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Draft global road map on the transition to formality for decent work, 2027–32

Purpose of the document

As requested by the Governing Body at its 355th Session (November 2025), this document contains the draft global road map on the transition to formality for decent work, 2027–32. The Governing Body is invited to endorse and provide guidance on the draft road map (see the draft decision in paragraph 39).

Relevant strategic objective: All.

Main relevant outcome: Outcome 9 and all other outcomes.

Policy implications: The global road map, together with the plan of action, will guide the implementation of the Transition from the Informal to the Formal Economy Recommendation, 2015 (No. 204), by Members and integrated support by the Office for the period 2027–32.

Legal implications: None.

Financial implications: A prudent assessment of the financial implications associated with the implementation of the global road map will be undertaken following the Governing Body's decisions on GB.358/PFA/4 and the Programme and Budget for 2028–29.

Follow-up action required: Implementation of the global road map, considering the guidance provided by the Governing Body.

Author unit: Priority action programme on the transition from the informal to the formal economy (AP/Formalization).

Related documents: Recommendation No. 204; [ILC.113/Resolution IV](#); [GB.355/INS/3/1](#).

► Background and mandate

1. Over the past decade, significant progress has been made in understanding the heterogeneous nature of the informal economy, its root causes and the measures required to facilitate the transition to the formal economy and prevent informalization. Yet, high levels of informality have persisted ¹ since the adoption of the Transition from the Informal to the Formal Economy Recommendation, 2015 (No. 204), while transformations in the world of work related to new technologies, just transition and supply chains are creating new opportunities and risks. Against this backdrop, the conclusions concerning the general discussion on addressing informality and promoting the transition to formality for decent work, adopted by the International Labour Conference at its 113th Session (June 2025), called upon the ILO to “develop a global and time-bound road map, in consultation with the tripartite constituents, towards effective formalization that can be tailored to national circumstances and legal frameworks and that includes short, mid- and long-term objectives, as well as a clear monitoring framework”. ^{2,3} This request was reflected in the follow-up plan of action submitted for discussion to the Governing Body at its 355th Session (November 2025). ⁴
2. Recommendation No. 204 provides the normative foundation and guiding principles for facilitating the transition of workers and economic units from the informal to the formal economy, promoting the creation, preservation and sustainability of decent jobs and enterprises in the formal economy, and preventing informalization. Set against this normative foundation, the 2025 Conference conclusions provided renewed policy guidance to accelerate the implementation of Recommendation No. 204 and called for the development of a global and time-bound road map, while the follow-up action plan establishes the framework for ILO support to constituents. The global road map on the transition to formality for decent work 2027–32 (the road map) is an implementation tool with clear guidance and milestones to advance the transition to formality and linking national integrated strategies to regional and global enabling initiatives, cooperation and coordination. The background report to the 2025 Conference discussions also provides a wealth of information on innovative country practices to inform implementation. ⁵
3. The road map supports the ILO’s core mandate by tackling one of the structural obstacles to the realization of the fundamental principles and rights at work, decent work and social justice, and is anchored in the Organization’s ongoing reforms and evolving budget context. It operationalizes the direction set out in [GB.356/INS/7](#) that indicated that “Support for the transition from the informal to the formal economy will remain a core priority, but delivery will be better integrated across the Office to reduce fragmentation and scale up impact”. To that end, the road map provides a streamlined approach and comprehensive framework that

¹ In 2026, informality accounted for just under 58 per cent of total employment (over 2 billion workers and eight in ten enterprises worldwide), see: ILO, “[SDG indicator 8.3.1. – ILO Modelled Estimates](#)”, ILOSTAT database, accessed 08/09/2026; and ILO, [Women and Men in the Informal Economy: A Statistical Update](#), 2023, 24.

² The global road map draws on the rich input of 163 tripartite ILO constituents across all regions gathered through a questionnaire-based consultation process, also providing an invaluable resource for its implementation.

³ [ILC.113/Resolution IV](#), para. 15(p).

⁴ [GB.355/INS/3/1](#).

⁵ [ILC.113/Report VI](#).

strengthen coherence and accountability. This maximizes impact and enables the ILO to better respond to constituents' requests to support the transition to formality for sustainable transformative change at the global, regional and country levels.

► Goal

4. The overarching goal of the road map is to accelerate progress in the transition to formality by systematically integrating it into national, regional and global policy agendas. It seeks to support effective and sustainable formalization efforts that deliver decent work and universal social protection for workers, ensure productive and sustainable enterprises and fair competition, and strengthen governments' capacity to pursue inclusive economic, social and environmental policies, contributing to social justice and sustainable development.
5. The road map provides a practical, adaptable and action-oriented framework for systemic change. Through nationally owned action and inclusive social dialogue, it strengthens constituents' capacities to implement integrated, gradual, rights-based, sustainable and context-responsive approaches addressing informality and promoting the transition to formality for decent work. It promotes coherent, mutually reinforcing measures that respond to the diverse forms and multiple drivers of informality. The road map aims to make formality viable and attractive for workers and economic units, leaving no one behind, while addressing the constraints that may undermine the effectiveness and sustainability of adopted measures.

► Guiding principles and foundational elements

6. The road map is anchored in a set of guiding principles and in four foundational elements.

Guiding principles

7. The principles align with Recommendation No. 204 and respond to the 2025 Conference conclusions.
 - **Country-owned and tripartite-driven:** Led at the country level and built on national priorities, strategies and political commitment through inclusive social dialogue with governments and employers' and workers' organizations, and, as appropriate, in consultation with representative and member-based organizations of workers and economic units in the informal economy.
 - **Culture of formality:** Formality is recognized as legitimate and beneficial, supported by trusted public, accountable and responsive institutions that deliver rights, protection and services fairly; voluntary compliance is fostered by reduced behavioural barriers, appropriate incentives and supportive social norms.
 - **Context-specific and responsive to the heterogeneity of informality:** Tailored to national circumstances while reflecting the heterogeneity of situations and factors of informality and informalization across and within countries, sectors, territories, groups of workers and types of economic units.
 - **Rights-based, inclusive and gender-responsive action:** Advances the fundamental principles and rights at work irrespective of formalization status and supports gradual and

targeted approaches for workers and enterprises at higher risk of informality and facing specific barriers to formalization, leaving no one behind. This notably includes women, young and older persons, migrants, refugees and other forcibly displaced persons, indigenous and tribal peoples, persons with disabilities, care and support workers, domestic workers, home-based workers, street vendors, recycling workers and waste pickers, platform workers, rural and agricultural workers, construction and mine workers, own-account workers, and micro and small economic units.

