International Labour Organization

▶ GB.356/PFA/3

Governing Body

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Programme, Financial and Administrative Section

PFA

Programme, Financial and Administrative Segment

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Programme and Budget for 2024–25: Regular budget account and Working Capital Fund as at 31 December 2025

Purpose of the document

This paper provides information on the position of 2024–25 income and expenditure as of 31 December 2025. It requests endorsement of appropriation transfers approved by the Chairperson of the Governing Body under delegated authority (see the draft decision in paragraph 20). It also proposes a derogation from the Financial Regulations to authorize the Office to retain the net premium for 2024–25 of CHF19,032,213 to increase the level of the Working Capital Fund.

Relevant strategic objective: None.

Main relevant outcome: None.

Policy implications: None.

Legal implications: None.

Financial implications: Proposal for derogation from the Financial Regulations to authorize the Office to retain the 2024–25 net premium of CHF19,032,213 to increase the level of the Working Capital Fund.

Follow-up action required: None.

Author unit: Financial Management Department (FINANCE).

Related documents: None.

Contents

Appendices

▶ Financial results for 2024–25

1. At its 111th Session (2023) the International Labour Conference approved an expenditure budget for the 2024–25 financial period amounting to US$879,800,000 and an income budget for the same amount, which, at the budget rate of exchange for the period of CHF0.91 to the US dollar resulted in an income budget of CHF800,618,000.

2. Under the accrual accounting method and in accordance with the Financial Regulations:

(a) all contributions due in a financial period are recorded as income in that financial period;

(b) expenditure charged against the appropriations of a financial period consists of payments made in respect of goods and services delivered during the financial period and amounts due to be paid for such goods and services; and

(c) the net excess or shortfall of income over expenditure in any complete financial period is calculated by deducting budgetary expenditure from budgetary income with a provision being made for delays in the payment of contributions amounting to 100 per cent of the contributions unpaid at the end of the financial period.

3. Budgetary income and Swiss franc expenditure are both accounted for in US dollars at the budget rate of exchange approved with the budget. The US dollar budgetary income and expenditure figures reported herein accordingly result from the conversion of Swiss franc income and expenditure into US dollars at the 2024–25 budget rate of exchange of CHF0.91 to the US dollar.

4. Regular budget income and expenditure for 2024–25 are summarized in table 1 of Appendix I. [1] Total budgetary income for 2024–25 amounted to $879,800,000. Expenditure under Parts I and IV of the budget during 2024–25 amounted to $819,590,436 and $13,160,122, respectively. Total expenditure for 2024–25 amounted to $832,750,558. Table 2 of Appendix I compares 2024–25 expenditure by appropriation items with the approved budget. The budgetary surplus resulting from underspending of the approved budget for the biennium 2024–25, at the budget rate of exchange, thus amounted to $47,049,442. When revalued at the rate of exchange in effect at the close of the financial period (CHF0.789 to the US dollar), the surplus resulting from underspending amounts to $54,264,882. The surplus reflects the expenditure restraint and cost containment measures implemented by the Office in response to emerging financial pressures in 2025. In early September 2025, the Office's collection of regular budget contributions slowed to the point where programme needs could no longer be fully funded. The Office addressed the situation by reducing non-staff spending, limiting recruitment and reprioritizing activities while sustaining core services for the constituents.

5. In accordance with article 18(1) of the Financial Regulations, a provision for delays in the payment of contributions in the amount of 100 per cent of the outstanding contributions at 31 December 2025 has been made. Since the total contributions outstanding at 31 December 2025 amounted to CHF232,190,962 as compared with the total contributions outstanding at 31 December 2023 of CHF148,483,909, the provision required at 31 December 2025 was CHF83,707,053 ($106,092,589 at 31 December 2025 rate of exchange) higher than that which was required at 31 December 2023. Arrears of contributions received in 2024 were in the first

[1] Income and expenditure figures for 2024–25 are still subject to audit.

instance used to reimburse the borrowings required to cover the shortfall of income for the 2022–23 biennium. This reimbursement amounted to CHF572,598 ($725,727 at the 31 December 2025 rate of exchange). The net shortfall of income over expenditure for the biennium 2024–25, after adjustments for the reimbursement and the provision for delays in the payment of contributions, is $52,553,434 or CHF41,464,659.

6. In accordance with article 21 of the Financial Regulations, the Working Capital Fund was drawn upon to finance budgetary expenditure pending receipt of contributions. The balance of this Fund standing at CHF35,000,000 was, as a consequence, fully exhausted. The Director-General accordingly had recourse to internal borrowing for the balance of the shortfall (CHF6,464,659). In accordance with the same article, as of 25 February 2026, the arrears of contributions of CHF3,612,532 received in 2026 have been used to reimburse partially the internal borrowings.

Transfers between budget lines

7. Certain transfers between items were necessary; these are listed in table 3 of Appendix I with an explanation of the reason for which they were needed. Under article 16 of the Financial Regulations these transfers require Governing Body approval. In accordance with the authorization given by the Governing Body at its 355th Session (17–27 November 2025), [2] they were approved by the Chairperson of the Governing Body prior to the closing of the 2024–25 accounts, subject to endorsement by the Governing Body at the present session.

Working Capital Fund and Income Adjustment Account

8. Analyses of the movements of the Working Capital Fund and the Income Adjustment Account, including the composition of miscellaneous income credited to the latter account, are provided in Appendix II.

Position in relation to Member States' contributions and to article 13(4) of the Constitution

9. Details of the position at 31 December 2025 in regard to Member States' contributions are given in tables 1 and 2 of Appendix III. Table 2 shows that, on 31 December 2025, the arrears of contributions of 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, Venezuela (Bolivarian Republic of) and Yemen equalled or exceeded the amount of the contributions due from them for the past two full years (2023–24). Each of these Member States had therefore lost the right to vote in accordance with the provisions of article 13(4) of the Constitution of the Organization.

[2] GB.355/PFA/2.

10. Iraq, Kyrgyzstan, Paraguay, Sierra Leone and Somalia who had previously lost the right to vote have been permitted to vote in accordance with article 13(4) of the Constitution of the Organization under financial arrangements approved by the International Labour Conference at its 97th (2008) for Iraq, 106th (2017) for Kyrgyzstan, 102nd (2013) for Paraguay, 108th (2019) for Sierra Leone, and 108th (2019) for Somalia.

