Governing Body

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Programme, Financial and Administrative Section

PFA

Programme, Financial and Administrative Segment

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Programme and Budget for 2022–23: Regular budget and Working Capital Fund

Purpose of the document

This paper provides information on the position of 2022–23 income and expenditure as of 30 September 2023 together with the status of contributions by Member States at this date. In accordance with established practice, the paper also proposes that the Governing Body authorize its Chairperson to approve transfers between items in the budget, should this be necessary, in order to close the financial period prior to the next session of the Governing Body (see the draft decision in paragraph 11).

Relevant strategic objective: Not applicable.

Main relevant outcome: Enabling outcome B: Effective and efficient governance of the Organization.

Policy implications: None.

Legal implications: None.

Financial implications: None.

Follow-up action required: None.

Author unit: Financial Management Department (FINANCE).

Related documents: None.

1. Information on the position of 2022–23 budgetary income and expenditure as at 30 September 2023 is submitted herewith. Additional information on the position of Member States in relation to the receipt of contributions is provided in tables in Appendices I and II. Tables 1 and 2 of Appendix I summarize and give details of 2023 contributions and arrears of contributions received up to 30 September 2023, and amounts due as at that date, while table 3 gives details of additional 2022–23 expenditure items approved by the Governing Body. Appendix II gives details of those Member States, which, as at 30 September 2023, 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 US dollars at the ILO budget rate of exchange for the 2022-23 financial period, and Swiss franc expenditure is recorded in US dollars at the same rate of exchange, namely 0.90 Swiss francs (CHF) to the US dollar. Assessed contributions received and expenditure recorded during the current biennium up to 30 September 2023 were as follows:

	Swiss francs	US dollars
Income		
Contributions received against 2022–23 assessments	627,546,101	697,273,446
Arrears of contributions received against previous financial periods	123,753,706	137,504,118
Total income received	**751,299,807**	**834,777,564**
Less: 2020–21 deficit reimbursed *	21,778,342	24,198,158
Net income received	**729,521,465**	**810,579,406**
Expenditure		**683,840,770**
Excess of income over expenditure for 21 months up to 30 September 2023		**126,738,636**

*In accordance with article 21.2(a) of the Financial Regulations, the deficit of CHF21,778,342 as at 31 December 2021 was covered by the Working Capital Fund (CHF35,000,000), and arrears of contributions received in 2022 were used to reimburse the Working Capital Fund.

Contributions from Member States

3. Total assessed contributions for 2023 amount to CHF383,742,090 which was the same as for 2022. Section I of table 1 indicates that, at 30 September 2023, assessed contributions for 2023 received from Member States totalled CHF264,172,489 which represented 68.8 per cent of the contributions assessed. For the same period in 2022, 58.3 per cent of the 2022 contributions had been collected. At 30 September 2023, 107 Member States had settled their 2023 contributions in full, 24 Member States had made partial payments while 56 others had made no payments against 2023 contributions. This compared with 108, 20 and 59 Member States in the same situation respectively as at the same date in 2022.

4. Contributions received in 2023 in respect of 2022 and prior financial periods totalled CHF116,080,173, bringing total contributions collected at 30 September 2023 to CHF380,252,662.

5. As at 30 September 2023, 25 Member States had made payments against their 2024 contributions. These were Armenia, Bangladesh, Burkina Faso, Colombia, Croatia, Democratic Republic of the Congo, Egypt, Estonia, Grenada, Guyana, Jamaica, Lesotho, Liberia, Maldives, Mali, Mauritania, North Macedonia, Republic of Moldova, Russian Federation, South Sudan, Tonga, Uzbekistan, Viet Nam, Zambia and Zimbabwe.

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

6. Table 2 shows that, on 30 September 2023, the arrears of contributions of 17 Member States equalled or exceeded the amount of the contributions due from them for the preceding two calendar years (2021–22). These were Afghanistan, Antigua and Barbuda, Chad, Comoros, Congo, Dominica, Gambia, Guinea-Bissau, Lebanon, Palau, Papua New Guinea, Sao Tome and Principe, Solomon Islands, Sudan, Tuvalu, Venezuela (Bolivarian Republic of) and Yemen. In accordance with article 13(4) of the Constitution of the Organization each of these Member States had therefore lost the right to vote.