- **Integrated, multidimensional and coordinated:** Formalization requires a cross-cutting, integrated policy process based on mutually reinforcing interrelated policies addressing the root causes of informality, supported by interministerial policy coordination and integration across different government levels, and strengthened tripartite mechanisms for effective inclusive social dialogue, with the participation and voice of those directly concerned in the informal economy.
- **Balanced between structural change, support, incentives and compliance:** Support and incentive measures are combined with structural transformation, fair and predictable compliance mechanisms and effective institutions, including labour administration and inspection with adequate mandates, trained personnel, resources and effective coverage of workplaces in the informal economy. Emphasis is placed on prevention, assistance and remediation rather than on immediate sanctions that would further penalize workers and economic units operating informally, not by choice but for lack of opportunities in the formal economy and of alternative means of livelihood.
- **Grounded in economic viability and productivity growth:** Productivity growth and an enabling environment for sustainable enterprises play an important role in ensuring that economic units become viable, formalize, remain formal, compete fairly and create formal jobs and decent work.
- **Innovative and scalable:** Measures are practical and scalable, leveraging innovative approaches (including digitalization/AI, sectoral, territorial and targeted approaches, supply chains and just transition) to accelerate formalization without creating new risks.
- **Evidence-based and learning-oriented:** Action is grounded in diagnostics, monitoring, learning and course correction, and captures intermediate progress towards formality, reductions in informality, as well as outcomes resulting from formality and lessons from what works and what does not.
- **Resource-aware and partnership-driven:** Formalization strategies are embedded in national development frameworks and aligned with domestic budgets, with complementary resources mobilized and aligned, where appropriate, through United Nations (UN) cooperation frameworks, South-South and triangular cooperation, international financial institutions (IFIs) and development partners, consistent with ILO principles and international labour standards.

Foundational elements

8. The four foundational and interrelated elements identified in paragraph 11 of the 2025 Conference conclusions structure the road map and, together with the above principles, guide its implementation.
 - **Good governance and an adequate, fit-for-purpose regulatory framework, combined with political will and commitment.** Appropriate policy, legal and institutional reform to

strengthen governance structures, institutional capacity and effective coordination, and compliance mechanisms to implement and monitor integrated formalization strategies, including measures to ensure legal recognition as a foundation for formalization (legal identity, property rights, business registration and recognition of employment relationships).

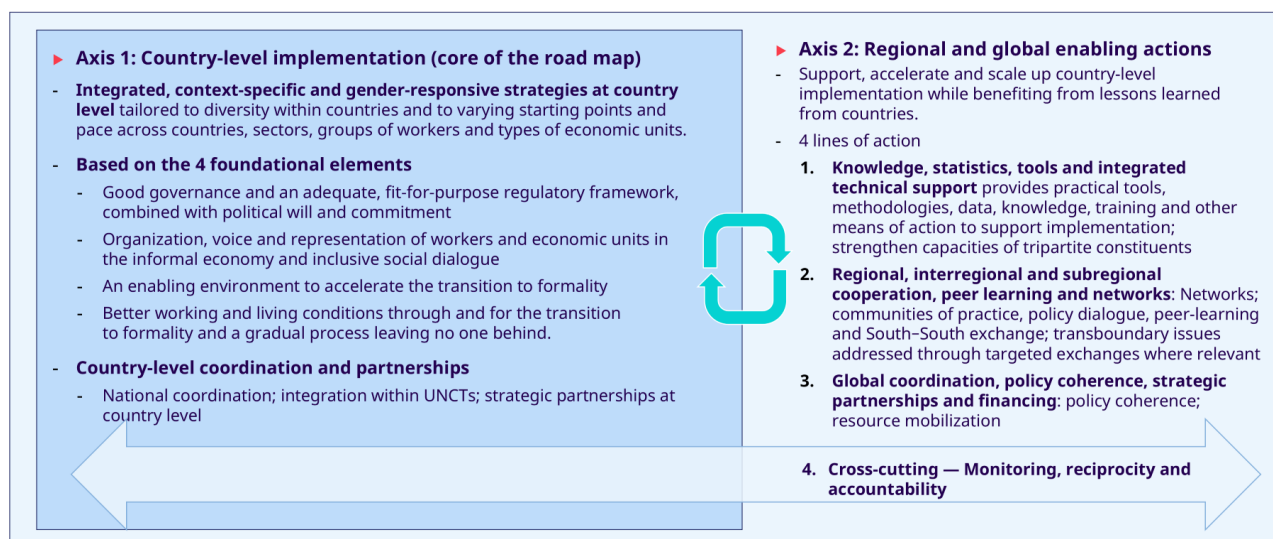
- **Organization, voice and representation of workers and economic units in the informal economy and inclusive social dialogue.** Building capacity and supporting the realization of freedom of association and the effective recognition of the right to collective bargaining for all workers; strengthening the capacity of representative employers' and workers' organizations to organize informal economy workers and economic units and, where feasible, establish sustainable representation structures within their organizations; supporting employers' and workers' organizations to extend membership and services to workers and economic units in the informal economy, where feasible and with appropriate capacity-building, and to form alliances and partnerships with informal economy organizations to ensure that when decisions that concern informal economy workers and economic units are taken, they can effectively participate in relevant processes, express their views and defend their interests; and strengthening the voice of those in the informal economy and supporting formalization pathways through social and solidarity economy (SSE) entities.
- **An enabling environment to accelerate the transition to formality.** Combining inclusive economic growth, structural transformation, decent employment creation and steady gains in productivity with determined action to promote and extend universal access to comprehensive, sustainable, effective and adequate social protection, ensure inclusive labour protection, support sustainable enterprise development, promote the SSE and improve education and skills to ensure that the gains are fairly and sustainably shared and advance decent work.
- **Better working and living conditions through and for the transition to formality and a gradual process leaving no one behind.** Development and implementation of integrated targeted formalization processes in sectors and for groups of workers and types of economic units disproportionately affected by informality and facing specific barriers to formalization, including by supporting policies and interventions to reduce decent work deficits, extending social protection and addressing vulnerabilities in the informal economy while promoting decent work through formalization.

► Strategic architecture and priority areas for implementation: Entry points, objectives, milestones and measurable outcomes at the country, regional and global levels

Strategic architecture: Two mutually reinforcing axes

9. The road map is organized around two mutually reinforcing axes with country-level implementation as the core pillar (axis 1) that benefits from regional and global enabling mechanisms (axis 2). The two axes operate as an integrated system to accelerate and scale up the implementation of Recommendation No. 204 (figure 1).

► Figure 1. The road map's integrated architecture along two axes



10. For each axis, a range of potential priority areas and entry points are presented and organized across three distinct phases: (i) foundation and readiness; (ii) implementation and scaling; and (iii) institutionalization and sustainability. The indicative dates attached to each phase (2027–28, 2029–30 and 2031–32, respectively) situate the road map within its overall time frame and provide a common structure for monitoring progress at each stage, while recognizing that the starting point and pace will vary across countries, sectors, groups of workers and types of economic units. Some countries may already be in a position to focus on implementation and scaling, whereas others may have ongoing activities across all three phases.

