2028.

143. **The Committee decided to recommend that the Conference adopt the draft resolution, the text of which appears at the end of the present record.**

8. Other questions

(There was no document under this item.)

Geneva, 9 June 2025

(Signed) Ms Nella Tavita-Levy
Chairperson and Reporter

Resolutions submitted to the Conference

Resolution concerning the adoption of the Programme and Budget for 2026–27 and the allocation of the budget of income among Member States

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.

Resolution concerning the scale of assessments of contributions to the budget for 2026 and 2027

The General Conference of the International Labour Organization,

Decides, in accordance with the established practice of harmonizing the rates of assessment of ILO Member States with their rates of assessment in the United Nations, to adopt the draft scale of assessments for the year 2026 as set out in column 3 of Appendix I and for the year 2027 as set out in columns 2 and 3 of Appendix II to ILC.113/Record No. 3A.

Resolution concerning the financial report and audited consolidated financial statements for the year ended 31 December 2024

The General Conference of the International Labour Organization,

Decides, in accordance with article 29 of the Financial Regulations, to adopt the audited consolidated financial statements for the year ended 31 December 2024.

Resolution concerning the appointments to the ILO Staff Pension Committee (United Nations Joint Staff Pension Board)

The General Conference of the International Labour Organization,

Appoints to the ILO Staff Pension Committee (United Nations Joint Staff Pension Board) for the period of three years until 8 October 2028 the following members and alternate members:

Members:

Ms V. González Posse (Government)

Mr F. Merle (Employers)

Mr L. Cirigliano (Workers)

Alternate members:

Mr A. Hado (Government)

Mr C. Pardini (Workers)

Appendix I

Scale of assessments for 2026

	State	ILO assessments 2025 Column 1 %	UN assessments 2025–27 Column 2 %	Draft ILO scale of assessments 2026 Column 3 %	Increase (Decrease) (diff. between Columns 3 and 1) Column 4 %
1	Afghanistan	0.006	0.005	0.005	(0.001)
2	Albania	0.008	0.010	0.010	0.002
3	Algeria	0.109	0.087	0.087	(0.022)
4	Angola	0.010	0.010	0.010	–
5	Antigua and Barbuda	0.002	0.002	0.002	–
6	Argentina	0.719	0.490	0.490	(0.229)
7	Armenia	0.007	0.007	0.007	–
8	Australia	2.112	2.040	2.041	(0.071)
9	Austria	0.679	0.626	0.626	(0.053)
10	Azerbaijan	0.030	0.034	0.034	0.004
11	Bahamas	0.019	0.015	0.015	(0.004)
12	Bahrain	0.054	0.050	0.050	(0.004)
13	Bangladesh	0.010	0.010	0.010	–
14	Barbados	0.008	0.007	0.007	(0.001)
15	Belarus	0.041	0.043	0.043	0.002
16	Belgium	0.828	0.773	0.773	(0.055)
17	Belize	0.001	0.001	0.001	–
18	Benin	0.005	0.005	0.005	–
19	Bolivia (Plurinational State of)	0.019	0.018	0.018	(0.001)
20	Bosnia and Herzegovina	0.012	0.014	0.014	0.002
21	Botswana	0.015	0.013	0.013	(0.002)
22	Brazil	2.014	1.411	1.412	(0.602)
23	Brunei Darussalam	0.021	0.019	0.019	(0.002)
24	Bulgaria	0.056	0.071	0.071	0.015
25	Burkina Faso	0.004	0.005	0.005	0.001
26	Burundi	0.001	0.001	0.001	–
27	Cabo Verde	0.001	0.001	0.001	–

	State	ILO assessments 2025 Column 1 %	UN assessments 2025–27 Column 2 %	Draft ILO scale of assessments 2026 Column 3 %	Increase (Decrease) (diff. between Columns 3 and 1) Column 4 %
28	Cambodia	0.007	0.008	0.008	0.001
29	Cameroon	0.013	0.014	0.014	0.001
30	Canada	2.629	2.543	2.544	(0.085)
31	Central African Republic	0.001	0.001	0.001	–
32	Chad	0.003	0.005	0.005	0.002
33	Chile	0.420	0.374	0.374	(0.046)
34	China	15.261	20.004	20.012	4.751
35	Colombia	0.246	0.197	0.197	(0.049)
36	Comoros	0.001	0.001	0.001	–
37	Congo	0.005	0.005	0.005	–
38	Cook Islands (*)	0.001	–	0.001	–
39	Costa Rica	0.069	0.063	0.063	(0.006)
40	Côte d’Ivoire	0.022	0.024	0.024	0.002
41	Croatia	0.091	0.088	0.088	(0.003)
42	Cuba	0.095	0.122	0.122	0.027
43	Cyprus	0.036	0.035	0.035	(0.001)
44	Czechia	0.340	0.344	0.344	0.004
45	Democratic Republic of the Congo	0.010	0.010	0.010	–
46	Denmark	0.553	0.531	0.531	(0.022)
47	Djibouti	0.001	0.002	0.002	0.001
48	Dominica	0.001	0.001	0.001	–
49	Dominican Republic	0.067	0.069	0.069	0.002
50	Ecuador	0.077	0.065	0.065	(0.012)
51	Egypt	0.139	0.182	0.182	0.043
52	El Salvador	0.013	0.013	0.013	–
53	Equatorial Guinea	0.012	0.008	0.008	(0.004)
54	Eritrea	0.001	0.001	0.001	–
55	Estonia	0.044	0.045	0.045	0.001
56	Eswatini	0.002	0.002	0.002	–