▶ Treatment of the net premium for 2024–25

11. In June 1989, the International Labour Conference decided to introduce a system of Swiss franc assessments, which included forward purchasing of the biennial dollar requirements, both to avoid disruptive effects on the implementation of the Organization's approved programme and budget and to avoid unforeseeable major increases in Member States' assessed contributions. The Conference also decided that one half of the "net premium" earned from forward purchasing of the dollar requirements would be distributed to Member States and the other half to the incentive scheme for the early payment of Member States' contributions.

12. The net premium consists of the difference between the spot rate on the date of entry into the forward-purchase contracts and the actual exchange rate paid due to the interest rate differentials between the US dollar and Swiss franc, and any gains or losses from the operation of the Swiss franc assessment system. Since its introduction for the 1990–91 biennium, the system has generated net premiums in favour of Member States totalling around CHF190 million. Operations of the Swiss franc assessment scheme during the 2024–25 financial period, subject to completion of the biennial audit, generated a net premium of some $24,121,943, representing CHF19,032,213 at the United Nations year-end rate of 0.789 Swiss francs to the US dollar.

13. The 2024–25 financial period ended with a deficit of $52,553,434 or CHF41,464,659 due to arrears in contributions from Member States, and the Working Capital Fund and internal borrowings were used to finance budgetary expenditure pending receipt of contributions. The Working Capital Fund was fully exhausted.

14. The Governing Body's attention is drawn to the fact that, in accordance with article 19(2) of the Financial Regulations, the established nominal level of the Working Capital Fund is fixed by the Conference. The current level of CHF35,000,000 was set by the Conference at its 80th Session (1993) [3] based on a recommendation from the Governing Body at its 254th Session (November 1992). [4] No adjustments have been made since 1993.

15. At the time the current level was established in 1993, the Working Capital Fund was approximately 5.6 per cent of the approved income budget of the 1992–93 biennium. For the approved income budget of the 2024–25 biennium, however, this proportion has fallen to 4.4 per cent.

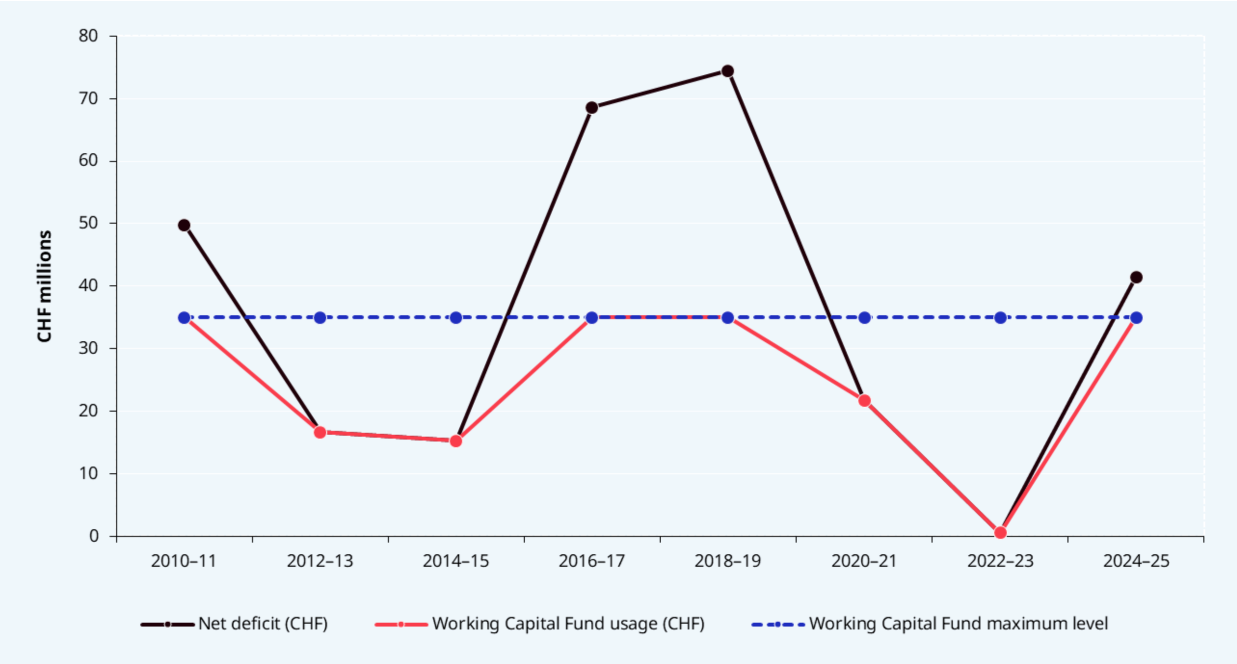
16. As shown in the graph below, in the past eight biennia, the Working Capital Fund was either partially used or fully exhausted in order to finance the biennium-end net deficit caused by the ongoing budgetary expenditure pending receipt of contributions. When the Working Capital

[3] Resolution concerning the Working Capital Fund, Record of Proceedings, ILC.80.

[4] GB.254/PFA/2/1.

Fund was fully exhausted the remaining deficit was financed by internal borrowing, which was also the case at the end of 2024–25 biennium.

▶ **Figure. Biennium-end net deficit and use of Working Capital Fund**



17. As the arrears of contributions received in the subsequent year are used to reimburse internal borrowings first, then the Working Capital Fund, there is a rolling effect of a shortage of cash from one biennium to another, as described in paragraph 6 above and shown in Appendix II to this document. This is an ongoing risk for the long-term stability of the Office's financial situation.

18. Considering the uncertainties regarding the timing and full receipt of arrears of contributions, the current financial instability that the Office is facing with, the current nominal level of the Working Capital Fund, and the increasing gap between it and the net deficit caused by delays in the payment of contributions, the Governing Body may wish to recommend that the Conference authorize an exceptional derogation from the Financial Regulations to transfer the net premium generated in the 2024–25 financial period to the Working Capital Fund. This would bring the nominal level of the Fund to CHF54,032,213 and its proportion of the approved income budget of the 2026–27 biennium to 7.1 per cent.

19. Such a decision would require the International Labour Conference to authorize a derogation from article 11(5) of the Financial Regulations, which would apply only in respect of the net premium earned in 2024–25.