7. The following nine countries which had previously lost the right to vote were permitted to vote in accordance with article 13(4) of the ILO Constitution under financial arrangements approved by the International Labour Conference at various sessions:

- Azerbaijan: 95th Session (2006);
- Central African Republic: 97th Session (2008);
- Iraq: 97th Session (2008);
- Kyrgyzstan: 106th Session (2017);
- Republic of Moldova: 93rd Session (2005);
- Paraguay: 102nd Session (2013);
- Sierra Leone: 108th Session (2019);
- Somalia: 108th Session (2019) and;
- Uzbekistan: 104th Session (2015).

▶ Working Capital Fund

8. The nominal level and the cash level of the Working Capital Fund at 30 September 2023 both stood at CHF35 million.

▶ Possible transfers within the 2022–23 expenditure budget

9. Article 16 of the Financial Regulations provides that transfers from one item to another in the same part of the expenditure budget may be effected by special resolutions of the Governing Body.

10. At this stage it is not possible to estimate accurately and in detail the final level of expenditure under each budget item; it is possible, however, that for some items, expenditure may exceed the budgetary provision, offset by savings under other budget items. The specific items between which transfers might need to be made and the exact amounts will be known only when final expenditure figures are available at the end of January 2024. Following the usual practice, the Director-General therefore proposes to submit a detailed list of any necessary transfers to the Chairperson of the Governing Body for approval at that time.

▶ Draft decision

11. **The Governing Body delegated its authority under article 16 of the Financial Regulations to the Chairperson who may approve any transfers within the 2022–23 expenditure budget that the Director-General may propose, if needed, prior to the closing of the biennial accounts and subject to the endorsement of such approval by the Governing Body at its next session.**

Appendix I

▶ Table 1. Assessed contributions of Member States and amounts due by States for prior periods of membership in the ILO (in Swiss francs)

Summary

	Amount due as at 1 January 2023	Amount received to 30 September 2023	Amount due as at 30 September 2023
I. Assessed contributions for 2023 :			
Total assessed contributions for 2023	383 742 090	264 172 489	119 569 601
II. Arrears of contributions for 2022 and prior financial periods:			
A. Arrears of contributions due by Member States	165 501 123	116 080 173	49 420 950
B. Amounts due by Member States for prior periods of membership in the ILO	245 066	-	245 066
C. Amounts due by States when they ceased to be members of the ILO	6 370 623	-	6 370 623
Total arrears of contributions and amounts due for prior periods of membership in the ILO	172 116 812	116 080 173	56 036 639
Total	555 858 902	380 252 662	175 606 240

▶ Table 2. Contributions received and outstanding – Details of movements between 31 December 2022 and 30 September 2023 (in Swiss francs)

