



## Governing Body

326th Session, Geneva, 10–24 March 2016

GB.326/PFA/INF/1

Programme, Financial and Administrative Section

PFA

FOR INFORMATION

## Programme and Budget for 2014–15: Regular budget account and Working Capital Fund as at 31 December 2015

**Summary:** This paper provides information on the position of 2014–15 income and expenditure as at 31 December 2015. The net shortfall of income after adjustments for the reimbursement of the 2012–13 deficit and the provision for delays in the payment of contributions amounted to US\$15,396,864 or 15,258,292 Swiss francs (CHF). 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, as a consequence, decreased to CHF19,741,708. In accordance with the same article, arrears of contributions received in 2016 have been used to reimburse the Working Capital Fund.

**Author unit:** Financial Management Department (FINANCE).

**Related documents:** None.



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## Financial results for 2014–15

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. 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. 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 2014–15 budget rate of exchange of 0.95 Swiss francs to the US dollar.
4. Regular budget income and expenditure for 2014–15 are summarized in table 1 of Appendix I. <sup>1</sup> Total budgetary income for 2014–15 amounted to \$801,260,000. Expenditure under Parts I and IV of the budget during 2014–15 amounted to \$785,401,020 and \$3,426,402 respectively. Total expenditure for 2014–15 amounted to \$788,827,422. Table 2 of Appendix I compares 2014–15 expenditure by appropriation items with the approved budget. The excess of income over expenditure for the biennium 2014–15, at the budget rate of exchange, thus amounted to \$12,432,578. When revalued at the rate of exchange in effect at the close of the financial period (CHF 0.991 to the US dollar), the excess of income over expenditure amounts to \$11,918,213.
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 2015 has been made. Since the total contributions outstanding at 31 December 2015 amounted to CHF111,459,218 as compared with the total contributions outstanding at 31 December 2013 of CHF101,044,569, the provision required at 31 December 2015 was CHF10,414,649 (\$10,509,232 at 31 December 2015 rate of exchange) more than that which was required at 31 December 2013. Arrears of contributions received in 2014 were, in the first instance, used to reimburse the borrowings required to cover the shortfall of income for the 2012–13 biennium. This reimbursement amounted to CHF16,654,592 (\$16,805,845). The net shortfall of income over expenditure for the biennium 2014–15, after adjustments for the reimbursement and the provision for delays in the payment of contributions, is \$15,396,864 or CHF15,258,292.

<sup>1</sup> 2014–15 income and expenditure figures are still subject to audit.

6. In accordance with article 21.1(a) of the Financial Regulations, the Working Capital Fund was drawn upon to finance budgetary expenditure pending receipt of contributions. The balance of this Fund standing at CHF35,000,000, as a consequence, decreased to CHF19,741,708. In accordance with article 21.2(a) of the Financial Regulations, arrears of contributions received in 2016 have been used to reimburse the Working Capital Fund.

## **Transfers between budget lines**

7. As expenditure in respect of each item did not exceed the amount appropriated in the 2014–15 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 2015 in regard to member States' contributions are given in tables 1 and 2 of Appendix III. Table 2 shows that, on 31 December 2015, the arrears of contributions of Antigua and Barbuda, Burundi, Comoros, Djibouti, Dominica, Equatorial Guinea, Gambia, Grenada, Guinea-Bissau, Kyrgyzstan, Liberia, Saint Vincent and the Grenadines, Sao Tome and Principe, Sierra Leone, Solomon Islands, Somalia, South Sudan, Tajikistan and Vanuatu equalled or exceeded the amount of the contributions due from them for the past two full years (2013–14). 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. Armenia, Azerbaijan, Belarus, Central African Republic, Georgia, Iraq, Kazakhstan, Republic of Moldova, Paraguay, Ukraine and Uzbekistan which 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 following sessions: 93rd (2005) for Armenia; 95th (2006) for Azerbaijan; 86th (1998) for Belarus; 97th (2008) for Central African Republic; 93rd (2005) for Georgia; 97th (2008) for Iraq; 88th (2000) for Kazakhstan; 93rd (2005) for Republic of Moldova; 102nd (2013) for Paraguay; 99th (2010) for Ukraine; and 104th (2015) for Uzbekistan.

