



## FIRST ITEM ON THE AGENDA

**Programme and Budget for 2004-05****Position of accounts as at 31 December 2004***Contents*

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## Financial results for 2004

1. At its 91st (June 2003) Session, the International Labour Conference approved an expenditure budget for the 2004-05 financial period amounting to US\$529,590,000 and an income budget for the period for the same amount, which at the budget rate of exchange for the period of 1.34 Swiss francs to the US dollar resulted in an income budget of 709,650,600 Swiss francs. The amount was subsequently adjusted to 709,655,569 Swiss francs to reflect the Democratic Republic of Timor-Leste's 2003 and 2004 contributions of 4,969 Swiss francs (2003: 1,421 Swiss francs; 2004: 3,548 Swiss francs) assessed, after the adoption of the budget. This income budget was to be financed from assessed contributions from member States.
2. Contributions received in respect of the year to date and earlier biennia are accounted for as budgetary income in US dollars at the 2004-05 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 2004-05 budget rate of exchange of 1.34 Swiss francs to the US dollar.
3. Regular budget income and expenditure for 2004 is summarized in table 1.<sup>1</sup> Total budgetary income for 2004 was US\$291,145,441, of which US\$239,368,173 pertained to assessed contributions for 2004 and US\$51,777,268 to arrears of contributions from previous financial periods. The withdrawal made from the Working Capital Fund to finance the 2002-03 deficit of 14,964,475 Swiss francs as at 31 December 2003 was fully reimbursed through the arrears of contributions received in January 2004.
4. Expenditure for 2004, recorded on a cash basis, amounted to US\$248,524,429; details of this expenditure are given in table 2. During the biennium, special measures were implemented by the Director-General to contain expenditure within budgetary limits. These measures have resulted in the same expenditure rate for 2004 as in the previous biennium at the corresponding date. After taking into account unliquidated obligations and other unrecorded expenditure as at 31 December 2004, the traditionally lower rate of expenditure in the first year of a biennium and the projected delivery for the remainder, it is forecasted that the budget for 2004-05 will be fully spent. Spending will be closely monitored and further measures will be taken to contain expenditure if necessary. Details on additional expenditure items approved by the Governing Body are provided in table 3.
5. Details of the position of member States' contributions at 31 December 2004 are given in tables 4 and 5.

## Working Capital Fund and Income Adjustment Account

6. 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.

<sup>1</sup> Income and expenditure for the first year of the biennium is reported on a cash basis.

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

7. Table 5 shows that, on 31 December 2004, the arrears of contributions of Antigua and Barbuda, Armenia, Azerbaijan, Comoros, Djibouti, Gambia, Georgia, Guinea-Bissau, Kyrgyzstan, Republic of Moldova, Sao Tome and Principe, Sierra Leone, Solomon Islands, Somalia, Tajikistan, Togo, Turkmenistan and Uzbekistan equalled or exceeded the amount of the contributions due from them for the past two full years (2002-03). 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.

## **Financial arrangements for the payment of contributions**

8. Belarus, Cambodia, Cape Verde, Central African Republic, Democratic Republic of the Congo, Iraq, Kazakhstan, Latvia, Liberia, Paraguay, Poland and Ukraine also had 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 Organization under financial arrangements approved by the International Labour Conference at various sessions of the Conference (see footnotes to table 5). Albania and Viet Nam had also made financial arrangements pertaining to prior membership in the Organization.

Geneva, 11 February 2005.

Table 1. Regular budget income and expenditure for 2004

	In Swiss francs	In US dollars <sup>1</sup>
<b>Income</b>		
Assessed contributions for 2004 :	320,753,352	239,368,173
Assessed contributions and other amounts due for previous financial periods :	69,381,539	51,777,268
<b>Total income</b>	<u>390,134,891</u>	<u>291,145,441</u>
<b>Less : 2002-03 deficit reimbursed <sup>2</sup></b>	<u>14,964,475</u>	<u>11,167,519</u>
<b>Net income received</b>	<u>375,170,416</u>	<u>279,977,922</u>
<b>Total expenditure <sup>3</sup></b>		<u>248,524,429</u>
<b>Excess of income over expenditure</b>		<u>31,453,493</u>

<sup>1</sup> US dollar income and expenditure figures result from conversion of Swiss franc income at the ILO budget rate of exchange for 2004-05 of 1.34 Swiss francs to the US dollar.

