International Labour Organization

▶ GB.340/PFA/INF/1

For information

Governing Body

340th Session, Geneva, October–November 2020

Programme, Financial and Administrative Section **PFA**

Date: 12 October 2020

Original: English

First item on the agenda

Programme and Budget for 2020–21

Regular budget account and Working Capital Fund

Summary: This paper provides information on the position of 2020–21 income and expenditure as of 31 August 2020. For the eight-month period ending 31 August 2020, contributions received were US$290,216,762 and expenditures recorded were US$227,139,101. In accordance with article 21.2(a) of the Financial Regulations, arrears of contributions received in 2020 were used to fully reimburse the Working Capital Fund and the internal borrowing, to cover the 2018–19 deficit of US$74,504,270. Following the reimbursement of the Working Capital Fund and internal borrowings the excess of expenditure over income as at 31 August 2020 was US$11,426,609 at the budget rate of exchange of 1.00 Swiss franc to the US dollar. In accordance with Financial Regulations, this amount was covered by the Working Capital Fund.

Author unit: Financial Management Department (FINANCE).

Related documents: None.

Introduction

1. Information on the position of 2020–21 income and expenditure as at 31 August 2020 is submitted herewith. Additional information on the position of Member States in relation to the receipt of contributions is provided in Appendices I and II. Appendix I gives details of contributions received and amounts due as at that date, while Appendix II gives details of those Member States, which, as at 31 August 2020, had lost the right to vote under the provisions of article 13(4) of the Constitution.

Budgetary income and expenditure

2. Budgetary income is accounted for in United States dollars at the ILO budget rate of exchange for the financial period, and Swiss franc (CHF) expenditure is recorded in US dollars at the same rate of exchange. US dollar budgetary income and expenditure figures reported herein accordingly result from the conversion of Swiss franc income and expenditure to US dollars at the 2020–21 budget rate of exchange of CHF1.00 to the US dollar. Assessed contributions received and expenditure recorded as at 31 August 2020 were as follows:

	Swiss francs	US dollars
Income received		
Assessed contributions for 2020	192 846 226	192 846 226
Arrears of contributions from previous financial periods	97 370 536	97 370 536
Total income received	**290 216 762**	**290 216 762**
Less: 2018–19 deficit reimbursed *	74 504 270	74 504 270
Net income received	**215 712 492**	**215 712 492**
Expenditure		**227 139 101**
Excess of expenditure over income for eight months up to 31 August 2020 **		**(11 426 609)**

* As at 31 December 2019, in accordance with article 21 of the Financial Regulations, the deficit of CHF74,504,270 was covered by the Working Capital Fund (CHF35,000,000) and internal borrowings (CHF39,504,270). In accordance with article 21.2(a) of the Financial Regulations, arrears of contributions received in 2020 (CHF97,370,536) were used to fully reimburse the Working Capital Fund and the internal borrowing.

** In accordance with article 21.1(a) of the Financial Regulations, the Working Capital Fund was drawn upon to finance budgetary expenditure pending receipt of contribution.

Contributions of Member States

3. Total assessed contributions for 2020 amount to CHF395,320,000 compared with CHF380,298,200 for 2019. Appendix I indicates that, as at 31 August 2020, assessed

contributions for 2020 received from or credited [1] to Member States totalled CHF192,846,226, which represented 48.8 per cent of the contributions assessed. At the same date in 2019, CHF217,935,362 which represented 57.3 per cent of the 2019 contributions had been collected. At 31 August 2020, some 78 Member States had settled their 2020 contributions in full, 26 Member States had made partial payments, while 83 others had made no payments against 2020 contributions. This compared with 89, 24 and 74 Member States in the same situation respectively at the same date in 2019.

4. Arrears of contributions received up to 31 August 2020 totalled CHF97,370,536, bringing total contributions collected up to 31 August 2020 to CHF290,216,762.

5. As at 31 August 2020, 19 Member States had made payments against their 2021 contributions. These were Angola, Armenia, Bahamas, Barbados, Benin, Bulgaria, Burkina Faso, Burundi, Cabo Verde, Cook Islands, Croatia, Estonia, Guyana, Lesotho, Mali, Republic of Moldova, Saint Kitts and Nevis, Samoa and Togo.