Country-level implementation: Objectives and milestones, axis 1

11. Led by tripartite constituents and grounded in national circumstances, axis 1 consists of the development, revision and implementation of integrated, context-specific and gender-responsive national, sectoral, territorial or targeted strategies to address informality, promote the gradual transition to formality and prevent informalization. Country-led action is informed by diagnostics and inclusive social dialogue and supported by coherent ILO assistance through UN Country Teams, in complementarity with appropriate support from IFIs and development partners.
12. The four foundational elements, recalled in paragraph 8, structure the priority areas and entry points for action set out in table 1. These are mutually reinforcing components of integrated, coherent and coordinated approaches, that countries combine and sequence according to their circumstances, national frameworks, capacities and priorities identified through tripartite social dialogue. Country action follows a flexible, iterative cycle: (i) commit and organize; (ii) diagnose and establish baselines; (iii) prioritize and design integrated, adequately resourced responses; (iv) implement mutually reinforcing measures; (v) monitor, learn (including from other countries) and adapt; and (vi) scale up and institutionalize what works so that evidence and experience support future efforts. Governance and monitoring, inclusive social dialogue and respect for rights are required throughout. Other thematic measures may be combined, sequenced or implemented in parallel according to identified needs, while innovative approaches can accelerate progress where appropriate.

13. Within this process, good governance and a fit-for-purpose regulatory framework provide the enabling foundation, while transparent, predictable compliance, paired with support and incentives, as well as sanctions, turn legal recognition and coverage into effective protection and access to services, thereby also preventing informalization. With a view to realizing decent work, a rights-based approach centred on workers should be complemented by an enterprise approach that strengthens productivity-inclusive growth, economic viability, competitiveness and sustainable enterprise development. Immediate action to realize the fundamental principles and rights at work, improve working and living conditions, extend social protection floors and reduce vulnerabilities must not wait for formalization, but should instead support it through gradual, inclusive approaches, including gender-responsive, sectoral, territorial and targeted integrated approaches for workers, sectors and economic units facing higher risks of informality or specific barriers to formalization. In parallel, coherent macroeconomic, employment, industrial, trade and investment policies, together with adequate regulation, predictable compliance, skills, finance, infrastructure, markets and enterprise support enhance productivity growth, resilience and the capacity of economic units to become and remain formal, create decent jobs and compete fairly. Productivity gains, where fairly and sustainably shared, translate into effective and inclusive labour protection, including better wages, and universal, adequate, comprehensive and sustainable social protection, reinforcing the benefits and sustainability of formality. Where participation in supply chains, technological change and transitions towards environmentally sustainable economies are harnessed through appropriate policies and institutions, they can open additional entry points and accelerate progress to formality rather than become sources of informalization. At all stages, organization, voice and representation of informal economy workers and economic units and inclusive social dialogue shape, legitimize and monitor formalization processes that leave no one behind.
14. Moreover, certain preconditions for specific actions will determine sequencing. For example, legal identity and recognition, and the extension of legal coverage where needed, should come first to enable registration, affiliation and access to rights and services, and to bring compliance into play. For workers in informal economic units, progress towards improved rights, protection and working conditions should begin immediately, without waiting for those units to formalize. At the same time, since employment can only be formal within a formal economic unit, the formalization of jobs and of economic units should advance hand in hand, supported by measures to strengthen the capacity of those units to provide and sustain decent work.
15. Operationally, these processes are reflected in the road map's three phases. The **foundation and readiness phase** concentrates on process-related steps, including diagnostics, strengthening bipartite and tripartite social dialogue, and interministerial coordination mechanisms, and adopting integrated formalization strategies. The **implementation and scaling phase** turns to intermediate outcomes such as implementing and scaling integrated national, sectoral, territorial or targeted strategies or initiatives of employers' and workers' organizations to reach and represent workers and economic units in the informal economy. The **institutionalization and sustainability phase** focuses notably on consolidating and integrating formalization into national planning and budgeting and scaling up successful targeted approaches to other sectors, groups and territories.

► Table 1. Country-level entry points, outcomes and milestones (axis 1)

Priority area/entry point	Foundation and readiness (Short-term process outcomes 2027–28)	Implementation and scaling (Medium-term outcomes 2029–30)	Institutionalization and sustainability (Long-term outcomes 2031–32)
► Good governance and an adequate, fit-for-purpose regulatory framework, combined with political will and commitment			
Governance, coordination and institutional accountability, diagnostics, monitoring and evaluation	• Political commitment secured. • Tripartite social dialogue institution, interministerial coordination arrangements, including across levels of government established or strengthened, and, as appropriate, inclusive consultation with representative membership-based organizations of workers and economic units in the informal economy. • Comprehensive participatory, gender-responsive national, sectoral, territorial or targeted diagnostics assessing the diversity of characteristics, transversal and specific drivers and consequences of informality and informalization risks completed in line with Recommendation No. 204, ILO methodologies and the 21st International Conference of Labour Statisticians. • Integrated formalization policies, strategies and action plans – national, sectoral, territorial or targeted – developed or strengthened through tripartite social dialogue, supported by clear objectives, responsibilities, resources and results frameworks. • Baseline indicators and data gaps identified, and monitoring arrangements agreed. • Governance, rule-of-law, integrity and trust gaps identified.	• Coordination mechanisms, responsibilities, budget lines, results frameworks and reporting mechanisms operate across institutions and levels of government. • Capacities for data collection, analysis, monitoring and evaluation and interoperable labour market information systems strengthened. • Tripartite monitoring regularly adjusts implementation. • Foundations of trust are established.	• Governance arrangements are institutionalized. • Formalization and prevention objectives embedded into national development/employment plans, sectoral policies and budgets, and sustained across political cycles. • Reliable, timely and disaggregated data supports continuous review, learning and adaptation, while evaluation evidence assesses the effectiveness of formalization policies and strategies and informs their targeting and scale-up.