Geneva, 8 March 2016

## Appendix I

**Table 1. Regular budget income and expenditure for the financial period 2014–15<sup>(1)</sup> (unaudited)**

	Budget		Actual	
	Swiss francs	US dollars	Swiss francs	US dollars
<b>Income</b>				
Assessed contributions for the financial period 2014–15 <sup>(3)</sup>	761 197 000 <sup>(2)</sup>	801 260 000	761 197 000 <sup>(2)</sup>	801 260 000
<b>Expenditure</b>				
Part I – Ordinary budget		796 958 598		785 401 020
Part II – Unforeseen expenditure		875 000		
Part IV – Institutional investments and extraordinary items		3 426 402		3 426 402
<b>TOTAL EXPENDITURE</b>		<b>801 260 000</b>		<b>788 827 422<sup>(4)</sup></b>
<b>SURPLUS RESULTING FROM UNDERSPENDING OF APPROVED BUDGET AT BUDGET RATE OF EXCHANGE</b>				<b>12 432 578</b>
Revaluation of the budgetary surplus				(514 365) <sup>(5)</sup>
<b>SURPLUS RESULTING FROM UNDERSPENDING OF APPROVED BUDGET AT UN YEAR-END RATE OF EXCHANGE</b>				<b>11 918 213</b>
Increase in the provision for delays in the payment of contributions			(10 414 649)	(10 509 232) <sup>(3)</sup>
Reimbursement of 2012–13 deficit			(16 654 592)	(16 805 845)
<b>DEFICIT RESULTING FROM THE RECEIPT OF CONTRIBUTIONS IN SHORT OF THE APPROVED BUDGET</b>			<b>(27 069 241)</b>	<b>(27 315 077)</b>
<b>NET SHORTFALL OF INCOME OVER EXPENDITURE</b>			<b>(15 258 292)</b>	<b>(15 396 864)</b>
Financing deficit from Working Capital Fund			15 258 292	15 396 864
<b>FUND BALANCE, BEGINNING OF PERIOD</b>			-	-
<b>FUND BALANCE END OF PERIOD</b>			-	-

<sup>(1)</sup> 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 (2014–15: CHF0.95 to the US dollar, 2012–13: CHF0.84 to the US dollar). Revaluations as at 31 December 2015 use the UN year-end rate of CHF0.991 to the US dollar.

	Budget	Actual
<sup>(2)</sup> As adopted by the 102nd International Labour Conference	761 197 000	
	<u>761 197 000</u>	
<p><sup>(3)</sup> 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(1)). Contributions outstanding at 31 December 2015 amounted to CHF111,459,218 while at 31 December 2013 the amount outstanding was CHF101,044,569. The provision for delays in the payment of contributions was thus increased by CHF10,414,649 or \$10,509,232 at the December 2015 rate of exchange. Summary of contributions are provided in table 1 of Appendix III.</p>		
<p><sup>(4)</sup> Details of expenditure are provided in table 2 of Appendix I.</p>		
<p><sup>(5)</sup> Revaluation of the excess of income over expenditure from the budget rate of exchange to the United Nations rate of exchange at 31 December 2015.</p>		
Relevant exchange rates (Swiss francs to the dollar):		
A	Budget rate of exchange	0.950
B	UN rate of exchange in December	0.991
Excess of income over expenditure:		
C	In '000s of US dollars	12 432 578
D	In '000s of Swiss francs at budget rate (CxA)	11 810 949
E	In '000s of US dollars at December 2015 UN rate (D/B)	11 918 213
F	Revaluation of surplus in '000s of US dollars (E-C)	( 514 365)



**Table 2. Status of regular budget appropriations for the financial period 2014–15**  
(in thousands of US dollars)

		Appropriation	Expenditure
<b>Part I.</b>	<b>Ordinary budget</b>		
A.	Policy-making organs	82 469	74 351
B.	Strategic objectives	612 292	605 660
C.	Management services	61 995	61 929
D.	Other budgetary provisions	46 802	43 461
	Adjustment for staff turnover	(6 599)	–
	<b>Total Part I</b>	<b>796 959</b>	<b>785 401</b>
<b>Part II.</b>	<b>Unforeseen expenditure</b>		
	Unforeseen expenditure	875	–
<b>Part III.</b>	<b>Working Capital Fund</b>		
	Working Capital Fund	–	–
<b>Part IV.</b>	<b>Institutional investments and extraordinary items</b>		
	Institutional investments and extraordinary items	3 426	3 426
	<b>Total Parts I–IV</b>	<b>801 260</b>	<b>788 827</b>
	<b>Total 2012–13</b>	<b>861 620</b>	<b>859 598</b>

**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 <sup>1</sup>
320th (March 2014) (GB.320/LILS/5)	Meeting on the Seafarers' Identity Documents Convention	356 100 <sup>1</sup>
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 <sup>1,2</sup>
323rd (March 2015) (GB.323/INS/5)	The standards initiative: Tripartite Working Group on the Standards Review Mechanism and report by the Chairpersons of the CEACR and CFA	226 800 <sup>1</sup>
	<b>Total</b>	<b>1 895 200</b>

<sup>1</sup> To be financed in the first instance from savings in Part I of the budget, or failing that, through Part II. <sup>2</sup> Of which \$268,800 was subsequently incorporated in the approval of document GB.323/INS/5.

## Appendix II

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

	Working Capital Fund	Income Adjustment Amount
<b>Balance as at 1 January 2014</b>	<b>18 345 408</b>	<b>61 040 970</b>
Reimbursement of 2012–13 deficit <sup>1</sup>	16 654 592	
Miscellaneous income		
Interest income:		
On Working Capital Fund	124 239	
On temporary cash surplus	96 550	
Other interest	230 875	
		<b>451 663</b>
Bank charges	(1 178 278)	
Net gain (loss) on exchange	(683 667)	
Other miscellaneous income	1 716 878	
		<b>(145 066)</b>
<b>Balance before financing of deficit</b>	<b>35 000 000</b>	<b>61 347 567</b>
Financing of 2014–15 deficit <sup>2</sup>	(15 258 292)	–
<b>Balance as at 31 December 2015</b>	<b>19 741 708</b>	<b>61 347 567</b>

<sup>1</sup> Deficit of CHF16,654,592 or \$18,776,316 valued at the UN rate of exchange in December 2013. <sup>2</sup> Deficit of CHF15,258,292 or \$15,396,864 valued at the UN rate of exchange in December 2015.