▶ Draft decision

20. **The Governing Body decided:**

(a) **in accordance with article 16 of the Financial Regulations, to approve the transfers between the budget items listed in table 3 of Appendix I;**

(b) to recommend to the International Labour Conference at its 114th Session (June 2026) that it:

(i) decide, in derogation of article 11(5) of the Financial Regulations, that the 2024–25 net premium of CHF19,032,213 be retained by the Office and transferred to the Working Capital Fund, thus bringing its level to CHF54,032,213;

(ii) adopt the following resolution:

The General Conference of the International Labour Organization,

***Noting* that the operation of the Swiss franc assessment system resulted in a net premium of CHF19,032,213 in the 2024–25 biennium,**

***Decides*, in derogation of article 11(5) of the Financial Regulations, to transfer the full amount of the net premium earned of CHF19,032,213 to the Working Capital Fund, thus bringing its level to CHF54,032,213.**

Appendix I

Table 1. Regular budget income and expenditure for the financial period 2024–25 [1] (unaudited)

	Budget		Actual	
	Swiss francs	US dollars	*Swiss francs*	US dollars
Income				
Assessed contributions for the financial period 2024–25 [3]	***800 618 000*** [2]	**879 800 000**	***800 618 000*** [2]	**879 800 000**
Expenditure				
Part I – Ordinary budget		865 764 878		819 590 436
Part II – Unforeseen expenditure		875 000		-
Part IV – Institutional investments and extraordinary items		13 160 122		13 160 122
TOTAL EXPENDITURE		**879 800 000**		**832 750 558** [4]
SURPLUS RESULTING FROM UNDERSPENDING OF APPROVED BUDGET AT BUDGET RATE OF EXCHANGE				**47 049 442**
Revaluation of the budgetary surplus				7 215 440 [5]
SURPLUS RESULTING FROM UNDERSPENDING OF APPROVED BUDGET AT UN YEAR-END RATE OF EXCHANGE				**54 264 882**
Increase in the provision for delays in the payment of contributions			(83 707 053)	(106 092 589) [3]
Reimbursement of 2022–23 deficit			(572 598)	(725 727)
DEFICIT RESULTING FROM THE RECEIPT OF CONTRIBUTIONS IN SHORT OF THE APPROVED BUDGET			**(84 279 651)**	**(106 818 316)**
NET SHORTFALL OF INCOME OVER EXPENDITURE			**(41 464 659)**	**(52 553 434)**
DEFICIT FINANCING				
Working Capital Fund			35 000 000	44 359 949
Internal Borrowings			6 464 659	8 193 484
			41 464 659	**52 553 434**

[1] US dollar income and expenditure figures result from the conversion of Swiss franc income and expenditure to US dollars at the budget rate of exchange (Biennium 2024–25: 0.91 Swiss francs to the US dollar).
Revaluations as at 31 December 2025 use the UN year-end rate of 0.789 Swiss francs (CHF) to the US dollar.

[2] As adopted by the 111th International Labour Conference

[3] Contributions due in a financial period are recorded as income in the financial period and the excess or shortfall of income over expenditure in any complete financial period is calculated by deducting budgetary expenditure from budgetary income with a financial provision being made for delays in the payment of contributions. Such provision amounts to 100 per cent of the contributions unpaid at the end of the financial period (Article 18, paragraph 1). Contributions outstanding at 31 December 2025 amounted to 232,190,962 Swiss francs while at 31 December 2023 the amount outstanding was 148,483,909 Swiss francs. The provision for delays in the payment of contributions was thus increased by 83,707,053 Swiss francs or 106,092,589 US dollars at the UN year-end rate of exchange. Summary of contributions are provided in Table 1 of Appendix III.

[4] Details of expenditure are provided in Table 2 of Appendix I.

[5] Revaluation of the excess of income over expenditure from the budget rate of exchange to the UN year-end rate of exchange.

Relevant exchange rates (Swiss francs to the dollar):		
A	Budget rate of exchange	0.910
B	UN year-end rate of exchange	0.789
Excess of income over expenditure:		
C	In '000s of US dollars	47 049
D	In '000s of Swiss francs at budget rate (CxA)	42 815
E	In '000s of US dollars at UN year-end rate of exchange (D/B)	54 265
F	Revaluation of the budgetary surplus in '000s of US dollars (E-C)	7 215

▶ Table 2. Status of regular budget appropriations for the financial period 2024–25
(in thousands of United States dollars)

		Appropriation	Transfers	Revised Appropriation	Expenditure
Part I.	**Ordinary budget**				
A.	Policymaking organs	56 284	(153)	56 131	54 294
B.	Policy outcomes	699 622	(1 903)	697 719	647 162
C.	Management services	68 574	(186)	68 388	67 497
D.	Other budgetary provisions	48 396	2 242	50 638	50 638
	Adjustment for staff turnover	(7 111)	-	(7 111)	-
	Total Part I	**865 765**	**-**	**865 765**	**819 591**
Part II.	**Unforeseen expenditure**				
	Unforeseen expenditure	875	-	875	-
Part III.	**Working Capital Fund**				
	Working Capital Fund				
Part IV.	**Institutional investments and extraordinary items**				
	Institutional investments and extraordinary items	13 160	-	13 160	13 160
	Total Parts I–IV	**879 800**	**-**	**879 800**	**832 751**
	Total 2022–23	**852 760**			**841 351**

▶ Table 3. Transfer between budget lines (in thousands of United States dollars)

Items to which transfer is proposed	(in US dollars)
Part I. Ordinary Budget	
D. Other budgetary provisions	2 242 334

Final expenditures under item D were some US$2.24 million or 4.6 per cent higher than the original appropriation of US$48.4 million. The excess can be directly attributed to a higher than budgeted level of mandatory contributions for the insurance of retired officials, invalidity pensioners, surviving spouses and orphans under the Staff Health Insurance Fund. While original estimates provided for projected inflation in dollar terms, some 2.5 percent per year, the actual cost of living adjustments that occurred during the period were higher. The proposed transfer of the budget covers the unforeseen increase that could not be absorbed within this appropriation line, and is redistributed to unused parts of the budget under approved appropriations within Part I. of the budget.