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

6. Appendix II shows that, on 31 August 2020, the arrears of contributions of Cameroon, Chad, Comoros, Congo, Democratic Republic of the Congo, Dominica, Gabon, Gambia, Grenada, Guinea-Bissau, Iraq, Palau, Sao Tome and Principe, Solomon Islands, Sudan, Suriname, Tajikistan, Timor-Leste, Tuvalu, Venezuela (Bolivarian Republic of), Yemen and Zambia equalled or exceeded the amount of the contributions due from them for the past two full years. In accordance with article 13(4) of the Constitution of the Organisation, each of these Member States had therefore lost the right to vote.

7. Azerbaijan, Central African Republic, Kazakhstan, Kyrgyzstan, Republic of Moldova, Paraguay, Sierra Leone, Somalia, Ukraine and Uzbekistan are permitted to vote under financial arrangements approved by the following Sessions of the International Labour Conference: 95th (2006) for Azerbaijan, 97th (2008) for Central African Republic, 88th (2000) for Kazakhstan, 106th (2017) for Kyrgyzstan, 93rd (2005) for Republic of Moldova, 102nd (2013) for Paraguay, 108th (2019) for Sierra Leone, 108th (2019) for Somalia, 99th (2010) for Ukraine and 104th (2015) for Uzbekistan.

Working Capital Fund

8. In accordance with article 21.1(a) of the Financial Regulations, the budgetary expenditure pending receipt of contributions of US$11.4 million (CHF11.4 million) for eight months up to 31 August 2020, was covered by the Working Capital Fund. The nominal balance of this Fund standing at CHF35 million, as a consequence, decreased to CHF23.6 million as at 31 August 2020.

[1] Amounts credited against 2020 contributions represent the distribution to eligible Member States of incentive scheme credits, cash surpluses and the net premiums earned in prior periods. Details are given in note 1 to Appendix I.

▶ Appendix I

Contributions received and outstanding

Details of movements between 31 December 2019 and 31 August 2020 (in Swiss francs)

Member States	Amount Due to ILO as at 31 December 2019	Assessed contributions for 2020 %	Amount	Amounts received or credited (1) to 31 August in respect of Contributions 2020	Arrears	Balance due as at 31 August 2020
A. States which have settled their 2020 contributions in full						
Algeria	-	0.138	545 542	545 542	-	-
Angola (2)	-	0.010	39 532	39 532	-	-
Armenia (2)	-	0.007	27 672	27 672	-	-
Australia (2)	-	2.211	8 740 525	8 740 525	-	-
Austria	-	0.677	2 676 317	2 676 317	-	-
Azerbaijan (5)	1 663 418	0.049	193 707	193 707	247 743	1 415 675
Bahamas (2)	-	0.018	71 158	71 158	-	-
Barbados	-	0.007	27 672	27 672	-	-
Belarus	-	0.049	193 707	193 707	-	-
Belgium (2)	-	0.822	3 249 531	3 249 531	-	-
Benin	34 170	0.003	11 860	11 860	34 170	-
Botswana (2)	-	0.014	55 345	55 345	-	-
Brunei Darussalam (2)	-	0.025	98 830	98 830	-	-
Bulgaria (2)	-	0.046	181 847	181 847	-	-
Burkina Faso (2)	-	0.003	11 860	11 860	-	-
Burundi (2)	-	0.001	3 953	3 953	-	-
Cabo Verde (2)	-	0.001	3 953	3 953	-	-
Canada (2)	-	2.735	10 812 002	10 812 002	-	-
Cook Islands	-	0.001	3 953	3 953	-	-
Croatia (2)	-	0.077	304 396	304 396	-	-
Czechia (2)	-	0.311	1 229 445	1 229 445	-	-
Denmark	-	0.554	2 190 073	2 190 073	-	-
Egypt	-	0.186	735 295	735 295	-	-
Estonia (2)	-	0.039	154 175	154 175	-	-
Eswatini	-	0.002	7 906	7 906	-	-
Fiji (2)	-	0.003	11 860	11 860	-	-
Finland	-	0.421	1 664 297	1 664 297	-	-
France	-	4.429	17 508 723	17 508 723	-	-
Guyana (2)	-	0.002	7 906	7 906	-	-
Haiti (2)	-	0.003	11 860	11 860	-	-
Hungary	-	0.206	814 359	814 359	-	-
Iceland	-	0.028	110 690	110 690	-	-
India (2)	-	0.835	3 300 922	3 300 922	-	-
Ireland	-	0.371	1 466 637	1 466 637	-	-
Italy	-	3.309	13 081 139	13 081 139	-	-
Japan	-	8.568	33 871 018	33 871 018	-	-
Kazakhstan (2) (5)	257 342	0.178	703 670	703 670	257 342	-
Latvia	-	0.047	185 800	185 800	-	-
Lesotho	-	0.001	3 953	3 953	-	-
Liberia (2)	-	0.001	3 953	3 953	-	-
Lithuania (2)	-	0.071	280 677	280 677	-	-
Luxembourg	-	0.067	264 864	264 864	-	-