## 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 2015 (in Swiss francs)**

Details	Balance due as at 01.01.14 <sup>(1)</sup>	Assessed contributions 2014–15	Total amounts due	Amount received or credited <sup>(2)</sup>			Balance due as at 31.12.2015
				2014	2015	Total income	
A. Assessed contributions for the financial period 2014–15:							
2014 – Assessed with the budget		380 598 500	380 598 500	334 031 812	31 650 789	365 682 601	14 915 899
2015 – Assessed with the budget		380 598 500	380 598 500		310 888 561	310 888 561	69 709 939
<b>Total assessed contributions for the financial period 2014–15</b>		761 197 000	761 197 000	334 031 812	342 539 350	676 571 162	84 625 838
B. Assessed contributions for previous financial periods due from member States	94 428 880		94 428 880	65 516 019	8 695 170	74 211 189	20 217 691
C. Amounts due by States for prior periods of membership in the ILO	6 615 689		6 615 689	–	–	–	6 615 689
<b>Total assessed contributions and other amounts due for previous financial periods</b>	101 044 569		101 044 569	65 516 019	8 695 170	74 211 189	26 833 380
Total 2014–15	101 044 569	761 197 000	862 241 569	399 547 831	351 234 520	750 782 351	111 459 218
Total 2012–13	132 434 904	723 781 154	856 216 058	415 525 580	339 645 909	755 171 489	101 044 569

Balance due in US dollars at the United Nations rate of exchange for 31 December 2015 (CHF0.991 to the dollar)

112 471 461

<sup>(1)</sup> Excludes assessed contributions for 2014.

<sup>(2)</sup> Includes credits to member States in respect of:

	<b>2014</b>	<b>2015</b>
The incentive scheme for 2012 and 2013 respectively	151 754	235 510
Cash surpluses for previous financial periods	52 156	–
50 per cent of the net premium for previous financial periods	1 612 729	100 565
<b>Total Credits</b>	<u>1 816 639</u>	<u>336 075</u>