Member States	Amount Due to ILO as at 31 December 2022	Assessed contributions for 2023 %	Assessed contributions for 2023 Amount	Amounts received or credited (1) to 30 September 2023 in respect of Contributions 2023	Arrears	Balance due as at 30 September 2023
A. States which have settled their 2023 contributions in full						
Albania (2)	-	0.008	30 699	30 699	-	-
Algeria	-	0.109	418 279	418 279	-	-
Angola	74 983	0.010	38 374	38 374	74 983	-
Armenia (2)	-	0.007	26 862	26 862	-	-
Australia (2)	-	2.112	8 104 633	8 104 633	-	-
Austria	-	0.679	2 605 609	2 605 609	-	-
Azerbaijan (5)	849 405	0.030	115 123	115 123	283 135	566 270
Bahamas (2)	-	0.019	72 911	72 911	-	-
Bahrain	-	0.054	207 221	207 221	-	-
Bangladesh	3 682	0.010	38 374	38 374	3 682	-
Barbados	-	0.008	30 699	30 699	-	-
Belgium	-	0.828	3 177 385	3 177 385	-	-
Belize	-	0.001	3 837	3 837	-	-
Bosnia and Herzegovina	-	0.012	46 049	46 049	-	-
Botswana	-	0.015	57 561	57 561	-	-
Brunei Darussalam (2)	-	0.021	80 586	80 586	-	-
Bulgaria (2)	-	0.056	214 896	214 896	-	-
Burkina Faso	-	0.004	15 350	15 350	-	-
Cambodia	-	0.007	26 862	26 862	-	-
Canada (2)	-	2.629	10 088 580	10 088 580	-	-
Chile	-	0.420	1 611 717	1 611 717	-	-
Colombia	-	0.246	944 006	944 006	-	-
Croatia (2)	-	0.091	349 205	349 205	-	-
Cyprus	-	0.036	138 147	138 147	-	-
Czechia (2)	-	0.340	1 304 723	1 304 723	-	-
Democratic Republic of the Congo (2)	-	0.010	38 374	38 374	-	-
Denmark	-	0.553	2 122 094	2 122 094	-	-
Dominican Republic	-	0.067	257 107	257 107	-	-
Egypt	-	0.139	533 402	533 402	-	-
El Salvador	-	0.013	49 887	49 887	-	-
Estonia (2)	-	0.044	168 847	168 847	-	-
Eswatini	-	0.002	7 675	7 675	-	-
Fiji	1 798	0.004	15 350	15 350	1 798	-
Finland	-	0.417	1 600 205	1 600 205	-	-
France	-	4.320	16 577 658	16 577 658	-	-
Georgia	-	0.008	30 699	30 699	-	-
Germany	-	6.114	23 461 992	23 461 992	-	-
Greece	-	0.325	1 247 162	1 247 162	-	-
Grenada	-	0.001	3 837	3 837	-	-
Guyana (2)	-	0.004	15 350	15 350	-	-
Hungary (2)	-	0.228	874 932	874 932	-	-
Iceland	-	0.036	138 147	138 147	-	-
India (2)	-	1.045	4 010 105	4 010 105	-	-
Iraq (5)	1 523 849	0.128	491 190	491 190	304 770	1 219 079

Member States	Amount Due to ILO as at 31 December 2022	Assessed contributions for 2023 %	Amount	Amounts received or credited (1) to 30 September 2023 in respect of Contributions 2023	Arrears	Balance due as at 30 September 2023
A. States which have settled their 2023 contributions in full						
Ireland	-	0.439	1 684 628	1 684 628	-	-
Italy	-	3.190	12 241 373	12 241 373	-	-
Jamaica (2)	-	0.008	30 699	30 699	-	-
Japan	-	8.037	30 841 352	30 841 352	-	-
Kazakhstan (2)	-	0.133	510 377	510 377	-	-
Kuwait (2)	-	0.234	897 957	897 957	-	-
Kyrgyzstan (5)	874 743	0.002	7 675	7 675	58 316	816 427
Latvia	-	0.050	191 871	191 871	-	-
Lesotho (2)	-	0.001	3 837	3 837	-	-
Liberia (2)	-	0.001	3 837	3 837	-	-
Lithuania	-	0.077	295 482	295 482	-	-
Luxembourg	-	0.068	260 945	260 945	-	-
Malaysia	-	0.348	1 335 423	1 335 423	-	-
Maldives (2)	-	0.004	15 350	15 350	-	-
Mali (2)	-	0.005	19 187	19 187	-	-
Malta	-	0.019	72 911	72 911	-	-
Mauritania (2)	-	0.002	7 675	7 675	-	-
Mauritius (2)	-	0.019	72 911	72 911	-	-
Montenegro (2)	-	0.004	15 350	15 350	-	-
Morocco	-	0.055	211 058	211 058	-	-
Mozambique	-	0.004	15 350	15 350	-	-
Namibia (2)	-	0.009	34 537	34 537	-	-
Netherlands	-	1.378	5 287 966	5 287 966	-	-
New Zealand	-	0.309	1 185 763	1 185 763	-	-
Nicaragua	-	0.005	19 187	19 187	-	-
North Macedonia (2)	-	0.007	26 862	26 862	-	-
Norway	-	0.679	2 605 609	2 605 609	-	-
Oman	-	0.111	425 954	425 954	-	-
Philippines	-	0.212	813 533	813 533	-	-
Poland (2)	-	0.838	3 215 759	3 215 759	-	-
Portugal (2)	-	0.353	1 354 610	1 354 610	-	-
Qatar (2)	-	0.269	1 032 266	1 032 266	-	-
Republic of Moldova (5)	409 401	0.005	19 187	19 187	136 467	272 934
Romania	-	0.312	1 197 275	1 197 275	-	-
Russian Federation	-	1.867	7 164 465	7 164 465	-	-
Samoa (2)	-	0.001	3 837	3 837	-	-
San Marino	-	0.002	7 675	7 675	-	-
Saudi Arabia (2)	-	1.185	4 547 344	4 547 344	-	-
Serbia	-	0.032	122 798	122 798	-	-
Singapore (2)	-	0.504	1 934 060	1 934 060	-	-
Slovakia	-	0.155	594 800	594 800	-	-
Slovenia	-	0.079	303 156	303 156	-	-
South Africa (2)	-	0.244	936 331	936 331	-	-
South Sudan	-	0.002	7 675	7 675	-	-
Spain	-	2.135	8 192 894	8 192 894	-	-
Sri Lanka	-	0.045	172 684	172 684	-	-
Sweden	-	0.872	3 346 231	3 346 231	-	-
Switzerland	-	1.135	4 355 473	4 355 473	-	-
Tajikistan	286 702	0.003	11 512	11 512	286 702	-