<sup>2</sup> As at 31 December 2003, in accordance with article 21.1(a) of the Financial Regulations, the deficit of 14,964,475 Swiss francs was covered by the Working Capital Fund. In accordance with article 21.2(a) of the Financial Regulations, arrears of contributions received in 2004 were used to reimburse the Working Capital Fund.

<sup>3</sup> Details of expenditure are provided in table 2.

**Table 2. Status of regular budget expenditure for 2004 (in US dollars)**

Title	Expenditure as at 31.12.2004
<b><u>PART I - ORDINARY BUDGET</u></b>	
<b>Policy-making organs</b>	
International Labour Conference	5,939,337
Governing Body	2,188,303
Major regional meetings	6,218
Legal services	1,382,776
Relations, meetings and document services	21,115,561
<b>Strategic Objectives</b>	
<b>Technical programmes</b>	
Standards and fundamental principles and rights at work	13,734,872
Employment	17,630,222
Social protection	12,958,334
Social dialogue	17,948,708
Policy integration	6,102,551
Gender equality	1,005,812
International Institute for Labour Studies	2,390,173
International Training Centre of the ILO, Turin	3,050,403
External relations and partnerships	2,312,891
Communications	2,814,795
ILO Web development	716,441
World Commission	304,034
<b>Regions and technical cooperation</b>	
Development cooperation	1,504,030
Field programmes in Africa	24,029,825
Field programmes in the Americas	18,003,577
Field programmes in Arab States	4,577,321
Field programmes in Asia and the Pacific	19,701,223
Field programmes in Europe and Central Asia	7,872,073
<b>Support Services</b>	
Library and information services bureau	3,544,997
Information technology and communications	5,664,569
Internal administration	16,775,045
Publications	2,299,230
<b>Management services</b>	
General management	3,669,415
Executive Director's Office, Management and Administration	464,478
Human resources development	8,358,583
Financial services	6,203,910
Programming and management	2,516,168
Other budgetary provisions	11,738,554
<b>Total Part I</b>	<b><u>248,524,429</u></b>
<b><u>PART II - UNFORESEEN EXPENDITURE</u></b>	
Unforeseen expenditure	-
<b>TOTAL</b>	<b><u><u>248,524,429</u></u></b>

**Table 3. Additional 2004-05 expenditure items approved by the Governing Body**

Governing Body Sessions	Description of Items	Amount in US dollars
288th (November 2003)	Implementation of measures to improve security at the headquarters building	780,000 (1)
288th (November 2003) (GB.288/PFA/14/1)	Commission of Inquiry concerning Belarus	577,000 (2)
288th (November 2003) (GB.288/PFA/14/2)	Elaboration of a code of good drafting practices for the preparation of international labour standards	105,000 (2)
291st (November 2004) (GB.291/PFA/13/1)	Governing Body delegation to attend the Extraordinary Summit of Heads of State and Government of the African Union in Ouagadougou held in September 2004	11,500 (2)
	Total	<u>1,473,500</u>

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

(2) To be financed from savings in Part I.

**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 2004	Amount received or credited (1) to 31 December 2004	Amount due as at 31 December 2004
<b>I. Assessed contributions for 2004 :</b>			
Assessed with the budget	354,830,269 <sup>(2)</sup>	320,753,352	34,076,917
Total assessed contributions for 2004	<u>354,830,269</u>	<u>320,753,352</u>	<u>34,076,917</u>
<b>II. Arrears or contributions and amounts due for prior periods of membership :</b>			
A. Arrears of contributions due by member States.	135,123,442	69,358,087	65,765,355
B. Amounts due by member States for prior periods of membership in the ILO	316,458	23,452	293,006
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>141,810,523</u>	<u>69,381,539</u>	<u>72,428,984</u>
<b>TOTAL</b>	<b><u>496,640,792</u></b>	<b><u>390,134,891</u></b>	<b><u>106,505,901</u></b>

