International Labour Organization

▶ GB.355/PFA/2

Governing Body

355th Session, Geneva, 17–27 November 2025

Programme, Financial and Administrative Section

PFA

Programme, Financial and Administrative Segment

Date: 16 October 2025
Original: English

Second item on the agenda

Programme and Budget for 2024–25: Regular budget and Working Capital Fund

Purpose of the document

This paper provides information on the position of 2024–25 income and expenditure as of 30 September 2025 together with the status of contributions by Member States at this date. In accordance with established practice, the paper also proposes that the Governing Body authorize its Chairperson to approve transfers between items in the budget, should this be necessary, in order to close the financial period prior to the next session of the Governing Body (see the draft decision in paragraph 11).

Relevant strategic objective: Not applicable.

Main relevant outcome: Enabling outcome B: Effective and efficient governance of the Organization.

Policy implications: None.

Legal implications: None.

Financial implications: None.

Follow-up action required: None.

Author unit: Financial Management Department (FINANCE).

Related documents: None.

1. Information on the position of 2024–25 budgetary income and expenditure as at 30 September 2025 is submitted herewith. Additional information on the position of Member States in relation to the receipt of contributions is provided in tables in Appendices I and II. Tables 1 and 2 of Appendix I summarize and give details of 2025 contributions and arrears of contributions received up to 30 September 2025, and amounts due as at that date, while table 3 gives details of additional 2024–25 expenditure items approved by the Governing Body. Appendix II gives details of those Member States, which, as at 30 September 2025, had lost the right to vote under the provisions of article 13(4) of the Constitution.

Budgetary income and expenditure

2. Budgetary income is accounted for in US dollars at the ILO budget rate of exchange for the 2024–25 financial period, and Swiss franc expenditure is recorded in US dollars at the same rate of exchange, namely 0.91 Swiss francs (CHF) to the US dollar. Assessed contributions received and expenditure recorded during the current biennium up to 30 September 2025 were as follows:

	Swiss francs	US dollars
Income		
Contributions received against 2024–25 assessments	547,663,910	601,828,473
Arrears of contributions received against previous financial periods	114,695,398	126,038,899
Total income received	**662,359,308**	**727,867,372**
Less: 2022–23 deficit reimbursed *	572,598	629,229
Net income received	**661,786,710**	**727,238,143**
Expenditure		**714,927,488**
Excess of income over expenditure for 21 months up to 30 September 2025		**12,310,655**

* In accordance with article 21.2(a) of the Financial Regulations, the deficit of CHF572,598 as at 31 December 2023 was covered by the Working Capital Fund (CHF35,000,000), and arrears of contributions received in 2024 were used to reimburse the Working Capital Fund.

Contributions from Member States

3. Total assessed contributions for 2025 amount to CHF400,309,000 which was the same as for 2024. Section I of table 1 indicates that, at 30 September 2025, assessed contributions for 2025 received from Member States or credited [1] to Member States totalled CHF242,156,872 which represented 60.5 per cent of the contributions assessed. For the same period in 2024, 64.0 per

[1] Amounts credited against 2025 contributions represent the distribution to eligible Member States of incentive scheme credits, and the net premiums earned in prior periods. Details are given in the notes to table 2 in Appendix I.

cent of the 2024 contributions had been collected. At 30 September 2025, 102 Member States had settled their 2025 contributions in full, 23 Member States had made partial payments while 62 others had made no payments against 2025 contributions. This compared with 107, 20 and 60 Member States in the same situation respectively as at the same date in 2024.

4. Contributions received in 2025 in respect of 2024 and prior financial periods totalled CHF10,594,880, bringing total contributions collected at 30 September 2025 to CHF252,751,752.

5. As at 30 September 2025, 21 Member States had made payments against their 2026 contributions. These were Bangladesh, Brunei Darussalam, Bulgaria, Burkina Faso, Cambodia, Canada, Colombia, Cook Islands, Croatia, Ghana, Jamaica, Kenya, Liberia, Mali, Palau, Qatar, Samoa, Saudi Arabia, Sierra Leone, Tonga and Ukraine.