**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 2015 (in Swiss francs)**

State	2014–15 Assessed Contributions						Amounts due for previous financial periods				Calendar years of Assessment	Total due as at 31.12.2015	
	2014			2015			Balance due as at 31.12.2015	Balance due as at 01.01.2014	Amounts received or credited				Balance due as at 31.12.2015
	Assessed Contributions %	Amount	Amounts received or credited in 2014	Assessed Contributions %	Amount	Amounts received or credited in 2015			in 2014	in 2015			
Afghanistan	.005	19 030	–	.005	19 030	–	38 060	14 475	14 475	–	–	2014–15	38 060
Albania	.010	38 060	–	.010	38 060	38 060	–	59 810	40 000	19 810	–	–	–
Algeria	.137	521 420	521 420	.137	521 420	521 420	–	–	–	–	–	–	–
Angola	.010	38 060	36 898	.010	38 060	14	39 208	18 190	18 190	–	–	2014–15	39 208
Antigua and Barbuda <sup>(2)</sup>	.002	7 612	1 254	.002	7 612	–	13 970	112 741	–	–	112 741	2000–15	126 711
Argentina	.432	1 644 185	1 176 252	.432	1 644 185	92 000	1 552 185	1 477 739	1 477 739	–	–	2015	1 552 185
Armenia <sup>(1)</sup>	.007	26 642	26 642	.007	26 642	26 642	–	1 359 666	96 000	96 000	1 167 666	1994–2004	1 167 666
Australia	2.075	7 897 419	7 897 419	2.075	7 897 419	7 897 419	–	–	–	–	–	–	–
Austria	.798	3 037 176	3 037 176	.798	3 037 176	3 037 176	–	–	–	–	–	–	–
Azerbaijan <sup>(1)</sup>	.040	152 239	152 239	.040	152 239	152 239	–	3 008 308	176 959	176 959	2 654 390	1994–2005	2 654 390
Bahamas	.017	64 702	64 702	.017	64 702	64 702	–	–	–	–	–	–	–
Bahrain	.039	148 433	148 433	.039	148 433	148 433	–	–	–	–	–	–	–
Bangladesh	.010	38 060	38 060	.010	38 060	38 030	30	–	–	–	–	2015	30
Barbados	.008	30 448	30 448	.008	30 448	30 448	–	–	–	–	–	–	–
Belarus <sup>(1)</sup>	.056	213 135	213 135	.056	213 135	213 135	–	630 987	157 746	157 746	315 495	1997	315 495
Belgium	.999	3 802 179	3 802 179	.999	3 802 179	3 802 179	–	–	–	–	–	–	–
Belize	.001	3 806	60	.001	3 806	3 806	–	–	–	–	–	–	–
Benin	.003	11 418	–	.003	11 418	–	22 836	22 310	20 131	–	2 179	2013–15	25 015
Bolivia, Plurinational State of	.009	34 254	34 254	.009	34 254	19	34 235	–	–	–	–	2015	34 235
Bosnia and Herzegovina	.017	64 702	64 702	.017	64 702	64 702	–	–	–	–	–	–	–
Botswana	.017	64 702	64 702	.017	64 702	64 702	–	–	–	–	–	–	–
Brazil	2.936	11 174 372	11 338	2.936	11 174 372	–	22 337 406	11 598 631	5 833 512	5 765 119	–	2014–15	22 337 406
Brunei Darussalam	.026	98 956	98 956	.026	98 956	98 956	–	–	–	–	–	–	–
Bulgaria	.047	178 881	178 871	.047	178 881	178 881	–	–	–	–	–	–	–
Burkina Faso	.003	11 418	2 556	.003	11 418	16	20 264	–	–	–	–	2014–15	20 264
Burundi <sup>(2)</sup>	.001	3 806	–	.001	3 806	–	7 612	13 092	–	3 014	10 078	2011–15	17 690
Cabo Verde	.001	3 806	404	.001	3 806	1 902	1 904	3 619	–	3 619	–	2015	1 904
Cambodia	.004	15 224	15 224	.004	15 224	15 224	–	27 056	27 056	–	–	–	–
Cameroon	.012	45 672	45 672	.012	45 672	45 672	–	–	–	–	–	–	–
Canada	2.986	11 364 671	11 364 671	2.986	11 364 671	11 364 671	–	–	–	–	–	–	–
Central African Republic <sup>(1)</sup>	.001	3 806	3 806	.001	3 806	3 593	213	81 920	8 192	8 192	65 536	1997–2000, 2004–07 + 2015	65 749
Chad	.002	7 612	13	.002	7 612	7 612	–	21 976	19 101	2 875	–	–	–
Chile	.334	1 271 199	1 271 199	.334	1 271 199	1 271 199	–	3 697	3 697	–	–	–	–
China	5.151	19 604 629	19 604 629	5.151	19 604 629	19 604 629	–	–	–	–	–	–	–
Colombia	.259	985 750	526 798	.259	985 750	397	1 133 135	–	–	–	–	2014–15	1 133 135
Comoros <sup>(2)</sup>	.001	3 806	551	.001	3 806	–	7 061	452 997	–	–	452 997	1985–2015	460 058
Congo	.005	19 030	19 030	.005	19 030	19 030	–	13 501	13 501	–	–	–	–
Costa Rica	.038	144 627	144 627	.038	144 627	144 627	–	123 549	123 549	–	–	–	–
Côte d'Ivoire	.011	41 866	41 866	.011	41 866	37 740	4 126	72 776	72 776	–	–	2015	4 126
Croatia	.126	479 554	479 554	.126	479 554	479 554	–	–	–	–	–	–	–

