International Labour Organization

▶ GB.350/PFA/3

Governing Body

350th Session, Geneva, 4–14 March 2024

Programme, Financial and Administrative Section

PFA

Programme, Financial and Administrative Segment

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Programme and Budget for 2022–23: Regular budget account and Working Capital Fund as at 31 December 2023

Purpose of the document

This paper provides information on the position of 2022–23 income and expenditure as of 31 December 2023.

Relevant strategic objective: None.

Main relevant outcome: None.

Policy implications: None.

Legal implications: None.

Financial implications: None.

Author unit: Financial Management Department (FINANCE).

Related documents: None.

Contents

Appendices

Financial results for 2022–23

1. At its 109th Session (2021) the International Labour Conference approved an expenditure budget for the 2022–23 financial period amounting to US$ 852,760,200 and an income budget for the same amount, which, at the budget rate of exchange for the period of CHF0.90 to the US dollar resulted in an income budget of CHF767,484,180.

2. Under the accrual accounting method and in accordance with the Financial Regulations:

(a) all contributions due in a financial period are recorded as income in that financial period;

(b) expenditure charged against the appropriations of a financial period consists of payments made in respect of goods and services delivered during the financial period and amounts due to be paid for such goods and services; and

(c) the net excess or shortfall of income over expenditure in any complete financial period is calculated by deducting budgetary expenditure from budgetary income with a provision being made for delays in the payment of contributions amounting to 100 per cent of the contributions unpaid at the end of the financial period.

3. Budgetary income and Swiss franc expenditure are both accounted for in US dollars at the budget rate of exchange approved with the budget. The US dollar budgetary income and expenditure figures reported herein accordingly result from the conversion of Swiss franc income and expenditure into US dollars at the 2022–23 budget rate of exchange of CHF0.90 to the US dollar.

4. Regular budget income and expenditure for 2022–23 are summarized in table 1 of Appendix I. [1] Total budgetary income for 2022–23 amounted to $852,760,200. Expenditure under Parts I and IV of the budget during 2022–23 amounted to $828,425,742 and $12,925,807, respectively. Total expenditure for 2022–23 amounted to $841,351,549. Table 2 of Appendix I compares 2022–23 expenditure by appropriation items with the approved budget. The excess of income over expenditure for the biennium 2022–23, at the budget rate of exchange, thus amounted to $11,408,651. When revalued at the rate of exchange in effect at the close of the financial period (CHF0.835 to the US dollar), the excess of income over expenditure amounts to $12,296,750.

5. In accordance with article 18(1) of the Financial Regulations, a provision for delays in the payment of contributions in the amount of 100 per cent of the outstanding contributions at 31 December 2023 has been made. Since the total contributions outstanding at 31 December 2023 amounted to CHF148,483,909 as compared with the total contributions outstanding at 31 December 2021 of CHF159,421,867, the provision required at 31 December 2023 was CHF 10,937,958 ($13,099,351 at 31 December 2023 rate of exchange) less than that which was required at 31 December 2021. Arrears of contributions received in 2022 were in the first instance used to reimburse the borrowings required to cover the shortfall of income for the 2020–21 biennium. This reimbursement amounted to CHF21,778,342 ($26,081,847 at the 31 December 2023 rate of exchange). The net shortfall of income over

[1] Income and expenditure figures for 2022–23 are still subject to audit.

expenditure for the biennium 2022–23, after adjustments for the reimbursement and the provision for delays in the payment of contributions, is $685,746 or CHF572,598.

6. In accordance with article 21 of the Financial Regulations, the Working Capital Fund was drawn upon to finance budgetary expenditure pending receipt of contributions. The balance of this Fund standing at CHF35,000,000 was, as a consequence, decreased to CHF34,427,402. In accordance with the same article the arrears of contributions received in 2024 have been used to reimburse fully the Working Capital Fund.

Transfers between budget lines

7. As expenditure in respect of each item did not exceed the amount appropriated in the 2022–23 budget, no transfers between items were necessary.

Working Capital Fund and Income Adjustment Account

8. Analyses of the movements of the Working Capital Fund and the Income Adjustment Account, including the composition of miscellaneous income credited to the latter account, are provided in Appendix II.

Position in relation to Member States' contributions and to article 13(4) of the Constitution

9. Details of the position at 31 December 2023 in regard to Member States' contributions are given in tables 1 and 2 of Appendix III. Table 2 shows that, on 31 December 2023, the arrears of contributions of 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 equalled or exceeded the amount of the contributions due from them for the past two full years (2021–22). Each of these Member States had therefore lost the right to vote in accordance with the provisions of article 13(4) of the Constitution of the Organisation.

10. Azerbaijan, Iraq, Kyrgyzstan, Paraguay, Republic of Moldova, Sierra Leone, Somalia and Uzbekistan who had previously lost the right to vote have been permitted to vote in accordance with article 13(4) of the Constitution of the Organisation under financial arrangements approved by the International Labour Conference at its 95th (2006) Session for Azerbaijan, 97th (2008) for Iraq, 106th (2017) for Kyrgyzstan, 102nd (2013) for Paraguay, 93rd (2005) for Republic of Moldova, 108th (2019) for Sierra Leone, 108th (2019) for Somalia, and 104th (2015) for Uzbekistan.

