



Governing Body

312th Session, Geneva, November 2011

GB.312/PFA/1(Rev.)

Programme, Financial and Administrative Section
Programme, Financial and Administrative Segment

PFA

FIRST ITEM ON THE AGENDA

Programme and Budget for 2010–11: Regular budget account and Working Capital Fund

Overview

Summary

This paper provides information on the position of 2010–11 income and expenditure as at 30 September 2011. For the 21-month period ending 30 September 2011, contributions received and expenditure recorded were US\$606,672,121 and US\$570,632,218, resulting in an excess of income received over expenditure of US\$36,039,903 at the budget rate of exchange of 1.07 Swiss francs to the US dollar.

Policy implications

None.

Legal implications

None.

Financial implications

None.

Decision required

Paragraph 11.

Follow-up action required

None.

Author unit

Financial Services Department (FINANCE).

References to other Governing Body documents and ILO instruments

None.

1. Information on the position of 2010–11 income and expenditure as at 30 September 2011 is submitted herewith. Additional information on the position of member States in relation to the receipt of contributions and additional 2010–11 expenditure items approved by the Governing Body is provided in tables in Appendix I. Tables 1 and 2 summarize and give details of member States' contributions for 2011, the amounts received and credited for current contributions and arrears of contributions up to 30 September 2011, and the amounts due as at that date, while table 3 gives details of additional 2010–11 expenditure items approved by the Governing Body.

Budgetary income and expenditure

2. Budgetary income is accounted for in US dollars at the ILO budget rate of exchange for the 2010–11 financial period, and Swiss franc expenditure is recorded in US dollars at the same rate of exchange, namely 1.07 Swiss francs (CHF) to the US dollar. Assessed contributions received and expenditure recorded during the current biennium up to 30 September 2011 were as follows:

	Swiss francs	US dollars
Income		
Contributions received against 2010–11 assessments	614 123 524	573 947 219
Arrears of contributions received against previous financial periods	<u>35 015 645</u>	<u>32 724 902</u>
Total income received	649 139 169	606 672 121
Expenditure		
Excess of income over expenditure for 21 months up to 30 September 2011		<u>36 039 903</u>

Contributions of member States

3. Total assessed contributions for 2011 amount to CHF388,795,200 compared with CHF388,797,698¹ for 2010. Section I of table 1 indicates that, at 30 September 2011, assessed contributions for 2011 received from or credited² to member States totalled CHF239,442,276, which represented 61.6 per cent of the contributions assessed. For the same period in 2010, 61.3 per cent of the 2010 contributions had been collected. At 30 September 2011, 78 member States had settled their 2011 contributions in full, 45 member States had made partial payments while 60 others had made no payments against 2011 contributions. This compared with 94, 38 and 51 member States in the same situation respectively as at the same date in 2010.
4. Contributions received in 2011 in respect of 2010 and prior financial periods totalled CHF31,442,177, bringing total contributions collected at 30 September 2011 to CHF270,884,453.
5. At 30 September 2011, nine member States had made payments against their 2012 contributions. These were Angola, Burkina Faso, Cameroon, Gabon, Guyana, India, Kazakhstan, Saint Lucia and Slovakia.

¹ Includes the Republic of the Maldives' 2009 contribution of CHF2,498 assessed, after adoption of the budget, by the International Labour Conference at its 99th Session in June 2010. The Republic of Maldives joined the ILO on 15 May 2009.

² Details are given in footnote 1 to table 1.

