



Governing Body

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Programme, Financial and Administrative Section

PFA

FOR INFORMATION

Programme and Budget for 2014–15

Position of accounts as at 31 December 2014

Summary: This paper provides information on the position of 2014–15 income and expenditure as of 31 December 2014. For the 12-month period ending 31 December 2014, contributions received were US\$420,576,665 and expenditures recorded were US\$365,367,148. 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 16,654,592 Swiss francs (US\$17,531,149). The excess of income received over expenditure as at 31 December 2014 is US\$37,678,368 at the budget rate of exchange of 0.95 Swiss francs to the US dollar.

Author unit: Financial Management Department (FINANCE).

Related documents: None.

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Financial results for 2014

1. At its 102nd Session (June 2013), the International Labour Conference approved an expenditure budget for the 2014–15 financial period amounting to US\$801,260,000 and an income budget for the period for the same amount, which at the budget rate of exchange for the period of 0.95 Swiss francs (CHF) to the US dollar resulted in an income budget of CHF761,197,000.
2. Contributions received in respect of the year to date and earlier biennia are accounted for as budgetary income in US dollars at the 2014–15 ILO budget rate of exchange, and Swiss franc-based 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.
3. Regular budget income and expenditure for 2014 is summarized in table 1.¹ Total budgetary income for 2014 was \$420,576,665 of which \$351,612,434 pertained to assessed contributions for 2014 and \$68,964,231 to arrears of contributions from previous financial periods.
4. 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 \$17,531,149.
5. Expenditure for 2014 amounted to \$365,367,148. Details of this expenditure are given in table 2. Additional expenditure items were approved by the Governing Body, information on which is provided in table 3.
6. Details of the position of member States' contributions at 31 December 2014 are given in tables 4 and 5.

Working Capital Fund and Income Adjustment Account

7. 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 table 6.

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

8. As recorded in table 5, on 31 December 2014, the arrears of contributions of Antigua and Barbuda, Burundi, Djibouti, Dominica, Gambia, Grenada, Guinea, 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

¹ Income and expenditure for the first year of the biennium is reported on a budgetary basis, i.e. income includes arrears of contributions received and expenditure is recognized on an accrual basis.

the right to vote in accordance with the provisions of paragraph 4 of article 13 of the Constitution of the Organisation.

Financial arrangements for the payment of contributions

9. Armenia, Azerbaijan, Belarus, Central African Republic, Comoros, Georgia, Iraq, Kazakhstan, Liberia, the Republic of Moldova, Paraguay and Ukraine also had arrears of contributions which equalled or exceeded the amount of the contributions due from them for the past two full years, but were permitted to vote in accordance with paragraph 4 of article 13 of the Constitution of the Organisation under financial arrangements approved by the International Labour Conference at various sessions of the Conference (see footnotes to table 5).

Geneva, 3 March 2015

Table 1. Regular budget income and expenditure for 2014

	In Swiss francs	In US dollars ¹
Income received		
Assessed contributions for 2014	334 031 812	351 612 434
Assessed contributions and other amounts due for previous financial periods	65 516 019	68 964 231
Total income received	<u>399 547 831</u>	<u>420 576 665</u>
Less: 2012-13 deficit reimbursed ²	16 654 592	17 531 149
Net income received	<u>382 893 239</u>	<u>403 045 516</u>
Total expenditure ³		365 367 148
Excess of income received over expenditure		<u>37 678 368</u>

¹ US dollar income and expenditure figures result from the conversion of Swiss franc income at the ILO budget rate of exchange for 2014-15 of 0.95 Swiss francs to the US dollar.

² In accordance with article 21.1(a) of the Financial Regulations, the deficit of 16,654,592 Swiss francs as at 31 December 2013 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.

³ Details of expenditure are provided in table 2.