Draft decision

11. The Governing Body took note of the information provided in document GB.350/PFA/3 on the position of 2022–23 income and expenditure.

Appendix I

Table 1. Regular budget income and expenditure for the financial period 2022–23 [1] (unaudited)

	Budget		Actual	
	Swiss francs	US dollars	*Swiss francs*	US dollars
Income				
Assessed contributions for the financial period 2022–23 [3]	***767 484 180*** [2]	**852 760 200**	***767 484 180*** [2]	**852 760 200**
Expenditure				
Part I – Ordinary budget		838 959 393		828 425 742
Part II – Unforeseen expenditure		875 000		-
Part IV – Institutional investments and extraordinary items		12 925 807		12 925 807
TOTAL EXPENDITURE		**852 760 200**		**841 351 549** [4]
SURPLUS RESULTING FROM UNDERSPENDING OF APROVED BUDGET AT BUDGET RATE OF EXCHANGE				**11 408 651**
Revaluation of the budgetary surplus				888 099 [5]
SURPLUS RESULTING FROM UNDERSPENDING OF APROVED BUDGET AT UN YEAR-END RATE OF EXCHANGE				**12 296 750**
Decrease in the provision for delays in the payment of contributions			10 937 958	13 099 351 [3]
Reimbursement of 2020–21 deficit			(21 778 342)	(26 081 847)
DEFICIT RESULTING FROM THE RECEIPT OF CONTRIBUTIONS IN SHORT OF THE APPROVED BUDGET			**(10 840 384)**	**(12 982 496)**
NET SHORTFALL OF INCOME OVER EXPENDITURE			**(572 598)**	**(685 746)**
DEFICIT FINANCING FROM THE WORKING CAPITAL FUND			**572 598**	**685 746**

[1] US dollar income and expenditure figures result from the conversion of Swiss franc income and expenditure to US dollars at the budget rate of exchange (Biennia 2022–23: 0.90 Swiss francs to the US dollar, 2020–21: 1.00 Swiss francs to the US dollar). Revaluations as at 31 December 2023 use the UN year-end rate of 0.835 Swiss francs (CHF) to the US dollar.

[2] As adopted by the 109th International Labour Conference

[3] With the introduction of the accrual method of accounting, all contributions due in a financial period are recorded as income in the financial period and the excess or shortfall of income over expenditure in any complete financial period is calculated by deducting budgetary expenditure from budgetary income with a financial provision being made for delays in the payment of contributions. Such provision amounts to 100 per cent of the contributions unpaid at the end of the financial period (Article 18, paragraph 1).
Contributions outstanding at 31 December 2023 amounted to 148,483,909 Swiss francs while at 31 December 2021 the amount outstanding was 159,421,867 Swiss francs.
The provision for delays in the payment of contributions was thus decreased by 10,937,958 Swiss francs or $13,099,351 at the UN year-end rate of exchange.
Summary of contributions are provided in Table 1 of Appendix III.

[4] Details of expenditure are provided in Table 2 of Appendix I.

[5] Revaluation of the excess of income over expenditure from the budget rate of exchange to the UN year-end rate of exchange.
Relevant exchange rates (Swiss francs to the dollar):

A	Budget rate of exchange	0.900
B	UN year-end rate of exchange	0.835

Excess of income over expenditure:

C	In '000s of US dollars	11 409
D	In '000s of Swiss francs at budget rate (CxA)	10 268
E	In '000s of US dollars at UN year-end rate of exchange (D/B)	12 297
F	Revaluation of the budgetary surplus in '000s of US dollars (E–C)	888

▶ Table 2. Status of regular budget appropriations for the financial period 2022–23 (in thousands of United States dollars)

		Appropriation	Expenditure
Part I.	**Ordinary budget**		
A.	Policy-making organs	54 844	53 482
B.	Policy outcomes	678 667	662 920
C.	Management services	65 925	65 924
D.	Other budgetary provisions	46 426	46 099
	Adjustment for staff turnover	(6 903)	-
	Total Part I	**838 959**	**828 425**
Part II.	**Unforeseen expenditure**		
	Unforeseen expenditure	875	-
Part III.	**Working Capital Fund**		
	Working Capital Fund		
Part IV.	**Institutional investments and extraordinary items**		
	Institutional investments and extraordinary items	12 926	12 926
	Total Parts I–IV	**852 760**	**841 351**
	Total 2020–21	**790 640**	**749 760**

Appendix II

Working Capital Fund and Income Adjustment Account
(in Swiss francs) (unaudited)

	Working Capital Fund	Income Adjustment Account	
Balance as at 1 January 2022	**13 221 658**		**63 516 613**
Reimbursement of 2020–21 deficit [(1)]	21 778 342		–
Miscellaneous income			
Interest income:			
On Working Capital Fund		1 560 958	
On temporary cash surplus		1 356 231	
Other interest		3 118 145	
			6 035 333
Bank charges		(1 498 694)	
Net gain (loss) on exchange		(502 847)	
Other miscellaneous income		1 867 479	
		(134 062)	**(134 062)**
Balance before financing of deficit	**35 000 000**		**69 417 884**
Financing of 2022–23 deficit [(2)]	(572 598)		
Balance as at 31 December 2023	**34 427 402**		**69 417 884**

(1) Deficit of CHF21,778,342 or $23,801,467 valued at the UN rate of exchange in December 2021.

