



Governing Body

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Programme, Financial and Administrative Section

PFA

FOR INFORMATION

Programme and Budget for 2014–15: Regular budget account and Working Capital Fund

Summary: This paper provides information on the position of 2014–15 income and expenditure as of 30 September 2014. For the nine-month period ending 30 September 2014, contributions received were US\$323,671,681 and expenditures recorded were US\$258,698,719. In accordance with article 21.2(a) of the Financial Regulations, arrears of contributions received in 2014, were used to reimburse the Working Capital Fund, to cover the 2012–13 deficit of US\$17,531,149. The excess of income received over expenditure as at 30 September 2014 is US\$47,441,813 at the budget rate of exchange of 0.95 Swiss francs to the US dollar.

Author unit: Financial Management Department (FINANCE).

Related documents: None.

Introduction

1. Information on the position of 2014–15 income and expenditure as at 30 September 2014 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 30 September 2014, had lost the right to vote under the provisions of paragraph 4 of article 13 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 2014–15 budget rate of exchange of CHF0.95 to the US dollar. Assessed contributions received and expenditure recorded as at 30 September 2014 were as follows:

	Swiss francs	US dollars
Income received		
Assessed contributions for 2014	260 686 551	274 406 896
Arrears of contributions from previous financial periods	46 801 546	49 264 785
Total income received	307 488 097	323 671 681
Less: 2012–13 deficit reimbursed *	16 654 592	17 531 149
Net Income received	290 833 505	306 140 532
Expenditure		258 698 719
Excess of income received over expenditure as at 30 September 2014		47 441 813

* As at 31 December 2013, in accordance with article 21.1(a) of the Financial Regulations, the deficit of CHF16,654,592 was covered by the Working Capital Fund. In accordance with article 21.2(a) of the Financial Regulations, arrears of contributions received in 2014 were used to reimburse the Working Capital Fund.

Contributions of member States

3. Total assessed contributions for 2014 amount to CHF380,598,500 compared with CHF361,900,754¹ for 2013. Appendix I indicates that, as at 30 September 2014, assessed contributions for 2014 received from or credited to member States² totalled CHF260,686,551, which represented 68.5 per cent of the contributions assessed. At the same date in 2013 CHF246,797,701 which represented 68.2 per cent of the 2013

¹ Includes South Sudan's 2012 and 2013 contributions of CHF7,347 and CHF10,856 respectively, and Palau's 2012 contribution of CHF2,151, assessed, following their admission to membership of the ILO, after adoption of the income budget by the International Labour Conference at its 102nd Session in June 2013. South Sudan and Palau joined the ILO on 29 April 2012 and 29 May 2012 respectively.

² Amounts credited against 2014 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 footnote 1 to Appendix I.

contributions had been collected. At 30 September 2014, some 77 member States had settled their 2014 contributions in full, 33 member States had made partial payments, while 75 others had made no payments against 2014 contributions. This compared with 92, 26 and 67 member States in the same situation respectively at the same date in 2013.

4. Arrears of contributions received up to 30 September 2014 totalled CHF46,801,546, bringing total contributions collected up to 30 September 2014 to CHF307,488,097.
5. As at 30 September 2014, 12 member States had made payments against their 2015 contributions. These were Algeria, Bahrain, Bangladesh, Cameroon, Central African Republic, Guyana, Egypt, Fiji, Montenegro, Mozambique, Togo and Viet Nam.

Position in relation to paragraph 4 of article 13 of the Constitution

6. Appendix II shows that, on 30 September 2014, the arrears of contributions of Antigua and Barbuda, Burundi, Djibouti, Dominica, Equatorial Guinea, Gambia, Grenada, Guinea-Bissau, Kyrgyzstan, Sao Tome and Principe, Sierra Leone, Solomon Islands, Somalia, Tajikistan, Uzbekistan and Vanuatu equalled or exceeded the amount of the contributions due from them for the past two full years (2012–13). Each of these member States had therefore lost the right to vote, in accordance with the provisions of paragraph 4 of article 13 of the Constitution of the Organization.
7. Armenia, Azerbaijan, Belarus, Central African Republic, Comoros, Georgia, Iraq, Kazakhstan, Liberia, Republic of Moldova, Paraguay and Ukraine are permitted to vote under financial arrangements approved by the following sessions of the International Labour Conference: 93rd (2005) for Armenia, 95th (2006) for Azerbaijan, 86th (1998) for Belarus, 97th (2008) for Central African Republic, 102nd (2013) for Comoros, 93rd (2005) for Georgia, 97th (2008) for Iraq, 88th (2000) for Kazakhstan, 88th (2000) for Liberia, 93rd (2005) for Republic of Moldova, 102nd (2013) for Paraguay and 99th (2010) for Ukraine.