Table 2. Status of regular budget expenditure for 2014 (in US dollars)

	Expenditure as at 31.12.2014
PART I. ORDINARY BUDGET	
Governance organs	
International Labour Conference	6 847 007
Governing Body	3 169 777
Major Regional Meetings	185 034
Office of the Legal Adviser	1 629 595
Policy	
International Labour Standards	13 857 161
Employment Policy	10 098 262
Enterprises	8 378 805
Sectoral Activities	5 921 443
Governance and Tripartism	12 344 050
Conditions of Work and Equality	10 448 123
Social Protection	4 736 050
Research and Knowledge	9 478 067
Statistics	5 957 442
Deputy Director-General's Office	1 841 328
Field Operations and Partnerships	
Multilateral Cooperation	4 118 071
Partnerships and Field Support	3 765 120
Field Programmes in Africa	32 321 269
Field Programmes in the Americas	27 433,322
Field Programmes in Arab States	7 718 241
Field Programmes in Asia and the Pacific	29 605 060
Field Programmes in Europe and Central Asia	10 704 443
International Training Centre of the ILO Turin	4 220 143
South-South and Triangular Cooperation	574 482
Deputy Director-General's Office	1 293 830
Employers' and workers' organizations	
Employers' Activities	4 536 345
Workers' Activities	8 749 002
Management and Reform	
Support services	
Internal Services and Administration	26 416 817
Information and Technology Management	24 246 419
Official Meetings, Documentation and Relations	20 544 053
Communications and Public Information	8 051 703
Management services	
Human Resources Development	12 899 347
Financial Management	7 475 734
Procurement	988 619
Strategic Programming and Management	1 705 749
Deputy Director-General's Office	1 152 156
Office of the Director-General	3 767 163
Oversight and evaluation	
Internal Audit and Oversight	1 132 472
Independent Oversight Advisory Committee	197 614
External Audit Costs	694 816
Ethics Function	107 755
Evaluation	1 502 597
Other Budgetary Provisions	21 126 257
TOTAL PART I.	361 940 746
PART II. UNFORESEEN EXPENDITURE	
Unforeseen Expenditure	0
PART III. WORKING CAPITAL FUND	
Working Capital Fund	0
TOTAL (PARTS I-III)	361 940 746
PART IV. INSTITUTIONAL INVESTMENTS AND EXTRAORDINARY ITEMS	
Accommodation	3 426 402
TOTAL PART IV.	3 426 402
TOTAL (PARTS I-IV)	365 367 148

Table 3. Additional 2014–15 expenditure items approved by the Governing Body

Governing Body sessions	Description of items	Amount in US dollars
319th (October 2013) (GB.319/INS/14/7)	Financial arrangements for the 13th African Regional Meeting to be held in 2015	628 000 ⁽¹⁾
320th (March 2014) (GB.320/LILS/5)	Meeting on the Seafarers' Identity Documents Convention (Revised), 2003 (No. 185)	356 100 ⁽¹⁾
322nd (November 2014) (GB.322/INS/5(Add.3))	The standards initiative: Follow-up to the 2012 ILC Committee on the Application of Standards	684 300 ⁽¹⁾
Total		1 668 400

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

Table 4. Assessed contributions of member States and amounts due by States for prior periods of membership in the ILO (in Swiss francs)

Summary

Details	Amount due as at 1 January 2014	Amount received or credited (1) to 31 December 2014	Amount due as at 31 December 2014
I. Assessed contributions for 2014 :			
Assessed with the budget	380 598 500	334 031 812	46 566 688
Total assessed contributions for 2014	<u>380 598 500</u>	<u>334 031 812</u>	<u>46 566 688</u>
II. Arrears or contributions and amounts due for prior periods of membership :			
A. Arrears of contributions due by member States	94 428 880	65 516 019	28 912 861
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	<u>101 044 569</u>	<u>65 516 019</u>	<u>35 528 550</u>
TOTAL	<u>481 643 069</u>	<u>399 547 831</u>	<u>82 095 238</u>

(1) includes amounts totalling CHF1,816,639 credited to member States in respect of :

The incentive scheme for 2012	151 754
50 per cent of the net premium earned in previous financial periods	1 612 729
Surplus for previous financial periods	52 156