	State	ILO assessments 2025 Column 1 %	UN assessments 2025–27 Column 2 %	Draft ILO scale of assessments 2026 Column 3 %	Increase (Decrease) (diff. between Columns 3 and 1) Column 4 %
57	Ethiopia	0.010	0.010	0.010	–
58	Fiji	0.004	0.003	0.003	(0.001)
59	Finland	0.417	0.386	0.386	(0.031)
60	France	4.320	3.858	3.860	(0.460)
61	Gabon	0.013	0.011	0.011	(0.002)
62	Gambia	0.001	0.001	0.001	–
63	Georgia	0.008	0.009	0.009	0.001
64	Germany	6.114	5.692	5.694	(0.420)
65	Ghana	0.024	0.025	0.025	0.001
66	Greece	0.325	0.280	0.280	(0.045)
67	Grenada	0.001	0.001	0.001	–
68	Guatemala	0.041	0.046	0.046	0.005
69	Guinea	0.003	0.004	0.004	0.001
70	Guinea-Bissau	0.001	0.001	0.001	–
71	Guyana	0.004	0.011	0.011	0.007
72	Haiti	0.006	0.006	0.006	–
73	Honduras	0.009	0.010	0.010	0.001
74	Hungary	0.228	0.223	0.223	(0.005)
75	Iceland	0.036	0.035	0.035	(0.001)
76	India	1.045	1.106	1.107	0.062
77	Indonesia	0.549	0.579	0.579	0.030
78	Iran (Islamic Republic of)	0.371	0.386	0.386	0.015
79	Iraq	0.128	0.131	0.131	0.003
80	Ireland	0.439	0.472	0.472	0.033
81	Israel	0.561	0.609	0.609	0.048
82	Italy	3.190	2.813	2.814	(0.376)
83	Jamaica	0.008	0.007	0.007	(0.001)
84	Japan	8.037	6.930	6.933	(1.104)
85	Jordan	0.022	0.021	0.021	(0.001)
86	Kazakhstan	0.133	0.131	0.131	(0.002)

	State	ILO assessments 2025 Column 1 %	UN assessments 2025–27 Column 2 %	Draft ILO scale of assessments 2026 Column 3 %	Increase (Decrease) (diff. between Columns 3 and 1) Column 4 %
87	Kenya	0.030	0.037	0.037	0.007
88	Kiribati	0.001	0.001	0.001	–
89	Kuwait	0.234	0.222	0.222	(0.012)
90	Kyrgyzstan	0.002	0.003	0.003	0.001
91	Lao People's Democratic Republic	0.007	0.006	0.006	(0.001)
92	Latvia	0.050	0.050	0.050	–
93	Lebanon	0.036	0.022	0.022	(0.014)
94	Lesotho	0.001	0.001	0.001	–
95	Liberia	0.001	0.001	0.001	–
96	Libya	0.018	0.040	0.040	0.022
97	Lithuania	0.077	0.081	0.081	0.004
98	Luxembourg	0.068	0.073	0.073	0.005
99	Madagascar	0.004	0.004	0.004	–
100	Malawi	0.002	0.003	0.003	0.001
101	Malaysia	0.348	0.326	0.326	(0.022)
102	Maldives	0.004	0.004	0.004	–
103	Mali	0.005	0.005	0.005	–
104	Malta	0.019	0.020	0.020	0.001
105	Marshall Islands	0.001	0.001	0.001	–
106	Mauritania	0.002	0.003	0.003	0.001
107	Mauritius	0.019	0.010	0.010	(0.009)
108	Mexico	1.222	1.137	1.138	(0.084)
109	Mongolia	0.004	0.004	0.004	–
110	Montenegro	0.004	0.004	0.004	–
111	Morocco	0.055	0.059	0.059	0.004
112	Mozambique	0.004	0.002	0.002	(0.002)
113	Myanmar	0.010	0.010	0.010	–
114	Namibia	0.009	0.007	0.007	(0.002)
115	Nepal	0.010	0.010	0.010	–

	State	ILO assessments 2025 Column 1 %	UN assessments 2025–27 Column 2 %	Draft ILO scale of assessments 2026 Column 3 %	Increase (Decrease) (diff. between Columns 3 and 1) Column 4 %
116	Netherlands	1.378	1.298	1.299	(0.079)
117	New Zealand	0.309	0.302	0.302	(0.007)
118	Nicaragua	0.005	0.004	0.004	(0.001)
119	Niger	0.003	0.004	0.004	0.001
120	Nigeria	0.182	0.150	0.150	(0.032)
121	North Macedonia	0.007	0.008	0.008	0.001
122	Norway	0.679	0.653	0.653	(0.026)
123	Oman	0.111	0.115	0.115	0.004
124	Pakistan	0.114	0.123	0.123	0.009
125	Palau	0.001	0.001	0.001	–
126	Panama	0.090	0.086	0.086	(0.004)
127	Papua New Guinea	0.010	0.009	0.009	(0.001)
128	Paraguay	0.026	0.023	0.023	(0.003)
129	Peru	0.163	0.145	0.145	(0.018)
130	Philippines	0.212	0.198	0.198	(0.014)
131	Poland	0.838	0.831	0.832	(0.006)
132	Portugal	0.353	0.328	0.328	(0.025)
133	Qatar	0.269	0.245	0.245	(0.024)
134	Republic of Korea	2.575	2.349	2.350	(0.225)
135	Republic of Moldova	0.005	0.006	0.006	0.001
136	Romania	0.312	0.358	0.358	0.046
137	Russian Federation	1.867	2.094	2.095	0.228
138	Rwanda	0.003	0.003	0.003	–
139	Saint Kitts and Nevis	0.002	0.001	0.001	(0.001)
140	Saint Lucia	0.002	0.002	0.002	–
141	Saint Vincent and the Grenadines	0.001	0.001	0.001	–
142	Samoa	0.001	0.001	0.001	–
143	San Marino	0.002	0.002	0.002	–
144	Sao Tome and Principe	0.001	0.001	0.001	–