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

6. Table 2 shows that, on 30 September 2025, the arrears of contributions of 17 Member States equalled or exceeded the full amount of the contributions due from them for the preceding two calendar years (2023–24). These were Afghanistan, Antigua and Barbuda, Bolivia (Plurinational State of), Chad, Comoros, Congo, Cuba, Dominica, Equatorial Guinea, Gambia, Guinea-Bissau, Lebanon, Papua New Guinea, Sao Tome and Principe, Uganda, Venezuela (Bolivarian Republic of) and Yemen. In accordance with article 13(4) of the Constitution of the Organization each of these Member States had therefore lost the right to vote.

7. The following five Member States which had previously lost the right to vote were permitted to vote in accordance with article 13(4) of the ILO Constitution under financial arrangements approved by the International Labour Conference at various sessions:

- Iraq: 97th Session (2008),
- Kyrgyzstan: 106th Session (2017),
- Paraguay: 102nd Session (2013),
- Sierra Leone: 108th Session (2019), and
- Somalia: 108th Session (2019).

▶ Working Capital Fund

8. The nominal level and the cash level of the Working Capital Fund at 30 September 2025 both stood at CHF35 million.

▶ Possible transfers within the 2024–25 expenditure budget

9. Article 16 of the Financial Regulations provides that transfers from one item to another in the same part of the expenditure budget may be effected by special resolutions of the Governing Body.

10. At this stage it is not possible to estimate accurately and in detail the final level of expenditure under each budget item; it is possible, however, that for some items, expenditure may exceed the budgetary provision, offset by savings under other budget items. The specific items between which transfers might need to be made and the exact amounts will be known only when final expenditure figures are available at the end of January 2026. Following the usual practice, the Director-General therefore proposes to submit a detailed list of any necessary transfers to the Chairperson of the Governing Body for approval at that time.

▶ Draft decision

11. The Governing Body delegated its authority under article 16 of the Financial Regulations to the Chairperson who may approve any transfers within the 2024–25 expenditure budget that the Director-General may propose, if needed, prior to the closing of the biennial accounts and subject to the endorsement of such approval by the Governing Body at its next session.

▶ Appendix I

▶ Table 1. Assessed contributions of Member States and amounts due by States for prior periods of membership in the ILO (in Swiss francs)

Summary

	Amount due as at 1 January 2025	Amount received or credited to 30 September 2025	Amount due as at 30 September 2025
I. Assessed contributions for 2025 :			
Total assessed contributions for 2025	400,309,000	242,156,872	158,152,128
II. Arrears of contributions for 2024 and prior financial periods:			
A. Arrears of contributions due by Member States	132,569,664	10,594,880	121,974,784
B. Amounts due by Member States for prior periods of membership in the ILO	245,066	-	245,066
C. Amounts due by States when they ceased to be members of the ILO	6,370,623	-	6,370,623
Total arrears of contributions and amounts due for prior periods of membership in the ILO	139,185,353	10,594,880	128,590,473
Total	539,494,353	252,751,752	286,742,601

▶ Table 2. Contributions received and outstanding – Details of movements between 31 December 2024 and 30 September 2025 (in Swiss francs)