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

6. Table 2 shows that, on 30 September 2011, the arrears of contributions of 16 member States equalled or exceeded the amount of the contributions due from them for the past two full years (2009–10). These were Antigua and Barbuda, Burundi, Comoros, Côte d'Ivoire, Djibouti, Dominica, Gambia, Guinea-Bissau, Kyrgyzstan, Sao Tome and Principe, Sierra Leone, Solomon Islands, Somalia, Tajikistan, Turkmenistan and Uzbekistan. In accordance with the provisions of paragraph 4 of article 13 of the Constitution of the Organization, each of these member States had therefore lost the right to vote.
7. A further 13 member States have arrears of contributions in excess of the amount due from them for the past two full years but are permitted to vote in accordance with paragraph 4 of article 13 of the Constitution of the Organization under financial arrangements approved by the International Labour Conference, as follows: 93rd (2005) for Armenia; 95th (2006) for Azerbaijan; 86th (1998) for Belarus; 82nd (1995) for Cambodia; 97th (2008) for Central African Republic; 93rd (2005) for Georgia; 97th (2008) for Iraq; 88th (2000) for Kazakhstan; 88th (2000) for Liberia; 93rd (2005) for Republic of Moldova; 92nd (2004) for Paraguay; 93rd (2005) for Togo and 99th (2010) for Ukraine.

Working Capital Fund

8. The nominal level and the cash level of the Working Capital Fund at 30 September 2011 both stood at CHF35 million.

Possible transfers within the 2010–11 expenditure budget

9. Article 16 of the Financial Regulations provides that transfers from one item to another in the same part of the expenditure budget may be effected by special resolutions of the Governing Body.
10. At this stage it is not possible to estimate accurately and in detail the final level of expenditure under each budget item; it is possible, however, that for some items, expenditure may exceed the budgetary provision, offset by savings under other budget items. The specific items between which transfers might need to be made and the exact amounts will be known only when final expenditure figures are available at the end of January 2012. Following the usual practice, the Director-General therefore proposes to submit a detailed list of any necessary transfers to the Chairperson of the Governing Body for approval at that time.
11. *The Governing Body may wish to delegate its authority under article 16 of the Financial Regulations by requesting the Director-General to submit proposals for any necessary transfers within the 2010–11 expenditure budget to the Chairperson for approval, prior to the closing of the biennial accounts, subject to confirmation of such approval by the Governing Body at its 313th Session (March 2012).*

Geneva, 20 October 2011

Point for decision: Paragraph 11

Appendix I

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

Summary

	Amount due as at 1 January 2011	Amount received or credited ¹ up to 30 September 2011	Amount due as at 30 September 2011
I. Assessed contributions for 2011:			
Total assessed contributions for 2011	388 795 200	239 442 276	149 352 924
II. Arrears of contributions for 2010 and prior financial periods:			
A. Arrears of contributions due by member States	75 860 326	31 442 177	44 418 149
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>82 476 015</u>	<u>31 442 177</u>	<u>51 033 838</u>
Total	<u>471 271 215</u>	<u>270 884 453</u>	<u>200 386 762</u>

¹ Includes amounts totalling CHF15,925,278 Swiss francs credited to member States in respect of:

The incentive scheme for 2009	15 016 647
Surplus for 2008–09	908 631

Table 2. Contributions received and outstanding
Details of movements between 31 December 2010 and 30 September 2011
(in Swiss francs)