Priority area/entry point	Foundation and readiness (Short-term process outcomes 2027–28)	Implementation and scaling (Medium-term outcomes 2029–30)	Institutionalization and sustainability (Long-term outcomes 2031–32)
Legal recognition, legal coverage and fit-for-purpose, regulatory frameworks	- Legal, regulatory and administrative gaps and barriers identified in relation to: legal identity, employment relationships, business and worker registration, licensing, tax and contributions, incentives, labour and social protection legal coverage, micro, small and medium-sized enterprises (MSMEs), own-account, rural, agricultural and platform workers, and, where relevant, property, land, public-space and natural-resource access rights. - Priority reforms agreed through inclusive social dialogue.	- Legal recognition and coverage extended to previously excluded or insufficiently covered workers and economic units. - Registration, licensing, tax and contribution procedures are simplified, proportionate and coordinated, including through one-stop services and digitalization. - Benefits are strengthened and the direct cost of formalization reduced. - Regulatory frameworks are designed and reviewed to ensure that requirements for micro and small economic units are responsive to their economic realities, thereby reducing, where appropriate, barriers to formal hiring. - Legislation and employment relationship assessment criteria and mechanisms are adapted to changing forms of work, with safeguards against misclassification and informalization.	- Coherent legal and regulatory frameworks aligned with international labour standards and, where relevant, regional instruments are periodically reviewed. - Measurable increase in protected employment relationships and decrease in legal coverage gaps. - Legal obligations are matched by accessible rights, benefits, services and fair and predictable compliance systems.
Labour administration, inspection, compliance, access to justice and a culture of formality	- Compliance (including costs), enforcement, remedy systems and administrative requirements, incentives and risk patterns are reviewed. - Data sharing and appropriate digital/AI uses for compliance are assessed. - Priority sectors and supply chains and employment arrangements are identified.	- Transparent, predictable and risk-based compliance strategies combine information and assistance with proportionate preventive and corrective enforcement with sanctions for violations as required by law. - Complaint, appeal and remedy channels are accessible.	- Compliance systems are transparent, predictable, sustainable and trusted. - Voluntary compliance increases, serious and persistent violations are addressed and undeclared/underdeclared work and misclassification decline, and monitoring enables institutions to detect and prevent new forms of informalization.

Priority area/entry point	Foundation and readiness (Short-term process outcomes 2027–28)	Implementation and scaling (Medium-term outcomes 2029–30)	Institutionalization and sustainability (Long-term outcomes 2031–32)
	- Legal mandate, coverage, capacity and training needs of enforcement institutions and social partners are assessed. - Coordination protocols, accessible complaint/remedy channels and communication tools established. - Trust and communication needs identified, including behavioural determinants of formalization–informalization, and awareness campaigns and assistance on rights, benefits, obligations and support mechanisms tailored accordingly.	- Inter-agency coordination and inspection coverage among labour, occupational safety and health, social security, tax, migration and judicial authorities are strengthened. - Technology and interoperable data-sharing arrangements support outreach, inspection and evidence-based compliance without replacing due process or excluding workers and economic units with limited connectivity or digital capability. - Labour inspection coverage extended to all workplaces in the informal economy. - Culture of formality fostered.	- Measurable increase in effectively protected employment relationships, registered and compliant economic units, and workers accessing labour and social protection in practice. - Inspection and access to justice and remedy reach high-risk and previously underserved segments, while compliant economic units benefit from fairer competition. - Digital/AI tools and data-sharing arrangements are periodically reviewed to prevent bias, unlawful surveillance or exclusion and detect new forms of informalization.
► Organization, voice and representation of workers and economic units in the informal economy and inclusive social dialogue			
Organization, voice, representation and inclusive social dialogue	- Legal, institutional and practical barriers to freedom of association, the effective recognition of the right to collective bargaining, organization, affiliation and participation in social dialogue identified. - Representative and member-based organizations of workers and economic units in the informal economy and relevant SSE entities mapped, and organizational, representation and service needs identified. - Capacities of employers' and workers' organizations to participate meaningfully in the design, implementation and monitoring of formalization policies; institutional arrangements to expand their reach and to further extend membership and services to	- Representative employers' and workers' organizations' outreach, membership, organization and tailored services for workers and economic units in or at risk of informality or informalization expanded. - Where appropriate, alliances and partnerships with representative member-based organizations in the informal economy, including SSE entities, are supported. - Community- and group-based organizing and sustainable representation structures for previously unrepresented workers in	- Organization and representation coverage increases. - Meaningful and sustained participation of representative employers' and workers' organizations in formalization policies. - Participation of workers and economic units directly concerned is institutionalized in relevant tripartite and social dialogue mechanisms. - Collective agreements and other social dialogue outcomes improve wages, working conditions, protection, productivity, informalization prevention and formalization in relevant sectors.

Priority area/entry point	Foundation and readiness (Short-term process outcomes 2027–28)	Implementation and scaling (Medium-term outcomes 2029–30)	Institutionalization and sustainability (Long-term outcomes 2031–32)
	those in the informal economy and support their access to social dialogue assessed and strengthened. • Appropriate participation and consultation arrangements established or strengthened.	the informal economy supported/expanded. • Representatives of workers and economic units in the informal economy participate effectively in tripartite social dialogue and inclusive consultation mechanisms and in the design, implementation and monitoring of relevant policies and programmes. • Sectoral and territorial social dialogue and collective bargaining are supported and expanded.	• Sectoral collective agreements are extended to include those in the informal economy. • Measurable progress in the effective organization and representation of workers and economic units and, where applicable, in the coverage and outcomes of collective bargaining and social dialogue.
► Enabling environment for the transition to formality			
Formal employment creation and preservation, structural transformation and coherent macroeconomic, employment, industrial and investment policies	• Diagnostics assess how macroeconomic, fiscal, monetary, trade, investment, industrial, employment and sectoral policies affect enterprise viability, productivity and competitiveness, supply-chain access, the creation of formal jobs and enterprises, formalization and informalization. • Priority sectors and bottlenecks to the creation and development of formal enterprises and jobs and informalization risks identified. • Formal decent employment objectives and targets and employment-impact assessment mechanisms incorporated into relevant policy processes.	• Coherent pro-employment-macroeconomic, industrial, sectoral, procurement and investment measures promote structural transformation, formal decent employment and inclusive and sustainable growth. • Active labour market policies connect workers to formal employment. • Formal jobs and enterprises are preserved and protected during crises and transitions.	• Creation, preservation and sustainability of formal enterprises and decent jobs are systematically included as development/policy outcomes. • More and better formal jobs are created, including by a sustained shift towards higher-productivity and more resilient formal enterprises and with policies systematically addressing informalization risks.