Member States	Amount Due to ILO as at 31 December 2024	Assessed contributions for 2025		Amounts received or credited (1) to 30 September 2025 in respect of Contributions		Balance due as at 30 September 2025
		%	Amount	2025	Arrears	
A. States which have settled their 2025 contributions in full						
Albania (2)	-	0.008	32 025	32 025	-	-
Algeria	-	0.109	436 337	436 337	-	-
Armenia (2)	-	0.007	28 022	28 022	-	-
Australia (2)	-	2.112	8 454 526	8 454 526	-	-
Austria	-	0.679	2 718 098	2 718 098	-	-
Azerbaijan	283 135	0.030	120 093	120 093	283 135	-
Bahamas	-	0.019	76 059	76 059	-	-
Bahrain	-	0.054	216 167	216 167	-	-
Bangladesh (2)	-	0.010	40 031	40 031	-	-
Barbados	-	0.008	32 025	32 025	-	-
Belgium (2)	-	0.828	3 314 559	3 314 559	-	-
Belize (2)	-	0.001	4 003	4 003	-	-
Bosnia and Herzegovina	-	0.012	48 037	48 037	-	-
Brazil (2)	-	2.014	8 062 223	8 062 223	-	-
Brunei Darussalam (2)	-	0.021	84 065	84 065	-	-
Bulgaria (2)	-	0.056	224 173	224 173	-	-
Burkina Faso (2)	-	0.004	16 012	16 012	-	-
Cambodia (2)	-	0.007	28 022	28 022	-	-
Canada (2)	-	2.629	10 524 124	10 524 124	-	-
Colombia	3 924	0.246	984 760	984 760	3 924	-
Cook Islands	-	0.001	4 003	4 003	-	-
Croatia (2)	-	0.091	364 281	364 281	-	-
Cyprus	-	0.036	144 111	144 111	-	-
Czechia (2)	-	0.340	1 361 051	1 361 051	-	-
Denmark	-	0.553	2 213 709	2 213 709	-	-
Dominican Republic	11	0.067	268 207	268 207	11	-
Egypt	-	0.139	556 430	556 430	-	-
Eritrea	7 671	0.001	4 003	4 003	7 671	-
Estonia	-	0.044	176 136	176 136	-	-
Eswatini (2)	-	0.002	8 006	8 006	-	-
Fiji	-	0.004	16 012	16 012	-	-
Finland	-	0.417	1 669 289	1 669 289	-	-
France	-	4.320	17 293 349	17 293 349	-	-
Georgia	-	0.008	32 025	32 025	-	-
Germany	-	6.114	24 474 892	24 474 892	-	-
Ghana	94 352	0.024	96 074	96 074	94 352	-
Greece	-	0.325	1 301 004	1 301 004	-	-
Grenada (2)	-	0.001	4 003	4 003	-	-
Guyana (2)	-	0.004	16 012	16 012	-	-
Haiti (2)	-	0.006	24 019	24 019	-	-
Hungary	-	0.228	912 705	912 705	-	-
Iceland	-	0.036	144 111	144 111	-	-
India (2)	-	1.045	4 183 229	4 183 229	-	-
Ireland	-	0.439	1 757 357	1 757 357	-	-
Israel	-	0.561	2 245 734	2 245 734	-	-
Italy	-	3.190	12 769 857	12 769 857	-	-
Jamaica (2)	-	0.008	32 025	32 025	-	-
Japan	-	8.037	32 172 834	32 172 834	-	-
Jordan	-	0.022	88 068	88 068	-	-
Kazakhstan (2)	-	0.133	532 411	532 411	-	-
Kenya	-	0.030	120 093	120 093	-	-
Latvia	-	0.050	200 155	200 155	-	-
Liberia	-	0.001	4 003	4 003	-	-
Lithuania (2)	-	0.077	308 238	308 238	-	-
Luxembourg	-	0.068	272 210	272 210	-	-