(1) includes amounts totalling 5,203,366 Swiss francs credited to member States in respect of :

The incentive scheme for 2002	21,575
Cash surpluses for previous financial periods	2,731,183
50 per cent of the net premium earned in previous financial periods	1,801,278
Credits from Working Capital Fund (Table 6)	649,330

(2) includes Democratic Republic of Timor-Leste's 2003 and 2004 contributions of 4,969 Swiss francs (2003: 1,421 Swiss francs; 2004: 3,548 Swiss francs) assessed, after the adoption of budget.

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

States	2004 Assessed contributions			Amounts due for previous financial periods			Total due as at 31.12.04	
	Assessed Contributions (1)		Amounts received or credited	Balance due as at 31.12.04	Balance due as at 1.1.04	Amount received in 2004		Balance due as at 31.12.04
	%	Amount						
Afghanistan	0.009	31,934	31,934	-	-	-	-	
Albania	0.003	10,645	10,645	-	-	-	-	
Algeria	0.069	244,829	244,829	-	-	-	-	
Angola	0.002	7,097	7,097	-	-	-	-	
Antigua and Barbuda (2)	0.002	7,097	-	7,097	268,101	-	268,101	
Argentina	1.131	4,013,074	620,944	3,392,130	9,626,482	2,950,000	6,676,482	
Armenia (2)	0.002	7,097	-	7,097	1,935,666	7,097	1,928,569	
Australia	1.602	5,684,301	5,684,301	-	-	-	-	
Austria	0.932	3,306,972	3,306,972	-	-	-	-	
Azerbaijan (2)	0.004	14,193	-	14,193	3,601,053	76,058	3,524,995	
Bahamas	0.012	42,579	42,579	-	-	-	-	
Bahrain	0.018	63,869	63,869	-	-	-	-	
Bangladesh	0.010	35,483	35,483	-	34,765	34,765	-	
Barbados	0.009	31,934	30,300	1,634	27,031	27,031	-	
Belarus (4)	0.019	67,417	67,417	-	2,295,015	244,314	2,050,701	
Belgium	1.112	3,945,657	3,945,657	-	-	-	-	
Belize	0.001	3,548	3,548	-	-	-	-	
Benin	0.002	7,097	6,873	224	8,257	8,257	-	
Bolivia	0.008	28,386	1,158	27,228	34,123	-	34,123	
Bosnia and Herzegovina	0.004	14,193	14,193	-	-	-	-	
Botswana	0.010	35,483	35,483	-	-	-	-	
Brazil	2.353	8,349,039	-	8,349,039	21,879,334	5,305,927	16,573,407	
Bulgaria	0.013	46,127	46,127	-	-	-	-	
Burkina Faso	0.002	7,097	7,097	-	-	-	-	
Burundi	0.001	3,548	166	3,382	3,841	-	3,841	
Cambodia (4)	0.002	7,097	-	7,097	297,676	26,984	270,692	