Member States	Amount Due to ILO as at 31 December 2019	Assessed contributions for 2020 %	Amount	Amounts received or credited (1) to 31 August in respect of Contributions 2020	Arrears	Balance due as at 31 August 2020
Malaysia	-	0.341	1 348 041	1 348 041	-	-
Mali (2)	-	0.004	15 813	15 813	-	-
Malta	5	0.017	67 204	67 204	5	-
Marshall Islands	-	0.001	3 953	3 953	-	-
Mauritius	44	0.011	43 485	43 485	44	-
Montenegro (2)	-	0.004	15 813	15 813	-	-
Morocco	-	0.055	217 426	217 426	-	-
Netherlands	-	1.357	5 364 493	5 364 493	-	-
New Zealand	-	0.291	1 150 381	1 150 381	-	-
Nicaragua	-	0.005	19 766	19 766	-	-
North Macedonia (2)	-	0.007	27 672	27 672	-	-
Norway	-	0.754	2 980 713	2 980 713	-	-
Philippines	-	0.205	810 406	810 406	-	-
Poland (2)	-	0.802	3 170 467	3 170 467	-	-
Portugal (2)	-	0.350	1 383 620	1 383 620	-	-
Qatar (2)	-	0.282	1 114 803	1 114 803	-	-
Republic of Moldova (2) (5)	818 802	0.003	11 860	11 860	136 467	682 335
Romania	9	0.198	782 734	782 734	9	-
Saint Kitts and Nevis	-	0.001	3 953	3 953	-	-
Samoa	-	0.001	3 953	3 953	-	-
San Marino	-	0.002	7 906	7 906	-	-
Serbia	-	0.028	110 690	110 690	-	-
Singapore (2)	-	0.485	1 917 302	1 917 302	-	-
Slovakia	-	0.153	604 840	604 840	-	-
Slovenia	-	0.076	300 443	300 443	-	-
South Sudan	97 982	0.006	23 719	23 719	97 982	-
Spain	-	2.147	8 487 521	8 487 521	-	-
Sri Lanka	-	0.044	173 941	173 941	-	-
Switzerland	-	1.152	4 554 087	4 554 087	-	-
Thailand (2)	-	0.307	1 213 633	1 213 633	-	-
Togo (2)	-	0.002	7 906	7 906	-	-
Trinidad and Tobago	-	0.040	158 128	158 128	-	-
Tunisia	-	0.025	98 830	98 830	-	-
Ukraine (5)	632 943	0.057	225 332	225 332	316 472	316 471
United Kingdom	-	4.569	18 062 171	18 062 171	-	-
Uzbekistan (5)	975 200	0.032	126 502	126 502	149 800	825 400
	4 479 915	**40.340**	**159 472 091**	**159 472 091**	**1 240 034**	**3 239 881**