Member States	Amount Due	Assessed contributions		Amounts received or credited (1)		Balance
	to ILO as at 31 December 2010	for 2011	Amount	to 30 September in respect of Contributions	Arrears	due as at 30 September 2011
A. States which have settled their 2011 contributions in full						
Algeria	-	0.128	497 658	497 658	-	-
Angola (2)	-	0.010	38 879	38 879	-	-
Armenia (5)	1 599 666	0.005	19 440	19 440	72 000	1 527 666
Australia	-	1.934	7 519 299	7 519 299	-	-
Austria	-	0.852	3 312 535	3 312 535	-	-
Azerbaijan (5)	3 291 444	0.015	58 319	58 319	70 784	3 220 660
Bahamas (2)	-	0.018	69 983	69 983	-	-
Bahrain	-	0.039	151 630	151 630	-	-
Barbados	-	0.008	31 104	31 104	-	-
Belarus (5)	1 104 225	0.042	163 294	163 294	157 746	946 479
Belgium	-	1.076	4 183 436	4 183 436	-	-
Bolivia	-	0.007	27 216	27 216	-	-
Bosnia and Herzegovina	-	0.014	54 431	54 431	-	-
Botswana (2)	-	0.018	69 983	69 983	-	-
Brunei Darussalam (2)	-	0.028	108 863	108 863	-	-
Bulgaria	-	0.038	147 742	147 742	-	-
Burkina Faso (2)	-	0.003	11 664	11 664	-	-
Cambodia (5)	108 242	0.003	11 664	11 664	27 062	81 180
Cameroon	70 525	0.011	42 767	42 767	70 525	-
Canada (2)	-	3.208	12 472 550	12 472 550	-	-
Croatia	-	0.097	377 131	377 131	-	-
Cyprus	-	0.046	178 846	178 846	-	-
Czech Republic (2)	-	0.349	1 356 895	1 356 895	-	-
Denmark	-	0.736	2 861 533	2 861 533	-	-
Egypt (2)	-	0.094	365 467	365 467	-	-
Eritrea	-	0.001	3 888	3 888	-	-
Ethiopia	-	0.008	31 104	31 104	-	-
Finland	-	0.566	2 200 581	2 200 581	-	-
France	-	6.126	23 817 594	23 817 594	-	-
Gabon	-	0.014	54 431	54 431	-	-
Ghana	-	0.006	23 328	23 328	-	-
Guatemala	-	0.028	108 863	108 863	-	-
Guyana (2)	-	0.001	3 888	3 888	-	-
India (2)	-	0.534	2 076 166	2 076 166	-	-
Indonesia (2)	-	0.238	925 333	925 333	-	-
Italy	-	5.001	19 443 648	19 443 648	-	-
Japan	-	12.535	48 735 478	48 735 478	-	-
Kazakhstan (2) (5)	2 573 357	0.076	295 484	295 484	257 335	2 316 022
Kuwait	-	0.263	1 022 531	1 022 531	-	-
Latvia	-	0.038	147 742	147 742	-	-
Lesotho	3 876	0.001	3 888	3 888	3 876	-
Liberia (2) (5)	119 187	0.001	3 888	3 888	11 919	107 268
Luxembourg	-	0.090	349 916	349 916	-	-
Malaysia	-	0.253	983 652	983 652	-	-
Malta	-	0.017	66 095	66 095	-	-
Marshall Islands	-	0.001	3 888	3 888	-	-

Member States	Amount Due to ILO as at 31 December 2010	Assessed contributions for 2011		Amounts received or credited (1) to 30 September in respect of Contributions		Balance due as at 30 September 2011
		%	Amount	2011	Arrears	
Mauritius	-	0.011	42 767	42 767	-	-
Moldova, Republic of (5)	2 047 005	0.002	7 776	7 776	136 467	1 910 538
Morocco	-	0.058	225 501	225 501	-	-
Namibia (2)	-	0.008	31 104	31 104	-	-
Nepal	-	0.006	23 328	23 328	-	-
Netherlands	-	1.856	7 216 039	7 216 039	-	-
New Zealand	-	0.273	1 061 411	1 061 411	-	-
Norway	-	0.872	3 390 294	3 390 294	-	-
Oman	-	0.086	334 364	334 364	-	-
Philippines	-	0.090	349 916	349 916	-	-
Poland	-	0.828	3 219 224	3 219 224	-	-
Qatar	-	0.135	524 873	524 873	-	-
Romania	-	0.177	688 167	688 167	-	-
Russian Federation	-	1.603	6 232 387	6 232 387	-	-
Saint Lucia (2)	-	0.001	3 888	3 888	-	-
San Marino	-	0.003	11 664	11 664	-	-
Saudi Arabia	-	0.831	3 230 888	3 230 888	-	-
Serbia	-	0.037	143 854	143 854	-	-
Seychelles (2)	-	0.002	7 776	7 776	-	-
Singapore (2)	-	0.335	1 302 464	1 302 464	-	-
Slovakia	-	0.142	552 089	552 089	-	-
Slovenia	-	0.103	400 459	400 459	-	-
Sri Lanka	-	0.019	73 871	73 871	-	-
Swaziland	-	0.003	11 664	11 664	-	-
Sweden	-	1.065	4 140 669	4 140 669	-	-
Switzerland	-	1.131	4 397 274	4 397 274	-	-
Thailand (2)	-	0.209	812 582	812 582	-	-
Trinidad and Tobago	-	0.044	171 070	171 070	-	-
Tunisia	-	0.030	116 638	116 638	-	-
Turkey	-	0.617	2 398 866	2 398 866	-	-
Viet Nam (2)	-	0.033	128 302	128 302	-	-
Zimbabwe	30 621	0.003	11 664	11 664	30 621	-
	10 948 148	45.190	175 696 548	175 696 548	838 335	10 109 813