	State	ILO assessments 2025 Column 1 %	UN assessments 2025–27 Column 2 %	Draft ILO scale of assessments 2026 Column 3 %	Increase (Decrease) (diff. between Columns 3 and 1) Column 4 %
145	Saudi Arabia	1.185	1.217	1.218	0.033
146	Senegal	0.007	0.007	0.007	–
147	Serbia	0.032	0.040	0.040	0.008
148	Seychelles	0.002	0.002	0.002	–
149	Sierra Leone	0.001	0.001	0.001	–
150	Singapore	0.504	0.479	0.479	(0.025)
151	Slovakia	0.155	0.149	0.149	(0.006)
152	Slovenia	0.079	0.077	0.077	(0.002)
153	Solomon Islands	0.001	0.001	0.001	–
154	Somalia	0.001	0.002	0.002	0.001
155	South Africa	0.244	0.251	0.251	0.007
156	South Sudan	0.002	0.005	0.005	0.003
157	Spain	2.135	1.895	1.896	(0.239)
158	Sri Lanka	0.045	0.038	0.038	(0.007)
159	Sudan	0.010	0.008	0.008	(0.002)
160	Suriname	0.003	0.002	0.002	(0.001)
161	Sweden	0.872	0.822	0.823	(0.049)
162	Switzerland	1.135	1.029	1.030	(0.105)
163	Syrian Arab Republic	0.009	0.006	0.006	(0.003)
164	Tajikistan	0.003	0.003	0.003	–
165	Thailand	0.368	0.341	0.341	(0.027)
166	Timor-Leste	0.001	0.001	0.001	–
167	Togo	0.002	0.002	0.002	–
168	Tonga	0.001	0.001	0.001	–
169	Trinidad and Tobago	0.037	0.033	0.033	(0.004)
170	Tunisia	0.019	0.018	0.018	(0.001)
171	Türkiye	0.846	0.685	0.685	(0.161)
172	Turkmenistan	0.034	0.036	0.036	0.002
173	Tuvalu	0.001	0.001	0.001	–
174	Uganda	0.010	0.010	0.010	–

	State	ILO assessments 2025 Column 1 %	UN assessments 2025–27 Column 2 %	Draft ILO scale of assessments 2026 Column 3 %	Increase (Decrease) (diff. between Columns 3 and 1) Column 4 %
175	Ukraine	0.056	0.074	0.074	0.018
176	United Arab Emirates	0.635	0.574	0.574	(0.061)
177	United Kingdom	4.377	3.991	3.993	(0.384)
178	United Republic of Tanzania	0.010	0.010	0.010	–
179	United States of America	22.000	22.000	22.000	–
180	Uruguay	0.092	0.079	0.079	(0.013)
181	Uzbekistan	0.027	0.024	0.024	(0.003)
182	Vanuatu	0.001	0.001	0.001	–
183	Venezuela (Bolivarian Republic of)	0.175	0.069	0.069	(0.106)
184	Viet Nam	0.093	0.159	0.159	0.066
185	Yemen	0.008	0.003	0.003	(0.005)
186	Zambia	0.008	0.006	0.006	(0.002)
187	Zimbabwe	0.007	0.007	0.007	–
	Total	**100.000**	**99.968**	**100.000**	**0.000**

* The Cook Islands is not at present a member of the UN. The proposed rate of assessment is based on its membership fees in other UN specialized agencies (GB.326/PFA/GMA/1).

Appendix II

Scale of assessments for 2027

	State	Draft ILO scale of assessments 2026 [1] Column 1 %	Draft ILO scale of assessments 2027 [1] 1 Jan.–27 Feb. 2027 Column 2 %	Draft ILO scale of assessments 2027 [2] 28 Feb.–31 Dec. 2027 Column 3 %	Increase (Decrease) (diff. between Columns 3 and 1) Column 4 %
1	Afghanistan	–	0.005	0.005	–
2	Albania	0.010	0.010	0.010	–
3	Algeria	0.087	0.087	0.087	–
4	Angola	0.010	0.010	0.010	–
5	Antigua and Barbuda	0.002	0.002	0.002	–
6	Argentina	0.490	0.490	0.490	–
7	Armenia	0.007	0.007	0.007	–
8	Australia	2.041	2.041	2.041	–
9	Austria	0.626	0.626	0.626	–
10	Azerbaijan	0.034	0.034	0.034	–
11	Bahamas	0.015	0.015	0.015	–
12	Bahrain	0.050	0.050	0.050	–
13	Bangladesh	0.010	0.010	0.010	–
14	Barbados	0.007	0.007	0.007	–
15	Belarus	0.043	0.043	0.043	–
16	Belgium	0.773	0.773	0.774	0.001
17	Belize	0.001	0.001	0.001	–
18	Benin	0.005	0.005	0.005	–
19	Bolivia (Plurinational State of)	0.018	0.018	0.018	–
20	Bosnia and Herzegovina	0.014	0.014	0.014	–
21	Botswana	0.013	0.013	0.013	–
22	Brazil	1.412	1.412	1.412	–
23	Brunei Darussalam	0.019	0.019	0.019	–
24	Bulgaria	0.071	0.071	0.071	–
25	Burkina Faso	0.005	0.005	0.005	–