(2) Deficit of CHF572,598 or $685,746 valued at the UN rate of exchange in December 2023.

Appendix III

Table 1. Assessed contributions of Member States and amounts due by States for prior periods of membership in the ILO – Summary for the biennium ending 31 December 2023 (in Swiss francs)

Details	Balance due as at 1.1.22 [1]	Assessed Contributions 2022–23	Total Amounts due	Amount received or credited [2] 2022	2023	Total Income	Balance due as at 31.12.23
A. Assessed contributions for the financial period 2022–23:							
2022 – Assessed with the budget		383 742 090	383 742 090	275 119 977	99 734 699	374 854 676	8 887 414
2023 – Assessed with the budget		383 742 090	383 742 090		279 655 298	279 655 298	104 086 792
Total assessed contributions for the financial period 2022–23		767 484 180	767 484 180	275 119 977	379 389 997	654 509 974	112 974 206
B. Assessed contributions for previous financial periods due from Member States	152 806 178		152 806 178	95 927 168	27 984 996	123 912 164	28 894 014
C. Amounts due by States for prior periods of membership in the ILO	6 615 689		6 615 689	-	-	-	6 615 689
Total assessed contributions and other amounts due for previous financial periods	159 421 867		159 421 867	95 927 168	27 984 996	123 912 164	35 509 703
Total 2022–23	159 421 867	767 484 180	926 906 047	371 047 145	407 374 993	778 422 138	148 483 909
Total 2020–21	171 267 413	790 640 000	961 907 413	392 695 734	409 789 812	802 485 546	159 421 867

Balance due in US dollars at the United Nations rate of exchange for 31 December 2023 (0.835 Swiss francs to the dollar) 177 825 041

[1] Excludes assessed contributions for 2022

[2] Includes credits to Member States in respect of:

	2022	2023
The Incentive Scheme for 2020 and 2021 respectively	74 293	11 560 667
The Incentive Scheme for 2019	7 648 357	
50 per cent Net Premium for 2018–19 and 2020–21 respectively	6 968 092	7 909 495
50 per cent Net Premium for prior years	196 103	
Surplus for prior years	33 933	
Total Credits	**14 920 778**	**19 470 162**

▶ Table 2. Assessed contributions of Member States and amounts due by States for prior periods of membership in the ILO – Details for the biennium ending 31 December 2023 (in Swiss francs)

State	2022–23 Assessed Contributions								Amounts due for previous financial periods				Calendar years of Assessment	Total due as at 31.12.2023
	2022				2023			Balance due as at 31.12.2023	Balance due as at 01.01.2022	Amounts Received or Credited		Balance due as at 31.12.2023		
	Assessed Contributions		Amounts Received or Credited		Assessed Contributions		Amounts Received or Credited							
	%	Amount	in 2022	in 2023	%	Amount	in 2023			in 2022	in 2023			
Afghanistan (2)	0.007	26 862	370	-	0.006	23 025	-	49 517	94 043	-	-	94 043	2018–23	143 560
Albania	0.008	30 699	30 699	-	0.008	30 699	30 699	-	-	-	-	-		-
Algeria	0.138	529 564	529 564	-	0.109	418 279	418 279	-	-	-	-	-		-
Angola	0.010	38 374	2 196	36 178	0.010	38 374	38 374	-	38 805	-	38 805	-		-
Antigua and Barbuda (2)	0.002	7 675	317	-	0.002	7 675	-	15 033	11 561	-	-	11 561	2020–23	26 594
Argentina	0.916	3 515 078	65 644	-	0.719	2 759 106	-	6 208 540	7 198 741	3 577 810	750 000	2 870 931	2021–23	9 079 471
Armenia	0.007	26 862	26 862	-	0.007	26 862	26 862	-	-	-	-	-		-
Australia	2.211	8 484 538	8 484 538	-	2.112	8 104 633	8 104 633	-	-	-	-	-		-
Austria	0.677	2 597 934	2 597 934	-	0.679	2 605 609	2 605 609	-	-	-	-	-		-
Azerbaijan (1)	0.049	188 034	188 034	-	0.030	115 123	115 123	-	1 132 540	283 135	283 135	566 270	1998–2005	566 270
Bahamas	0.018	69 074	69 074	-	0.019	72 911	72 911	-	-	-	-	-		-
Bahrain	0.050	191 871	191 871	-	0.054	207 221	207 221	-	-	-	-	-		-
Bangladesh	0.010	38 374	34 692	3 682	0.010	38 374	38 374	-	1 281	1 281	-	-		-
Barbados	0.007	26 862	26 862	-	0.008	30 699	30 699	-	-	-	-	-		-
Belarus	0.049	188 034	11 178	176 856	0.041	157 334	157 334	-	-	-	-	-		-
Belgium	0.822	3 154 360	3 154 360	-	0.828	3 177 385	3 177 385	-	-	-	-	-		-
Belize	0.001	3 837	3 837	-	0.001	3 837	3 837	-	11 644	11 644	-	-		-
Benin	0.003	11 512	11 512	-	0.005	19 187	11 420	7 767	-	-	-	-	2023	7 767
Bolivia (Plurinational State of)	0.016	61 399	1 569	-	0.019	72 911	-	132 741	126 502	20	126 482	-	2022–23	132 741
Bosnia and Herzegovina	0.012	46 049	46 049	-	0.012	46 049	46 049	-	-	-	-	-		-
Botswana	0.014	53 724	53 724	-	0.015	57 561	57 561	-	-	-	-	-		-
Brazil	2.949	11 316 554	-	11 316 554	2.014	7 728 566	7 728 566	-	21 956 036	727 193	21 228 843	-		-
Brunei Darussalam	0.025	95 936	95 936	-	0.021	80 586	80 586	-	-	-	-	-		-
Bulgaria	0.046	176 521	176 521	-	0.056	214 896	214 896	-	-	-	-	-		-
Burkina Faso	0.003	11 512	11 512	-	0.004	15 350	15 350	-	-	-	-	-		-
Burundi	0.001	3 837	226	-	0.001	3 837	132	7 316	1 175	-	-	1 175	2021–23	8 491
Cabo Verde	0.001	3 837	2 711	1 126	0.001	3 837	3 757	80	-	-	-	-	2023	80
Cambodia	0.006	23 025	23 025	-	0.007	26 862	26 862	-	-	-	-	-		-
Cameroon	0.013	49 887	1 455	48 432	0.013	49 887	-	49 887	86 722	-	86 722	-	2023	49 887
Canada	2.735	10 495 346	10 495 346	-	2.629	10 088 580	10 088 580	-	-	-	-	-		-
Central African Republic	0.001	3 837	3 655	182	0.001	3 837	3 837	-	16 384	8 192	8 192	-		-
Chad (2)	0.004	15 350	-	-	0.003	11 512	-	26 862	96 085	-	-	96 085	2016–23	122 947
Chile	0.407	1 561 830	1 561 830	-	0.420	1 611 717	1 611 717	-	-	-	-	-		-
China	12.010	46 087 425	44 954 826	1 132 599	15.261	58 562 880	52 562 880	6 000 000	-	-	-	-	2023	6 000 000
Colombia	0.288	1 105 177	1 105 177	-	0.246	944 006	944 006	-	-	-	-	-		-
Comoros (2)	0.001	3 837	-	-	0.001	3 837	-	7 674	479 343	-	-	479 343	1986–2023	487 017
Congo (2)	0.006	23 025	-	-	0.005	19 187	-	42 212	97 172	-	-	97 172	2017–23	139 384
Cook Islands	0.001	3 837	3 837	-	0.001	3 837	353	3 484	-	-	-	-	2023	3 484