**B. States which have paid part of
their 2011 contributions**

Afghanistan	14	0.004	15 552	15 545	14	7
Argentina	70 018	0.287	1 115 842	397 297	70 018	718 545
Bangladesh	-	0.010	38 879	38 849	-	30
Benin	-	0.003	11 664	11 015	-	649
Brazil	3 829 744	1.612	6 267 379	5 856 995	3 829 744	410 384
Central African Republic (5)	106 496	0.001	3 888	3 234	8 192	98 958
Chile	-	0.236	917 557	882 322	-	35 235
China	-	3.190	12 402 567	9 372 491	-	3 030 076
Colombia	-	0.144	559 865	390 047	-	169 818
Congo	-	0.003	11 664	10 384	-	1 280
Costa Rica	49 898	0.034	132 190	45 381	49 898	86 809
Ecuador	48 291	0.040	155 518	61 689	48 291	93 829
El Salvador	75 483	0.019	73 871	65 516	75 483	8 355
Estonia	-	0.040	155 518	155 511	-	7
Fiji	-	0.004	15 552	12 953	-	2 599

Member States	Amount Due to ILO as at 31 December 2010	Assessed contributions for 2011		Amounts received or credited (1) to 30 September in respect of Contributions		Balance due as at 30 September 2011
		%	Amount	2011	Arrears	
Germany	-	8.021	31 185 263	26 333 847	-	4 851 416
Guinea	-	0.002	7 776	1 238	-	6 538
Honduras	-	0.008	31 104	23 016	-	8 088
Iraq (5)	5 181 089	0.020	77 759	62 064	304 770	4 892 014
Ireland	7	0.498	1 936 200	1 936 193	7	7
Jamaica	38 545	0.014	54 431	15 886	38 545	38 545
Jordan	-	0.014	54 431	7 404	-	47 027
Lao People's Democratic Republic	-	0.001	3 888	35	-	3 853
Lithuania	-	0.065	252 717	252 710	-	7
Mali	-	0.003	11 664	4 017	-	7 647
Mauritania	1 847	0.001	3 888	1 081	1 847	2 807
Mongolia	7	0.002	7 776	7 719	7	57
Mozambique	7	0.003	11 664	11 657	7	7
Myanmar	614	0.006	23 328	22 620	614	708
Nicaragua	-	0.003	11 664	7 557	-	4 107
Niger	-	0.002	7 776	4 475	-	3 301
Pakistan	82 666	0.082	318 812	132 267	82 666	186 545
Panama	-	0.022	85 535	58 241	-	27 294
Rwanda	-	0.001	3 888	191	-	3 697
Saint Kitts and Nevis	-	0.001	3 888	3 868	-	20
Saint Vincent and the Grenadines	-	0.001	3 888	3 850	-	38
Samoa	-	0.001	3 888	3 881	-	7
Senegal	17 043	0.006	23 328	16 712	17 043	6 616
South Africa	31 160	0.385	1 496 861	1 386 226	31 160	110 635
Spain	-	3.178	12 355 911	4 244 046	-	8 111 865
Syrian Arab Republic	5 322	0.025	97 199	82 971	5 322	14 228
Tanzania, United Republic of	3 329	0.008	31 104	24 776	3 329	6 328
Uganda	-	0.006	23 328	8 520	-	14 808
United Arab Emirates	113	0.391	1 520 189	1 520 076	113	113
United Kingdom	-	6.607	25 687 699	10 050 032	-	15 637 667
	9 541 693	25.004	97 214 353	63 546 405	4 567 070	38 642 571