B. States which have paid part of their 2020 contributions

Member States	Amount Due to ILO as at 31 December 2019	Assessed contributions for 2020 %	Amount	Amounts received or credited (1) to 31 August in respect of Contributions 2020	Arrears	Balance due as at 31 August 2020
Antigua and Barbuda	-	0.002	7 906	4 251	-	3 655
Cambodia	-	0.006	23 719	23 191	-	528
Chile	1 105 560	0.407	1 608 953	1 596 997	1 105 560	11 956
Costa Rica	-	0.062	245 098	194 417	-	50 681
Côte d'Ivoire	-	0.013	51 392	8 933	-	42 459
Djibouti	8 584	0.001	3 953	115	8 584	3 838
Dominican Republic	4 253	0.053	209 520	209 137	4 253	383
Germany	-	6.093	24 086 848	14 086 848	-	10 000 000
Greece	504	0.366	1 446 871	1 412 095	504	34 776
Honduras	-	0.009	35 579	30 944	-	4 635
Israel	786 353	0.490	1 937 068	117 063	786 353	1 820 005
Kuwait	54	0.252	996 206	996 152	54	54
Madagascar	-	0.004	15 813	379	-	15 434
Myanmar	872	0.010	39 532	38 341	872	1 191

Member States	Amount Due to ILO as at 31 December 2019	Assessed contributions for 2020 %	Amount	Amounts received or credited (1) to 31 August in respect of Contributions 2020	Arrears	Balance due as at 31 August 2020
Namibia	-	0.009	35 579	31 306	-	4 273
Niger	-	0.002	7 906	3 040	-	4 866
Nigeria	1 170 267	0.250	988 300	557 863	1 170 267	430 437
Pakistan	35 008	0.115	454 618	439 505	35 008	15 113
Panama	16 858	0.045	177 894	177 582	16 858	312
Russian Federation	-	2.406	9 511 399	7 982 244	-	1 529 155
South Africa	-	0.272	1 075 270	1 074 890	-	380
Uganda	68	0.008	31 626	28 987	68	2 639
United Arab Emirates	-	0.616	2 435 171	2 184 073	-	251 098
United Republic of Tanzania	-	0.010	39 532	39 189	-	343
Viet Nam	-	0.077	304 396	229 254	-	75 142
Zimbabwe	30 863	0.005	19 766	16 186	30 863	3 580
	3 159 244	**11.583**	**45 789 915**	**31 482 982**	**3 159 244**	**14 306 933**

C. States which have made no payments but have received credits towards their 2020 contributions

Member States	Amount Due to ILO as at 31 December 2019	%	Amount	Contributions 2020	Arrears	Balance due as at 31 August 2020
Albania	30 344	0.008	31 626	591	-	61 379
Argentina	5 553 630	0.916	3 621 131	43 337	2 157 567	6 973 857
Bahrain	-	0.050	197 660	178	-	197 482
Bangladesh	30	0.010	39 532	42	-	39 520
Belize	3 803	0.001	3 953	65	-	7 691
Bosnia and Herzegovina	47 460	0.012	47 438	52	-	94 846
Brazil	20 164 500	2.949	11 657 987	221 132	-	31 601 355
Central African Republic (5)	44 656	0.001	3 953	65	12 256	36 288
China	-	12.010	47 477 932	20 448	-	47 457 484
Colombia	2 854 365	0.288	1 138 522	528	433 299	3 559 060
Cyprus	-	0.036	142 315	174	-	142 141
Dominica (4)	41 299	0.001	3 953	9	3 803	41 440
Ecuador	448 660	0.080	316 256	3 631	-	761 285
El Salvador	54 950	0.012	47 438	1 014	52 994	48 380
Equatorial Guinea	1 946	0.016	63 251	686	-	64 511
Ethiopia	38 179	0.010	39 532	654	38 015	39 042
Georgia	-	0.008	31 626	6 729	-	24 897
Ghana	913	0.015	59 298	1 036	-	59 175
Grenada (4)	22 551	0.001	3 953	48	-	26 456
Guatemala	-	0.036	142 315	37	-	142 278
Indonesia	-	0.543	2 146 588	1 936	-	2 144 652
Iraq (4)	2 440 910	0.129	509 963	9 984	-	2 940 889
Jamaica	-	0.008	31 626	38	-	31 588
Jordan	-	0.021	83 017	1 382	-	81 635
Kenya	68 454	0.024	94 877	1 041	-	162 290
Kiribati	84	0.001	3 953	2	-	4 035
Kyrgyzstan (5)	1 049 691	0.002	7 906	9	-	1 057 588
Lao People's Democratic Republic	3 653	0.005	19 766	172	-	23 247
Lebanon	357 844	0.047	185 800	86	344 892	198 666
Libya	1 424 195	0.030	118 596	289	475 373	1 067 129
Maldives	-	0.004	15 813	98	-	15 715
Mexico	5 461 082	1.293	5 111 488	107 247	5 461 082	5 004 241
Mongolia	-	0.005	19 766	4	-	19 762
Nepal	23 106	0.007	27 672	393	-	50 385
Oman	-	0.115	454 618	7 404	-	447 214
Paraguay (3) (5)	546 391	0.016	63 251	3 780	2 531	603 331
Republic of Korea	-	2.268	8 965 858	7 329	-	8 958 529
Rwanda	8 217	0.003	11 860	131	-	19 946