Member States	Amount Due to ILO as at 31 December 2022	Assessed contributions for 2023 %	Amount	Amounts received or credited (1) to 30 September 2023 in respect of Contributions 2023	Arrears	Balance due as at 30 September 2023
A. States which have settled their 2023 contributions in full						
Thailand (2)	-	0.368	1 412 171	1 412 171	-	-
Tonga (2)	-	0.001	3 837	3 837	-	-
Trinidad and Tobago	-	0.037	141 985	141 985	-	-
Tunisia	-	0.019	72 911	72 911	-	-
Turkmenistan	-	0.034	130 472	130 472	-	-
Türkiye	-	0.846	3 246 458	3 246 458	-	-
United Arab Emirates	-	0.635	2 436 762	2 436 762	-	-
United Kingdom	-	4.377	16 796 391	16 796 391	-	-
United Republic of Tanzania (2)	-	0.010	38 374	38 374	-	-
Uruguay	-	0.092	353 043	353 043	-	-
Uzbekistan (5)	449 644	0.027	103 610	103 610	224 944	224 700
Viet Nam	-	0.093	356 880	356 880	-	-
Zambia	1 649	0.008	30 699	30 699	1 649	-
Zimbabwe	22 964	0.007	26 862	26 862	22 964	-
	4 498 820	**53.212**	**204 196 847**	**204 196 847**	**1 399 410**	**3 099 410**
B. States which have paid part of their 2023 contributions						
Benin	-	0.005	19 187	11 420	-	7 767
Central African Republic (5)	8 374	0.001	3 837	3 556	8 374	281
China	1 132 599	15.261	58 562 880	51 802 880	1 132 599	6 760 000
Cook Islands	-	0.001	3 837	353	-	3 484
Costa Rica	209 484	0.069	264 782	124 464	209 484	140 318
Djibouti	-	0.001	3 837	291	-	3 546
Ecuador	1 576	0.077	295 482	444	1 576	295 038
Guatemala	-	0.041	157 334	137 436	-	19 898
Haiti	-	0.006	23 025	22 188	-	837
Honduras	40 357	0.009	34 537	26 313	40 357	8 224
Israel	-	0.561	2 152 793	355 433	-	1 797 360
Kiribati	153	0.001	3 837	3 661	153	176
Marshall Islands	-	0.001	3 837	238	-	3 599
Myanmar	-	0.010	38 374	25 510	-	12 864
Niger	20 160	0.003	11 512	9 802	20 160	1 710
Pakistan	179 699	0.114	437 466	12 485	179 699	424 981
Panama	-	0.090	345 368	195 996	-	149 372
Peru	-	0.163	625 500	529 081	-	96 419
Republic of Korea	-	2.575	9 881 359	4 940 680	-	4 940 679
Saint Kitts and Nevis	-	0.002	7 675	7 467	-	208
Senegal	54 475	0.007	26 862	24 304	54 475	2 558
Sierra Leone (5)	226 994	0.001	3 837	1 566	14 202	215 063
United States	81 366 943	22.000	84 423 260	1 439 111	81 366 943	82 984 149
Vanuatu	3 772	0.001	3 837	3 429	3 772	408
	83 244 586	**41.000**	**157 334 255**	**59 678 108**	**83 031 794**	**97 868 939**