State	2014–15 Assessed Contributions								Amounts due for previous financial periods				Calendar years of Assessment	Total due as at 31.12.2015	
	2014				2015				Balance due as at 31.12.2015	Balance due as at 01.01.2014	Amounts received or credited				Balance due as at 31.12.2015
	Assessed Contributions		Amounts received or credited		Assessed Contributions		Amounts received or credited				in 2014	in 2015			
	%	Amount	in 2014	in 2015	%	Amount	in 2015								
Cuba	.069	262 613	175 963	86 650	.069	262 613	262 613	–	135 238	135 238	–	–	–		
Cyprus	.047	178 881	178 881	–	.047	178 881	178 881	–	–	–	–	–	–		
Czech Republic	.386	1 469 110	1 469 110	–	.386	1 469 110	1 469 110	–	–	–	–	–	–		
Democratic Republic of the Congo	.003	11 418	39	–	.003	11 418	–	22 797	23 939	23 939	–	–	2014–15	22 797	
Denmark	.675	2 569 040	2 569 040	–	.675	2 569 040	2 569 040	–	–	–	–	–	–	–	
Djibouti <sup>(2)</sup>	.001	3 806	–	–	.001	3 806	–	7 612	102 019	3 873	–	98 146	1996 + 1998–2015	105 758	
Dominica <sup>(2)</sup>	.001	3 806	–	–	.001	3 806	–	7 612	29 883	–	–	29 883	2006–15	37 495	
Dominican Republic	.045	171 269	310	170 959	.045	171 269	171 269	–	406 028	280 235	125 793	–	–	–	
Ecuador	.044	167 463	1 421	166 042	.044	167 463	167 463	–	261 283	–	261 283	–	–	–	
Egypt	.134	510 002	510 002	–	.134	510 002	510 002	–	–	–	–	–	–	–	
El Salvador	.016	60 896	–	–	.016	60 896	–	121 792	145 610	17 697	114 995	12 918	2013–15	134 710	
Equatorial Guinea <sup>(2)</sup>	.010	38 060	233	–	.010	38 060	–	75 887	57 900	–	–	57 900	2012–15	133 787	
Eritrea	.001	3 806	3 806	–	.001	3 806	3 806	–	–	–	–	–	–	–	
Estonia	.040	152 239	152 239	–	.040	152 239	152 239	–	–	–	–	–	–	–	
Ethiopia	.010	38 060	38 060	–	.010	38 060	45	38 015	–	–	–	–	2015	38 015	
Fiji	.003	11 418	11 418	–	.003	11 418	11 418	–	–	–	–	–	–	–	
Finland	.519	1 975 306	1 975 306	–	.519	1 975 306	1 975 306	–	–	–	–	–	–	–	
France	5.596	21 298 292	21 298 292	–	5.596	21 298 292	21 298 292	–	–	–	–	–	–	–	
Gabon	.020	76 120	–	16 452	.020	76 120	–	135 788	50 727	–	50 727	–	2014–15	135 788	
Gambia <sup>(2)</sup>	.001	3 806	–	–	.001	3 806	–	7 612	52 579	–	–	52 579	1999–2015	60 191	
Georgia <sup>(1)</sup>	.007	26 642	26 642	–	.007	26 642	15	26 627	2 350 005	307 190	164 527	1 878 288	1995–2004 + 2015	1 904 915	
Germany	7.145	27 193 763	27 193 763	–	7.145	27 193 763	27 193 763	–	–	–	–	–	–	–	
Ghana	.014	53 284	–	53 284	.014	53 284	42 206	11 078	42 769	–	42 769	–	2015	11 078	
Greece	.638	2 428 218	2 397 510	30 708	.638	2 428 218	1 766 967	661 251	1 292 516	1 292 516	–	–	2015	661 251	
Grenada <sup>(2)</sup>	.001	3 806	–	–	.001	3 806	–	7 612	14 864	–	–	14 864	2010–15	22 476	
Guatemala	.027	102 762	102 762	–	.027	102 762	102 762	–	–	–	–	–	–	–	
Guinea	.001	3 806	70	3 736	.001	3 806	–	3 806	295	–	295	–	2015	3 806	
Guinea-Bissau <sup>(2)</sup>	.001	3 806	–	–	.001	3 806	–	7 612	264 203	–	–	264 203	1992–2001 + 2003–15	271 815	
Guyana	.001	3 806	3 806	–	.001	3 806	3 806	–	–	–	–	–	–	–	
Haiti	.003	11 418	124	–	.003	11 418	17	22 695	–	–	–	–	2014–15	22 695	
Honduras	.008	30 448	29 296	1 152	.008	30 448	25 201	5 247	21	21	–	–	2015	5 247	
Hungary	.266	1 012 392	1 012 392	–	.266	1 012 392	1 012 392	–	–	–	–	–	–	–	
Iceland	.027	102 762	102 762	–	.027	102 762	102 762	–	–	–	–	–	–	–	
India	.666	2 534 786	2 534 786	–	.666	2 534 786	2 534 786	–	–	–	–	–	–	–	
Indonesia	.346	1 316 871	1 316 871	–	.346	1 316 871	1 316 871	–	–	–	–	–	–	–	
Iran, Islamic Republic of	.356	1 354 931	2 327	1 132 594	.356	1 354 931	–	1 574 941	999 206	952 800	46 406	–	2014–15	1 574 941	
Iraq <sup>(1)</sup>	.068	258 807	258 807	–	.068	258 807	258 807	–	4 266 779	304 770	304 770	3 657 239	1995–2007	3 657 239	
Ireland	.418	1 590 902	1 590 902	–	.418	1 590 902	1 590 902	–	–	–	–	–	–	–	
Israel	.396	1 507 170	1 173 956	333 214	.396	1 507 170	1 507 170	–	236 934	236 934	–	–	–	–	
Italy	4.450	16 936 633	16 936 633	–	4.450	16 936 633	16 936 633	–	–	–	–	–	–	–	
Jamaica	.011	41 866	564	41 302	.011	41 866	41 866	–	–	–	–	–	–	–	
Japan	10.839	41 253 071	41 253 071	–	10.839	41 253 071	41 253 071	–	–	–	–	–	–	–	
Jordan	.022	83 732	83 711	21	.022	83 732	83 732	–	–	–	–	–	–	–	
Kazakhstan <sup>(1)</sup>	.121	460 524	460 524	–	.121	460 524	460 524	–	1 801 352	257 335	257 335	1 286 682	1997–99	1 286 682	