State	2022–23 Assessed Contributions								Amounts due for previous financial periods					
	2022				2023									
	Assessed Contributions		Amounts Received or Credited		Assessed Contributions		Amounts Received or Credited	Balance due as at	Balance due as at	Amounts Received or Credited		Balance due as at	Calendar years of	Total due as at
	%	Amount	in 2022	in 2023	%	Amount	in 2023	31.12.2023	01.01.2022	in 2022	in 2023	31.12.2023	Assessment	31.12.2023
Costa Rica	0.062	237 920	28 436	209 484	0.069	264 782	258 066	6 716	134 017	134 017	-	-	2023	6 716
Côte d'Ivoire	0.013	49 887	44 079	5 808	0.022	84 423	81 946	2 477	-	-	-	-	2023	2 477
Croatia	0.077	295 482	295 482	-	0.091	349 205	349 205	-	-	-	-	-		-
Cuba	0.080	306 994	9 161	-	0.095	364 555	-	662 388	320 790	7 114	-	313 676	2021–23	976 064
Cyprus	0.036	138 147	138 147	-	0.036	138 147	138 147	-	-	-	-	-		-
Czechia	0.311	1 193 438	1 193 438	-	0.340	1 304 723	1 304 723	-	-	-	-	-		-
Democratic Republic of the Congo	0.010	38 374	38 374	-	0.010	38 374	38 374	-	162 502	162 502	-	-		-
Denmark	0.554	2 125 931	2 125 931	-	0.553	2 122 094	2 122 094	-	-	-	-	-		-
Djibouti	0.001	3 837	3 837	-	0.001	3 837	291	3 546	7 791	7 791	-	-	2023	3 546
Dominica [2]	0.001	3 837	13	-	0.001	3 837	-	7 661	45 393	-	-	45 393	2010–23	53 054
Dominican Republic	0.053	203 383	203 383	-	0.067	257 107	257 107	-	-	-	-	-		-
Ecuador	0.080	306 994	305 418	1 576	0.077	295 482	444	295 038	85 093	85 093	-	-	2023	295 038
Egypt	0.186	713 760	713 760	-	0.139	533 402	533 402	-	-	-	-	-		-
El Salvador	0.012	46 049	46 049	-	0.013	49 887	49 887	-	-	-	-	-		-
Equatorial Guinea	0.016	61 399	-	-	0.012	46 049	-	107 448	127 762	-	103 215	24 547	2021–23	131 995
Eritrea	0.001	3 837	81	3 756	0.001	3 837	169	3 668	-	-	-	-	2023	3 668
Estonia	0.039	149 660	149 660	-	0.044	168 847	168 847	-	-	-	-	-		-
Eswatini	0.002	7 675	7 675	-	0.002	7 675	7 675	-	-	-	-	-		-
Ethiopia	0.010	38 374	38 374	-	0.010	38 374	-	38 374	40 559	40 559	-	-	2023	38 374
Fiji	0.003	11 512	9 714	1 798	0.004	15 350	15 350	-	1 779	1 779	-	-		-
Finland	0.421	1 615 554	1 615 554	-	0.417	1 600 205	1 600 205	-	-	-	-	-		-
France	4.429	16 995 937	16 995 937	-	4.320	16 577 658	16 577 658	-	-	-	-	-		-
Gabon	0.015	57 561	-	57 561	0.013	49 887	-	49 887	59 298	-	59 298	-	2023	49 887
Gambia [2]	0.001	3 837	1 079	-	0.001	3 837	-	6 595	20 244	-	-	20 244	2016–23	26 839
Georgia	0.008	30 699	30 699	-	0.008	30 699	30 699	-	-	-	-	-		-
Germany	6.093	23 381 406	23 381 406	-	6.114	23 461 992	23 461 992	-	-	-	-	-		-
Ghana	0.015	57 561	55 262	2 299	0.024	92 098	92 098	-	67 795	67 795	-	-		-
Greece	0.366	1 404 496	1 404 496	-	0.325	1 247 162	1 247 162	-	17	17	-	-		-
Grenada	0.001	3 837	3 837	-	0.001	3 837	3 837	-	-	-	-	-		-
Guatemala	0.036	138 147	138 147	-	0.041	157 334	157 334	-	-	-	-	-		-
Guinea	0.003	11 512	-	-	0.003	11 512	-	23 024	31 240	-	24 210	7 030	2021–23	30 054
Guinea-Bissau [2]	0.001	3 837	-	-	0.001	3 837	-	7 674	294 901	-	-	294 901	1992–2001 + 2003–23	302 575
Guyana	0.002	7 675	7 675	-	0.004	15 350	15 350	-	-	-	-	-		-
Haiti	0.003	11 512	11 512	-	0.006	23 025	23 025	-	-	-	-	-		-
Honduras	0.009	34 537	1 639	32 898	0.009	34 537	30 672	3 865	7 459	-	7 459	-	2023	3 865
Hungary	0.206	790 509	790 509	-	0.228	874 932	874 932	-	55 138	55 138	-	-		-
Iceland	0.028	107 448	107 448	-	0.036	138 147	138 147	-	-	-	-	-		-
India	0.835	3 204 247	3 204 247	-	1.045	4 010 105	4 010 105	-	-	-	-	-		-
Indonesia	0.543	2 083 720	2 083 720	-	0.549	2 106 744	2 106 744	-	-	-	-	-		-
Iran (Islamic Republic of)	0.398	1 527 294	27 049	-	0.371	1 423 683	-	2 923 928	4 937 951	-	3 360 000	1 577 951	2020–23	4 501 879
Iraq [1]	0.129	495 027	495 027	-	0.128	491 190	491 190	-	2 643 352	1 119 503	304 770	1 219 079	2002–07	1 219 079
Ireland	0.371	1 423 683	1 423 683	-	0.439	1 684 628	1 684 628	-	-	-	-	-		-
Israel	0.490	1 880 336	1 880 336	-	0.561	2 152 793	355 433	1 797 360	-	-	-	-	2023	1 797 360
Italy	3.309	12 698 026	12 698 026	-	3.190	12 241 373	12 241 373	-	-	-	-	-		-