Working Capital Fund

8. The nominal level and the cash level of the Working Capital Fund at 30 September 2014 both stood at CHF35 million.

Geneva, 8 October 2014

Appendix I

Contributions received and outstanding Details of movements between 31 December 2013 and 30 September 2014 (in Swiss francs)

Member States	Amount due	Assessed contributions		Amounts received or credited (1)		Balance
	to ILO as at 31 December 2013	for 2014	Amount	to 30 September in respect of Contributions 2014	Arrears	due as at 30 September 2014
A. States which have settled their 2014 contributions in full						
Algeria (2)	-	0.137	521 420	521 420	-	-
Armenia (5)	1 359 666	0.007	26 642	26 642	96 000	1 263 666
Australia (2)	-	2.075	7 897 419	7 897 419	-	-
Austria	-	0.798	3 037 176	3 037 176	-	-
Azerbaijan (5)	3 008 308	0.040	152 239	152 239	176 959	2 831 349
Bahamas	-	0.017	64 702	64 702	-	-
Bahrain (2)	-	0.039	148 433	148 433	-	-
Bangladesh	-	0.010	38 060	38 060	-	-
Barbados	-	0.008	30 448	30 448	-	-
Belgium	-	0.999	3 802 179	3 802 179	-	-
Bolivia, Plurinational State of	-	0.009	34 254	34 254	-	-
Bosnia and Herzegovina	-	0.017	64 702	64 702	-	-
Botswana (2)	-	0.017	64 702	64 702	-	-
Brunei Darussalam (2)	-	0.026	98 956	98 956	-	-
Cambodia	27 056	0.004	15 224	15 224	27 056	-
Cameroon (2)	-	0.012	45 672	45 672	-	-
Canada (2)	-	2.986	11 364 671	11 364 671	-	-
Central African Republic (5)	81 920	0.001	3 806	3 806	8 192	73 728
China	-	5.151	19 604 629	19 604 629	-	-
Costa Rica	123 549	0.038	144 627	144 627	123 549	-
Côte d'Ivoire	72 776	0.011	41 866	41 866	72 776	-
Croatia (2)	-	0.126	479 554	479 554	-	-
Cyprus	-	0.047	178 881	178 881	-	-
Czech Republic (2)	-	0.386	1 469 110	1 469 110	-	-
Denmark	-	0.675	2 569 040	2 569 040	-	-
Egypt (2)	-	0.134	510 002	510 002	-	-
Eritrea	-	0.001	3 806	3 806	-	-
Estonia (2)	-	0.040	152 239	152 239	-	-
Ethiopia	-	0.010	38 060	38 060	-	-
Fiji	-	0.003	11 418	11 418	-	-
Finland	-	0.519	1 975 306	1 975 306	-	-
France	-	5.596	21 298 292	21 298 292	-	-
Guatemala	-	0.027	102 762	102 762	-	-
Guyana (2)	-	0.001	3 806	3 806	-	-
Hungary	-	0.266	1 012 392	1 012 392	-	-
Iceland	-	0.027	102 762	102 762	-	-
India (2)	-	0.666	2 534 786	2 534 786	-	-
Indonesia	-	0.346	1 316 871	1 316 871	-	-
Ireland	-	0.418	1 590 902	1 590 902	-	-
Japan	-	10.839	41 253 071	41 253 071	-	-
Latvia	-	0.047	178 881	178 881	-	-
Lithuania (2)	-	0.073	277 837	277 837	-	-
Malaysia	-	0.281	1 069 482	1 069 482	-	-
Malta	-	0.016	60 896	60 896	-	-
Marshall Islands	-	0.001	3 806	3 806	-	-
Mauritius	-	0.013	49 478	49 478	-	-
Moldova, Republic of (2) (5)	1 637 604	0.003	11 418	11 418	136 467	1 501 137
Mongolia	7 371	0.003	11 418	11 418	7 371	-
Montenegro (2)	-	0.005	19 030	19 030	-	-
Mozambique	-	0.003	11 418	11 418	-	-