Priority area/entry point	Foundation and readiness (Short-term process outcomes 2027–28)	Implementation and scaling (Medium-term outcomes 2029–30)	Institutionalization and sustainability (Long-term outcomes 2031–32)
Sustainable enterprises, the SSE, productivity ecosystems, responsible business conduct, skills, infrastructure, finance, markets and public procurement	• Constraints to the creation, viability, productivity, competitiveness, resilience and transition to formality of economic units, including SSE entities – such as those related to skills, finance, infrastructure, technology, business services, markets, property rights, incentives and compliance costs –, are assessed, with particular attention to MSMEs. • Workers’ skills needs identified. • Productivity gaps and needs of MSMEs (including own-account workers) and SSE entities identified. • Formalization opportunities through procurement, markets, supply chains and partnerships identified. • Business development services established or expanded to raise the capability, productivity and economic viability of MSMEs. • Productivity, management practices, financial literacy, skills and financial and digital-inclusion support for informal and other MSMEs introduced or strengthened. • SSE pathways to formality and related partnerships identified and developed. • Responsible business practices supported to mainstream formality in human rights due diligence processes.	• Integrated formalization-linked business development programmes and services combining regulation, taxation and sustainable social security systems adapted to the size and capacity of economic units and designed to support inclusive growth, with productivity, management practices, entrepreneurship ecosystems, skills/ recognition of prior learning, infrastructure and technology, inclusive finance/insurance, market access and procurement opportunities introduced or expanded. • Targeted (re)training and skills recognition close skill gaps between informal and formal workers. • Incentives are transparent, time-bound where appropriate and linked to progress towards formalization and decent work. • SSE leveraged to support formalization processes. • Technical and vocational education and training (TVET) and informal apprenticeship upgrading and productivity-enhancing tools and services promoted in high-informality sectors. • Formalization of economic units is coupled with formalization of jobs.	• More economic units formalize and remain formal. • Level playing field/fair competition fostered. • Formal economic units demonstrate economic viability, improved productivity, resilience, access to finance and markets and capacity to provide decent work. • Enterprise development services routinely reach economic units and workers in or at risk of informality or informalization. • SSE pathways to formality institutionalized in relevant policies and programmes support sustained formalization. • Skills development and recognition strengthen employability and access to decent formal employment, while supporting productivity, sustainable enterprise development and inclusive growth. • Procurement, supply-chain access and enterprise support systems and policies reward sustained compliance, decent work, responsible business practices and human rights due diligence.

Priority area/entry point	Foundation and readiness (Short-term process outcomes 2027–28)	Implementation and scaling (Medium-term outcomes 2029–30)	Institutionalization and sustainability (Long-term outcomes 2031–32)
► Better working and living conditions through and for the transition to formality and a gradual process leaving no one behind			
Inclusive and effective labour protection, universal social protection, care and income security	• Decent work deficits and social protection gaps, including fundamental principles and rights at work, wages and working time, violence and harassment, social protection including social security contributory capacity, social health protection, maternity protection, care services and income security identified. • Priorities and financing options (including for social protection floors) are agreed through tripartite social dialogue. • Immediate action to promote and ensure the realization of the fundamental principles and rights at work and address the most serious risks and vulnerabilities, including unsafe or unhealthy working conditions, irrespective of formalization status. • Gaps in the governance and coordination of social protection systems identified.	• Labour protection, including occupational safety and health, and social protection, including health (through appropriate contributory and non-contributory mechanisms) progressively extended to those previously excluded. • Social protection, including floors progressively implemented guaranteeing a basic income security and health coverage during transition to formality. • Protection from violence and harassment extended to informal economy workers (in line with the Violence and Harassment Convention, 2019 (No. 190)). • Minimum wages determined through social dialogue and minimum wage coverage broadened with support for micro and small units to comply; wage policies, including living wages, strengthened. • Care services and a more equitable distribution of care responsibilities support workers' access to formal employment. • Decent work promoted through formalization for care and support workers, including domestic workers.	• Effective and inclusive labour protection and adequate, comprehensive and sustainable universal social protection sustained, ensuring portability of benefits and continuity across employment statuses, sectors, transitions and countries. • Reduced decent work deficits and vulnerabilities in the informal economy. • Formality is durably associated with decent working conditions and comprehensive and adequate social protection, strengthening incentives to remain formal and resilience against informalization. • National budgets ensure adequate, equitable and sustainable financing arrangements. • Increased income security for all workers (including through extension of living wage and universal social protection) stabilizes aggregate demand.

Priority area/entry point	Foundation and readiness (Short-term process outcomes 2027–28)	Implementation and scaling (Medium-term outcomes 2029–30)	Institutionalization and sustainability (Long-term outcomes 2031–32)
		• Transitional support preserves and improves livelihoods during transitions to formality and enables workers and economic units to enter and remain in the formal economy. • The governance of social protection systems strengthened for improved coordination between contributory and non-contributory schemes and with social, labour and economic policies.	
Gender-responsive, integrated, gradual and targeted approaches for groups, sectors and economic units at higher risk of informality and informalization	• Disaggregated and participatory analysis identifies groups of workers, sectors and types of economic units disproportionately affected by informality or informalization or facing specific barriers. • Priority groups agreed through social dialogue with effective and gender-balanced participation of voices of the informal economy. • Targeted measures designed. • Targeted awareness campaigns and legal assistance reach groups at higher risk of informality.	• Gender-responsive and targeted packages combining the relevant legal, enterprise, productivity, economic, protection, care, skills and representation measures are implemented. • Where relevant, measures on fair recruitment, skills recognition and the portability of social security benefits for migrant workers are implemented. • Successful sectoral and targeted approaches are adapted and expanded.	• Gender equality and inclusion mainstreamed into all formalization policies. • In targeted sectors, workers and economic units, narrowing decent work deficits and protection gaps supports a gradual and sustainable transition to formality and decent work. • Targeted approaches are sustained through institutionalized budget, monitoring and dialogue arrangements. • Successful approaches adapted and extended to other sectors/groups. • Gradual approaches converge towards adequate and equal rights and protection.

Priority area/entry point	Foundation and readiness (Short-term process outcomes 2027–28)	Implementation and scaling (Medium-term outcomes 2029–30)	Institutionalization and sustainability (Long-term outcomes 2031–32)
► Innovative approaches as cross-cutting accelerators			
Territorial, local, rural and sectoral approaches and supply chains as an entry point for formalization	• Priority territories, sectors and supply chains identified, including rural and urban areas with high concentrations of informality. • Local authorities, social partners, representative organizations, SSE entities, buyers, suppliers and service institutions mapped. • Barriers affecting lower tiers of supply chains, rural areas and high-informality sectors identified. • Business case for formalization at territorial and supply-chain level established.	• Integrated territorial, sectoral or supply chains formalization strategies combining enterprise upgrading, organization and cooperation through SSE entities, market access, skills, formal contracting, labour and social protection, representation and coordinated compliance implemented; and formalization measures integrated into sectoral and territorial transition strategies. • Local development tools, service delivery and area-based coordination mechanisms activated. • Government efforts to promote formalization in supply chains, including of micro and small economic units, are enhanced where multinational enterprises engage, consistent with the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy, as amended in 2022 (MNE Declaration), and relevant supply-chain strategies, to complement those efforts. • Responsible business conduct, procurement, purchasing and contractual practices support economic viability, formalization and job quality, including across borders.	• Effective approaches are scaled or embedded in national and sectoral policies and replicated. • Local or territorial coordination becomes a stable part of implementation. • Formal employment, productive and sustainable economic units and protection increase in targeted territories, sectors and supply chains, including in lower tiers. • Governance systems monitor subcontracting and purchasing practices and prevent the displacement of informality to less visible tiers or locations.