	State	Draft ILO scale of assessments 2026 (1) Column 1 %	Draft ILO scale of assessments 2027 (1) 1 Jan.–27 Feb. 2027 Column 2 %	Draft ILO scale of assessments 2027 (2) 28 Feb.–31 Dec. 2027 Column 3 %	Increase (Decrease) (diff. between Columns 3 and 1) Column 4 %
26	Burundi	0.001	0.001	0.001	–
27	Cabo Verde	0.001	0.001	0.001	–
28	Cambodia	0.008	0.008	0.008	–
29	Cameroon	0.014	0.014	0.014	–
30	Canada	2.544	2.544	2.544	–
31	Central African Republic	0.001	0.001	0.001	–
32	Chad	0.005	0.005	0.005	–
33	Chile	0.374	0.374	0.374	–
34	China	20.012	20.012	20.013	0.001
35	Colombia	0.197	0.197	0.197	–
36	Comoros	0.001	0.001	0.001	–
37	Congo	0.005	0.005	0.005	–
38	Cook Islands (3)	0.001	0.001	0.001	–
39	Costa Rica	0.063	0.063	0.063	–
40	Côte d'Ivoire	0.024	0.024	0.024	–
41	Croatia	0.088	0.088	0.088	–
42	Cuba	0.122	0.122	0.122	–
43	Cyprus	0.035	0.035	0.035	–
44	Czechia	0.344	0.344	0.344	–
45	Democratic Republic of the Congo	0.010	0.010	0.010	–
46	Denmark	0.531	0.531	0.531	–
47	Djibouti	0.002	0.002	0.002	–
48	Dominica	0.001	0.001	0.001	–
49	Dominican Republic	0.069	0.069	0.069	–
50	Ecuador	0.065	0.065	0.065	–
51	Egypt	0.182	0.182	0.182	–
52	El Salvador	0.013	0.013	0.013	–
53	Equatorial Guinea	0.008	0.008	0.008	–

	State	Draft ILO scale of assessments 2026 (1) Column 1 %	Draft ILO scale of assessments 2027 (1) 1 Jan.–27 Feb. 2027 Column 2 %	Draft ILO scale of assessments 2027 (2) 28 Feb.–31 Dec. 2027 Column 3 %	Increase (Decrease) (diff. between Columns 3 and 1) Column 4 %
54	Eritrea	0.001	0.001	0.001	–
55	Estonia	0.045	0.045	0.045	–
56	Eswatini	0.002	0.002	0.002	–
57	Ethiopia	0.010	0.010	0.010	–
58	Fiji	0.003	0.003	0.003	–
59	Finland	0.386	0.386	0.386	–
60	France	3.860	3.860	3.860	–
61	Gabon	0.011	0.011	0.011	–
62	Gambia	0.001	0.001	0.001	–
63	Georgia	0.009	0.009	0.009	–
64	Germany	5.694	5.694	5.695	0.001
65	Ghana	0.025	0.025	0.025	–
66	Greece	0.280	0.280	0.280	–
67	Grenada	0.001	0.001	0.001	–
68	Guatemala	0.046	0.046	0.046	–
69	Guinea	0.004	0.004	0.004	–
70	Guinea-Bissau	0.001	0.001	0.001	–
71	Guyana	0.011	0.011	0.011	–
72	Haiti	0.006	0.006	0.006	–
73	Honduras	0.010	0.010	0.010	–
74	Hungary	0.223	0.223	0.223	–
75	Iceland	0.035	0.035	0.035	–
76	India	1.107	1.107	1.107	–
77	Indonesia	0.579	0.579	0.579	–
78	Iran (Islamic Republic of)	0.386	0.386	0.386	–
79	Iraq	0.131	0.131	0.131	–
80	Ireland	0.472	0.472	0.472	–
81	Israel	0.609	0.609	0.609	–
82	Italy	2.814	2.814	2.814	–

	State	Draft ILO scale of assessments 2026 [1] Column 1 %	Draft ILO scale of assessments 2027 [1] 1 Jan.–27 Feb. 2027 Column 2 %	Draft ILO scale of assessments 2027 [2] 28 Feb.–31 Dec. 2027 Column 3 %	Increase (Decrease) (diff. between Columns 3 and 1) Column 4 %
83	Jamaica	0.007	0.007	0.007	–
84	Japan	6.933	6.933	6.933	–
85	Jordan	0.021	0.021	0.021	–
86	Kazakhstan	0.131	0.131	0.131	–
87	Kenya	0.037	0.037	0.037	–
88	Kiribati	0.001	0.001	0.001	–
89	Kuwait	0.222	0.222	0.222	–
90	Kyrgyzstan	0.003	0.003	0.003	–
91	Lao People’s Democratic Republic	0.006	0.006	0.006	–
92	Latvia	0.050	0.050	0.050	–
93	Lebanon	0.022	0.022	0.022	–
94	Lesotho	0.001	0.001	0.001	–
95	Liberia	0.001	0.001	0.001	–
96	Libya	0.040	0.040	0.040	–
97	Lithuania	0.081	0.081	0.081	–
98	Luxembourg	0.073	0.073	0.073	–
99	Madagascar	0.004	0.004	0.004	–
100	Malawi	0.003	0.003	0.003	–
101	Malaysia	0.326	0.326	0.326	–
102	Maldives	0.004	0.004	0.004	–
103	Mali	0.005	0.005	0.005	–
104	Malta	0.020	0.020	0.020	–
105	Marshall Islands	0.001	0.001	0.001	–
106	Mauritania	0.003	0.003	0.003	–
107	Mauritius	0.010	0.010	0.010	–
108	Mexico	1.138	1.138	1.138	–
109	Mongolia	0.004	0.004	0.004	–
110	Montenegro	0.004	0.004	0.004	–
111	Morocco	0.059	0.059	0.059	–