State	2022–23 Assessed Contributions								Amounts due for previous financial periods				Calendar years of Assessment	Total due as at 31.12.2023
	2022				2023			Balance due as at 31.12.2023	Balance due as at 01.01.2022	Amounts Received or Credited		Balance due as at 31.12.2023		
	Assessed Contributions		Amounts Received or Credited		Assessed Contributions		Amounts Received or Credited							
	%	Amount	in 2022	in 2023	%	Amount	in 2023			in 2022	in 2023			
Jamaica	0.008	30 699	30 699	-	0.008	30 699	30 699	-	-	-	-	-		-
Japan	8.568	32 879 022	32 879 022	-	8.037	30 841 352	30 841 352	-	-	-	-	-		-
Jordan	0.021	80 586	80 586	-	0.022	84 423	84 423	-	-	-	-	-		-
Kazakhstan	0.178	683 061	683 061	-	0.133	510 377	510 377	-	-	-	-	-		-
Kenya	0.024	92 098	92 098	-	0.030	115 123	6 128	108 995	-	-	-	-	2023	108 995
Kiribati	0.001	3 837	3 684	153	0.001	3 837	3 661	176	126	126	-	-	2023	176
Kuwait	0.252	967 030	967 030	-	0.234	897 957	897 957	-	-	-	-	-		-
Kyrgyzstan [(1)]	0.002	7 675	7 675	-	0.002	7 675	7 675	-	991 345	116 602	58 316	816 427	1994–2017	816 427
Lao People's Democratic Republic	0.005	19 187	19 187	-	0.007	26 862	740	26 122	-	-	-	-	2023	26 122
Latvia	0.047	180 359	180 359	-	0.050	191 871	191 871	-	-	-	-	-		-
Lebanon [(2)]	0.047	180 359	6 259	-	0.036	138 147	-	312 247	248 993	-	-	248 993	2020–23	561 240
Lesotho	0.001	3 837	3 837	-	0.001	3 837	3 837	-	-	-	-	-		-
Liberia	0.001	3 837	3 837	-	0.001	3 837	3 837	-	-	-	-	-		-
Libya	0.030	115 123	8 733	106 390	0.018	69 074	-	69 074	1 185 725	475 373	710 352	-	2023	69 074
Lithuania	0.071	272 457	272 457	-	0.077	295 482	295 482	-	-	-	-	-		-
Luxembourg	0.067	257 107	257 107	-	0.068	260 945	260 945	-	-	-	-	-		-
Madagascar	0.004	15 350	238	13 923	0.004	15 350	-	16 539	31 247	14 245	17 002	-	2022–23	16 539
Malawi	0.002	7 675	131	-	0.002	7 675	-	15 219	16 503	7 095	5 221	4 187	2021–23	19 406
Malaysia	0.341	1 308 561	1 308 561	-	0.348	1 335 423	1 335 423	-	-	-	-	-		-
Maldives	0.004	15 350	15 350	-	0.004	15 350	15 350	-	-	-	-	-		-
Mali	0.004	15 350	15 350	-	0.005	19 187	19 187	-	-	-	-	-		-
Malta	0.017	65 236	65 236	-	0.019	72 911	72 911	-	-	-	-	-		-
Marshall Islands	0.001	3 837	3 837	-	0.001	3 837	238	3 599	3 953	3 953	-	-	2023	3 599
Mauritania	0.002	7 675	7 675	-	0.002	7 675	7 675	-	-	-	-	-		-
Mauritius	0.011	42 212	42 212	-	0.019	72 911	72 911	-	-	-	-	-		-
Mexico	1.293	4 961 785	105 559	4 856 226	1.222	4 689 328	148 415	4 540 913	-	-	-	-	2023	4 540 913
Mongolia	0.005	19 187	476	18 711	0.004	15 350	14 483	867	-	-	-	-	2023	867
Montenegro	0.004	15 350	15 350	-	0.004	15 350	15 350	-	-	-	-	-		-
Morocco	0.055	211 058	211 058	-	0.055	211 058	211 058	-	-	-	-	-		-
Mozambique	0.004	15 350	15 350	-	0.004	15 350	15 350	-	-	-	-	-		-
Myanmar	0.010	38 374	38 374	-	0.010	38 374	38 374	-	-	-	-	-		-
Namibia	0.009	34 537	34 537	-	0.009	34 537	34 537	-	-	-	-	-		-
Nepal	0.007	26 862	441	26 421	0.010	38 374	36 446	1 928	27 828	-	27 828	-	2023	1 928
Netherlands	1.357	5 207 380	5 207 380	-	1.378	5 287 966	5 287 966	-	-	-	-	-		-
New Zealand	0.291	1 116 690	1 116 690	-	0.309	1 185 763	1 185 763	-	-	-	-	-		-
Nicaragua	0.005	19 187	19 187	-	0.005	19 187	19 187	-	-	-	-	-		-
Niger	0.002	7 675	287	7 388	0.003	11 512	9 802	1 710	12 772	-	12,772	-	2023	1 710
Nigeria	0.250	959 355	752 216	-	0.182	698 411	-	905 550	1 205 798	1 205 798	-	-	2022–23	905 550
North Macedonia	0.007	26 862	26 862	-	0.007	26 862	26 862	-	-	-	-	-		-
Norway	0.754	2 893 415	2 893 415	-	0.679	2 605 609	2 605 609	-	-	-	-	-		-
Oman	0.115	441 303	441 303	-	0.111	425 954	425 954	-	-	-	-	-		-