Cameroon	0.009	31,934	8,445	23,489	30,870	30,870	-	
Canada	2.519	8,938,049	8,938,049	-	-	-	-	
Cape Verde (4)	0.001	3,548	342	3,206	91,556	-	91,556	
Central African Republic (4)	0.001	3,548	-	3,548	140,499	175	140,324	
Chad	0.001	3,548	1,751	1,797	-	-	-	
Chile	0.209	741,585	108,019	633,566	331,521	331,521	-	
China	1.509	5,354,314	5,354,314	-	5,626,626	5,626,626	-	
Colombia	0.198	702,554	115	702,439	321,382	18,310	303,072	
Comoros (2)	0.001	3,548	-	3,548	525,986	-	525,986	
Congo	0.001	3,548	1,464	2,084	4,353	-	4,353	
Costa Rica	0.019	67,417	39,944	27,473	-	-	-	
Côte d'Ivoire	0.009	31,934	2,327	29,607	34,118	34,118	-	
Croatia	0.038	134,834	4,800	130,034	-	-	-	
Cuba	0.029	102,899	78,352	24,547	18,917	18,917	-	
Cyprus	0.037	131,285	131,285	-	-	-	-	
Czech Republic	0.200	709,651	709,651	-	-	-	-	
Dem. Republic of the Congo (4)	0.004	14,193	2	14,191	88,779	1,113	87,666	
Denmark	0.738	2,618,611	2,618,611	-	-	-	-	
Djibouti (2)	0.001	3,548	-	3,548	91,617	-	91,617	
Dominica	0.001	3,548	3,548	-	-	-	-	
Dominican Republic	0.022	78,062	78,062	-	-	-	-	
Ecuador	0.024	85,158	85,158	-	7,731	7,731	-	
Egypt	0.080	283,860	55	283,805	-	-	-	
El Salvador	0.018	63,869	10	63,859	66,187	-	66,187	
Equatorial Guinea	0.001	3,548	1,686	1,862	4,186	-	4,186	
Eritrea	0.001	3,548	3,548	-	-	-	-	
Estonia	0.010	35,483	35,483	-	-	-	-	
Ethiopia	0.004	14,193	14,193	-	-	-	-	
Fiji	0.004	14,193	14,193	-	-	-	-	
Finland	0.514	1,823,802	1,823,802	-	-	-	-	
France	6.367	22,591,727	22,591,727	-	-	-	-	
Gabon	0.014	49,675	2,481	47,194	33,546	-	33,546	
Gambia (2)	0.001	3,548	-	3,548	56,388	-	56,388	
Georgia (2)	0.005	17,741	-	17,741	3,054,161	-	3,054,161	
Germany	9.620	34,134,194	34,134,194	-	-	-	-	
Ghana	0.005	17,741	17,741	-	43,554	43,554	-	
Greece	0.531	1,884,122	1,884,122	-	1,966,821	1,966,821	-	
Grenada	0.001	3,548	3,548	-	-	-	-	
Guatemala	0.026	92,255	92,255	-	-	-	-	
Guinea	0.003	10,645	1,553	9,092	18,162	-	18,162	
Guinea-Bissau (2)	0.001	3,548	1,240	2,308	228,015	-	228,015	
Guyana	0.001	3,548	3,095	453	-	-	-	
Haiti	0.002	7,097	-	7,097	18,338	18,338	-	
Honduras	0.005	17,741	17,741	-	-	-	-	