Table 5. Assessed contributions of member States and amounts due by States for prior periods of membership in the ILO (in Swiss francs)

States	2014 Assessed contributions			Amounts due for previous financial periods			Total due as at 31.12.2014	
	Assessed contributions ⁽¹⁾	Amount	Amount received or credited	Balance due as at 31.12.2014	Balance due as at 01.01.2014	Amount received in 2014		Balance due as at 31.12.2014
	%							
Afghanistan	0.005	19 030		19 030	14 475	14 475	19 030	
Albania	0.010	38 060		38 060	59 810	40 000	57 870	
Algeria	0.137	521 420	521 420					
Angola	0.010	38 060	36 898	1 162	18 190	18 190	1 162	
Antigua and Barbuda (2)	0.002	7 612	1 254	6 358	112 741		119 099	
Argentina	0.432	1 644 185	1 176 252	467 933	1 477 739	1 477 739	467 933	
Armenia (4)	0.007	26 642	26 642		1 359 666	96 000	1 263 666	
Australia	2.075	7 897 419	7 897 419					
Austria	0.798	3 037 176	3 037 176					
Azerbaijan (4)	0.040	152 239	152 239		3 008 308	176 959	2 831 349	
Bahamas	0.017	64 702	64 702					
Bahrain	0.039	148 433	148 433					
Bangladesh	0.010	38 060	38 060					
Barbados	0.008	30 448	30 448					
Belarus (4)	0.056	213 135	213 135		630 987	157 746	473 241	
Belgium	0.999	3 802 179	3 802 179					
Belize	0.001	3 806	60	3 746			3 746	
Benin	0.003	11 418		11 418	22 310	20 131	13 597	
Bolivia, Plurinational State of	0.009	34 254	34 254					
Bosnia and Herzegovina	0.017	64 702	64 702					
Botswana	0.017	64 702	64 702					
Brazil	2.936	11 174 372	11 338	11 163 034	11 598 631	5 833 512	16 928 153	
Brunei Darussalam	0.026	98 956	98 956					
Bulgaria	0.047	178 881	178 871	10			10	
Burkina Faso	0.003	11 418	2 566	8 862			8 862	
Burundi (2)	0.001	3 806		3 806	13 092		16 898	
Cabo Verde	0.001	3 806	404	3 402	3 619		7 021	
Cambodia	0.004	15 224	15 224		27 056	27 056		
Cameroon	0.012	45 672	45 672					
Canada	2.986	11 364 671	11 364 671					
Central African Republic (4)	0.001	3 806	3 806		81 920	8 192	73 728	
Chad	0.002	7 612	13	7 599	21 976	19 101	10 474	
Chile	0.334	1 271 199	1 271 199		3 697	3 697		
China	5.151	19 604 629	19 604 629					
Colombia	0.259	985 750	526 798	458 952			458 952	
Comoros (4)	0.001	3 806	551	3 255	452 997		452 997	
Congo	0.005	19 030	19 030		13 501	13 501		
Costa Rica	0.038	144 627	144 627		123 549	123 549		
Côte d'Ivoire	0.011	41 866	41 866		72 776			
Croatia	0.126	479 554	479 554					
Cuba	0.069	262 613	175 963	86 650	135 238	135 238	86 650	
Cyprus	0.047	178 881	178 881					
Czech Republic	0.386	1 469 110	1 469 110					
Democratic Republic of the Congo	0.003	11 418	39	11 379	23 939	23 939	11 379	
Denmark	0.675	2 569 040	2 569 040					
Djibouti (2)	0.001	3 806		3 806	102 019	3 873	101 952	
Dominica (2)	0.001	3 806		3 806	29 883		29 883	
Dominican Republic	0.045	171 269	310	170 959	406 028	280 235	296 752	
Ecuador	0.044	167 463	1 421	166 042	261 283		261 283	
Egypt	0.134	510 002	510 002					
El Salvador	0.016	60 896		60 896	145 610	17 697	127 913	
Equatorial Guinea (2)	0.010	38 060	233	37 827	57 900		57 900	
Eritrea	0.001	3 806	3 806					
Estonia	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					
Gabon	0.020	76 120		76 120	50 727		50 727	
Gambia (2)	0.001	3 806		3 806	52 579		52 579	
Georgia (4)	0.007	26 642	26 642		2 350 005	307 190	2 042 815	
Germany	7.145	27 193 763	27 193 763					
Ghana	0.014	53 284		53 284	42 769		42 769	
Greece	0.638	2 428 218	2 397 510	30 708	1 292 516	1 292 516	30 708	
Grenada (2)	0.001	3 806		3 806	14 864		14 864	
Guatemala	0.027	102 762	102 762					
Guinea	0.001	3 806	70	3 736	295		295	
Guinea-Bissau (2)	0.001	3 806		3 806	264 203		264 203	
Guyana	0.001	3 806	3 806					