Member States	Amount due to ILO as at 31 December 2013	Assessed contributions for 2014		Amounts received or credited (1) to 30 September in respect of Contributions		Balance due as at 30 September 2014
		%	Amount	2014	Arrears	
Netherlands	-	1.655	6 298 905	6 298 905	-	-
New Zealand	-	0.253	962 914	962 914	-	-
Norway	-	0.852	3 242 699	3 242 699	-	-
Philippines	-	0.154	586 122	586 122	-	-
Poland	-	0.922	3 509 118	3 509 118	-	-
Qatar	-	0.209	795 451	795 451	-	-
Romania	-	0.226	860 153	860 153	-	-
San Marino	-	0.003	11 418	11 418	-	-
Saudi Arabia	-	0.865	3 292 177	3 292 177	-	-
Seychelles	-	0.001	3 806	3 806	-	-
Singapore (2)	-	0.384	1 461 498	1 461 498	-	-
Slovakia	-	0.171	650 823	650 823	-	-
Slovenia	-	0.100	380 598	380 598	-	-
South Africa (2)	-	0.372	1 415 826	1 415 826	-	-
Spain	-	2.975	11 322 805	11 322 805	-	-
Swaziland (2)	-	0.003	11 418	11 418	-	-
Sweden	-	0.961	3 657 552	3 657 552	-	-
Switzerland	-	1.048	3 988 672	3 988 672	-	-
Thailand (2)	-	0.239	909 630	909 630	-	-
Togo (2)	-	0.001	3 806	3 806	-	-
Trinidad and Tobago	-	0.044	167 463	167 463	-	-
Tunisia	-	0.036	137 015	137 015	-	-
Turkey	-	1.329	5 058 154	5 058 154	-	-
Turkmenistan	-	0.019	72 314	72 314	-	-
United Arab Emirates	-	0.595	2 264 561	2 264 561	-	-
United Kingdom	-	5.182	19 722 614	19 722 614	-	-
Viet Nam	-	0.042	159 851	159 851	-	-
	6 318 250	51.615	196 445 914	196 445 914	648 370	5 669 880

B. States which have paid part of their 2014 contributions

Angola	18 190	0.010	38 060	36 898	18 190	1 162
Argentina	1 477 739	0.432	1 644 185	1 176 252	1 477 739	467 933
Belarus (5)	630 987	0.056	213 135	188 212	157 746	498 164
Bulgaria	-	0.047	178 881	178 871	-	10
Burkina Faso	-	0.003	11 418	2 556	-	8 862
Chile	3 697	0.334	1 271 199	1 267 431	3 697	3 768
Colombia	-	0.259	985 750	526 798	-	458 952
Cuba	135 238	0.069	262 613	175 963	135 238	86 650
Germany	-	7.145	27 193 763	24 929 075	-	2 264 688
Honduras	21	0.008	30 448	29 296	21	1 152
Israel	236 934	0.396	1 507 170	1 173 956	236 934	333 214
Italy	-	4.450	16 936 633	15 059 023	-	1 877 610
Korea, Republic of	487 652	1.995	7 592 940	3 604 282	487 652	3 988 658
Lao People's Democratic Republic	3 573	0.002	7 612	4 027	3 573	3 585
Lesotho	-	0.001	3 806	3 332	-	474
Libya	-	0.142	540 450	194 732	-	345 718
Malawi	-	0.002	7 612	394	-	7 218
Mexico	8 420 525	1.843	7 014 430	4 264 430	8 420 525	2 750 000
Morocco	-	0.062	235 971	233 378	-	2 593
Myanmar	414	0.010	38 060	36 799	414	1 261
Nepal	-	0.006	22 836	22 643	-	193
Nicaragua	-	0.003	11 418	10 645	-	773
Oman	14	0.102	388 210	388 182	14	28
Pakistan	15 003	0.085	323 509	282 875	15 003	40 634