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

States	2004 Assessed contributions			Amounts due for previous financial periods			Total due as at 31.12.04	
	Assessed Contributions (1)		Amounts received or credited	Balance due as at 31.12.04	Balance due as at 1.1.04	Amount received in 2004		Balance due as at 31.12.04
	%	Amount						
Hungary	0.118	418,694	418,694	-	-	-	-	
Iceland	0.032	113,544	113,544	-	-	-	-	
India	0.336	1,192,213	1,192,213	-	-	-	-	
Indonesia	0.197	699,006	699,006	-	788,458	788,458	-	
Iran, Islamic Republic of	0.268	950,932	72,984	877,948	1,009,456	936,732	72,724	
Iraq (4)	0.134	475,466	-	475,466	5,652,327	-	5,652,327	
Ireland	0.290	1,028,993	1,028,993	-	-	-	-	
Israel	0.409	1,451,235	44,620	1,406,615	3,057,633	1,641,886	1,415,747	
Italy	4.988	17,697,018	17,697,018	-	1,493,635	1,493,635	-	
Jamaica	0.004	14,193	14,193	-	-	-	-	
Japan	19.218	68,190,468	68,190,468	-	9,218,281	9,218,281	-	
Jordan	0.008	28,386	28,386	-	-	-	-	
Kazakhstan (4)	0.027	95,803	95,803	-	4,374,702	257,335	4,117,367	
Kenya	0.008	28,386	28,386	-	-	-	-	
Kiribati	0.001	3,548	3,548	-	-	-	-	
Korea, Republic of	1.823	6,468,465	6,468,465	-	-	-	-	
Kuwait	0.145	514,497	514,497	-	-	-	-	
Kyrgyzstan (2)	0.001	3,548	-	3,548	1,124,749	-	1,124,749	
Lao People's Dem. Rep.	0.001	3,548	3,548	-	36,885	36,885	-	
Latvia (4)	0.010	35,483	35,483	-	803,069	227,709	575,360	
Lebanon	0.012	42,579	42,579	-	42,328	42,328	-	
Lesotho	0.001	3,548	3,548	-	-	-	-	
Liberia (4)	0.001	3,548	3,548	-	202,620	11,919	190,701	
Libyan Arab Jamahiriya	0.066	234,185	188,882	45,303	52,370	52,370	-	
Lithuania	0.017	60,320	60,320	-	31,139	31,139	-	
Luxembourg	0.079	280,312	280,312	-	-	-	-	
Madagascar	0.003	10,645	528	10,117	-	-	-	
Malawi	0.002	7,097	2,374	4,723	-	-	-	
Malaysia	0.231	819,646	819,646	-	-	-	-	
Mali	0.002	7,097	7,097	-	199	199	-	
Malta	0.015	53,224	53,224	-	-	-	-	
Mauritania	0.001	3,548	3,548	-	400	400	-	
Mauritius	0.011	39,031	39,031	-	-	-	-	
Mexico	1.069	3,793,082	3,793,082	-	-	-	-	
Moldova, Republic of (2)	0.002	7,097	-	7,097	2,722,249	-	2,722,249	
Mongolia	0.001	3,548	3,548	-	-	-	-	
Morocco	0.043	152,575	152,575	-	-	-	-	
Mozambique	0.001	3,548	166	3,382	3,841	3,382	459	
Myanmar	0.010	35,483	35,483	-	-	-	-	
Namibia	0.007	24,838	24,838	-	-	-	-	
Nepal	0.004	14,193	-	14,193	28,928	-	28,928	
Netherlands	1.711	6,071,061	6,071,061	-	-	-	-	
New Zealand	0.237	840,936	840,936	-	-	-	-	
Nicaragua	0.001	3,548	2,161	1,387	865	865	-	
Niger	0.001	3,548	-	3,548	12,831	11,863	968	
Nigeria	0.067	237,733	237,733	-	-	-	-	
Norway	0.636	2,256,689	2,256,689	-	-	-	-	
Oman	0.060	212,895	212,895	-	-	-	-	
Pakistan	0.060	212,895	9,593	203,302	291,230	176,146	115,084	
Panama	0.018	63,869	44,064	19,805	-	-	-	
Papua New Guinea	0.006	21,290	-	21,290	-	-	-	
Paraguay (4)	0.016	56,772	56,772	-	854,453	-	854,453	
Peru	0.116	411,597	-	411,597	1,176,158	303,938	872,220	
Philippines	0.098	347,729	44,569	303,160	302,691	302,691	-	
Poland (4)	0.372	1,319,950	1,319,950	-	3,163,765	790,942	2,372,823	
Portugal	0.455	1,614,455	1,614,455	-	-	-	-	
Qatar	0.033	117,092	117,092	-	-	-	-	
Romania	0.057	202,250	202,250	-	-	-	-	
Russian Federation	1.182	4,194,035	3,508,457	685,578	377,415	377,415	-	
Rwanda	0.001	3,548	3,548	-	-	-	-	
Saint Kitts and Nevis	0.001	3,548	165	3,383	3,836	-	3,836	
Saint Lucia	0.002	7,097	7,097	-	7,415	7,415	-	
Saint Vincent and the Grenadines	0.001	3,548	3,548	-	3,841	3,841	-	
San Marino	0.002	7,097	7,097	-	-	-	-	
Sao Tome and Principe (2)	0.001	3,548	-	3,548	222,121	-	222,121	
Saudi Arabia	0.545	1,933,798	1,933,798	-	-	-	-	
Senegal	0.005	17,741	17,622	119	-	-	-	
Serbia and Montenegro	0.019	67,417	1,878	65,539	72,984	-	72,984	
Seychelles	0.002	7,097	-	7,097	18,724	7,683	11,041	
Sierra Leone (2)	0.001	3,548	-	3,548	416,029	22,576	393,453	
Singapore	0.387	1,373,174	1,373,174	-	-	-	-	