C. States which have made no payments but have received credits towards their 2011 contributions

Albania	-	0.010	38 879	1 771	-	37 108
Belize	7 798	0.001	3 888	11	-	11 675
Chad	3 853	0.002	7 776	115	-	11 514
Democratic Republic of the Congo	20 703	0.003	11 664	328	-	32 039
Dominican Republic	94 314	0.042	163 294	3 570	-	254 038
Equatorial Guinea	4 358	0.008	31 104	633	-	34 829
Georgia (5)	2 780 071	0.006	23 328	857	-	2 802 542
Grenada	3 888	0.001	3 888	150	-	7 626
Haiti	7 776	0.003	11 664	37	-	19 403
Hungary	-	0.291	1 131 394	64 949	-	1 066 445
Iceland	-	0.042	163 294	11 346	-	151 948
Israel	-	0.384	1 492 974	30 273	-	1 462 701
Kenya	21 292	0.012	46 655	2 922	21 292	43 733
Kiribati	6 283	0.001	3 888	29	3 907	6 235
Madagascar	911	0.003	11 664	249	-	12 326
Malawi	3 842	0.001	3 888	308	-	7 422
Nigeria	-	0.078	303 260	11 830	-	291 430

Member States	Amount Due to ILO as at 31 December 2010	Assessed contributions for 2011		Amounts received or credited (1) to 30 September in respect of Contributions		Balance due as at 30 September 2011
		%	Amount	2011	Arrears	
Paraguay (3) (5)	843 181	0.007	27 216	1 354	13 617	855 426
Portugal	-	0.511	1 986 743	64 379	-	1 922 364
Solomon Islands (4)	25 068	0.001	3 888	153	9 582	19 221
Suriname	-	0.003	11 664	317	-	11 347
The former Yugoslav Republic of Macedonia	19 439	0.007	27 216	809	-	45 846
Togo (5)	103 708	0.001	3 888	196	32 757	74 643
Ukraine (5)	3 164 719	0.087	338 252	1 713	-	3 501 258
Uruguay	-	0.027	104 975	904	-	104 071
Zambia	7 748	0.004	15 552	120	-	23 180
	7 118 952	1.536	5 971 896	199 323	81 155	12 810 370

D. States which have made no payments nor received credits towards their 2011 contributions

Antigua and Barbuda (4)	322 482	0.002	7 776	-	162 822	167 436
Burundi (4)	11 550	0.001	3 888	-	-	15 438
Cape Verde	101 613	0.001	3 888	-	100 000	5 501
Comoros (4)	502 567	0.001	3 888	-	3 397	503 058
Cuba	209 574	0.071	276 045	-	181 000	304 619
Côte de d'Ivoire (4)	104 788	0.010	38 879	-	-	143 667
Djibouti (4)	117 923	0.001	3 888	-	19 440	102 371
Dominica (4)	18 757	0.001	3 888	-	-	22 645
Gambia (4)	41 542	0.001	3 888	-	-	45 430
Greece	1 057 187	0.691	2 686 575	-	-	3 743 762
Guinea-Bissau (4)	253 077	0.001	3 888	-	-	256 965
Iran, Islamic Republic of	857 541	0.233	905 893	-	-	1 763 434
Korea, Republic of	4 288 592	2.261	8 790 659	-	4 288 592	8 790 659
Kyrgyzstan (4)	1 143 979	0.001	3 888	-	3 888	1 143 979
Lebanon	130 023	0.033	128 302	-	121 317	137 008
Libya	377 354	0.129	501 546	-	-	878 900
Maldives, Republic of	6 386	0.001	3 888	-	-	10 274
Mexico	16 714 000	2.357	9 163 903	-	6 202 177	19 675 726
Montenegro	3 947	0.004	15 552	-	-	19 499
Papua New Guinea	23 422	0.002	7 776	-	7 776	23 422
Peru	595 572	0.090	349 916	-	-	945 488
Sao Tome and Principe (4)	211 377	0.001	3 888	-	-	215 265
Sierra Leone (4)	412 488	0.001	3 888	-	2 281	414 095
Somalia (4)	385 626	0.001	3 888	-	-	389 514
Sudan	100 315	0.010	38 879	-	94 517	44 677
Tajikistan (4)	571 087	0.002	7 776	-	3 150	575 713
Timor-Leste	172	0.001	3 888	-	-	4 060
Turkmenistan (4)	996 596	0.026	101 087	-	-	1 097 683
Tuvalu	-	0.001	3 888	-	-	3 888
United States	16 996 493	22.000	85 534 944	-	14 382 125	88 149 312
Uzbekistan (4)	1 519 435	0.010	38 879	-	31 104	1 527 210
Vanuatu	4 721	0.001	3 888	-	-	8 609
Venezuela, Bolivarian Republic of	402 268	0.314	1 220 817	-	352 031	1 271 054
Yemen	14 145	0.010	38 879	-	-	53 024
	48 496 599	28.270	109 912 403	-	25 955 617	132 453 385