	State	Draft ILO scale of assessments 2026 (1) Column 1 %	Draft ILO scale of assessments 2027 (1) 1 Jan.–27 Feb. 2027 Column 2 %	Draft ILO scale of assessments 2027 (2) 28 Feb.–31 Dec. 2027 Column 3 %	Increase (Decrease) (diff. between Columns 3 and 1) Column 4 %
112	Mozambique	0.002	0.002	0.002	–
113	Myanmar	0.010	0.010	0.010	–
114	Namibia	0.007	0.007	0.007	–
115	Nepal	0.010	0.010	0.010	–
116	Netherlands	1.299	1.299	1.299	–
117	New Zealand	0.302	0.302	0.302	–
118	Nicaragua	0.004	0.004	–	(0.004)
119	Niger	0.004	0.004	0.004	–
120	Nigeria	0.150	0.150	0.150	–
121	North Macedonia	0.008	0.008	0.008	–
122	Norway	0.653	0.653	0.653	–
123	Oman	0.115	0.115	0.115	–
124	Pakistan	0.123	0.123	0.123	–
125	Palau	0.001	0.001	0.001	–
126	Panama	0.086	0.086	0.086	–
127	Papua New Guinea	0.009	0.009	0.009	–
128	Paraguay	0.023	0.023	0.023	–
129	Peru	0.145	0.145	0.145	–
130	Philippines	0.198	0.198	0.198	–
131	Poland	0.832	0.832	0.832	–
132	Portugal	0.328	0.328	0.328	–
133	Qatar	0.245	0.245	0.245	–
134	Republic of Korea	2.350	2.350	2.350	–
135	Republic of Moldova	0.006	0.006	0.006	–
136	Romania	0.358	0.358	0.358	–
137	Russian Federation	2.095	2.095	2.095	–
138	Rwanda	0.003	0.003	0.003	–
139	Saint Kitts and Nevis	0.001	0.001	0.001	–
140	Saint Lucia	0.002	0.002	0.002	–

	State	Draft ILO scale of assessments 2026 (1) Column 1 %	Draft ILO scale of assessments 2027 (1) 1 Jan.–27 Feb. 2027 Column 2 %	Draft ILO scale of assessments 2027 (2) 28 Feb.–31 Dec. 2027 Column 3 %	Increase (Decrease) (diff. between Columns 3 and 1) Column 4 %
141	Saint Vincent and the Grenadines	0.001	0.001	0.001	–
142	Samoa	0.001	0.001	0.001	–
143	San Marino	0.002	0.002	0.002	–
144	Sao Tome and Principe	0.001	0.001	0.001	–
145	Saudi Arabia	1.218	1.218	1.218	–
146	Senegal	0.007	0.007	0.007	–
147	Serbia	0.040	0.040	0.040	–
148	Seychelles	0.002	0.002	0.002	–
149	Sierra Leone	0.001	0.001	0.001	–
150	Singapore	0.479	0.479	0.479	–
151	Slovakia	0.149	0.149	0.149	–
152	Slovenia	0.077	0.077	0.077	–
153	Solomon Islands	0.001	0.001	0.001	–
154	Somalia	0.002	0.002	0.002	–
155	South Africa	0.251	0.251	0.251	–
156	South Sudan	0.005	0.005	0.005	–
157	Spain	1.896	1.896	1.896	–
158	Sri Lanka	0.038	0.038	0.038	–
159	Sudan	0.008	0.008	0.008	–
160	Suriname	0.002	0.002	0.002	–
161	Sweden	0.823	0.823	0.823	–
162	Switzerland	1.030	1.030	1.030	–
163	Syrian Arab Republic	0.006	0.006	0.006	–
164	Tajikistan	0.003	0.003	0.003	–
165	Thailand	0.341	0.341	0.341	–
166	Timor-Leste	0.001	0.001	0.001	–
167	Togo	0.002	0.002	0.002	–
168	Tonga	0.001	0.001	0.001	–

	State	Draft ILO scale of assessments 2026 (1) Column 1 %	Draft ILO scale of assessments 2027 (1) 1 Jan.–27 Feb. 2027 Column 2 %	Draft ILO scale of assessments 2027 (2) 28 Feb.–31 Dec. 2027 Column 3 %	Increase (Decrease) (diff. between Columns 3 and 1) Column 4 %
169	Trinidad and Tobago	0.033	0.033	0.033	–
170	Tunisia	0.018	0.018	0.018	–
171	Türkiye	0.685	0.685	0.686	0.001
172	Turkmenistan	0.036	0.036	0.036	–
173	Tuvalu	0.001	0.001	0.001	–
174	Uganda	0.010	0.010	0.010	–
175	Ukraine	0.074	0.074	0.074	–
176	United Arab Emirates	0.574	0.574	0.574	–
177	United Kingdom	3.993	3.993	3.993	–
178	United Republic of Tanzania	0.010	0.010	0.010	–
179	United States	22.000	22.000	22.000	–
180	Uruguay	0.079	0.079	0.079	–
181	Uzbekistan	0.024	0.024	0.024	–
182	Vanuatu	0.001	0.001	0.001	–
183	Venezuela (Bolivarian Republic of)	0.069	0.069	0.069	–
184	Viet Nam	0.159	0.159	0.159	–
185	Yemen	0.003	0.003	0.003	–
186	Zambia	0.006	0.006	0.006	–
187	Zimbabwe	0.007	0.007	0.007	–
	Total	**100.00**	**100.00**	**100.00**	**000.00**

(1) Includes Nicaragua for its membership during 2026 and for the period from 1 January to 27 February 2027. (2) Excluded Nicaragua subject to withdrawal. (3) The Cook Islands is not at present a member of the UN. The proposed rate of assessment is based on its membership fees in other UN specialized agencies (GB.326/PFA/GMA/1).