State	2022–23 Assessed Contributions								Amounts due for previous financial periods					
	2022				2023									
	Assessed Contributions		Amounts Received or Credited		Assessed Contributions		Amounts Received or Credited	Balance due as at	Balance due as at	Amounts Received or Credited		Balance due as at	Calendar years of	Total due as at
	%	Amount	in 2022	in 2023	%	Amount	in 2023	31.12.2023	01.01.2022	in 2022	in 2023	31.12.2023	Assessment	31.12.2023
Pakistan	0.115	441 303	261 604	179 699	0.114	437 466	337 638	99 828	21 027	21 027	-	-	2023	99 828
Palau (2)	0.001	3 837	-	-	0.001	3 837	-	7 674	15 681	-	-	15 681	2017–23	23 355
Panama	0.045	172 684	172 684	-	0.090	345 368	230 604	114 764	-	-	-	-	2023	114 764
Papua New Guinea (2)	0.010	38 374	262	-	0.010	38 374	-	76 486	94 276	-	-	94 276	2019–23	170 762
Paraguay (1)	0.016	61 399	3 686	57 713	0.026	99 773	99 773	-	319 133	105 827	85 404	127 902	2002–03 + 2011–13	127 902
Peru	0.152	583 288	583 288	-	0.163	625 500	529 081	96 419	754 222	754 222	-	-	2023	96 419
Philippines	0.205	786 671	786 671	-	0.212	813 533	813 533	-	-	-	-	-		-
Poland	0.802	3 077 612	3 077 612	-	0.838	3 215 759	3 215 759	-	-	-	-	-		-
Portugal	0.350	1 343 097	1 343 097	-	0.353	1 354 610	1 354 610	-	-	-	-	-		-
Qatar	0.282	1 082 153	1 082 153	-	0.269	1 032 266	1 032 266	-	-	-	-	-		-
Republic of Korea	2.268	8 703 271	8 703 271	-	2.575	9 881 359	8 644 527	1 236 832	703 891	703 891	-	-	2023	1 236 832
Republic of Moldova (1)	0.003	11 512	11 512	-	0.005	19 187	19 187	-	545 868	136 467	136 467	272 934	1998–2004	272 934
Romania	0.198	759 809	759 809	-	0.312	1 197 275	1 197 275	-	-	-	-	-		-
Russian Federation	2.406	9 232 835	9 232 835	-	1.867	7 164 465	7 164 465	-	-	-	-	-		-
Rwanda	0.003	11 512	11 512	-	0.003	11 512	33	11 479	11 860	11 860	-	-	2023	11 479
Saint Kitts and Nevis	0.001	3 837	3 837	-	0.002	7 675	7 467	208	6	6	-	-	2023	208
Saint Lucia	0.001	3 837	74	-	0.002	7 675	227	11 211	-	-	-	-	2022–23	11 211
Saint Vincent and the Grenadines	0.001	3 837	3 837	-	0.001	3 837	146	3 691	-	-	-	-	2023	3 691
Samoa	0.001	3 837	3 837	-	0.001	3 837	3 837	-	-	-	-	-		-
San Marino	0.002	7 675	7 675	-	0.002	7 675	7 675	-	-	-	-	-		-
Sao Tome and Principe (2)	0.001	3 837	0	-	0.001	3 837	-	7 674	212 603	-	-	212 603	1995–2023	220 277
Saudi Arabia	1.173	4 501 295	4 501 295	-	1.185	4 547 344	4 547 344	-	-	-	-	-		-
Senegal	0.007	26 862	728	26 134	0.007	26 862	24 304	2 558	28 341	-	28 341	-	2023	2 558
Serbia	0.028	107 448	107 448	-	0.032	122 798	122 798	-	-	-	-	-		-
Seychelles	0.002	7 675	7 675	-	0.002	7 675	7 675	-	-	-	-	-		-
Sierra Leone (1)	0.001	3 837	2 935	902	0.001	3 837	1 566	2 271	240 142	14 050	13 300	212 792	1994–2019 + 2023	215 063
Singapore	0.485	1 861 149	1 861 149	-	0.504	1 934 060	1 934 060	-	-	-	-	-		-
Slovakia	0.153	587 126	587 126	-	0.155	594 800	594 800	-	-	-	-	-		-
Slovenia	0.076	291 644	291 644	-	0.079	303 156	303 156	-	-	-	-	-		-
Solomon Islands (2)	0.001	3 837	30	-	0.001	3 837	-	7 644	23 174	-	-	23 174	2015–2023	30 818
Somalia (1)	0.001	3 837	3 837	-	0.001	3 837	-	3 837	389 055	32 509	-	356 546	1990–2019 + 2023	360 383
South Africa	0.272	1 043 779	1 043 779	-	0.244	936 331	936 331	-	-	-	-	-		-
South Sudan	0.006	23 025	23 025	-	0.002	7 675	7 675	-	-	-	-	-		-
Spain	2.147	8 238 943	8 238 943	-	2.135	8 192 894	8 192 894	-	-	-	-	-		-
Sri Lanka	0.044	168 847	168 847	-	0.045	172 684	172 684	-	-	-	-	-		-
Sudan (2)	0.010	38 374	654	-	0.010	38 374	-	76 094	98 457	-	-	98 457	2019–23	174 551
Suriname	0.005	19 187	768	-	0.003	11 512	-	29 931	15 874	-	-	15 874	2021–23	45 805
Sweden	0.907	3 480 541	3 480 541	-	0.872	3 346 231	3 346 231	-	-	-	-	-		-
Switzerland	1.152	4 420 709	4 420 709	-	1.135	4 355 473	4 355 473	-	-	-	-	-		-
Syrian Arab Republic	0.011	42 212	-	-	0.009	34 537	-	76 749	82 919	54 823	-	28 096	2021–23	104 845
Tajikistan	0.004	15 350	-	15 350	0.003	11 512	11 512	-	396 352	125 000	271 352	-		-
Thailand	0.307	1 178 088	1 178 088	-	0.368	1 412 171	1 412 171	-	-	-	-	-		-