Item from which transfers are proposed

Part I. Ordinary Budget

It is proposed that the amount of $2,242,334 required to cover the expenditure referred to above, be transferred proportionately from those items which show budgetary under spend for the biennium, viz.:

A. Policymaking organs	153 076
B. Policy outcomes	1 902 759
C. Management services	186 499

Signed and approved,
Ms Anousheh KARVAR

Appendix II

Working Capital Fund and Income Adjustment Account
(in Swiss francs) (unaudited)

	Working Capital Fund		Income Adjustment Account
Balance as at 1 January 2024	**34 427 402**		**69 417 884**
Reimbursement of 2022–23 deficit [(1)]	572 598		–
Miscellaneous income			
Interest income:			
On Working Capital Fund		2 420 627	
On temporary cash surplus		1 950 091	
Other interest		5 366 912	
			9 737 630
Bank charges		(1 489 828)	
Net gain (loss) on exchange		(927 339)	
Other miscellaneous income		1 117 303	
			(1 299 864)
Balance before financing of deficit	**35 000 000**		**77 855 650**
Financing of 2024–25 deficit [(2)]	(35 000 000)		(6 464 659)
Balance as at 31 December 2025	**(0)**		**71 390 991**

[(1)] Deficit of CHF572,598 or $685,746 valued at the UN rate of exchange in December 2023.

[(2)] Deficit of CHF41,464,659 or $52,553,434 valued at the UN rate of exchange in December 2025.

Appendix III

Table 1. Assessed contributions of Member States and amounts due by States for prior periods of membership in the ILO – Summary for the biennium ending 31 December 2025 (in Swiss francs)

Details	Balance due as at 1.1.2024[1]	Assessed Contributions 2024-25	Total Amounts due	Amount received or credited[2]			Balance due as at 31.12.2025
				2024	2025	Total Income	
A. Assessed contributions for the financial period 2024–25:							
2024 – Assessed with the budget		400 309 000	400 309 000	298 742 590	7 061 005	305 803 595	94 505 405
2025 – Assessed with the budget		400 309 000	400 309 000		295 979 347	295 979 347	104 329 653
Total assessed contributions for the financial period 2024–25		800 618 000	800 618 000	298 742 590	303 040 352	601 782 942	198 835 058
B. Assessed contributions for previous financial periods due from Member States	141 868 220		141 868 220	110 864 966	4 263 039	115 128 005	26 740 215
C. Amounts due by States for prior periods of membership in the ILO	6 615 689		6 615 689	-	-	-	6 615 689
Total assessed contributions and other amounts due for previous financial periods	148 483 909		148 483 909	110 864 966	4 263 039	115 128 005	33 355 904
Total 2024–25	**148 483 909**	**800 618 000**	**949 101 909**	**409 607 556**	**307 303 391**	**716 910 947**	**232 190 962**
Total 2022–23	159 421 867	767 484 180	926 906 047	371 047 145	407 374 993	778 422 138	148 483 909

Balance due in US dollars at the United Nations rate of exchange for 31 December 2025 (0.789 Swiss francs to the dollar) 294 285 123

[1] Excludes assessed contributions for 2024

[2] Includes credits to Member States in respect of:

	2024	2025
The Incentive Scheme for 2022 and 2023 respectively	252 846	5 084 466
50 per cent Net Premium for prior years	3 669 672	1 895 655
Surplus for prior years	14 941	
Total Credits	**3 937 459**	**6 980 121**

▶ Table 2. Assessed contributions of Member States and amounts due by States for prior periods of membership in the ILO – Details for the biennium ending 31 December 2025 (in Swiss francs)

State	2024–25 Assessed Contributions								Amounts due for previous financial periods				Calender years of Assessment	Total due as at 31.12.2025
	2024				2025			Balance due as at 31.12.2025	Balance due as at 01.01.2024	Amounts Received or Credited		Balance due as at 31.12.2025		
	Assessed Contributions		Amounts Received or Credited		Assessed Contributions		Amounts Received or Credited							
	%	Amount	in 2024	in 2025	%	Amount	in 2025			in 2024	in 2025			
Afghanistan (2)	0.006	24 019	-	-	0.006	24 019	-	48 038	143 560	-	-	143 560	2018-2025	191 598
Albania	0.008	32 025	32 025	-	0.008	32 025	32 025	-	-	-	-	-		-
Algeria	0.109	436 337	436 337	-	0.109	436 337	436 337	-	-	-	-	-		-
Angola	0.010	40 031	40 031	-	0.010	40 031	906	39 125	-	-	-	-	2025	39 125
Antigua and Barbuda (2)	0.002	8 006	-	-	0.002	8 006	-	16 012	26 594	-	-	26 594	2020-25	42 606
Argentina	0.719	2 878 222	-	262 000	0.719	2 878 222	-	5 494 444	9 079 471	6 321 365	2 758 106	-	2024-25	5 494 444
Armenia	0.007	28 022	28 022	-	0.007	28 022	28 022	-	-	-	-	-		-
Australia	2.112	8 454 526	8 454 526	-	2.112	8 454 526	8 454 526	-	-	-	-	-		-
Austria	0.679	2 718 098	2 718 098	-	0.679	2 718 098	2 718 098	-	-	-	-	-		-
Azerbaijan	0.030	120 093	120 093	-	0.030	120 093	120 093	-	566 270	283 135	283 135	-		-
Bahamas	0.019	76 059	76 059	-	0.019	76 059	76 059	-	-	-	-	-		-
Bahrain	0.054	216 167	216 167	-	0.054	216 167	216 167	-	-	-	-	-		-
Bangladesh	0.010	40 031	40 031	-	0.010	40 031	40 031	-	-	-	-	-		-
Barbados	0.008	32 025	32 025	-	0.008	32 025	32 025	-	-	-	-	-		-
Belarus	0.041	164 127	-	164 127	0.041	164 127	162 061	2 066	-	-	-	-	2025	2 066
Belgium	0.828	3 314 559	3 314 559	-	0.828	3 314 559	3 314 559	-	-	-	-	-		-
Belize	0.001	4 003	4 003	-	0.001	4 003	4 003	-	-	-	-	-		-
Benin	0.005	20 015	20 015	-	0.005	20 015	20 015	-	7 767	7 767	-	-		-
Bolivia (Plurinational State of) (2)	0.019	76 059	1 836	-	0.019	76 059	-	150 282	132 741	-	-	132 741	2022-25	283 023
Bosnia and Herzegovina	0.012	48 037	48 037	-	0.012	48 037	48 037	-	-	-	-	-		-
Botswana	0.015	60 046	60 046	-	0.015	60 046	1 984	58 062	-	-	-	-	2025	58 062
Brazil	2.014	8 062 223	8 062 223	-	2.014	8 062 223	8 062 223	-	-	-	-	-		-
Brunei Darussalam	0.021	84 065	84 065	-	0.021	84 065	84 065	-	-	-	-	-		-
Bulgaria	0.056	224 173	224 173	-	0.056	224 173	224 173	-	-	-	-	-		-
Burkina Faso	0.004	16 012	16 012	-	0.004	16 012	16 012	-	-	-	-	-		-
Burundi	0.001	4 003	-	-	0.001	4 003	-	8 006	8 491	7 191	-	1 300	2023-25	9 306
Cabo Verde	0.001	4 003	-	-	0.001	4 003	-	8 006	80	-	-	80	2023-25	8 086
Cambodia	0.007	28 022	28 022	-	0.007	28 022	28 022	-	-	-	-	-		-
Cameroon	0.013	52 040	1 492	30 548	0.013	52 040	-	72 040	49 887	-	49 887	-	2024-25	72 040
Canada	2.629	10 524 124	10 524 124	-	2.629	10 524 124	10 524 124	-	-	-	-	-		-
Central African Republic	0.001	4 003	195	-	0.001	4 003	77	7 734	-	-	-	-	2024-25	7 734
Chad (2)	0.003	12 009	-	-	0.003	12 009	-	24 018	122 947	-	-	122 947	2016-25	146 965
Chile	0.420	1 681 298	1 317 574	363 724	0.420	1 681 298	1 057 228	624 070	-	-	-	-	2025	624 070
China	15.261	61 091 157	61 091 157	-	15.261	61 091 157	61 091 157	-	6 000 000	6 000 000	-	-		-
Colombia	0.246	984 760	980 836	3 924	0.246	984 760	984 760	-	-	-	-	-		-
Comoros (2)	0.001	4 003	-	-	0.001	4 003	-	8 006	487 017	-	-	487 017	1986-2025	495 023
Congo (2)	0.005	20 015	-	-	0.005	20 015	-	40 030	139 384	-	-	139 384	2017-25	179 414
Cook Islands	0.001	4 003	4 003	-	0.001	4 003	4 003	-	3 484	3 484	-	-		-
Costa Rica	0.069	276 213	276 213	-	0.069	276 213	276 145	68	6 716	6 716	-	-	2025	68
Croatia	0.091	364 281	364 281	-	0.091	364 281	364 281	-	-	-	-	-		-