Appendix III

Expenditure budget by appropriation line for 2026-27 (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	2024-25 Budget US$	2026-27 Estimates US$	Income	2024-25 Budget US$	2024-25 Budget CHF	2026-27 Estimates US$	2026-27 Estimates 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**

Appendix IV

Income budget for 2026–27

Statement of contributions due from Member States for 2026 (in Swiss francs)

	Member States	Assessed Contribution for 2026 %	Assessed Contribution for 2026 Amount	Earned Credits Distributed in Respect of : 2024 Incentive Scheme	Earned Credits Distributed in Respect of : Prior years (1) 50% Net Premium	Earned Credits Distributed in Respect of : Prior years (1) Surplus	Total Credits	Net Contribution for 2026
1	Afghanistan	0.005	19 075	-	-	-	-	19 075
2	Albania	0.010	38 151	295	-	-	295	37 856
3	Algeria	0.087	331 909	3 500	-	-	3 500	328 409
4	Angola	0.010	38 151	369	-	-	369	37 782
5	Antigua and Barbuda	0.002	7 630	-	-	-	-	7 630
6	Argentina	0.490	1 869 375	-	132 144	-	132 144	1 737 231
7	Armenia	0.007	26 705	258	-	-	258	26 447
8	Australia	2.041	7 786 517	77 997	-	-	77 997	7 708 520
9	Austria	0.626	2 388 221	24 623	-	-	24 623	2 363 598
10	Azerbaijan	0.034	129 712	1 083	8 347	3 399	12 829	116 883
11	Bahamas	0.015	57 226	591	-	-	591	56 635
12	Bahrain	0.050	190 753	1 935	-	-	1 935	188 818
13	Bangladesh	0.010	38 151	360	-	-	360	37 791
14	Barbados	0.007	26 705	272	-	-	272	26 433
15	Belarus	0.043	164 047	-	-	-	-	164 047
16	Belgium	0.773	2 949 034	30 581	-	-	30 581	2 918 453
17	Belize	0.001	3 815	9	-	-	9	3 806
18	Benin	0.005	19 075	141	132	-	273	18 802
19	Bolivia (Plurinational State of)	0.018	68 671	-	-	-	-	68 671
20	Bosnia and Herzegovina	0.014	53 411	99	-	-	99	53 312
21	Botswana	0.013	49 596	553	-	-	553	49 043
22	Brazil	1.412	5 386 851	68 339	-	-	68 339	5 318 512
23	Brunei Darussalam	0.019	72 486	775	-	-	775	71 711
24	Bulgaria	0.071	270 869	2 066	-	-	2 066	268 803
25	Burkina Faso	0.005	19 075	140	-	-	140	18 935
26	Burundi	0.001	3 815	-	115	-	115	3 700
27	Cabo Verde	0.001	3 815	-	-	-	-	3 815
28	Cambodia	0.008	30 520	232	-	-	232	30 288
29	Cameroon	0.014	53 411	-	-	-	-	53 411
30	Canada	2.544	9 705 487	97 084	-	-	97 084	9 608 403
31	Central African Republic	0.001	3 815	-	-	-	-	3 815
32	Chad	0.005	19 075	-	-	-	-	19 075
33	Chile	0.374	1 426 829	-	-	-	-	1 426 829
34	China	20.012	76 346 781	234 921	450 376	-	685 297	75 661 484
35	Colombia	0.197	751 565	7 846	-	-	7 846	743 719
36	Comoros	0.001	3 815	-	-	-	-	3 815
37	Congo	0.005	19 075	-	-	-	-	19 075
38	Cook Islands	0.001	3 815	13	33	-	46	3 769
39	Costa Rica	0.063	240 348	2 456	2 163	-	4 619	235 729
40	Côte d'Ivoire	0.024	91 561	575	578	-	1 153	90 408
41	Croatia	0.088	335 724	3 358	-	-	3 358	332 366
42	Cuba	0.122	465 436	-	-	-	-	465 436
43	Cyprus	0.035	133 527	1 297	-	-	1 297	132 230
44	Czechia	0.344	1 312 377	12 555	-	-	12 555	1 299 822
45	Democratic Republic of the Congo	0.010	38 151	369	-	-	369	37 782
46	Denmark	0.531	2 025 792	20 322	-	-	20 322	2 005 470
47	Djibouti	0.002	7 630	-	33	-	33	7 597
48	Dominica	0.001	3 815	-	-	-	-	3 815
49	Dominican Republic	0.069	263 238	-	-	-	-	263 238
50	Ecuador	0.065	247 978	-	2 593	-	2 593	245 385
51	Egypt	0.182	694 339	5 129	-	-	5 129	689 210
52	El Salvador	0.013	49 596	-	-	-	-	49 596
53	Equatorial Guinea	0.008	30 520	-	-	-	-	30 520
54	Eritrea	0.001	3 815	-	33	-	33	3 782