Member States	Amount Due to ILO as at 31 December 2024	Assessed contributions for 2025 %	Assessed contributions for 2025 Amount	Amounts received or credited (1) to 30 September 2025 in respect of Contributions 2025	Amounts received or credited (1) to 30 September 2025 in respect of Arrears	Balance due as at 30 September 2025
Malaysia	-	0.348	1 393 075	1 393 075	-	-
Maldives	-	0.004	16 012	16 012	-	-
Mali (2)	-	0.005	20 015	20 015	-	-
Malta	-	0.019	76 059	76 059	-	-
Mauritius	-	0.019	76 059	76 059	-	-
Montenegro (2)	-	0.004	16 012	16 012	-	-
Morocco	-	0.055	220 170	220 170	-	-
Netherlands	-	1.378	5 516 258	5 516 258	-	-
New Zealand (2)	-	0.309	1 236 955	1 236 955	-	-
North Macedonia (2)	-	0.007	28 022	28 022	-	-
Norway	-	0.679	2 718 098	2 718 098	-	-
Oman	-	0.111	444 343	444 343	-	-
Palau	1	0.001	4 003	4 003	1	-
Philippines	-	0.212	848 655	848 655	-	-
Poland (2)	-	0.838	3 354 590	3 354 590	-	-
Portugal (2)	-	0.353	1 413 091	1 413 091	-	-
Qatar	-	0.269	1 076 831	1 076 831	-	-
Republic of Moldova	136 467	0.005	20 015	20 015	136 467	-
Romania	-	0.312	1 248 964	1 248 964	-	-
Saint Lucia	19 217	0.002	8 006	8 006	19 217	-
Samoa (2)	-	0.001	4 003	4 003	-	-
San Marino	-	0.002	8 006	8 006	-	-
Saudi Arabia (2)	-	1.185	4 743 662	4 743 662	-	-
Serbia	-	0.032	128 099	128 099	-	-
Seychelles (2)	-	0.002	8 006	8 006	-	-
Sierra Leone (5)	199 955	0.001	4 003	4 003	13 763	186 192
Singapore (2)	-	0.504	2 017 557	2 017 557	-	-
Slovakia	-	0.155	620 479	620 479	-	-
Slovenia	-	0.079	316 244	316 244	-	-
South Africa (2)	-	0.244	976 754	976 754	-	-
South Sudan (2)	-	0.002	8 006	8 006	-	-
Spain (2)	-	2.135	8 546 597	8 546 597	-	-
Sri Lanka	-	0.045	180 139	180 139	-	-
Sweden	-	0.872	3 490 695	3 490 695	-	-
Switzerland	-	1.135	4 543 507	4 543 507	-	-
Thailand (2)	-	0.368	1 473 137	1 473 137	-	-
Togo	20 948	0.002	8 006	8 006	20 948	-
Tonga	-	0.001	4 003	4 003	-	-
Trinidad and Tobago	-	0.037	148 114	148 114	-	-
Tunisia	-	0.019	76 059	76 059	-	-
Turkmenistan	-	0.034	136 105	136 105	-	-
Türkiye	-	0.846	3 386 614	3 386 614	-	-
Ukraine (2)	-	0.056	224 173	224 173	-	-
United Arab Emirates	-	0.635	2 541 962	2 541 962	-	-
United Kingdom	-	4.377	17 521 525	17 521 525	-	-
Uruguay	-	0.092	368 284	368 284	-	-
Uzbekistan	-	0.027	108 084	108 084	-	-
	765 681	**53.094**	**212 540 063**	**212 540 063**	**579 489**	**186 192**