Member States	Amount Due to ILO as at 31 December 2010	Assessed contributions for 2011		Amounts received or credited (1) to 30 September in respect of Contributions		Balance due as at 30 September 2011
		%	Amount	2011	Arrears	
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
	<u>6 370 623</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6 370 623</u>
Total	82 476 015	100.000	388 795 200	239 442 276	31 442 177	200 386 762

Notes to table 2: Contributions received and outstanding

Details of movements between 31 December 2010 and 30 September 2011

- (1) Amounts credited against 2011 assessed contributions represent the distribution of credits to eligible member States in respect of:

	Swiss francs
The Incentive Scheme for 2009	15 016 647
2008–09 surplus	908 631
Total credits	<u>15 925 278</u>

- (2) States which paid their 2011 contributions before 1 January 2011.
- (3) Includes amounts due for prior periods of membership in the ILO.
- (4) Member States which, at 30 September 2011, have lost the right to vote under the provision of paragraph 4 of article 13 of the Constitution (see Appendix II).
- (5) Armenia, Azerbaijan, Belarus, Cambodia, Central African Republic, Georgia, Iraq, Kazakhstan, Liberia, Republic of Moldova, Paraguay, Togo and Ukraine are permitted to vote under financial arrangements approved by the International Labour Conference at the following Sessions: 93rd (2005) for Armenia; 95th (2006) for Azerbaijan; 86th (1998) for Belarus; 82nd (1995) for Cambodia; 97th (2008) for Central African Republic; 93rd (2005) for Georgia; 97th (2008) for Iraq; 88th (2000) for Kazakhstan; 88th (2000) for Liberia; 93rd (2005) for Republic of Moldova; 92nd (2004) for Paraguay; 93rd (2005) for Togo 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.

Table 3. Additional 2010–11 expenditure items approved by the Governing Body

Governing Body sessions	Description of items	Amount in US dollars
309th (November 2010) (GB.309/PFA/11/2)	Financial arrangements relating to appointments to be made with respect to the Seafarers' Identity Documents Convention (Revised), 2003 (No. 185)	52 000 ¹
310th (March 2011) (GB.310/PV, paras 87(b) and 141, and GB.310/PFA/9/2)	Financial arrangements for a high-level tripartite mission to visit the Bolivarian Republic of Venezuela	756 930 ²
	Total	808 930

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

² To be financed in 2010–11 and 2012–13, in the first instance from savings in Part I of the budgets, or failing that, through Part II.

Appendix II

Member States which are two years or more in arrears and which have lost the right to vote under paragraph 4 of article 13 of the Constitution as of 30 September 2011 ¹

State	Years partly or fully due
Antigua and Barbuda	1997–2010
Burundi	2008–10
Comoros	1983–2010
Côte d'Ivoire	2008–10
Djibouti	1996+1998–2010
Dominica	2006–10
Gambia	1999–2010
Guinea-Bissau	1992–2001+2003–10
Kyrgyzstan	1992–2010
Sao Tome and Principe	1994–2010
Sierra Leone	1986–2010
Solomon Islands	2004–07+2010
Somalia	1988–2010
Tajikistan	1994–2010
Turkmenistan	1993–2010
Uzbekistan	1997–2010

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.