States	2014 Assessed contributions			Amounts due for previous financial periods			Total due as at 31.12.2014	
	Assessed contributions ⁽¹⁾	Amount	Amount received or credited	Balance due as at 31.12.2014	Balance due as at 01.01.2014	Amount received in 2014		Balance due as at 31.12.2014
	%							
Haiti	0.003	11 418	124	11 294			11 294	
Honduras	0.008	30 448	29 296	1 152	21	21	1 152	
Hungary	0.266	1 012 392	1 012 392					
Iceland	0.027	258 762	258 762					
India	0.666	2 534 786	2 534 786					
Indonesia	0.346	1 316 871	1 316 871					
Iran, Islamic Republic of	0.356	1 354 931	2 327	1 352 604	999 206	952 800	46 406	1 399 010
Iraq (4)	0.068	258 807	258 807		4 266 779	304 770	3 962 009	3 962 009
Ireland	0.418	1 590 902	1 590 902					
Israel	0.396	1 507 170	1 173 956	333 214	236 934	236 934		333 214
Italy	4.450	16 936 633	16 936 633					
Jamaica	0.011	41 866	564	41 302				41 302
Japan	10.839	41 253 071	41 253 071					
Jordan	0.022	83 732	83 711	21				21
Kazakhstan (4)	0.121	460 524	460 524		1 801 352	257 335	1 544 017	1 544 017
Kenya	0.013	49 478	49 478					
Kiribati	0.001	3 806		3 806	7 416	7 311	105	3 911
Korea, Republic of	1.995	7 592 940	7 592 940		487 652	487 652		
Kuwait	0.273	1 039 034	787	1 038 247				1 038 247
Kyrgyzstan (2)	0.002	7 612		7 612	1 151 217		1 151 217	1 158 829
Lao People's Democratic Republic	0.002	7 612	4 027	3 585	3 573	3 573		3 585
Latvia	0.047	178 881	178 881					
Lebanon	0.042	159 851		159 851	165 139	95 297	69 842	229 693
Lesotho	0.001	3 806	3 332	474				474
Liberia (4)	0.001	3 806	3	3 803	83 430		83 430	87 233
Libya	0.142	540 450	194 732	345 718				345 718
Lithuania	0.073	277 837	277 837					
Luxembourg	0.081	308 285	264	308 021				308 021
Madagascar	0.003	11 418		11 418	21 726	10 470	11 256	22 674
Malawi	0.002	7 612	394	7 218				7 218
Malaysia	0.281	1 069 482	1 069 482					
Maldives, Republic of	0.001	3 806		3 806	7 190		7 190	10 996
Mali	0.004	15 224	15 224		3 587	3 587		
Malta	0.016	60 896	60 896					
Marshall Islands	0.001	3 806	3 806					
Mauritania	0.002	7 612	50	7 562	1 881		1 881	9 443
Mauritius	0.013	49 478	49 478					
Mexico	1.843	7 014 430	7 014 430		8 420 525	8 420 525		
Moldova, Republic of (4)	0.003	11 418	11 418		1 637 604	136 467	1 501 137	1 501 137
Mongolia	0.003	11 418	11 418		7 371	7 371		
Montenegro	0.005	19 030	19 030					
Morocco	0.062	235 971	233 378	2 593				2 593
Mozambique	0.003	11 418	11 418					
Myanmar	0.010	38 060	36 799	1 261	414	414		1 261
Namibia	0.010	38 060	38 060					
Nepal	0.006	22 836	22 643	193				193
Netherlands	1.655	6 298 905	6 298 905					
New Zealand	0.253	962 914	962 914					
Nicaragua	0.003	11 418	10 645	773				773
Niger	0.002	7 612	70	7 542	14 394		14 394	21 936
Nigeria	0.090	342 539	342 539		34 671	34 671		
Norway	0.852	3 242 699	3 242 699					
Oman	0.102	388 210	388 182	28	14	14		28
Pakistan	0.085	323 509	282 875	40 634	15 003	15 003		40 634
Palau	0.001	3 806		3 806	5 770		5 770	9 576
Panama	0.026	98 956	98 956					
Papua New Guinea	0.004	15 224	15 224					
Paraguay (4)	0.010	38 060		38 060	555 132	18 697	536 435	574 495
Peru	0.117	445 300	445 300		20 108	20 108		
Philippines	0.154	586 122	586 122					
Poland	0.922	3 509 118	3 509 118					
Portugal	0.474	1 804 037	24 172	1 779 865	1 826 375	1 826 375		1 779 865
Qatar	0.209	795 451	795 451					
Romania	0.226	860 153	860 153					
Russian Federation	2.439	9 282 797	9 235 611	47 186				47 186
Rwanda	0.002	7 612	49	7 563	3 576		3 576	11 139
Saint Kitts and Nevis	0.001	3 806	108	3 698				3 698
Saint Lucia	0.001	3 806	3	3 803	1 597		1 597	5 400
Saint Vincent and the Grenadines	0.001	3 806		3 806	7 215		7 215	11 021
Samoa	0.001	3 806	3 792	14				14
San Marino	0.003	11 418	11 418					
Sao Tome and Principe (2)	0.001	3 806		3 806	204 729	15 215	189 514	193 320