State	2022–23 Assessed Contributions								Amounts due for previous financial periods				Calendar years of Assessment	Total due as at 31.12.2023
	2022				2023			Balance due as at 31.12.2023	Balance due as at 01.01.2022	Amounts Received or Credited		Balance due as at 31.12.2023		
	Assessed Contributions		Amounts Received or Credited		Assessed Contributions		Amounts Received or Credited							
	%	Amount	in 2022	in 2023	%	Amount	in 2023			in 2022	in 2023			
Timor-Leste	0.002	7 675	-	3 595	0.001	3 837	-	7 917	4	-	4	-	2022–23	7 917
Togo	0.002	7 675	1 645	-	0.002	7 675	763	12 942	-	-	-	-	2022–23	12 942
Tonga	0.001	3 837	3 837	-	0.001	3 837	3 837	-	7 871	7 871	-	-		-
Trinidad and Tobago	0.040	153 497	153 497	-	0.037	141 985	141 985	-	-	-	-	-		-
Tunisia	0.025	95 936	95 936	-	0.019	72 911	72 911	-	-	-	-	-		-
Türkiye	1.372	5 264 942	5 264 942	-	0.846	3 246 458	3 246 458	-	-	-	-	-		-
Turkmenistan	0.033	126 635	126 635	-	0.034	130 472	130 472	-	-	-	-	-		-
Tuvalu (2)	0.001	3 837	-	-	0.001	3 837	-	7 674	15 557	-	8 539	7 018	2020–23	14 692
Uganda	0.008	30 699	1 273	-	0.010	38 374	-	67 800	31 557	-	-	31 557	2021–23	99 357
Ukraine	0.057	218 733	218 733	-	0.056	214 896	214 896	-	-	-	-	-		-
United Arab Emirates	0.616	2 363 851	2 363 851	-	0.635	2 436 762	2 436 762	-	-	-	-	-		-
United Kingdom	4.569	17 533 176	17 533 176	-	4.377	16 796 391	16 796 391	-	-	-	-	-		-
United Republic of Tanzania	0.010	38 374	38 374	-	0.010	38 374	38 374	-	-	-	-	-		-
United States	22.000	84 423 260	3 056 317	81 366 943	22.000	84 423 260	1 439 111	82 984 149	85 531 289	85 531 289	-	-	2023	82 984 149
Uruguay	0.087	333 856	333 856	-	0.092	353 043	353 043	-	-	-	-	-		-
Uzbekistan (1)	0.032	122 798	122 554	244	0.027	103 610	103 610	-	746 916	297 516	224 700	224 700	2009–14	224 700
Vanuatu	0.001	3 837	65	3 772	0.001	3 837	3 429	408	8 077	8 077	-	-	2023	408
Venezuela (Bolivarian Republic of) (2)	0.728	2 793 643	-	-	0.175	671 549	-	3 465 192	18 152 560	-	-	18 152 560	2014–23	21 617 752
Viet Nam	0.077	295 482	295 482	-	0.093	356 880	356 880	-	-	-	-	-		-
Yemen (2)	0.010	38 374	-	-	0.008	30 699	-	69 073	230 836	-	-	230 836	2016–23	299 909
Zambia	0.009	34 537	32 888	1 649	0.008	30 699	30 699	-	8 958	8 958	-	-		-
Zimbabwe	0.005	19 187	490	18 697	0.007	26 862	26 862	-	4 267	-	4 267	-		-
Total	**100.000**	**383 742 090**	**275 119 977**	**99 734 699**	**100.000**	**383 742 090**	**279 655 298**	**112 974 206**	**152 806 178**	**95 927 168**	**27 984 996**	**28 894 014**		**141 868 220**
Amounts due by States for prior periods of membership in the ILO:														
Paraguay (3)	-	-	-	-	-	-	-	-	245 066	-	-	245 066	1937	245 066
Former Socialist Fed. Rep. of Yugoslavia (4)	-	-	-	-	-	-	-	-	6 370 623	-	-	6 370 623	1989–2011	6 370 623
Total amounts due by States for prior periods of membership in the ILO	-	-	-	-	-	-	-	-	6 615 689	-	-	6 615 689		6 615 689
Total	**100.000**	**383 742 090**	**275 119 977**	**99 734 699**	**100.000**	**383 742 090**	**279 655 298**	**112 974 206**	**159 421 867**	**95 927 168**	**27 984 996**	**35 509 703**		**148 483 909**