Member States	Amount due to ILO as at 31 December 2013	Assessed contributions for 2014		Amounts received or credited (1) to 30 September in respect of Contributions		Balance due as at 30 September 2014
		%	Amount	2014	Arrears	
Panama	-	0.026	98 956	97 327	-	1 629
Papua New Guinea	-	0.004	15 224	1 196	-	14 028
Peru	20 108	0.117	445 300	324 265	20 108	121 035
Russian Federation	-	2.439	9 282 797	8 779 361	-	503 436
Saint Kitts and Nevis	-	0.001	3 806	108	-	3 698
Samoa	-	0.001	3 806	3 792	-	14
Senegal	50 042	0.006	22 836	21 634	50 042	1 202
Sri Lanka	-	0.025	95 150	94 514	-	636
Timor-Leste	-	0.002	7 612	3 754	-	3 858
	11 500 137	20.083	76 435 596	63 116 001	11 026 896	13 792 836

C. States which have made no payments but have received credits towards their 2014 contributions

Antigua and Barbuda (4)	112 741	0.002	7 612	1 254	-	119 099
Belize	-	0.001	3 806	60	-	3 746
Brazil	11 598 631	2.936	11 174 372	11 338	-	22 761 665
Cabo Verde	3 619	0.001	3 806	404	-	7 021
Chad	21 976	0.002	7 612	13	19 101	10 474
Comoros (5)	452 997	0.001	3 806	551	-	456 252
Congo	13 501	0.005	19 030	93	1 941	30 497
Democratic Republic of the Congo	23 939	0.003	11 418	39	23 939	11 379
Dominican Republic	406 028	0.045	171 269	310	280 235	296 752
Ecuador	261 283	0.044	167 463	1 421	-	427 325
Equatorial Guinea (4)	57 900	0.010	38 060	233	-	95 727
Georgia (5)	2 350 005	0.007	26 642	1 910	-	2 374 737
Greece	1 292 516	0.638	2 428 218	29 970	1 216 653	2 474 111
Guinea	295	0.001	3 806	70	-	4 031
Haiti	-	0.003	11 418	124	-	11 294
Iran, Islamic Republic of	999 206	0.356	1 354 931	2 327	952 800	1 399 010
Iraq (5)	4 266 779	0.068	258 807	50	-	4 525 536
Jamaica	-	0.011	41 866	564	-	41 302
Jordan	-	0.022	83 732	4	-	83 728
Kazakhstan (5)	1 801 352	0.121	460 524	9 628	92 844	2 159 404
Kenya	-	0.013	49 478	512	-	48 966
Kuwait	-	0.273	1 039 034	787	-	1 038 247
Liberia (5)	83 430	0.001	3 806	3	-	87 233
Luxembourg	-	0.081	308 285	264	-	308 021
Mali	3 587	0.004	15 224	95	-	18 716
Mauritania	1 881	0.002	7 612	50	-	9 443
Namibia	-	0.010	38 060	24	-	38 036
Niger	14 394	0.002	7 612	70	-	21 936
Portugal	1 826 375	0.474	1 804 037	24 172	1 826 375	1 779 865
Rwanda	3 576	0.002	7 612	49	-	11 139
Saint Lucia	1 597	0.001	3 806	3	-	5 400
Serbia	-	0.040	152 239	14	-	152 225
Solomon Islands (4)	26 459	0.001	3 806	168	-	30 097
Suriname	15	0.004	15 224	102	-	15 137
Tanzania, United Republic of	29 177	0.009	34 254	326	10 887	52 218
The former Yugoslav Republic of Macedonia	25 332	0.008	30 448	279	-	55 501
Tuvalu	14	0.001	3 806	3	-	3 817
Uganda	17 874	0.006	22 836	228	-	40 482
Ukraine (5)	2 531 775	0.099	376 792	102	-	2 908 465
United States	39 806 688	22.000	83 731 670	1 024 623	27 864 635	94 649 100
Vanuatu (4)	11 950	0.001	3 806	13	-	15 743
Venezuela, Bolivarian Republic of	2 250 763	0.627	2 386 353	11 969	2 120 980	2 504 167

Member States	Amount due to ILO as at 31 December 2013	Assessed contributions for 2014		Amounts received or credited (1) to 30 September in respect of Contributions		Balance due as at 30 September 2014
		%	Amount	2014	Arrears	
Yemen	14 674	0.010	38 060	396	-	52 338
Zambia	11 444	0.006	22 836	13	-	34 267
Zimbabwe	10	0.002	7 612	8	-	7 614
	70 323 783	27.954	106 392 506	1 124 636	34 410 390	141 181 263