Member States	Amount Due to ILO as at 31 December 2019	Assessed contributions for 2020 %	Assessed contributions for 2020 Amount	Amounts received or credited (1) to 31 August in respect of Contributions 2020	Arrears	Balance due as at 31 August 2020
Saint Vincent and the Grenadines	1 434	0.001	3 953	67	-	5 320
Saudi Arabia	-	1.173	4 637 104	4 764	-	4 632 340
Seychelles	-	0.002	7 906	4	-	7 902
Sierra Leone (5)	265 992	0.001	3 953	1 242	-	268 703
Sudan (4)	80 902	0.010	39 532	20	-	120 414
Suriname (4)	61 506	0.005	19 766	8	-	81 264
Sweden	-	0.907	3 585 553	3 990	-	3 581 563
Timor-Leste (4)	23 383	0.002	7 906	4	-	31 285
Tonga	26	0.001	3 953	61	-	3 918
Turkey	-	1.372	5 423 791	49	-	5 423 742
Turkmenistan	94 312	0.033	130 456	2	-	224 766
United States	96 209 718	22.000	86 970 400	1 439 111	83 659 877	98 081 130
Vanuatu	221	0.001	3 953	50	-	4 124
	137 428 407	**46.489**	**183 780 315**	**1 891 153**	**92 641 689**	**226 675 880**

D. States which have made no payments nor received credits towards their 2020 contributions

Member States	Amount Due to ILO as at 31 December 2019	%	Amount	Contributions 2020	Arrears	Balance due as at 31 August 2020
Afghanistan	42 676	0.007	27 672	-	-	70 348
Bolivia (Plurinational State of)	91 268	0.016	63 251	-	-	154 519
Cameroon (4)	79 842	0.013	51 392	-	-	131 234
Chad (4)	64 459	0.004	15 813	-	-	80 272
Comoros (4)	471 437	0.001	3 953	-	-	475 390
Congo (4)	49 734	0.006	23 719	-	-	73 453
Cuba	397 456	0.080	316 256	-	-	713 712
Democratic Republic of the Congo (4)	83 438	0.010	39 532	-	-	122 970
Eritrea	3 724	0.001	3 953	-	3 724	3 953
Gabon (4)	373 946	0.015	59 298	-	-	433 244
Gambia (4)	75 373	0.001	3 953	-	-	79 326
Guinea	7 520	0.003	11 860	-	-	19 380
Guinea-Bissau (4)	286 995	0.001	3 953	-	-	290 948
Iran (Islamic Republic of)	3 478 611	0.398	1 573 374	-	-	5 051 985
Malawi	15 358	0.002	7 906	-	14 667	8 597
Mauritania	151	0.002	7 906	-	-	8 057
Mozambique	14 496	0.004	15 813	-	14 000	16 309
Palau (4)	7 775	0.001	3 953	-	-	11 728
Papua New Guinea	15 212	0.010	39 532	-	-	54 744
Peru	352 310	0.152	600 886	-	297 178	656 018
Saint Lucia	7 419	0.001	3 953	-	-	11 372
Sao Tome and Principe (4)	204 697	0.001	3 953	-	-	208 650
Senegal	21 828	0.007	27 672	-	-	49 500
Solomon Islands (4)	45 280	0.001	3 953	-	-	49 233
Somalia (5)	419 546	0.001	3 953	-	-	423 499
Syrian Arab Republic	134 642	0.011	43 485	-	-	178 127
Tajikistan (4)	451 469	0.004	15 813	-	-	467 282
Tuvalu (4)	7 651	0.001	3 953	-	-	11 604
Uruguay	-	0.087	343 928	-	-	343 928
Venezuela (Bolivarian Republic of) (4)	12 396 700	0.728	2 877 930	-	-	15 274 630
Yemen (4)	151 772	0.010	39 532	-	-	191 304
Zambia (4)	76 439	0.009	35 579	-	-	112 018
	19 829 224	**1.588**	**6 277 679**	**-**	**329 569**	**25 777 334**