Priority area/entry point	Foundation and readiness (Short-term process outcomes 2027–28)	Implementation and scaling (Medium-term outcomes 2029–30)	Institutionalization and sustainability (Long-term outcomes 2031–32)
Just transition, climate resilience, crisis response and formalization	- Sectors, territories, workers and economic units exposed to environmental, climate, conflict or other shocks and those with potential for both environmental sustainability and formalization identified. - Formal employment and livelihood opportunities and informalization risks arising from transitions towards environmentally sustainable economies and from environmental impacts and policies assessed. - Green jobs and skills development programmes designed to support pathways towards decent work, including through the development of sustainable enterprises. - Formalization objectives incorporated into relevant just transition, resilience and crisis-preparedness processes; and just transition considerations integrated into formalization strategies and programmes.	- Just transition measures designed to create formal decent jobs and sustainable economic units implemented in targeted sectors. - Climate-responsive social protection, skills and resilience measures for workers in or exposed to informality and informalization implemented, supporting their capacity to benefit from emerging economic and employment opportunities. - Crisis-response measures preserve formal employment and viable enterprises and prevent informalization.	- Decent, formal and green jobs created, expanded and/or strengthened, including through the development of sustainable enterprises. - Formalization and just transition approaches are mutually reinforcing, contributing to more inclusive and sustainable structural transformation and ensuring that its benefits are broadly shared. - Resilience of workers, enterprises and livelihoods to climate change, environmental shocks and other crises/shocks strengthened, notably through national social protection systems. - Crisis-response systems can rapidly protect employment and livelihoods and reduce the likelihood that shocks trigger informalization.

Priority area/entry point	Foundation and readiness (Short-term process outcomes 2027–28)	Implementation and scaling (Medium-term outcomes 2029–30)	Institutionalization and sustainability (Long-term outcomes 2031–32)
New technologies, interoperable systems and inclusive digital transformation	- In consultation with social partners, opportunities and risks associated with digital technologies, data interoperability, digital labour platforms and appropriate use of artificial intelligence are assessed across enterprise and employment digital identity and registration, payments, labour administration, public employment services and, where appropriate, private employment agencies when properly regulated in line with international labour standards, labour inspections, social security, skills, finance, markets, business development services and MSME productivity. - Infrastructure, interoperability and digital capability gaps, digital divides, and data protection, cybersecurity, accessibility and technology-driven misclassification and informalization risks are identified.	- Inclusive digital and non-digital channels, including digital labour platforms, simplify registration, contributions and routine reporting and connect workers and economic units to social protection, employment services, skills, finance, markets and business development services. - Infrastructure, interoperability, digital identity and payment options and digital capabilities are strengthened with sound data governance and safeguards against exclusion and discrimination.	- Accessible and interoperable systems operate at scale, lowering administrative burdens and coverage gaps and supporting sustained formalization and prevention of informalization. - A higher proportion of digital platform workers are correctly classified according to their actual employment status and covered by applicable labour and social protection, with data and traceability used, where appropriate, to support registration, social security affiliation and compliance, in line with national law and data-protection and privacy safeguards. - Systems and safeguards against exclusion, surveillance, discrimination and technology-driven informalization are institutionalized and periodically updated.

Regional and global objectives and milestones, axis 2

16. Axis 2 provides the enabling functions that sustain, improve and accelerate country-level action. It provides open, accessible and shared knowledge, tools and methodologies; supports peer learning and South–South exchange through regional, interregional and subregional networks, academic institutions and communities of practice; and helps connect countries to strategic partnerships and financing pathways that strengthen the design, implementation, financing, monitoring and scaling of integrated formalization processes. The lessons and evidence generated by countries in axis 1 should inform regional and global enabling activities, which in turn support future country-level action. The two axes form a continuous learning cycle rather than a one-directional chain of support. The activities of axis 2 are designed to be integrated with and reinforce existing, relevant regional mechanisms and declarations, including the Doha Political Declaration, the Punta Cana Declaration and, as appropriate, any relevant outcome adopted by forthcoming regional meetings.
17. Consistent with axis 1, these processes unfold over three phases. The **foundational and readiness phase** maps existing initiatives and networks based on identified regional and subregional priorities, common challenges and cross-border issues, declarations and opportunities for regional cooperation networks and peer learning. **The implementation and scaling phase** focuses on developing and sharing consolidated knowledge, training resources, methodologies and tools by developing or leveraging subregional and regional networks and communities of practice (building on the experience of the Strategy for the Promotion of Formalization in Latin America and the Caribbean 2024–30 (FORLAC 2.0) as relevant). The **institutionalization and sustainability phase** ensures that these networks and platforms are established as long-term platforms, including for policy dialogue to encourage strategic partnerships, identification of financing opportunities and mobilization of resources.

► Table 2. Regional and global enabling action (axis 2)

Enabling function	Foundation and readiness (2027–28)	Implementation and scaling (2029–30)	Institutionalization and sustainability (2031–32)
Knowledge, statistics, research, tools and integrated technical support	• Adaptable national, sectoral and targeted diagnostic/monitoring methodology available, aligned with Recommendation No. 204, the 2025 Conference conclusions and the 21st International Conference of Labour Statisticians. • Needs and opportunities for the development of (sub)regional public goods identified and prioritized. • Consolidated transition-to-formality toolkit available; baseline knowledge repository and regional/country data platforms including best practices established. • Capacity needs of governments and employers' and workers' organizations assessed and progressively strengthened.	• Lessons learned are systematized and disseminated, including through cooperation with academic and research institutions. • Data collection, analysis and monitoring supported, in line with the 21st International Conference of Labour Statisticians and other relevant standards and guidance. • Knowledge products, tools, information systems and methodologies to support, prioritize and monitor formalization approaches available, adapted and used. • Multidisciplinary technical support strengthens institutions, social partners, statistical offices, inspection systems and implementing agencies, helping countries implement integrated approaches.	• Consolidated, regularly updated global knowledge base stemming from country experiences informs national, regional and sectoral policies and the Governing Body. • Tools embedded in country support and routinely revised using implementation evidence; effective integrated support models institutionalized in regular ILO country and regional programming.
Regional, subregional and interregional cooperation, peer learning and networks	• (Sub)regional mechanisms, cooperation frameworks, declarations, institutions, networks, communities of practice and common or cross-border challenges mapped. • Modalities for tripartite peer learning, South–South and triangular cooperation and participation of employers' and workers' organizations agreed.	• (Sub)regional networks established or strengthened. • Regular tripartite peer learning exchanges and South–South cooperation and transfer of expertise operating at regional or interregional levels; country lessons and practical guidance shared across regions, compared and adapted. • Transnational issues addressed through targeted exchanges, dialogue or cooperation frameworks (for example, labour mobility, portability of social protection benefits, fair recruitment, regional statistics, supply chains).	• (Sub)regional mechanisms and self-sustaining regional networks support continued policy dialogue, peer learning, knowledge exchange and implementation assistance.