State	2024–25 Assessed Contributions								Amounts due for previous financial periods					
	2024				2025			Balance due as at 31.12.2025	Balance due as at 01.01.2024	Amounts Received or Credited		Balance due as at 31.12.2025	Calender years of Assessment	Total due as at 31.12.2025
	Assessed Contributions		Amounts Received or Credited		Assessed Contributions		Amounts Received or Credited							
	%	Amount	in 2024	in 2025	%	Amount	in 2025			in 2024	in 2025			
Cuba (2)	0.095	380 294	-	-	0.095	380 294	-	760 588	976 064	310 349	-	665 715	2021-25	1 426 303
Cyprus	0.036	144 111	144 111	-	0.036	144 111	144 111	-	-	-	-	-		-
Czechia	0.340	1 361 051	1 361 051	-	0.340	1 361 051	1 361 051	-	-	-	-	-		-
Côte d'Ivoire	0.022	88 068	88 068	-	0.022	88 068	88 018	50	2 477	2 477	-	-	2025	50
Democratic Republic of the Congo	0.010	40 031	40 031	-	0.010	40 031	9 507	30 524	-	-	-	-	2025	30 524
Denmark	0.553	2 213 709	2 213 709	-	0.553	2 213 709	2 213 709	-	-	-	-	-		-
Djibouti	0.001	4 003	120	3 703	0.001	4 003	30	4 153	3 546	-	3 546	-	2024-25	4 153
Dominica (2)	0.001	4 003	-	-	0.001	4 003	-	8 006	53 054	-	-	53 054	2010-25	61 060
Dominican Republic	0.067	268 207	268 196	11	0.067	268 207	268 207	-	-	-	-	-		-
Ecuador	0.077	308 238	14 108	294 130	0.077	308 238	3 707	304 531	295 038	225 218	69 820	-	2025	304 531
Egypt	0.139	556 430	556 430	-	0.139	556 430	556 430	-	-	-	-	-		-
El Salvador	0.013	52 040	54	-	0.013	52 040	1 455	102 571	-	-	-	-	2024-25	102 571
Equatorial Guinea (2)	0.012	48 037	735	-	0.012	48 037	-	95 339	131 995	-	-	131 995	2021-25	227 334
Eritrea	0.001	4 003	-	4 003	0.001	4 003	4 003	-	3 668	-	3 668	-		-
Estonia	0.044	176 136	176 136	-	0.044	176 136	176 136	-	-	-	-	-		-
Eswatini	0.002	8 006	8 006	-	0.002	8 006	8 006	-	-	-	-	-		-
Ethiopia	0.010	40 031	1 883	38 148	0.010	40 031	3	40 028	38 374	-	38 374	-	2025	40 028
Fiji	0.004	16 012	16 012	-	0.004	16 012	16 012	-	-	-	-	-		-
Finland	0.417	1 669 289	1 669 289	-	0.417	1 669 289	1 669 289	-	-	-	-	-		-
France	4.320	17 293 349	17 293 349	-	4.320	17 293 349	17 293 349	-	-	-	-	-		-
Gabon	0.013	52 040	4 223	45 586	0.013	52 040	-	54 271	49 887	45 263	4 624	-	2024-25	54 271
Gambia (2)	0.001	4 003	-	-	0.001	4 003	-	8 006	26 839	-	-	26 839	2016-25	34 845
Georgia	0.008	32 025	32 025	-	0.008	32 025	32 025	-	-	-	-	-		-
Germany	6.114	24 474 892	24 474 892	-	6.114	24 474 892	24 474 892	-	-	-	-	-		-
Ghana	0.024	96 074	1 722	94 352	0.024	96 074	96 074	-	-	-	-	-		-
Greece	0.325	1 301 004	1 301 004	-	0.325	1 301 004	1 301 004	-	-	-	-	-		-
Grenada	0.001	4 003	4 003	-	0.001	4 003	4 003	-	-	-	-	-		-
Guatemala	0.041	164 127	164 127	-	0.041	164 127	164 127	-	-	-	-	-		-
Guinea	0.003	12 009	147	-	0.003	12 009	-	23 871	30 054	30 054	-	-	2024-25	23 871
Guinea-Bissau (2)	0.001	4 003	-	-	0.001	4 003	-	8 006	302 575	-	-	302 575	1992-2001 + 2003-25	310 581
Guyana	0.004	16 012	16 012	-	0.004	16 012	16 012	-	-	-	-	-		-
Haiti	0.006	24 019	24 019	-	0.006	24 019	24 019	-	-	-	-	-		-
Honduras	0.009	36 028	35 377	651	0.009	36 028	24 057	11 971	3 865	3 865	-	-	2025	11 971
Hungary	0.228	912 705	912 705	-	0.228	912 705	912 705	-	-	-	-	-		-
Iceland	0.036	144 111	144 111	-	0.036	144 111	144 111	-	-	-	-	-		-
India	1.045	4 183 229	4 183 229	-	1.045	4 183 229	4 183 229	-	-	-	-	-		-
Indonesia	0.549	2 197 696	2 197 696	-	0.549	2 197 696	2 197 696	-	-	-	-	-		-
Iran (Islamic Republic of)	0.371	1 485 146	34 623	1 450 523	0.371	1 485 146	1 471 897	13 249	4 501 879	4 501 879	-	-	2025	13 249
Iraq (1)	0.128	512 396	512 396	-	0.128	512 396	512 396	-	1 219 079	304 770	304 770	609 539	2004-07	609 539
Ireland	0.439	1 757 357	1 757 357	-	0.439	1 757 357	1 757 357	-	-	-	-	-		-
Israel	0.561	2 245 734	2 245 734	-	0.561	2 245 734	2 245 734	-	1 797 360	1 797 360	-	-		-
Italy	3.190	12 769 857	12 769 857	-	3.190	12 769 857	12 769 857	-	-	-	-	-		-
Jamaica	0.008	32 025	32 025	-	0.008	32 025	32 025	-	-	-	-	-		-
Japan	8.037	32 172 834	32 172 834	-	8.037	32 172 834	32 172 834	-	-	-	-	-		-