Member States	Amount Due to ILO as at 31 December 2019	Assessed contributions for 2020 %	Amount	Amounts received or credited (1) to 31 August in respect of Contributions 2020	Arrears	Balance due as at 31 August 2020
E. Amount due by States when they ceased to be Members of the ILO						
Former Socialist Fed. Rep. of Yugoslavia (6)	6 370 623	-	-	-	-	6 370 623
	6 370 623	**-**	**-**	**-**	**-**	**6 370 623**
Total	**171 267 413**	**100.000**	**395 320 000**	**192 846 226**	**97 370 536**	**276 370 651**

Notes to Appendix I: Contributions received and outstanding

Details of movements between 31 December 2019 and 31 August 2020

1. Amounts credited against 2020 assessed contributions represent the distribution of credits to eligible Member States in respect of:

	Swiss francs
The Incentive Scheme for 2018	236 798
50 per cent Net Premium for prior years	2 202 107
Surplus for prior years	3 673
Total credits	**2 442 578**

2. Member States which paid their 2020 contributions before 1 January 2020.

3. Includes amounts due for prior periods of membership in the ILO.

4. Member States which, at 31 August 2020 have lost the right to vote under the provisions of article 13(4) of the Constitution. Iraq has been permitted to vote under the financial arrangement approved by the 97th (2008) session of the International Labour Conference but this Member State has lost the right to vote on 1 January 2020 because it has not respected this arrangement (see Appendix II).

5. Azerbaijan, Central African Republic, Kazakhstan, Kyrgyzstan, Republic of Moldova, Paraguay, Sierra Leone, Somalia, Ukraine and Uzbekistan are permitted to vote under financial arrangements approved by the International Labour Conference at the following Sessions: 95th (2006) for Azerbaijan, 97th (2008) for Central African Republic, 88th (2000) for Kazakhstan, 106th (2017) for Kyrgyzstan, 93rd (2005) for Republic of Moldova,102nd (2013) for Paraguay, 108th (2019) for Sierra Leone, 108th (2019) for Somalia, 99th (2010) for Ukraine and 104th (2015) for Uzbekistan.

6. The Former Socialist Federal Republic of Yugoslavia was deleted from the list of ILO Member States on 24 November 2000.

Appendix II

Member States which are two years or more in arrears and which have lost the right to vote under article 13(4) of the Constitution as of 31 August 2020 [1]

State	Years partly or fully due
Cameroon	2017–19
Chad	2016–19
Comoros	1986–2019
Congo	2017–19
Democratic Republic of the Congo	2017–19
Dominica	2010–19
Gabon	2014–19
Gambia	1999–2019
Grenada	2014–19
Guinea-Bissau	1992–2001+2003–19
Iraq	1997–2007+2019
Palau	2017–19
Sao Tome and Principe	1995–2019
Solomon Islands	2005–07+2010–19
Sudan	2017–19
Suriname	2017–19
Tajikistan	1995–2019
Timor-Leste	2017–19
Tuvalu	2017–19
Venezuela (Bolivarian Republic of)	2014–19
Yemen	2016–19
Zambia	2017–19

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