Enabling function	Foundation and readiness (2027–28)	Implementation and scaling (2029–30)	Institutionalization and sustainability (2031–32)
Global and regional coordination, policy coherence, strategic partnerships and financing	• Strategic partnerships framework (UN system, IFIs, development partners) and resource mobilization plan, including exploring public–private partnerships that reflect ILO principles and international labour standards, developed with the participation of employers’ and workers’ organizations. • The Global Coalition for Social Justice and the Global Accelerator on Jobs and Social Protection for Just Transitions provide platforms to develop strategic partnerships and mobilize resources. • Strategic partnerships, financing needs and opportunities assessed and identified and links with national budgets, IFIs, development banks, UN frameworks and official development assistance mapped.	• Policy coherence with IFIs, UN agencies, regional organizations and development partners is strengthened, with policy advice, joint initiatives and financing arrangements that are aligned with ILO principles and international labour standards; formalization is integrated, where relevant, into Decent Work Country Programmes, UN Sustainable Development Cooperation Frameworks and relevant financing frameworks. • Increased formalization-related fiscal space supports domestic resource mobilization.	• Partnerships and financing sustain and scale country implementation, with sustainable financing based on domestic resources and continuity of formalization efforts beyond 2032. • Formalization priorities more consistently embedded in ILO programming, multilateral and regional policy dialogue and partner financing and cooperation frameworks, including at (sub)regional level.
Cross-cutting – monitoring, reciprocity and accountability	• Preliminary road map monitoring framework and regional monitoring arrangements established; accountability for policy integration and implementation established within the Office, with approach and criteria for Governing Body oversight and evaluation agreed.	• Regular regional tracking and tripartite review generate course correction; synthesis of lessons and scalable practices used to adjust national and regional support, technical products and partnership choices. • The Governing Body reviews progress, including the effectiveness of country-level implementation and the efficiency and coherence of ILO support and partnerships.	• Learning systematically informs the scaling of country action, wider policy dialogue and future ILO programming; country evidence routinely informs global review, programming and any post-2032 follow-up.

► Implementation arrangements at the national, regional and global levels

18. Implementation is led at country level by tripartite constituents through inclusive social dialogue, with the participation, as appropriate, of those directly concerned and other relevant stakeholders. Embedded in national development plans, policies and processes, national implementation should be supported by the whole-of-government approach and interministerial coordination and oversight arrangements capable of bringing together multiple actors, moving from isolated measures towards integrated and coherent formalization processes, guiding sequencing, resolving bottlenecks and sustaining action across political and budget cycles. Country-level implementation is supported by the enabling functions of axis 2. All interested countries may progressively draw on the enabling functions of axis 2 and, where interest and capacity allow, advance independently on axis 1.

Operational sequencing and selection of the first round of ILO target countries

19. ILO support will initially focus on a limited number of first-round countries per region, while providing knowledge-sharing mechanisms to the benefit of a larger number of countries. Regional offices will lead a transparent selection process based on agreed criteria in consultation with tripartite constituents. Engagement with this first round of countries will serve to test, refine and demonstrate integrated approaches to scale and accelerate the transition to formality, in a manner that generates practical lessons for wider implementation. In parallel and in subsequent phases, other countries will be in a position to strengthen their capacities and efforts to promote formalization by drawing on the experience of the first-round countries. This will be achieved through knowledge-sharing, peer learning and interregional cooperation, as set out under axis 2.

Integrated ILO support to constituents across both axes

20. The intensity and form of ILO support will be organized around the entry points and milestones each country selects and will vary by country according to national demand, priorities and readiness. Under the leadership of regional offices, the ILO will put in place an internal coordination mechanism to ensure coherent and efficient integrated support to constituents across technical departments, the Bureau for Workers' Activities (ACTRAV), the Bureau for Employers' Activities (ACT/EMP) and the International Training Centre of the ILO, decent work teams and country offices. Integrated support will include dedicated capacity-building for employers' and workers' organizations. The nature and sequencing of this support will remain flexible to reflect different national contexts, pathways and implementation capacities. In operational terms, the road map's country-level objectives and milestones should be reflected, where appropriate, in Decent Work Country Programmes, UN cooperation frameworks and relevant ILO cooperation frameworks and support instruments.
21. Regional offices, with support from decent work teams and relevant headquarters units, will also facilitate peer learning exchanges and regional and subregional cooperation mechanisms and help connect country experiences to other country learnings, regional priorities, declarations and initiatives.

► Monitoring progress along gradual pathways to formality

22. Monitoring under the road map is designed to track progress along gradual and country-specific pathways to formality. Reductions in the share of informal employment or of informal economic units remain an important reference. However, as illustrated in table 1, both process (for example, improved understanding of the barriers to formalization) and intermediate indicators (such as social protection coverage extension, improved working conditions and reduced vulnerabilities, including the realization of the fundamental principles and rights at work, and greater productivity and economic viability) should also be tracked. They demonstrate progress towards formalization, while outcome indicators should also assess whether access to formality translates into decent work. Monitoring should equally capture the prevention of informalization, remaining attentive to the risks arising from a changing world of work. Monitoring progress towards formalization should be guided by a set of principles and by a reporting and learning rhythm that turns evidence into periodic review and adjustment as needed.
23. It will be critical to monitor progress in a transparent manner and develop the infrastructure required to generate evidence for learning while underpinning accountability. The task ahead is to refine the preliminary set of milestones and indicators provided in tables 1 and 2 into workable measurement frameworks and to set the corresponding monitoring processes in motion, including establishing the basis for the ILO's own follow-up and reporting to the Governing Body on the implementation of the road map as a whole.

Monitoring axis 1: Country-level action

24. To demonstrate progress in the transition to formality, country-level monitoring begins by refining and contextualizing milestones and indicators into a national measurement framework, defined through social dialogue and aligned with national circumstances, data systems and policy priorities. Monitoring frameworks at the country level should be gender-responsive, inclusive and multidimensional, covering both workers and economic units and, where possible, include a baseline established at the outset. Particular attention should be given to workers, sectors and economic units disproportionately affected by informality or facing specific barriers to formalization.
25. Monitoring should draw on the resolution concerning statistics on the informal economy adopted by the 21st International Conference of Labour Statisticians, other related statistical standards and the ILO Informal Economy Indicator Framework to capture its heterogeneity, support gradual and targeted approaches, and promote consistency, quality and comparability over time. Countries should be encouraged to select and adapt indicators that reflect their own priorities, policy pathways and data realities. Once refined, national monitoring processes should be set in motion progressively under national leadership and with ILO technical support where required. To that end, strengthening national capacities for data collection, administrative coordination and tripartite review will be an integral part of the monitoring process.
26. Each reform should be assessed for possible unintended effects, notably on employment relationships, enterprise behaviour, subcontracting, access to protection, the capacity of micro and small economic units to comply and informalization. Monitoring should capture transitions into and out of formality, and whether formality, once achieved, is sustained and translates into decent work, comprehensive, adequate and sustainable social protection, sustainable enterprises and shared productivity gains.