State	2014–15 Assessed Contributions							Amounts due for previous financial periods				Calendar years of Assessment	Total due as at 31.12.2015	
	2014				2015			Balance due as at 31.12.2015	Balance due as at 01.01.2014	Amounts received or credited				Balance due as at 31.12.2015
	Assessed Contributions		Amounts received or credited		Assessed Contributions		Amounts received or credited			in 2014	in 2015			
	%	Amount	in 2014	in 2015	%	Amount	in 2015							
Kenya	.013	49 478	49 478	–	.013	49 478	43 567	5 911	–	–	–	–	2015	5 911
Kiribati	.001	3 806	–	–	.001	3 806	–	7 612	7 416	7 311	–	105	2013–15	7 717
Korea, Republic of	1.995	7 592 940	7 592 940	–	1.995	7 592 940	7 592 940	–	487 652	487 652	–	–	–	–
Kuwait	.273	1 039 034	787	1 038 247	.273	1 039 034	1 525	1 037 509	–	–	–	–	2015	1 037 509
Kyrgyzstan <sup>(2)</sup>	.002	7 612	–	–	.002	7 612	–	–	1 151 217	–	–	1 151 217	1992–2015	1 166 441
Lao People's Democratic Republic	.002	7 612	4 027	3 585	.002	7 612	7 612	–	3 573	3 573	–	–	–	–
Latvia	.047	178 881	178 881	–	.047	178 881	178 881	–	–	–	–	–	–	–
Lebanon	.042	159 851	–	–	.042	159 851	–	319 702	165 139	95 297	–	69 842	2013–15	389 544
Lesotho	.001	3 806	3 332	474	.001	3 806	3 806	–	–	–	–	–	–	–
Liberia <sup>(2)</sup>	.001	3 806	3	–	.001	3 806	4	7 605	83 430	–	–	83 430	1996–99 + 2014–15	91 035
Libya	.142	540 450	194 732	–	.142	540 450	369	885 799	–	–	–	–	2014–15	885 799
Lithuania	.073	277 837	277 837	–	.073	277 837	277 837	–	–	–	–	–	–	–
Luxembourg	.081	308 285	264	308 021	.081	308 285	308 285	–	–	–	–	–	–	–
Madagascar	.003	11 418	–	–	.003	11 418	–	22 836	21 726	10 470	10 997	259	2013–15	23 095
Malawi	.002	7 612	394	–	.002	7 612	1	14 829	–	–	–	–	2014–15	14 829
Malaysia	.281	1 069 482	1 069 482	–	.281	1 069 482	1 069 482	–	–	–	–	–	–	–
Maldives, Republic of	.001	3 806	–	3 806	.001	3 806	–	3 806	7 190	–	7 190	–	2015	3 806
Mali	.004	15 224	15 224	–	.004	15 224	15 219	5	3 587	3 587	–	–	2015	5
Malta	.016	60 896	60 896	–	.016	60 896	60 891	5	–	–	–	–	2015	5
Marshall Islands	.001	3 806	3 806	–	.001	3 806	3 806	–	–	–	–	–	–	–
Mauritania	.002	7 612	50	5 797	.002	7 612	1	9 376	1 881	–	1 881	–	2014–15	9 376
Mauritius	.013	49 478	49 478	–	.013	49 478	49 478	–	–	–	–	–	–	–
Mexico	1.843	7 014 430	7 014 430	–	1.843	7 014 430	259	7 014 171	8 420 525	8 420 525	–	–	2015	7 014 171
Moldova, Republic of <sup>(1)</sup>	.003	11 418	11 418	–	.003	11 418	11 418	–	1 637 604	136 467	136 467	1 364 670	1995–2004	1 364 670
Mongolia	.003	11 418	11 418	–	.003	11 418	11 418	–	7 371	7 371	–	–	–	–
Montenegro	.005	19 030	19 030	–	.005	19 030	19 030	–	–	–	–	–	–	–
Morocco	.062	235 971	233 378	2 593	.062	235 971	210 671	25 300	–	–	–	–	2015	25 300
Mozambique	.003	11 418	11 418	–	.003	11 418	11 418	–	–	–	–	–	–	–
Myanmar	.010	38 060	36 799	1 261	.010	38 060	38 060	–	414	414	–	–	–	–
Namibia	.010	38 060	38 060	–	.010	38 060	38 060	–	–	–	–	–	–	–
Nepal	.006	22 836	22 643	193	.006	22 836	22 836	–	–	–	–	–	–	–
Netherlands	1.655	6 298 905	6 298 905	–	1.655	6 298 905	6 298 905	–	–	–	–	–	–	–
New Zealand	.253	962 914	962 914	–	.253	962 914	962 914	–	–	–	–	–	–	–
Nicaragua	.003	11 418	10 645	773	.003	11 418	11 418	–	–	–	–	–	–	–
Niger	.002	7 612	70	7 542	.002	7 612	7 612	–	14 394	–	14 394	–	–	–
Nigeria	.090	342 539	342 539	–	.090	342 539	323 371	19 168	34 671	34 671	–	–	2015	19 168
Norway	.852	3 242 699	3 242 699	–	.852	3 242 699	3 242 699	–	–	–	–	–	–	–
Oman	.102	388 210	388 182	28	.102	388 210	388 157	53	14	14	–	–	2015	53
Pakistan	.085	323 509	282 875	40 634	.085	323 509	323 459	50	15 003	15 003	–	–	2015	50
Palau	.001	3 806	–	3 332	.001	3 806	–	4 280	5 770	–	5 770	–	2014–15	4 280
Panama	.026	98 956	98 956	–	.026	98 956	98 956	–	–	–	–	–	–	–
Papua New Guinea	.004	15 224	15 224	–	.004	15 224	15 193	31	–	–	–	–	2015	31
Paraguay <sup>(1)</sup>	.010	38 060	–	38 060	.010	38 060	–	38 060	555 132	18 697	24 039	512 396	1988–90, 1998–2003, 2011–13 + 2015	550 456
Peru	.117	445 300	445 300	–	.117	445 300	309 530	135 770	20 108	20 108	–	–	2015	135 770
Philippines	.154	586 122	586 122	–	.154	586 122	586 122	–	–	–	–	–	–	–