[1] Financial arrangements. Member States listed in the following table have financial arrangements for the settlement of arrears of contributions or amounts due in respect of prior periods of membership.

Member State	Session of Conference at which arrangement was approved	
Azerbaijan	95th	(2006)
Iraq	97th	(2008)
Kyrgyzstan	106th	(2017)
Paraguay	102nd	(2013)
Republic of Moldova	93rd	(2005)
Sierra Leone	108th	(2019)
Somalia	108th	(2019)
Uzbekistan	104th	(2015)

[2] Member States which are two years or more in arrears and which have lost the right to vote under the provisions of article 13(4) of the Constitution. The arrears of contributions of these Member States equal or exceed the amount of the contributions due from them for the past two full years (2021–22). Each of these Member States had therefore lost the right to vote, in accordance with the provisions of article 13(4) of the Constitution of the Organisation.

[3] Paraguay owes CHF245,066 in respect of contributions to the ILO and other League of Nations organizations for the period prior to 1939. The 45th (1961) Session of the ILC decided that these arrears should be cancelled, effective on the date that payment is made of all Paraguay's arrears of contributions due since the date when it rejoined the Organization.

[4] Status of the former Socialist Federal Republic of Yugoslavia. The former Socialist Federal Republic of Yugoslavia was deleted from the list of ILO Member States on 24 November 2000.