27. Findings emerging from the monitoring process feed back into national strategies to inform necessary adjustments, improvements and sequencing and connect to regional and global learning under axis 2, so that country experiences contribute to and benefit from the wider evidence base.

Monitoring axis 2: Regional and global enabling action

28. Monitoring of axis 2 should focus on whether the enabling functions of the road map are helping countries advance. This means tracking not only the existence of tools, knowledge products, networks and partnerships, but also their use, reach and relevance. Relevant indicators may include the development and uptake of shared methodologies and tools or the functioning of regional and subregional communities of practice.
29. At the regional level, monitoring should capture whether country experience is being systematized, disseminated and adapted across contexts, and whether regional platforms are helping to inform policy dialogue and implementation support. At the global level, the monitoring framework should assess whether knowledge generation, technical support, policy coherence and strategic partnerships are contributing to stronger country implementation and better alignment across the multilateral system. Together, these feedback loops ensure that country action and global enabling action are mutually reinforcing, so that lessons generated in one setting inform action in others.

Global reporting, learning and review rhythm

30. A light annual tracking process by the Office should assess progress in country engagement, regional cooperation, global enabling action, policy influence, partnerships and resource mobilization. More substantive reviews should be aligned with the three phases of the road map:
 - Short-term review in 2028;
 - Mid-term review in 2030;
 - Longer-term review in 2032.
31. At the global level, the Governing Body should be in a position to review whether country-level implementation is generating positive results and lessons for wider use (axis 1) and whether the regional and global enabling action is generating effective knowledge and leading to effective partnerships and resource mobilization that improve the coherence and effectiveness of action (axis 2). At the end of 2031, an independent evaluation of the road map will be launched in line with established ILO evaluation practices. This will provide the basis for updating tools, refining support models, further mobilizing or strengthening partnerships and considering any follow-up after 2032.

► Financial implications, resource mobilization and partnership development

32. The implementation of the road map requires technical and financial resources. At the country level, priority should be given to embedding formalization in national planning and budget processes, so that implementation, anchored in domestic institutional and fiscal realities, can be sustained. Domestic resource mobilization, including the progressive strengthening of the

contributory and tax base associated with formalization for improved scope of action for governments, forms part of the implementation logic. A broader and sufficiently progressive revenue base and effective tax and contribution collection can further expand fiscal space and help secure adequate, sustainable and equitable financing for universal social protection, including floors. External financing should play a complementary and catalytic role, especially in areas such as institutional strengthening, digital systems, enterprise support and pilot-to-scale transitions that often require substantial and sustained investments.

33. Given that implementation will take place within a broader ecosystem of partners, the ILO will play a convening and coordinating role to promote coherence, efficient use of resources and avoid fragmentation. Partnerships with UN entities, IFIs, regional development banks, national financial institutions and development partners will be pursued and fostered at global, regional and country levels, using existing country-level coordination mechanisms where appropriate. They should strengthen policy coherence and inter-agency collaboration across the multilateral system, help align and mobilize resources for formalization, connect formalization to broader agendas on, notably, social justice, decent work, sustainable development, social protection and just transition, and reinforce the ILO's leadership on formalization. The ILO will ensure that such partnerships are grounded in international labour standards and ILO principles, with employers' and workers' organizations involved in the relevant discussions and frameworks, as called for in the 2025 Conference conclusions.
34. Following consideration of the road map by the Governing Body at its 358th Session (November 2026), the examination of the programme and budget, starting with the Programme and Budget for 2028–29, will provide the basis for its implementation in selected countries. This will be achieved by mainstreaming the transition to formality as one of the cross-cutting transitions, supported by an adequate coordination mechanism and effective incentives, including dedicated Regular Budget Technical Cooperation and Regular Budget Supplementary Account allocations.
35. While some of the policy interventions will be delivered using available resources within the approved regular budget or under ongoing development cooperation projects, others would require the Office, in consultation with constituents, to identify additional resources, including through the Global Coalition for Social Justice. The ILO will also support constituents in identifying financing opportunities and articulating the case for investment in formalization.

► Next steps and follow-up within the ILO

36. The road map will be a powerful engine to enhance collaborative work and new working methods across the Office, supporting integrated and coordinated action across its programme and budget and related outcomes. Strengthened field capacity will enable regional offices to lead transformative change at the country and regional levels, while promoting coherence and policy integration in support of the transition to formality. Coordination should cover technical support, programming, partnerships, regional cooperation and the consolidation of lessons emerging from implementation. Monitoring, reporting and reviewing will keep the road map responsive, operational and relevant throughout the period 2027–32.
37. As a first step, the Office will finalize the country selection criteria through consultation with tripartite constituents. Regional offices, in consultation with the ILO constituents, will propose a limited list of first-round countries per region. Selection will be aligned with national priorities

and, where appropriate, relevant Decent Work Country Programmes, and be calibrated to available resources, with implementation commencing progressively in 2027.

- 38.** As a call for action, the road map provides a framework for technical assistance, resource mobilization and national consensus-building to support the testing, development and implementation of integrated formalization strategies. Over a defined period, these strategies should contribute to consolidating an enabling environment for the transition to formality and generate measurable improvements in people's living and working conditions, social protection coverage, the promotion of sustainable enterprises and opportunities for productive decent employment.

► Draft decision

39. The Governing Body:

- (a) endorsed the draft global road map on the transition to formality for decent work, 2027–32, as set out in document GB.358/INS/8;**
- (b) requested the Director-General to take into account its guidance in implementing the global road map, including its financial and policy coordination implications, and to reflect the outcome of its discussion at the 358th Session in preparing the Programme and Budget for 2028–29 and subsequent programme and budget proposals, while seeking, to the extent possible, to meet additional financing requirements through resource mobilization efforts;**
- (c) requested the Director-General:**
 - (i) to submit a mid-term progress report on the implementation of the global road map for the consideration of the Governing Body, at a future session;**
 - (ii) to ensure that, subject to the availability of financial resources, an independent evaluation of the implementation of the global road map is completed in time to inform the final review to be submitted for the consideration of the Governing Body in 2032.**