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Information concerning the programme and budget and other questions

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Report II

Information concerning the programme and budget and other questions

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Introduction

1. This report deals with a number of items requiring action by the Conference. Any other items that may arise after the publication of this report and which also call for action by the Conference will be submitted through a document submitted for consideration by the Finance Committee.

2. The items requiring action are:

- the financial report and audited consolidated financial statements for the year ended 31 December 2025, which is published separately;
- the treatment of the net premium for 2024–25; and
- the composition of the Administrative Tribunal of the International Labour Organization.

Details of these items are set out in the following pages of this report.

3. Information concerning programme implementation in 2024–25 is contained in the Report of the Director-General, under item I(C) of the Conference agenda.

▶ Financial and administrative questions

Financial report and audited consolidated financial statements for the year ended 31 December 2025

4. In accordance with articles 28 and 29 of the Financial Regulations, the International Labour Conference will be called upon to adopt the audited consolidated financial statements for 2025 after their examination by the Governing Body. The statements cover all operations under the direct authority of the Director-General which include the regular budget, extrabudgetary funded activities, the Inter-American Centre for Knowledge Development in Vocational Training (CINTERFOR), the International Training Centre of the ILO (Turin Centre), the Administrative Tribunal of the ILO and the ILO Staff Health Insurance Fund (SHIF) activities. They include the budgetary results for the biennial financial period 2024–25.

5. The Director-General's financial report and the statements for 2025, together with the Auditor's report, will be communicated to Members as a separate document. The Governing Body's recommendation as to the adoption of the audited statements will also be communicated to the Conference in a separate document which will be presented to the Finance Committee.

Treatment of the net premium for 2024–25

6. At its 356th Session (March–April 2026), the Governing Body decided to recommend to the International Labour Conference at its 114th Session (June 2026) that it: [1]

(i) decide, in derogation of article 11(5) of the Financial Regulations, that 50 per cent of the 2024–25 net premium as per article 11(7), of CHF19,032,213 be retained by the Office and transferred to the Working Capital Fund, thus bringing its level to CHF44,516,106.5;

(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 50 per cent of the net premium as per article 11(7), earned of CHF19,032,213 to the Working Capital Fund, thus bringing its level to CHF44,516,106.5.

7. It will be for the Finance Committee to consider the transfer of a total amount of CHF9,516,106 (50 per cent of CHF19,032,213, rounded) to the Working Capital Fund, thereby increasing the level of the Fund from CHF35,000,000 to CHF44,516,106, as per the proposals put forward by the Governing Body, and to make the appropriate proposals to the Conference.

[1] See GB.356/PFA/3/Decision.

Composition of the Administrative Tribunal of the International Labour Organization

8. At its 356th Session (March–April 2026), the Governing Body decided to submit the following resolution to the International Labour Conference at its 114th Session (June 2026): [2]

> The General Conference of the International Labour Organization,
>
> Decides, in accordance with article III of the Statute of the Administrative Tribunal of the International Labour Organization, to renew the appointments of Ms Rosanna De Nictolis (Italy), Mr Clément Gascon (Canada), Mr Jacques Jaumotte (Belgium) and Ms Hongyu Shen (China) as judges of the Tribunal for one further non-renewable term of five years.

9. It will be for the Finance Committee to consider the proposals put forward by the Governing Body and to make the appropriate proposals to the Conference.

[2] See GB.356/PFA/10/1.