	Member States	Assessed Contribution for 2026 %	Assessed Contribution for 2026 Amount	Earned Credits Distributed in Respect of : 2024 Incentive Scheme	Prior years (1) 50% Net Premium	Prior years (1) Surplus	Total Credits	Net Contribution for 2026
55	Estonia	0.045	171 677	1 624	-	-	1 624	170 053
56	Eswatini	0.002	7 630	74	-	-	74	7 556
57	Ethiopia	0.010	38 151	-	-	-	-	38 151
58	Fiji	0.003	11 445	53	-	-	53	11 392
59	Finland	0.386	1 472 609	15 135	-	-	15 135	1 457 474
60	France	3.860	14 726 093	149 659	-	-	149 659	14 576 434
61	Gabon	0.011	41 966	-	-	-	-	41 966
62	Gambia	0.001	3 815	-	-	-	-	3 815
63	Georgia	0.009	34 335	43	-	-	43	34 292
64	Germany	5.694	21 722 895	185 100	-	-	185 100	21 537 795
65	Ghana	0.025	95 376	-	-	-	-	95 376
66	Greece	0.280	1 068 214	9 632	-	-	9 632	1 058 582
67	Grenada	0.001	3 815	37	-	-	37	3 778
68	Guatemala	0.046	175 492	186	-	-	186	175 306
69	Guinea	0.004	15 260	-	443	-	443	14 817
70	Guinea-Bissau	0.001	3 815	-	-	-	-	3 815
71	Guyana	0.011	41 966	148	-	-	148	41 818
72	Haiti	0.006	22 890	221	-	-	221	22 669
73	Honduras	0.010	38 151	-	297	-	297	37 854
74	Hungary	0.223	850 756	1 050	-	-	1 050	849 706
75	Iceland	0.035	133 527	1 322	-	-	1 322	132 205
76	India	1.107	4 223 260	38 482	-	-	38 482	4 184 778
77	Indonesia	0.579	2 208 914	2 198	-	-	2 198	2 206 716
78	Iran (Islamic Republic of)	0.386	1 472 609	-	58 384	-	58 384	1 414 225
79	Iraq	0.131	499 772	3 899	-	-	3 899	495 873
80	Ireland	0.472	1 800 704	15 706	-	-	15 706	1 784 998
81	Israel	0.609	2 323 365	81	17 357	-	17 438	2 305 927
82	Italy	2.814	10 735 551	32 738	-	-	32 738	10 702 813
83	Jamaica	0.007	26 705	295	-	-	295	26 410
84	Japan	6.933	26 449 742	245 208	-	-	245 208	26 204 534
85	Jordan	0.021	80 116	99	-	-	99	80 017
86	Kazakhstan	0.131	499 772	4 908	-	-	4 908	494 864
87	Kenya	0.037	141 157	757	892	-	1 649	139 508
88	Kiribati	0.001	3 815	-	-	-	-	3 815
89	Kuwait	0.222	846 941	-	-	-	-	846 941
90	Kyrgyzstan	0.003	11 445	28	-	-	28	11 417
91	Lao People's Democratic Republic	0.006	22 890	234	198	-	432	22 458
92	Latvia	0.050	190 753	1 734	-	-	1 734	189 019
93	Lebanon	0.022	83 931	-	-	-	-	83 931
94	Lesotho	0.001	3 815	37	-	-	37	3 778
95	Liberia	0.001	3 815	37	-	-	37	3 778
96	Libya	0.040	152 602	-	4 236	-	4 236	148 366
97	Lithuania	0.081	309 019	2 841	-	-	2 841	306 178
98	Luxembourg	0.073	278 499	1 995	-	-	1 995	276 504
99	Madagascar	0.004	15 260	-	-	-	-	15 260
100	Malawi	0.003	11 445	-	230	-	230	11 215
101	Malaysia	0.326	1 243 706	12 577	-	-	12 577	1 231 129
102	Maldives	0.004	15 260	148	-	-	148	15 112
103	Mali	0.005	19 075	184	-	-	184	18 891
104	Malta	0.020	76 301	684	-	-	684	75 617
105	Marshall Islands	0.001	3 815	-	-	-	-	3 815
106	Mauritania	0.003	11 445	9	-	-	9	11 436
107	Mauritius	0.010	38 151	688	-	-	688	37 463
108	Mexico	1.138	4 341 527	-	41 535	-	41 535	4 299 992
109	Mongolia	0.004	15 260	12	149	-	161	15 099
110	Montenegro	0.004	15 260	148	-	-	148	15 112
111	Morocco	0.059	225 088	1 892	-	-	1 892	223 196
112	Mozambique	0.002	7 630	128	-	-	128	7 502
113	Myanmar	0.010	38 151	-	-	-	-	38 151
114	Namibia	0.007	26 705	319	-	-	319	26 386
115	Nepal	0.010	38 151	-	1 084	-	1 084	37 067
116	Netherlands	1.299	4 955 750	40 474	-	-	40 474	4 915 276
117	New Zealand	0.302	1 152 145	11 138	-	-	11 138	1 141 007