Member States	Amount Due to ILO as at 31 December 2024	Assessed contributions for 2025 %	Assessed contributions for 2025 Amount	Amounts received or credited (1) to 30 September 2025 in respect of Contributions 2025	Amounts received or credited (1) to 30 September 2025 in respect of Arrears	Balance due as at 30 September 2025
B States which have paid part of their 2025 contributions						
Benin	-	0.005	20 015	19 969	-	46
Chile	363 724	0.420	1 681 298	1 057 228	363 724	624 070
China	-	15.261	61 091 157	20 091 157	-	41 000 000
Costa Rica	-	0.069	276 213	276 145	-	68
Côte d'Ivoire	-	0.022	88 068	88 018	-	50
Democratic Republic of the Congo	-	0.010	40 031	9 507	-	30 524
Guatemala	-	0.041	164 127	155 923	-	8 204
Honduras	651	0.009	36 028	24 057	651	11 971
Iran (Islamic Republic of)	1 450 523	0.371	1 485 146	1 471 897	1 450 523	13 249
Mauritania	-	0.002	8 006	1 448	-	6 558
Mongolia	-	0.004	16 012	373	-	15 639
Myanmar	17 614	0.010	40 031	38 535	17 614	1 496
Pakistan	-	0.114	456 352	447 749	-	8 603
Panama	69 478	0.090	360 278	243 242	69 478	117 036
Paraguay (3) (5)	330 245	0.026	104 080	103 774	42 723	287 828
Peru	47 007	0.163	652 504	551 956	47 007	100 548
Republic of Korea	2 087 590	2.575	10 307 957	3 731 428	2 087 590	6 576 529
Russian Federation	-	1.867	7 473 769	797 763	-	6 676 006
Saint Kitts and Nevis	13	0.002	8 006	7 599	13	407
Senegal	30 580	0.007	28 022	26 485	30 580	1 537
United Republic of Tanzania	-	0.010	40 031	36 942	-	3 089
Vanuatu	4 222	0.001	4 003	3 710	4 222	293
Viet Nam	-	0.093	372 287	344 024	-	28 263
	4 401 647	**21.172**	**84 753 421**	**29 528 929**	**4 114 125**	**55 512 014**
C. States which have made no payments but have received credits towards their 2025 contributions						
Angola	-	0.010	40 031	906	-	39 125
Belarus	164 127	0.041	164 127	1 793	163 879	162 582
Botswana	-	0.015	60 046	1 984	-	58 062
Central African Republic	3 808	0.001	4 003	77	-	7 734
Djibouti	7 429	0.001	4 003	30	7 249	4 153
El Salvador	51 986	0.013	52 040	1 455	-	102 571
Ethiopia	76 522	0.010	40 031	3	-	116 550
Indonesia	-	0.549	2 197 696	26 834	-	2 170 862
Iraq (5)	914 309	0.128	512 396	16 284	-	1 410 421
Kuwait	935 358	0.234	936 723	33 957	-	1 838 124
Kyrgyzstan (5)	758 111	0.002	8 006	240	7 766	758 111
Lao People's Democratic Republic	-	0.007	28 022	140	-	27 882
Lesotho	-	0.001	4 003	145	-	3 858
Marshall Islands	7 487	0.001	4 003	3	-	11 487
Mozambique	-	0.004	16 012	395	-	15 617
Namibia	-	0.009	36 028	1 264	-	34 764
Nicaragua	-	0.005	20 015	675	-	19 340
Rwanda	-	0.003	12 009	91	-	11 918
Saint Vincent and the Grenadines	-	0.001	4 003	31	-	3 972
Somalia (5)	339 430	0.001	4 003	27	24 884	318 522
Tajikistan	-	0.003	12 009	147	-	11 862
Zambia	28 775	0.008	32 025	728	-	60 072
Zimbabwe	328	0.007	28 022	671	-	27 679
	3 287 670	**1.054**	**4 219 256**	**87 880**	**203 778**	**7 215 268**