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

States	2004 Assessed contributions			Amounts due for previous financial periods			Total due as at 31.12.04	
	Assessed Contributions (1)		Amounts received or credited	Balance due as at 31.12.04	Balance due as at 1.1.04	Amount received in 2004		Balance due as at 31.12.04
	%	Amount						
Slovakia	0.042	149,027	149,027	-	-	-	-	
Slovenia	0.080	283,860	283,860	-	-	-	-	
Solomon Islands (2)	0.001	3,548	-	3,548	17,517	-	21,065	
Somalia (2)	0.001	3,548	-	3,548	359,320	-	362,868	
South Africa	0.402	1,426,398	1,426,398	-	-	-	-	
Spain	2.480	8,800,874	8,800,874	-	-	-	-	
Sri Lanka	0.016	56,772	56,772	-	-	-	-	
Sudan	0.006	21,290	1,264	20,026	8,318	-	8,318	
Suriname	0.002	7,097	1,067	6,030	28,477	28,477	-	
Swaziland	0.002	7,097	7,097	-	-	-	-	
Sweden	1.011	3,587,603	3,587,603	-	-	-	-	
Switzerland	1.254	4,449,509	4,449,509	-	-	-	-	
Syrian Arab Republic	0.079	280,312	280,312	-	-	-	-	
Tajikistan (2)	0.001	3,548	84	3,464	568,716	3,146	569,034	
Tanzania, United Republic of	0.004	14,193	14,193	-	361	361	-	
Thailand	0.290	1,028,993	1,028,993	-	-	-	-	
The form. Yug. Rep. of Macedonia	0.006	21,290	-	21,290	23,048	23,048	-	
Timor Leste, Democratic Rep of	0.001	4,969	-	4,969	-	-	4,969	
Togo (2)	0.001	3,548	-	3,548	237,829	27,924	213,453	
Trinidad and Tobago	0.016	56,772	56,772	-	6,511	6,511	-	
Tunisia	0.029	102,899	100,388	2,511	2,842	2,842	-	
Turkey	0.433	1,536,394	1,536,394	-	-	-	-	
Turkmenistan (2)	0.003	10,645	-	10,645	860,378	-	871,023	
Uganda	0.005	17,741	4	17,737	11,342	-	29,079	
Ukraine (4)	0.052	184,509	184,509	-	5,801,989	527,454	5,274,535	
United Arab Emirates	0.199	706,102	706,102	-	-	-	-	
United Kingdom	5.451	19,341,527	19,341,527	-	-	-	-	
United States	22.000	78,061,566	63,562,202	14,499,364	32,882,238	32,882,238	14,499,364	
Uruguay	0.079	280,312	7,774	272,538	604,289	300,830	303,459	
Uzbekistan (2)	0.011	39,031	-	39,031	1,295,145	-	1,295,145	
Vanuatu	0.001	3,548	-	3,548	2,357	2,330	27	
Venezuela	0.205	727,392	-	727,392	1,967,764	1,967,764	-	
Viet Nam	0.016	56,772	56,772	-	-	-	-	
Yemen	0.006	21,290	20,216	1,074	923	923	-	
Zambia	0.002	7,097	893	6,204	4,115	-	4,115	
Zimbabwe	0.008	28,386	28,386	-	57,679	57,679	-	
<b>Total : Member States</b>	<b>100.001</b>	<b>354,830,269</b>	<b>320,753,352</b>	<b>34,076,917</b>	<b>135,123,442</b>	<b>69,358,087</b>	<b>65,765,355</b>	<b>99,842,272</b>
<b>Amounts due by States for prior periods of membership in the ILO</b>								
Albania (3)	-	-	-	-	22,522	11,262	11,260	11,260
Paraguay (3)	-	-	-	-	245,066	-	245,066	245,066
Viet Nam (3)	-	-	-	-	48,870	12,190	36,680	36,680
<b>Total - Amounts due by States for prior periods of membership in the ILO</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>316,458</b>	<b>23,452</b>	<b>293,006</b>	<b>293,006</b>
<b>Amount due by States when they ceased to be members of the ILO</b>								
Former Soc.Fed.Rep.of Yugoslavia (5)	-	-	-	-	6,370,623	-	6,370,623	6,370,623
<b>Total - Amount due by States when they ceased to be members of the ILO</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,370,623</b>	<b>-</b>	<b>6,370,623</b>	<b>6,370,623</b>
<b>TOTAL</b>	<b>100.001</b>	<b>354,830,269</b>	<b>320,753,352</b>	<b>34,076,917</b>	<b>141,810,523</b>	<b>69,381,539</b>	<b>72,428,984</b>	<b>106,505,901</b>