State	2024–25 Assessed Contributions								Amounts due for previous financial periods					
	2024				2025									
	Assessed Contributions		Amounts Received or Credited		Assessed Contributions		Amounts Received or Credited	Balance due as at	Balance due as at	Amounts Received or Credited		Balance due as at	Calender years of	Total due as at
	%	Amount	in 2024	in 2025	%	Amount	in 2025	31.12.2025	01.01.2024	in 2024	in 2025	31.12.2025	Assessment	31.12.2025
Jordan	0.022	88 068	88 068	-	0.022	88 068	88 068	-	-	-	-	-		-
Kazakhstan	0.133	532 411	532 411	-	0.133	532 411	532 411	-	-	-	-	-		-
Kenya	0.030	120 093	120 093	-	0.030	120 093	120 093	-	108 995	108 995	-	-		-
Kiribati	0.001	4 003	189	-	0.001	4 003	-	7 817	176	-	-	176	2023-25	7 993
Kuwait	0.234	936 723	1 365	-	0.234	936 723	33 957	1 838 124	-	-	-	-	2024-25	1 838 124
Kyrgyzstan (1)	0.002	8 006	8 006	-	0.002	8 006	8 006	-	816 427	58 316	58 316	699 795	1994-17	699 795
Lao People's Democratic Republic	0.007	28 022	28 022	-	0.007	28 022	140	27 882	26 122	26 122	-	-	2025	27 882
Latvia	0.050	200 155	200 155	-	0.050	200 155	200 155	-	-	-	-	-		-
Lebanon (2)	0.036	144 111	-	-	0.036	144 111	-	288 222	561 240	-	140 562	420 678	2021-25	708 900
Lesotho	0.001	4 003	4 003	-	0.001	4 003	145	3 858	-	-	-	-	2025	3 858
Liberia	0.001	4 003	4 003	-	0.001	4 003	4 003	-	-	-	-	-		-
Libya	0.018	72 056	68 207	-	0.018	72 056	-	75 905	69 074	69 074	-	-	2024-25	75 905
Lithuania	0.077	308 238	308 238	-	0.077	308 238	308 238	-	-	-	-	-		-
Luxembourg	0.068	272 210	272 210	-	0.068	272 210	272 210	-	-	-	-	-		-
Madagascar	0.004	16 012	459	15 095	0.004	16 012	-	16 470	16 539	-	16 539	-	2024-25	16 470
Malawi	0.002	8 006	147	-	0.002	8 006	-	15 865	19 406	18 160	-	1 246	2023-25	17 111
Malaysia	0.348	1 393 075	1 393 075	-	0.348	1 393 075	1 393 075	-	-	-	-	-		-
Maldives	0.004	16 012	16 012	-	0.004	16 012	16 012	-	-	-	-	-		-
Mali	0.005	20 015	20 015	-	0.005	20 015	20 015	-	-	-	-	-		-
Malta	0.019	76 059	76 059	-	0.019	76 059	76 059	-	-	-	-	-		-
Marshall Islands	0.001	4 003	115	-	0.001	4 003	3	7 888	3 599	-	-	3 599	2023-25	11 487
Mauritania	0.002	8 006	8 006	-	0.002	8 006	8 006	-	-	-	-	-		-
Mauritius	0.019	76 059	76 059	-	0.019	76 059	76 059	-	-	-	-	-		-
Mexico	1.222	4 891 776	-	1 894 454	1.222	4 891 776	-	7 889 098	4 540 913	4 540 913	-	-	2024-25	7 889 098
Mongolia	0.004	16 012	16 012	-	0.004	16 012	373	15 639	867	867	-	-	2025	15 639
Montenegro	0.004	16 012	16 012	-	0.004	16 012	16 012	-	-	-	-	-		-
Morocco	0.055	220 170	220 170	-	0.055	220 170	220 170	-	-	-	-	-		-
Mozambique	0.004	16 012	16 012	-	0.004	16 012	395	15 617	-	-	-	-	2025	15 617
Myanmar	0.010	40 031	22 417	17 614	0.010	40 031	38 535	1 496	-	-	-	-	2025	1 496
Namibia	0.009	36 028	36 028	-	0.009	36 028	1 264	34 764	-	-	-	-	2025	34 764
Nepal	0.010	40 031	-	39 594	0.010	40 031	-	40 468	1 928	-	1 928	-	2024-25	40 468
Netherlands (Kingdom of the)	1.378	5 516 258	5 516 258	-	1.378	5 516 258	5 516 258	-	-	-	-	-		-
New Zealand	0.309	1 236 955	1 236 955	-	0.309	1 236 955	1 236 955	-	-	-	-	-		-
Nicaragua	0.005	20 015	20 015	-	0.005	20 015	675	19 340	-	-	-	-	2025	19 340
Niger	0.003	12 009	230	-	0.003	12 009	-	23 788	1 710	-	-	1 710	2023-25	25 498
Nigeria	0.182	728 562	28 696	-	0.182	728 562	-	1 428 428	905 550	825 887	-	79 663	2023-25	1 508 091
North Macedonia	0.007	28 022	28 022	-	0.007	28 022	28 022	-	-	-	-	-		-
Norway	0.679	2 718 098	2 718 098	-	0.679	2 718 098	2 718 098	-	-	-	-	-		-
Oman	0.111	444 343	444 343	-	0.111	444 343	444 343	-	-	-	-	-		-
Pakistan	0.114	456 352	456 352	-	0.114	456 352	447 749	8 603	99 828	99 828	-	-	2025	8 603
Palau	0.001	4 003	4 002	1	0.001	4 003	4 003	-	23 355	23 355	-	-		-
Panama	0.090	360 278	290 800	69 478	0.090	360 278	243 242	117 036	114 764	114 764	-	-	2025	117 036
Papua New Guinea (2)	0.010	40 031	-	-	0.010	40 031	-	80 062	170 762	94 023	38 365	38 374	2023-25	118 436
Paraguay (1)	0.026	104 080	104 080	-	0.026	104 080	104 080	-	127 902	42 723	42 723	42 456	2012-13	42 456