State	2014–15 Assessed Contributions							Amounts due for previous financial periods				Calendar years of Assessment	Total due as at 31.12.2015	
	2014			2015				Balance due as at 31.12.2015	Balance due as at 01.01.2014	Amounts received or credited in 2014	Balance due as at 31.12.2015			
	Assessed Contributions %	Amount	Amounts received or credited in 2014	Assessed Contributions %	Amount	Amounts received or credited in 2015								
Poland	.922	3 509 118	3 509 118	–	.922	3 509 118	3 509 118	–	–	–	–	–	–	
Portugal	.474	1 804 037	24 172	1 779 865	.474	1 804 037	1 804 037	–	1 826 375	1 826 375	–	–	–	
Qatar	.209	795 451	795 451	–	.209	795 451	795 451	–	–	–	–	–	–	
Romania	.226	860 153	860 153	–	.226	860 153	860 153	–	–	–	–	–	–	
Russian Federation	2.439	9 282 797	9 235 611	47 186	2.439	9 282 797	9 282 797	–	–	–	–	–	–	
Rwanda	.002	7 612	49	–	.002	7 612	1	15 174	3 576	–	–	3 576	2013–15	18 750
Saint Kitts and Nevis	.001	3 806	108	–	.001	3 806	1	7 503	–	–	–	–	2014–15	7 503
Saint Lucia	.001	3 806	3	3 803	.001	3 806	3 806	–	–	–	1 597	–	–	–
Saint Vincent and the Grenadines <sup>(2)</sup>	.001	3 806	–	–	.001	3 806	–	7 612	7 215	–	–	7 215	2011–15	14 827
Samoa	.001	3 806	3 792	14	.001	3 806	3 751	55	–	–	–	–	2015	55
San Marino	.003	11 418	11 418	–	.003	11 418	11 418	–	–	–	–	–	–	–
Sao Tome and Principe <sup>(2)</sup>	.001	3 806	–	–	.001	3 806	–	7 612	204 729	15 215	–	189 514	1995–2015	197 126
Saudi Arabia	.865	3 292 177	3 292 177	–	.865	3 292 177	3 292 177	–	–	–	–	–	–	–
Senegal	.006	22 836	21 634	1 202	.006	22 836	22 836	–	50 042	50 042	–	–	–	–
Serbia	.040	152 239	152 239	–	.040	152 239	152 239	–	–	–	–	–	–	–
Seychelles	.001	3 806	3 806	–	.001	3 806	3 806	–	–	–	–	–	–	–
Sierra Leone <sup>(2)</sup>	.001	3 806	–	–	.001	3 806	–	7 612	417 465	–	–	417 465	1986–2015	425 077
Singapore	.384	1 461 498	1 461 498	–	.384	1 461 498	1 461 498	–	–	–	–	–	–	–
Slovakia	.171	650 823	650 823	–	.171	650 823	650 823	–	–	–	–	–	–	–
Slovenia	.100	380 598	380 598	–	.100	380 598	380 598	–	–	–	–	–	–	–
Solomon Islands <sup>(2)</sup>	.001	3 806	168	–	.001	3 806	–	7 444	26 459	–	–	26 459	2004–07 + 2010–15	33 903
Somalia <sup>(2)</sup>	.001	3 806	–	–	.001	3 806	–	7 612	396 752	–	–	396 752	1988–2015	404 364
South Africa	.372	1 415 826	1 415 826	–	.372	1 415 826	1 415 826	–	–	–	–	–	–	–
South Sudan <sup>(2)</sup>	.004	15 224	–	–	.004	15 224	–	30 448	18 203	–	–	18 203	2012–15	48 651
Spain	2.975	11 322 805	11 322 805	–	2.975	11 322 805	11 322 805	–	–	–	–	–	–	–
Sri Lanka	.025	95 150	94 514	636	.025	95 150	95 150	–	–	–	–	–	–	–
Sudan	.010	38 060	–	–	.010	38 060	–	76 120	87 987	60 228	–	27 759	2013–15	103 879
Suriname	.004	15 224	102	–	.004	15 224	4	30 342	15	–	–	15	2013–15	30 357
Swaziland	.003	11 418	11 418	–	.003	11 418	14	11 404	–	–	–	–	2015	11 404
Sweden	.961	3 657 552	3 657 552	–	.961	3 657 552	3 657 552	–	–	–	–	–	–	–
Switzerland	1.048	3 988 672	3 988 672	–	1.048	3 988 672	3 988 672	–	–	–	–	–	–	–
Syrian Arab Republic	.036	137 015	137 015	–	.036	137 015	137 015	–	194 961	194 961	–	–	–	–
Tajikistan <sup>(2)</sup>	.003	11 418	–	–	.003	11 418	–	22 836	575 451	35 900	20 000	519 551	1994–2015	542 387
Tanzania, United Republic of	.009	34 254	326	10 849	.009	34 254	–	57 333	29 177	10 887	18 290	–	2014–15	57 333
Thailand	.239	909 630	909 630	–	.239	909 630	909 630	–	–	–	–	–	–	–
The former Yugoslav Republic of Macedonia	.008	30 448	279	30 169	.008	30 448	–	30 448	25 332	25 332	–	–	2015	30 448
Timor-Leste	.002	7 612	7 612	–	.002	7 612	3 802	3 810	–	–	–	–	2015	3 810
Togo	.001	3 806	3 806	–	.001	3 806	3 806	–	–	–	–	–	–	–
Trinidad and Tobago	.044	167 463	167 463	–	.044	167 463	167 463	–	–	–	–	–	–	–
Tunisia	.036	137 015	137 015	–	.036	137 015	137 015	–	–	–	–	–	–	–
Turkey	1.329	5 058 154	5 058 154	–	1.329	5 058 154	5 058 154	–	–	–	–	–	–	–
Turkmenistan	.019	72 314	72 314	–	.019	72 314	72 314	–	–	–	–	–	–	–
Tuvalu	.001	3 806	3	–	.001	3 806	1	7 608	14	–	–	14	2013–15	7 622
Uganda	.006	22 836	228	–	.006	22 836	8	45 436	17 874	–	–	17 874	2013–15	63 310
Ukraine <sup>(1)</sup>	.099	376 792	102	376 690	.099	376 792	376 792	–	2 531 775	–	632 944	1 898 831	1998–99, 2009 + 2015	1 898 831