States	2014 Assessed contributions			Amounts due for previous financial periods			Total due as at 31.12.2014
	Assessed contributions (%) ⁽¹⁾	Amount	Amount received or credited	Balance due as at 31.12.2014	Balance due as at 01.01.2014	Amount received in 2014	
Saudi Arabia	0.865	3 292 177	3 292 177				
Senegal	0.006	22 836	21 634	1 202	50 042	50 042	1 202
Serbia	0.040	152 239	152 239				
Seychelles	0.001	3 806	3 806				
Sierra Leone (2)	0.001	3 806		3 806	417 465		417 465
Singapore	0.384	1 461 498	1 461 498				
Slovakia	0.171	650 823	650 823				
Slovenia	0.100	380 598	380 598				
Solomon Islands (2)	0.001	3 806	168	3 638	26 459		26 459
Somalia (2)	0.001	3 806		3 806	396 752		396 752
South Africa	0.372	1 415 826	1 415 826				
South Sudan	0.004	15 224		15 224	18 203		18 203
Spain	2.975	11 322 805	11 322 805				
Sri Lanka	0.025	95 150	94 514	636			636
Sudan	0.010	38 060		38 060	87 987	60 228	27 759
Suriname	0.004	15 224	102	15 122	15		15
Swaziland	0.003	11 418	11 418				
Sweden	0.961	3 657 552	3 657 552				
Switzerland	1.048	3 988 672	3 988 672				
Syrian Arab Republic	0.036	137 015	137 015		194 961	194 961	
Tajikistan (2)	0.003	11 418		11 418	575 451	35 900	539 551
Tanzania, United Republic of	0.009	34 254	326	33 928	29 177	10 887	18 290
Thailand	0.239	909 630	909 630				
The former Yugoslav Republic of Macedonia	0.008	30 448	279	30 169	25 332	25 332	30 169
Timor-Leste	0.002	7 612	7 612				
Togo	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				
Tuvalu	0.001	3 806	3	3 803	14		14
Uganda	0.006	22 836	228	22 608	17 874		17 874
Ukraine (4)	0.099	376 792	102	376 690	2 531 775		2 531 775
United Arab Emirates	0.595	2 264 561	2 264 561				
United Kingdom	5.182	19 722 614	19 722 614				
United States	22.000	83 731 670	58 919 556	24 812 114	39 806 688	39 806 688	24 812 114
Uruguay	0.052	197 911		197 911	96 135	96 135	197 911
Uzbekistan (2)	0.015	57 090		57 090	1 527 210	85 500	1 441 710
Vanuatu (2)	0.001	3 806	13	3 793	11 950		11 950
Venezuela, Bolivarian Republic of	0.627	2 386 353	11 969	2 374 384	2 250 763	2 120 980	129 783
Viet Nam	0.042	159 851	159 851				
Yemen	0.010	38 060	396	37 664	14 674		14 674
Zambia	0.006	22 836	5 415	17 421	11 444	11 444	17 421
Zimbabwe	0.002	7 612	8	7 604	10		10
Total Member States	100.000	380 598 500	334 031 812	46 566 688	94 428 880	65 516 019	28 912 861
Amounts due by States for prior periods of membership in the ILO							
Paraguay (3)	-				245 066		245 066
Total - Amounts due by States for prior periods of membership in the ILO							
	-				245 066		245 066
Amounts due by States when they ceased to be members of the ILO							
Former Socialist Fed. Rep. of Yugoslavia (5)	-				6 370 623		6 370 623
Total - Amounts due by States when they ceased to be members of the ILO							
	-				6 370 623		6 370 623
TOTAL	100.000	380 598 500	334 031 812	46 566 688	101 044 569	65 516 019	35 528 550