State	2024–25 Assessed Contributions								Amounts due for previous financial periods					
	2024				2025									
	Assessed Contributions		Amounts Received or Credited		Assessed Contributions		Amounts Received or Credited	Balance due as at 31.12.2025	Balance due as at 01.01.2024	Amounts Received or Credited		Balance due as at 31.12.2025	Calender years of Assessment	Total due as at 31.12.2025
	%	Amount	in 2024	in 2025	%	Amount	in 2025			in 2024	in 2025			
Peru	0.163	652 504	605 497	47 007	0.163	652 504	551 956	100 548	96 419	96 419	-	-	2025	100 548
Philippines	0.212	848 655	848 655	-	0.212	848 655	848 655	-	-	-	-	-		-
Poland	0.838	3 354 590	3 354 590	-	0.838	3 354 590	3 354 590	-	-	-	-	-		-
Portugal	0.353	1 413 091	1 413 091	-	0.353	1 413 091	1 413 091	-	-	-	-	-		-
Qatar	0.269	1 076 831	1 076 831	-	0.269	1 076 831	1 076 831	-	-	-	-	-		-
Republic of Korea	2.575	10 307 957	8 220 367	2 087 590	2.575	10 307 957	7 000 058	3 307 899	1 236 832	1 236 832	-	-	2025	3 307 899
Republic of Moldova	0.005	20 015	20 015	-	0.005	20 015	20 015	-	272 934	136 467	136 467	-		-
Romania	0.312	1 248 964	1 248 964	-	0.312	1 248 964	1 248 964	-	-	-	-	-		-
Russian Federation	1.867	7 473 769	7 473 769	-	1.867	7 473 769	7 473 769	-	-	-	-	-		-
Rwanda	0.003	12 009	12 009	-	0.003	12 009	91	11 918	11 479	11 479	-	-	2025	11 918
Saint Kitts and Nevis	0.002	8 006	7 993	13	0.002	8 006	7 599	407	208	208	-	-	2025	407
Saint Lucia	0.002	8 006	-	8 006	0.002	8 006	8 006	-	11 211	-	11 211	-		-
Saint Vincent and the Grenadines	0.001	4 003	4 003	-	0.001	4 003	31	3 972	3 691	3 691	-	-	2025	3 972
Samoa	0.001	4 003	4 003	-	0.001	4 003	4 003	-	-	-	-	-		-
San Marino	0.002	8 006	8 006	-	0.002	8 006	8 006	-	-	-	-	-		-
Sao Tome and Principe (2)	0.001	4 003	-	-	0.001	4 003	-	8 006	220 277	-	-	220 277	1995-2025	228 283
Saudi Arabia	1.185	4 743 662	4 743 662	-	1.185	4 743 662	4 743 662	-	-	-	-	-		-
Senegal	0.007	28 022	-	28 022	0.007	28 022	26 485	1 537	2 558	-	2 558	-	2025	1 537
Serbia	0.032	128 099	128 099	-	0.032	128 099	128 099	-	-	-	-	-		-
Seychelles	0.002	8 006	8 006	-	0.002	8 006	8 006	-	-	-	-	-		-
Sierra Leone (1)	0.001	4 003	3 540	463	0.001	4 003	4 003	-	215 063	15 571	13 300	186 192	1995-2019	186 192
Singapore	0.504	2 017 557	2 017 557	-	0.504	2 017 557	2 017 557	-	-	-	-	-		-
Slovakia	0.155	620 479	620 479	-	0.155	620 479	620 479	-	-	-	-	-		-
Slovenia	0.079	316 244	316 244	-	0.079	316 244	316 244	-	-	-	-	-		-
Solomon Islands	0.001	4 003	48	-	0.001	4 003	-	7 958	30 818	28 818	-	2 000	2023-25	9 958
Somalia (1)	0.001	4 003	119	3 884	0.001	4 003	27	3 976	360 383	24 837	21 000	314 546	1991-2019 + 2025	318 522
South Africa	0.244	976 754	976 754	-	0.244	976 754	976 754	-	-	-	-	-		-
South Sudan	0.002	8 006	8 006	-	0.002	8 006	8 006	-	-	-	-	-		-
Spain	2.135	8 546 597	8 546 597	-	2.135	8 546 597	8 546 597	-	-	-	-	-		-
Sri Lanka	0.045	180 139	180 139	-	0.045	180 139	180 139	-	-	-	-	-		-
Sudan	0.010	40 031	-	39 285	0.010	40 031	-	40 777	174 551	-	174 551	-	2024-25	40 777
Suriname	0.003	12 009	-	-	0.003	12 009	-	24 018	45 805	45 805	-	-	2024-25	24 018
Sweden	0.872	3 490 695	3 490 695	-	0.872	3 490 695	3 490 695	-	-	-	-	-		-
Switzerland	1.135	4 543 507	4 543 507	-	1.135	4 543 507	4 543 507	-	-	-	-	-		-
Syrian Arab Republic	0.009	36 028	1 764	-	0.009	36 028	-	70 292	104 845	104 318	-	527	2023-25	70 819
Tajikistan	0.003	12 009	12 009	-	0.003	12 009	12 009	-	-	-	-	-		-
Thailand	0.368	1 473 137	1 473 137	-	0.368	1 473 137	1 473 137	-	-	-	-	-		-
Timor-Leste	0.001	4 003	3 720	-	0.001	4 003	-	4 286	7 917	7 917	-	-	2024-25	4 286
Togo	0.002	8 006	-	8 006	0.002	8 006	8 006	-	12 942	-	12 942	-		-
Tonga	0.001	4 003	4 003	-	0.001	4 003	4 003	-	-	-	-	-		-
Trinidad and Tobago	0.037	148 114	148 114	-	0.037	148 114	148 114	-	-	-	-	-		-
Tunisia	0.019	76 059	76 059	-	0.019	76 059	76 059	-	-	-	-	-		-
Turkmenistan	0.034	136 105	136 105	-	0.034	136 105	136 105	-	-	-	-	-		-
Tuvalu	0.001	4 003	-	3 218	0.001	4 003	-	4 788	14 692	3 808	10 884	-	2024-25	4 788
Türkiye	0.846	3 386 614	3 386 614	-	0.846	3 386 614	3 386 614	-	-	-	-	-		-