	Member States	Assessed Contribution for 2026 %	Assessed Contribution for 2026 Amount	Earned Credits Distributed in Respect of : 2024 Incentive Scheme	Prior years [1] 50% Net Premium	Prior years [1] Surplus	Total Credits	Net Contribution for 2026
118	Nicaragua	0.004	15 260	168	-	-	168	15 092
119	Niger	0.004	15 260	-	-	-	-	15 260
120	Nigeria	0.150	572 258	-	-	-	-	572 258
121	North Macedonia	0.008	30 520	258	-	-	258	30 262
122	Norway	0.653	2 491 228	24 873	-	-	24 873	2 466 355
123	Oman	0.115	438 731	3 900	-	-	3 900	434 831
124	Pakistan	0.123	469 251	3 305	3 782	-	7 087	462 164
125	Palau	0.001	3 815	-	287	-	287	3 528
126	Panama	0.086	328 094	-	2 230	-	2 230	325 864
127	Papua New Guinea	0.009	34 335	-	294	-	294	34 041
128	Paraguay	0.023	87 746	783	331	-	1 114	86 632
129	Peru	0.145	553 182	-	5 202	-	5 202	547 980
130	Philippines	0.198	755 380	7 527	-	-	7 527	747 853
131	Poland	0.832	3 174 122	30 941	-	-	30 941	3 143 181
132	Portugal	0.328	1 251 336	13 035	-	-	13 035	1 238 301
133	Qatar	0.245	934 687	9 935	-	-	9 935	924 752
134	Republic of Korea	2.350	8 965 368	-	79 981	-	79 981	8 885 387
135	Republic of Moldova	0.006	22 890	184	6 272	2 709	9 165	13 725
136	Romania	0.358	1 365 788	10 302	-	-	10 302	1 355 486
137	Russian Federation	2.095	7 992 530	16 808	-	-	16 808	7 975 722
138	Rwanda	0.003	11 445	40	99	-	139	11 306
139	Saint Kitts and Nevis	0.001	3 815	-	50	-	50	3 765
140	Saint Lucia	0.002	7 630	-	50	-	50	7 580
141	Saint Vincent and the Grenadines	0.001	3 815	1	33	-	34	3 781
142	Samoa	0.001	3 815	36	-	-	36	3 779
143	San Marino	0.002	7 630	69	-	-	69	7 561
144	Sao Tome and Principe	0.001	3 815	-	-	-	-	3 815
145	Saudi Arabia	1.218	4 646 731	43 754	-	-	43 754	4 602 977
146	Senegal	0.007	26 705	-	803	-	803	25 902
147	Serbia	0.040	152 602	1 037	-	-	1 037	151 565
148	Seychelles	0.002	7 630	74	-	-	74	7 556
149	Sierra Leone	0.001	3 815	-	33	-	33	3 782
150	Singapore	0.479	1 827 409	18 207	-	-	18 207	1 809 202
151	Slovakia	0.149	568 442	5 237	-	-	5 237	563 205
152	Slovenia	0.077	293 759	2 889	-	-	2 889	290 870
153	Solomon Islands	0.001	3 815	-	256	-	256	3 559
154	Somalia	0.002	7 630	-	33	-	33	7 597
155	South Africa	0.251	957 578	9 004	-	-	9 004	948 574
156	South Sudan	0.005	19 075	74	-	-	74	19 001
157	Spain	1.896	7 233 335	78 837	-	-	78 837	7 154 498
158	Sri Lanka	0.038	144 972	1 287	-	-	1 287	143 685
159	Sudan	0.008	30 520	-	2 213	-	2 213	28 307
160	Suriname	0.002	7 630	-	706	-	706	6 924
161	Sweden	0.823	3 139 786	143	-	-	143	3 139 643
162	Switzerland	1.030	3 929 502	41 742	-	-	41 742	3 887 760
163	Syrian Arab Republic	0.006	22 890	-	1 263	-	1 263	21 627
164	Tajikistan	0.003	11 445	28	2 768	860	3 656	7 789
165	Thailand	0.341	1 300 932	12 947	-	-	12 947	1 287 985
166	Timor-Leste	0.001	3 815	-	280	-	280	3 535
167	Togo	0.002	7 630	-	66	-	66	7 564
168	Tonga	0.001	3 815	37	-	-	37	3 778
169	Trinidad and Tobago	0.033	125 897	1 171	-	-	1 171	124 726
170	Tunisia	0.018	68 671	557	-	-	557	68 114
171	Türkiye	0.685	2 613 309	24 404	-	-	24 404	2 588 905
172	Turkmenistan	0.036	137 342	221	-	-	221	137 121
173	Tuvalu	0.001	3 815	-	287	-	287	3 528
174	Uganda	0.010	38 151	-	918	-	918	37 233
175	Ukraine	0.074	282 314	2 066	-	-	2 066	280 248
176	United Arab Emirates	0.574	2 189 839	22 185	-	-	22 185	2 167 654
177	United Kingdom	3.993	15 233 495	155 991	-	-	155 991	15 077 504
178	United Republic of Tanzania	0.010	38 151	353	-	-	353	37 798
179	United States	22.000	83 931 100	-	726 652	-	726 652	83 204 448
180	Uruguay	0.079	301 389	251	-	-	251	301 138

	Member States	Assessed Contribution for 2026		Earned Credits Distributed in Respect of :			Total Credits	Net Contribution for 2026
				2024 Incentive Scheme	Prior years [1]			
		%	Amount		50% Net Premium	Surplus		
181	Uzbekistan	0.024	91 561	992	465	103	1 560	90 001
182	Vanuatu	0.001	3 815	-	-	-	-	3 815
183	Venezuela (Bolivarian Republic of)	0.069	263 238	-	-	-	-	263 238
184	Viet Nam	0.159	606 593	3 153	-	-	3 153	603 440
185	Yemen	0.003	11 445	-	-	-	-	11 445
186	Zambia	0.006	22 890	-	-	-	-	22 890
187	Zimbabwe	0.007	26 705	-	-	-	-	26 705
	TOTAL	100.000	381 505 000	1 932 911	1 556 706	7 071	3 496 688	378 008 312

[1] Should a Member State pay previous year's contributions prior to the closure of the 113th session of the International Labour Conference, that Member State's earned credits may change.