**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 2004**

Represents contributions assessed with the approval of the 2004-05 budget.

**2 Member States which, at 31 December 2004, 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 contributions due from them for the past two full years (2002-03). 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.

**3 Financial arrangements: Albania, Viet Nam and Paraguay (prior membership of the ILO)**

A financial arrangement was approved by the 81st (1994) Session of the International Labour Conference for the settlement of the amount of 135,142 Swiss francs due in respect of Albania's previous membership of the ILO. The amount was payable over a period of 12 years in 11 equal annual instalments of 11,262 Swiss francs and a final instalment of 11,260 Swiss francs, with the arrangement coming into force as from 1 January 1994, and with the first of the 12 annual instalments payable in 1994. Albania has complied with the terms of its arrangement and has the right to vote.

During the same session, the ILC approved an arrangement for the settlement of 182,960 Swiss francs due in respect of Viet Nam's previous membership in the ILO, payable over a period of 15 years in 14 equal annual instalments of 12,190 Swiss francs and a final instalment of 12,300 Swiss francs, beginning in 1993. Viet Nam has complied with the terms of its arrangement and has the right to vote.

Paraguay in addition owes 245,066 Swiss francs 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.

	<i>Session of Conference at which financial arrangement was approved</i>
Belarus	86th (1998)
Cambodia	82nd (1995)
Cape Verde	85th (1997)
Central African Republic	89th (2001)
Democratic Republic of the Congo	89th (2001)
Iraq	92nd (2004)
Kazakhstan	88th (2000)
Latvia	87th (1999)
Liberia	88th (2000)
Paraguay	92nd (2004)
Poland	75th (1988)
Ukraine	88th (2000)

**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)

	Working Capital Fund	Income Adjustment Account
<b>Balance as at 1 January 2004</b>	<b>20,035,525</b>	<b>36,386,114</b>
Reimbursement of 2002-03 deficit financing (1)	14,964,475	
Credits towards the contribution due from Afghanistan and Argentina (2)	( 649 330)	
Interest :		
On Working Capital Fund	158,842	
On temporary cash surplus ( current biennium )	28,639	
Other interest	<u>118,196</u>	<u>305,677</u>
Net gain (loss) on exchange		(103,373)
Other miscellaneous income		816,256
<b>Balance as at 31 December 2004</b>	<b><u>34,350,670</u></b>	<b><u>37,404,674</u></b>

(1) As at 31 December 2003, in accordance with article 21.1(a) of the Financial Regulations, the deficit of 14,964,475 Swiss francs was covered by the Working Capital Fund. In accordance with article 21.(a) of the Financial Regulations, arrears of contributions received in 2004 were used to reimburse the Working Capital Fund.

(2) The General Conference of the International Labour Organization at its 91st Session (June 2003) decided, in derogation of Chapter V of the Financial Regulations, to transfer an amount equivalent to 0.008 per cent of one-half of the income budget for the biennium 2004-05 from the Working Capital Fund as a credit (28,386 Swiss francs) towards the contribution due from Afghanistan for 2004 and an amount equivalent to 0.175 per cent of one-half of the income budget for the biennium 2004-05 as a credit (620,944 Swiss francs) towards the contribution due from Argentina for 2004.