



Governing Body

356th *bis* Session, Geneva, 1 June 2026

Programme, Financial and Administrative Section

PFA

Programme, Financial and Administrative Segment

Date: 6 May 2026

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First item on the agenda

Programme and Budget for 2024–25: Financial report and audited consolidated financial statements for the year ended 31 December 2025

1. In accordance with article 28(1) of the Financial Regulations, the financial statements for the year ended 31 December 2025, together with the External Auditor's report thereon, have been made available to the members of the Governing Body.¹
2. Articles 28(2) and 38(2) of the Financial Regulations provide that the Governing Body shall examine these documents and forward them to the International Labour Conference for consideration at its 114th Session in June 2026, with such comments as it deems advisable.
3. The financial statements consolidate the operations of the International Training Centre of the ILO ("the Centre"), a controlled entity for financial reporting purposes. The Officers of the Board of the Centre will meet in May 2026 to consider the Centre's financial statements, and an oral report will be provided to the Governing Body on any decision resulting from this meeting.

► Draft decision

4. **The Governing Body took note of the External Auditor's report and forwarded the consolidated financial statements for the year ended 31 December 2025 and the External Auditor's report thereon to the International Labour Conference for consideration and adoption at its 114th Session.**

¹ Financial report and audited consolidated financial statements for the year ended 31 December 2025 and the Report of the External Auditor ([ILC.114/FIN](#)).