Member States	Amount Due to ILO as at 31 December 2022	Assessed contributions for 2023 %	Amount	Amounts received or credited (1) to 30 September 2023 in respect of Contributions 2023	Arrears	Balance due as at 30 September 2023
C. States which have made no payments but have received credits towards their 2023 contributions						
Belarus	176 856	0.041	157 334	16 082	176 856	141 252
Burundi	4 786	0.001	3 837	132	-	8 491
Cabo Verde	1 126	0.001	3 837	382	-	4 581
Côte d'Ivoire	5 808	0.022	84 423	3 367	-	86 864
Eritrea	3 756	0.001	3 837	169	-	7 424
Indonesia	-	0.549	2 106 744	98 315	-	2 008 429
Jordan	-	0.022	84 423	3 312	-	81 111
Kenya	-	0.030	115 123	6 128	-	108 995
Lao People's Democratic Republic	-	0.007	26 862	740	-	26 122
Mexico	4 856 226	1.222	4 689 328	148 415	4 856 226	4 540 913
Mongolia	18 711	0.004	15 350	727	-	33 334
Rwanda	-	0.003	11 512	33	-	11 479
Saint Lucia	3 763	0.002	7 675	227	-	11 211
Saint Vincent and the Grenadines	-	0.001	3 837	146	-	3 691
Seychelles	-	0.002	7 675	325	-	7 350
Togo	6 030	0.002	7 675	763	-	12 942
Ukraine	-	0.056	214 896	18 271	-	196 625
	5 077 062	**1.966**	**7 544 368**	**297 534**	**5 033 082**	**7 290 814**
D. States which have made no payments nor received credits towards their 2023 contributions						
Afghanistan (4)	120 535	0.006	23 025	-	-	143 560
Antigua and Barbuda (4)	18 919	0.002	7 675	-	-	26 594
Argentina	7 070 365	0.719	2 759 106	-	750 000	9 079 471
Bolivia (Plurinational State of)	186 312	0.019	72 911	-	126 482	132 741
Brazil	32 545 397	2.014	7 728 566	-	21 228 844	19 045 119
Cameroon	135 154	0.013	49 887	-	135 154	49 887
Chad (4)	111 435	0.003	11 512	-	-	122 947
Comoros (4)	483 180	0.001	3 837	-	-	487 017
Congo (4)	120 197	0.005	19 187	-	-	139 384
Cuba	611 509	0.095	364 555	-	-	976 064
Dominica (4)	49 217	0.001	3 837	-	-	53 054
Equatorial Guinea	189 161	0.012	46 049	-	103 215	131 995
Ethiopia	-	0.010	38 374	-	-	38 374
Gabon	116 859	0.013	49 887	-	116 859	49 887
Gambia (4)	23 002	0.001	3 837	-	-	26 839
Ghana	2 299	0.024	92 098	-	-	94 397
Guinea	42 752	0.003	11 512	-	24 210	30 054
Guinea-Bissau (4)	298 738	0.001	3 837	-	-	302 575
Iran (Islamic Republic of)	6 438 196	0.371	1 423 683	-	3 360 000	4 501 879
Lebanon (4)	423 093	0.036	138 147	-	-	561 240
Libya	816 742	0.018	69 074	-	630 947	254 869
Madagascar	32 114	0.004	15 350	-	30 925	16 539
Malawi	16 952	0.002	7 675	-	5 221	19 406