State	2014–15 Assessed Contributions							Amounts due for previous financial periods				Calendar years of Assessment	Total due as at 31.12.2015	
	2014				2015			Balance due as at 31.12.2015	Balance due as at 01.01.2014	Amounts received or credited				Balance due as at 31.12.2015
	Assessed Contributions %	Amount	Amounts received or credited in 2014	Amounts received or credited in 2015	Assessed Contributions %	Amount	Amounts received or credited in 2015			in 2014	in 2015			
United Arab Emirates	.595	2 264 561	2 264 561	–	.595	2 264 561	2 264 561	–	–	–	–	–	–	–
United Kingdom	5.182	19 722 614	19 722 614	–	5.182	19 722 614	19 722 614	–	–	–	–	–	–	–
United States	22.000	83 731 670	58 919 556	24 812 114	22.000	83 731 670	41 880 835	41 850 835	39 806 688	39 806 688	–	–	2015	41 850 835
Uruguay	.052	197 911	–	197 911	.052	197 911	197 911	–	96 135	96 135	–	–	–	–
Uzbekistan <sup>(1)</sup>	.015	57 090	–	–	.015	57 090	57 090	57 090	1 527 210	85 500	74 900	1 366 810	1997–2015	1 423 900
Vanuatu <sup>(2)</sup>	.001	3 806	13	–	.001	3 806	–	7 599	11 950	–	–	11 950	2010–15	19 549
Venezuela, Bolivarian Republic of	.627	2 386 353	11 969	44 209	.627	2 386 353	–	4 716 528	2 250 763	2 120 980	129 783	–	2014–15	4 716 528
Viet Nam	.042	159 851	159 851	–	.042	159 851	159 851	–	–	–	–	–	–	–
Yemen	.010	38 060	396	16 157	.010	38 060	–	59 567	14 674	–	14 674	–	2014–15	59 567
Zambia	.006	22 836	5 415	–	.006	22 836	–	40 257	11 444	11 444	–	–	2014–15	40 257
Zimbabwe	.002	7 612	8	7 604	.002	7 612	7 390	222	10	–	10	–	2015	222
<b>Total</b>	<b>100.000</b>	<b>380 598 500</b>	<b>334 031 812</b>	<b>31 650 789</b>	<b>100.000</b>	<b>380 598 500</b>	<b>310 888 561</b>	<b>84 625 838</b>	<b>94 428 880</b>	<b>65 516 019</b>	<b>8 695 170</b>	<b>20 217 691</b>		<b>104 843 529</b>
Amounts due by States for prior periods of membership in the ILO :														
Paraguay <sup>(3)</sup>	–	–	–	–	–	–	–	–	245 066	–	–	245 066	1937	245 066
Former Socialist Fed. Rep. of Yugoslavia <sup>(4)</sup>	–	–	–	–	–	–	–	–	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
<b>Total</b>	<b>100.000</b>	<b>380 598 500</b>	<b>334 031 812</b>	<b>31 650 789</b>	<b>100.000</b>	<b>380 598 500</b>	<b>310 888 561</b>	<b>84 625 838</b>	<b>101 044 569</b>	<b>65 516 019</b>	<b>8 695 170</b>	<b>26 833 380</b>		<b>111 459 218</b>

<sup>(1)</sup> **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	
Armenia	93rd	(2005)
Azerbaijan	95th	(2006)
Belarus	86th	(1998)
Central African Republic	97th	(2008)
Georgia	93rd	(2005)
Iraq	97th	(2008)
Kazakhstan	88th	(2000)
Moldova, Republic of	93rd	(2005)
Paraguay	102nd	(2013)
Ukraine	99th	(2010)
Uzbekistan	104th	(2015)

<sup>(2)</sup> **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 (2013–14). 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 Organization.

<sup>(3)</sup> **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.

<sup>(4)</sup> **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.