D. States which have made no payments nor received credits towards their 2014 contributions

Afghanistan	14 475	0.005	19 030	-	14 475	19 030
Albania	59 810	0.010	38 060	-	40 000	57 870
Benin	22 310	0.003	11 418	-	20 131	13 597
Burundi (4)	13 092	0.001	3 806	-	-	16 898
Djibouti (4)	102 019	0.001	3 806	-	3 873	101 952
Dominica (4)	29 883	0.001	3 806	-	-	33 689
El Salvador	145 610	0.016	60 896	-	17 697	188 809
Gabon	50 727	0.020	76 120	-	-	126 847
Gambia (4)	52 579	0.001	3 806	-	-	56 385
Ghana	42 769	0.014	53 284	-	-	96 053
Grenada (4)	14 864	0.001	3 806	-	-	18 670
Guinea-Bissau (4)	264 203	0.001	3 806	-	-	268 009
Kiribati	7 416	0.001	3 806	-	7 311	3 911
Kyrgyzstan (4)	1 151 217	0.002	7 612	-	-	1 158 829
Lebanon	165 139	0.042	159 851	-	95 297	229 693
Madagascar	21 726	0.003	11 418	-	10 470	22 674
Maldives, Republic of	7 190	0.001	3 806	-	-	10 996
Nigeria	34 671	0.090	342 539	-	-	377 210
Palau	5 770	0.001	3 806	-	-	9 576
Paraguay (3) (5)	800 198	0.010	38 060	-	18 697	819 561
Saint Vincent and the Grenadines	7 215	0.001	3 806	-	-	11 021
Sao Tome and Principe (4)	204 729	0.001	3 806	-	15 215	193 320
Sierra Leone (4)	417 465	0.001	3 806	-	-	421 271
Somalia (4)	396 752	0.001	3 806	-	-	400 558
South Sudan	18 203	0.004	15 224	-	-	33 427
Sudan	87 987	0.010	38 060	-	60 228	65 819
Syrian Arab Republic	194 961	0.036	137 015	-	194 961	137 015
Tajikistan (4)	575 451	0.003	11 418	-	35 900	550 969
Uruguay	96 135	0.052	197 911	-	96 135	197 911
Uzbekistan (4)	1 527 210	0.015	57 090	-	85 500	1 498 800
	6 531 776	0.348	1 324 484	-	715 890	7 140 370

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	101 044 569	100.000	380 598 500	260 686 551	46 801 546	174 154 972
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Notes to Appendix I: Contributions received and outstanding

Details of movements between 31 December 2013 and 30 September 2014

- (1) Amounts credited against 2014 assessed contributions represent the distribution of credits to eligible member States in respect of:

	Swiss francs
The Incentive Scheme for 2012	151 754
50 per cent net premium for prior years	1 612 729
Surplus for prior years	52 156
Total credits	<u>1 816 639</u>

- (2) States which paid their 2014 contributions before 1 January 2014.
- (3) Includes amounts due for prior periods of membership in the ILO.
- (4) Member States which, at 30 September 2014, have lost the right to vote under the provisions of paragraph 4 of article 13 of the Constitution (see Appendix II).
- (5) Armenia, Azerbaijan, Belarus, Central African Republic, Comoros, Georgia, Iraq, Kazakhstan, Liberia, Republic of Moldova, Paraguay and Ukraine are permitted to vote under financial arrangements approved by the following Sessions of the International Labour Conference: 93rd (2005) for Armenia, 95th (2006) for Azerbaijan, 86th (1998) for Belarus, 97th (2008) for Central African Republic, 102nd (2013) for Comoros, 93rd (2005) for Georgia, 97th (2008) for Iraq, 88th (2000) for Kazakhstan, 88th (2000) for Liberia, 93rd (2005) for Republic of Moldova, 102nd (2013) for Paraguay and 99th (2010) for Ukraine.
- (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 paragraph 4 of article 13 of the Constitution as of 30 September 2014 ¹

State	Years partly or fully due
Antigua and Barbuda	2000–13
Burundi	2010–13
Djibouti	1996 + 1998–2013
Dominica	2006–13
Equatorial Guinea	2012–13
Gambia	1999–2013
Grenada	2010–13
Guinea-Bissau	1992–2001 + 2003–13
Kyrgyzstan	1992–2013
Sao Tome and Principe	1995–2013
Sierra Leone	1986–2013
Solomon Islands	2004–07 + 2010–13
Somalia	1988–2013
Tajikistan	1994–2013
Uzbekistan	1997–2013
Vanuatu	2010–13

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.