	Member States	Amount Due to ILO as at 31 December 2022	Assessed contributions for 2023 %	Assessed contributions for 2023 Amount	Amounts received or credited (1) to 30 September 2023 in respect of Contributions 2023	Amounts received or credited (1) to 30 September 2023 in respect of Arrears	Balance due as at 30 September 2023
D.	**States which have made no payments nor received credits towards their 2023 contributions**						
	Nepal	54 249	0.010	38 374	-	-	92 623
	Nigeria	207 139	0.182	698 411	-	-	905 550
	Palau (4)	19 518	0.001	3 837	-	-	23 355
	Papua New Guinea (4)	132 388	0.010	38 374	-	-	170 762
	Paraguay (3) (5)	516 085	0.026	99 773	-	100 431	515 427
	Sao Tome and Principe (4)	216 440	0.001	3 837	-	-	220 277
	Solomon Islands (4)	26 981	0.001	3 837	-	-	30 818
	Somalia (5)	356 546	0.001	3 837	-	-	360 383
	Sudan (4)	136 177	0.010	38 374	-	-	174 551
	Suriname	34 293	0.003	11 512	-	-	45 805
	Syrian Arab Republic	70 308	0.009	34 537	-	-	104 845
	Timor-Leste	7 679	0.001	3 837	-	3 599	7 917
	Tuvalu (4)	19 394	0.001	3 837	-	-	23 231
	Uganda	60 983	0.010	38 374	-	-	99 357
	Venezuela (Bolivarian Republic of) (4)	20 946 203	0.175	671 549	-	-	21 617 752
	Yemen (4)	269 210	0.008	30 699	-	-	299 909
		72 925 721	**3.822**	**14 666 620**	**-**	**26 615 887**	**60 976 454**
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	**172 116 812**	**100.000**	**383 742 090**	**264 172 489**	**116 080 173**	**175 606 240**

Notes to table 2: Contributions received and outstanding

Details of movements between 31 December 2022 and 30 September 2023

1. Amounts credited against 2023 assessed contributions represent the distribution of credits to eligible Member States in respect of:

	Swiss francs
The Incentive Scheme for 2021	11 560 667
50 per cent net premium for 2020–21	7 909 495
Total credits	**19 470 162**

2. Member States which paid their 2023 contributions before 1 January 2023.
3. Includes amounts due for prior periods of membership in the ILO.
4. Member States which, at 30 September 2023, have lost the right to vote under the provisions of article 13(4) of the Constitution (See Appendix II).
5. Member States which are permitted to vote under financial arrangements approved by the International Labour Conference at various sessions. Details are provided in paragraph 7 of this document.
6. The former Socialist Federal Republic of Yugoslavia was deleted from the list of ILO Member States on 24 November 2000.

▶ Table 3. Additional 2022–23 expenditure items approved by the Governing Body (in US dollars)

Governing Body sessions	Description of items	Amount in US$
334th (March 2022) (GB.334/INS/12(Add.1))	Commission of Inquiry concerning Myanmar	966 984 [(1)]
	Total	**966 984**

[(1)] To be financed in the first instance from savings in Part I of the budget, or failing that, through Part II.

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 30 September 2023 [1]

State	Years partly or fully due
Afghanistan	2018–22
Antigua and Barbuda	2020–22
Chad	2016–22
Comoros	1986–2022
Congo	2017–22
Dominica	2010–22
Gambia	2016–22
Guinea-Bissau	1992–2001 + 2003–22
Lebanon	2020–22
Palau	2017–22
Papua New Guinea	2019–22
Sao Tome and Principe	1995–2022
Solomon Islands	2015–22
Sudan	2019–22
Tuvalu	2017–22
Venezuela (Bolivarian Republic of)	2014–22
Yemen	2016–22

[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.