Member States	Amount Due to ILO as at 31 December 2024	Assessed contributions for 2025 %	Assessed contributions for 2025 Amount	Amounts received or credited (1) to 30 September 2025 in respect of Contributions 2025	Arrears	Balance due as at 30 September 2025
D. States which have made no payments nor received credits towards their 2025 contributions						
Afghanistan (4)	167 579	0.006	24 019	-	-	191 598
Antigua and Barbuda (4)	34 600	0.002	8 006	-	-	42 606
Argentina	5 636 328	0.719	2 878 222	-	3 020 106	5 494 444
Bolivia (Plurinational State of) (4)	206 964	0.019	76 059	-	-	283 023
Burundi	5 303	0.001	4 003	-	-	9 306
Cabo Verde	4 083	0.001	4 003	-	-	8 086
Cameroon	100 435	0.013	52 040	-	80 435	72 040
Chad (4)	134 956	0.003	12 009	-	-	146 965
Comoros (4)	491 020	0.001	4 003	-	-	495 023
Congo (4)	159 399	0.005	20 015	-	-	179 414
Cuba (4)	1 046 009	0.095	380 294	-	-	1 426 303
Dominica (4)	57 057	0.001	4 003	-	-	61 060
Ecuador	363 950	0.077	308 238	-	145 820	526 368
Equatorial Guinea (4)	179 297	0.012	48 037	-	-	227 334
Gabon	52 441	0.013	52 040	-	50 210	54 271
Gambia (4)	30 842	0.001	4 003	-	-	34 845
Guinea	11 862	0.003	12 009	-	-	23 871
Guinea-Bissau (4)	306 578	0.001	4 003	-	-	310 581
Kiribati	3 990	0.001	4 003	-	-	7 993
Lebanon (4)	705 351	0.036	144 111	-	140 562	708 900
Libya	3 849	0.018	72 056	-	-	75 905
Madagascar	32 092	0.004	16 012	-	31 634	16 470
Malawi	9 105	0.002	8 006	-	-	17 111
Mexico	4 891 776	1.222	4 891 776	-	1 894 454	7 889 098
Nepal	41 959	0.010	40 031	-	41 522	40 468
Niger	13 489	0.003	12 009	-	-	25 498
Nigeria	779 529	0.182	728 562	-	-	1 508 091
Papua New Guinea (4)	116 770	0.010	40 031	-	38 365	118 436
Sao Tome and Principe (4)	224 280	0.001	4 003	-	-	228 283
Solomon Islands	5 955	0.001	4 003	-	-	9 958
Sudan	214 582	0.010	40 031	-	213 836	40 777
Suriname	12 009	0.003	12 009	-	-	24 018
Syrian Arab Republic	34 791	0.009	36 028	-	-	70 819
Timor-Leste	283	0.001	4 003	-	-	4 286
Tuvalu	14 887	0.001	4 003	-	14 102	4 788
Uganda (4)	105 386	0.010	40 031	-	26 442	118 975
United States	85 542 744	22.000	88 067 980	-	-	173 610 724
Venezuela (Bolivarian Republic of) (4)	22 318 293	0.175	700 541	-	-	23 018 834
Yemen (4)	299 909	0.008	32 025	-	-	331 934
	124 359 732	**24.680**	**98 796 260**	**-**	**5 697 488**	**217 458 504**
E. Amount due by States when they ceased to be Members of the ILO						
Former Socialist Fed. Rep. of Yugoslavia (6)	6 370 623	-	-	-	-	6 370 623
	6 370 623	**-**	**-**	**-**	**-**	**6 370 623**
Total	**139 185 353**	**100.000**	**400 309 000**	**242 156 872**	**10 594 880**	**286 742 601**

Notes to table 2: Contributions received and outstanding

Details of movements between 31 December 2024 and 30 September 2025

1. Amounts credited against 2025 assessed contributions represent the distribution of credits to eligible Member States in respect of:

	Swiss francs
The Incentive Scheme for 2023	5 084 466
50 per cent net premium for 2022–23	1 895 955
Total credits	**6 980 121**

2. Member States which paid their 2025 contributions before 1 January 2025.
3. Includes amounts due for prior periods of membership in the ILO.
4. Member States which, at 30 September 2025, have lost the right to vote under the provisions of article 13(4) of the Constitution (See Appendix II).
5. Member States which are permitted to vote under financial arrangements approved by the International Labour Conference at various sessions. Details are provided in paragraph 7 of this document.
6. The former Socialist Federal Republic of Yugoslavia was deleted from the list of ILO Member States on 24 November 2000.

▶ Table 3. Additional 2024–25 expenditure items approved by the Governing Body
(in US dollars)

Governing body session	Description of item	Amount in US$
353rd (March 2025) (GB.353/INS/10(Add.1))	Commission of Inquiry concerning Nicaragua	1 262 869 *
Total		**1 262 869**

* To be financed in the first instance from savings in Part I of the budget or, failing that, through Part II.

▶ Appendix II

Member States which are two years or more in arrears and which have lost the right to vote under article 13(4) of the Constitution as of 30 September 2025 [1]

State	Years partly or fully due
Afghanistan	2018–24
Antigua and Barbuda	2020–24
Bolivia (Plurinational State of)	2022–24
Chad	2016–24
Comoros	1986–2024
Congo	2017–24
Cuba	2021–24
Dominica	2010–24
Equatorial Guinea	2021–24
Gambia	2016–24
Guinea-Bissau	1992–2001 + 2003–24
Lebanon	2021–24
Papua New Guinea	2023–24
Sao Tome and Principe	1995–2024
Uganda	2022–24
Venezuela (Bolivarian Republic of)	2014–24
Yemen	2016–24

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