Notes to table 5: Assessed contributions of member States and amounts due by States for prior periods of membership in the ILO

- (1) **Assessed contributions for 2014.** Represents contributions assessed with the approval of the 2014–15 budget.
- (2) **Member States which, at 31 December 2014, have lost the right to vote under the provisions of paragraph 4 of article 13 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 (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 Organisation.
- (3) **Financial arrangement: Paraguay (prior membership of the ILO).** 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) **Other financial arrangements.** Member States listed in the following table have financial arrangements for the settlement of arrears of contributions.

Session of Conference at which financial arrangement was approved	
Armenia	93rd (2005)
Azerbaijan	95th (2006)
Belarus	86th (1998)
Central African Republic	97th (2008)
Comoros	102nd (2013)
Georgia	93rd (2005)
Iraq	97th (2008)
Kazakhstan	88th (2000)
Liberia	88th (2000)
Moldova, Republic of	93rd (2005)
Paraguay	102nd (2013)
Ukraine	99th (2010)

- (5) The former Socialist Federal Republic of Yugoslavia was deleted from the list of ILO member States on 24 November 2000.

Table 6. Working Capital Fund and Income Adjustment Account
(in Swiss francs) (unaudited)

	Working Capital Fund	Income Adjustment Account
Balance as at 1 January 2014	18 345 408	61 040 970
Reimbursement of 2012-13 deficit ⁽¹⁾	16 654 592	-
Miscellaneous Income		
Interest income :		
On Working Capital Fund		60 177
On temporary cash surplus		54 324
Other interest		114 136
		<u>228 637</u>
Bank charges		(554 172)
Net gain (loss) on exchange		(124 241)
Other miscellaneous income		1 422 661
	<u>35 000 000</u>	<u>62 013 855</u>
Balance as at 31 December 2014	35 000 000	62 013 855

⁽¹⁾ Deficit of CHF16,654,592 or \$18,776,316 valued at the UN rate of exchange in December 2013 (US\$17,531,149 at the budget rate of exchange of 0.95 Swiss francs to US dollar).