State	2024–25 Assessed Contributions								Amounts due for previous financial periods					
	2024				2025									
	Assessed Contributions		Amounts Received or Credited		Assessed Contributions		Amounts Received or Credited	Balance due as at	Balance due as at	Amounts Received or Credited		Balance due as at	Calender years of	Total due as at
	%	Amount	in 2024	in 2025	%	Amount	in 2025	31.12.2025	01.01.2024	in 2024	in 2025	31.12.2025	Assessment	31.12.2025
Uganda	0.010	40 031	-	40 031	0.010	40 031	9 059	30 972	99 357	34 002	65 355	-	2025	30 972
Ukraine	0.056	224 173	224 173	-	0.056	224 173	224 173	-	-	-	-	-		-
United Arab Emirates	0.635	2 541 962	2 541 962	-	0.635	2 541 962	2 541 962	-	-	-	-	-		-
United Kingdom	4.377	17 521 525	17 521 525	-	4.377	17 521 525	17 521 525	-	-	-	-	-		-
United Republic of Tanzania	0.010	40 031	40 031	-	0.010	40 031	40 031	-	-	-	-	-		-
United States	22.000	88 067 980	2 525 236	-	22.000	88 067 980	-	173 610 724	82 984 149	82 984 149	-	-	2024-25	173 610 724
Uruguay	0.092	368 284	368 284	-	0.092	368 284	368 284	-	-	-	-	-		-
Uzbekistan	0.027	108 084	108 084	-	0.027	108 084	108 084	-	224 700	224 700	-	-		-
Vanuatu	0.001	4 003	189	3 814	0.001	4 003	3 710	293	408	-	408	-	2025	293
Venezuela (Bolivarian Republic of) (2)	0.175	700 541	-	-	0.175	700 541	-	1 401 082	21 617 752	-	-	21 617 752	2014-25	23 018 834
Viet Nam	0.093	372 287	372 287	-	0.093	372 287	344 024	28 263	-	-	-	-	2025	28 263
Yemen (2)	0.008	32 025	-	-	0.008	32 025	-	64 050	299 909	32 025	-	267 884	2016-25	331 934
Zambia	0.008	32 025	3 250	-	0.008	32 025	728	60 072	-	-	-	-	2024-25	60 072
Zimbabwe	0.007	28 022	27 694	-	0.007	28 022	671	27 679	-	-	-	-	2024-25	27 679
Total	**100.000**	**400 309 000**	**298 742 590**	**7 061 005**	**100.000**	**400 309 000**	**295 979 347**	**198 835 058**	**141 868 220**	**110 864 966**	**4 263 039**	**26 740 215**		**225 575 273**
Amounts due by States for prior periods of membership in the ILO:														
Paraguay (3)	-	-	-	-	-	-	-	-	245 066	-	-	245 066	1937	245 066
Former Socialist Fed. Rep. of Yugoslavia (4)	-	-	-	-	-	-	-	-	6 370 623	-	-	6 370 623	1989-2001	6 370 623
Total amounts due by States for prior periods of membership in the ILO	-	-	-	-	-	-	-	-	6 615 689	-	-	6 615 689		6 615 689
Total	**100.000**	**400 309 000**	**298 742 590**	**7 061 005**	**100.000**	**400 309 000**	**295 979 347**	**198 835 058**	**148 483 909**	**110 864 966**	**4 263 039**	**33 355 904**		**232 190 962**

(1) Financial arrangements. Member States listed in the following table have financial arrangements for the settlement of arrears of contributions or amounts due in respect of prior periods of membership.

Member State	Session of Conference at which arrangement was approved	
Iraq	97th	(2008)
Kyrgyzstan	106th	(2017)
Paraguay	102nd	(2013)
Sierra Leone	108th	(2019)
Somalia	108th	(2019)

(2) Member States which are two years or more in arrears and which have lost the right to vote under the provisions of article 13(4) of the Constitution. The arrears of contributions of these Member States equal or exceed the amount of the contributions due from them for the past two full years (2023–24).

(3) Paraguay owes CHF245,066 in respect of contributions to the ILO and other League of Nations organizations for the period prior to 1939. The 45th (1961) Session of the ILC decided that these arrears should be cancelled, effective on the date that payment is made of all Paraguay's arrears of contributions due since the date when it rejoined the Organization.

(4) Status of the former Socialist Federal Republic of Yugoslavia. The former Socialist Federal Republic of Yugoslavia was deleted from the list of ILO Member States on 24 November 2000.