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The Director-General's Programme and Budget proposals for 2026–27

► Preface

The Programme and Budget proposals for 2026–27, which are presented in this document for the guidance and approval of the Governing Body, are the second programme and budget proposals prepared under my leadership and the first developed in the context of the ILO's Strategic Plan for 2026–29, which was endorsed by the Governing Body in November 2024. These proposals, which have benefited greatly from the Governing Body's discussion of the preview in November 2024 and the subsequent informal consultations, embody and operationalize the ILO's commitment to act with steadfast determination to advance social justice and decent work for all.

We are at a critical juncture, when the world needs more than ever to make social justice the foundation of lasting peace, shared prosperity, equal opportunities and fair transitions. The global context today underscores the urgency of our mission. The ILO's Strategic Plan for 2026–29 charts a path towards fulfilling the ILO's constitutional mandate for social justice in the years ahead, with a renewed social contract anchored in the Decent Work Agenda and supported by the Global Coalition for Social Justice. It calls for a reimagined sustainable development paradigm founded on a human-centred approach.

The design of my Programme and Budget proposals for 2026–27 has been guided by the Strategic Plan and driven by the overall objective to provide effective support to the constituents to address the many challenges that they are facing, taking into account not only new opportunities but also protracted and emerging decent work deficits, especially in view of the impact of technological progress, demographic shifts and climate change on the world of work. The proposals combine continuity in the commitment to progress in the policy areas that are central to the mandate of the Organization, with capacity for anticipation, innovation and adaptation, and continuous improvement in our working methods. They are structured around eight policy outcomes, one policy coherence outcome and three enabling outcomes.

A key feature of the proposals before the Governing Body is the inclusion of a new policy outcome that consolidates ILO efforts to support the constituents in ensuring that digital transformations around the world are equitable and inclusive, and generate decent work for all. By stepping up work in this area, the ILO will also make a significant contribution to the implementation of the Global Digital Compact, which was adopted at the United Nations Summit of the Future in September 2024.

The proposals also attest to the ILO's unyielding commitment to be an influential player in the pursuit of policy coherence for social justice at the global, regional and national levels. This commitment is reflected, in particular, in the policy coherence outcome. By fostering internal and external synergies through the Global Coalition for Social Justice, the priority action programmes, and the Global Accelerator on Jobs and Social Protection for Just Transitions, the proposals aim to address systemic challenges and increase the impact of the ILO's work.

I wish to stress that these programme and budget proposals have been prepared in full knowledge of the constraints on public finances in many Member States, at a time when demand for ILO support is high and increasing, which make it incumbent on the Office to give careful attention to costs and set the budget level accordingly. A total of US\$16.6 million is proposed for redeployment, which has been made possible by continuous efforts to identify efficiency gains and through the transfer of resources from back-office administrative services to front-line analytical and technical work. This amount comprises resources to strengthen capacity in the regions, including by establishing two new country offices (one in Africa and one in the Arab States) and holding two regional meetings, and to reinforce the services provided by technical and administrative departments at headquarters. Additional opportunities to redeploy resources from headquarters to the regions, including resources for regular budget positions and development cooperation projects, whenever possible, will be identified during the implementation of the programme.

The proposed regular budget to deliver the programme for the biennium 2026–27 totals US\$883,296,800 in constant US dollars, which represents a modest increase of 0.4 per cent in real terms as compared to the budget for 2024–25. This increase is necessary to reinforce oversight capacity and consolidate the critical mass of expertise in respect of the priority action programmes. In addition, a nominal increase of US\$15.2 million (1.7 per cent over the two-year period) is required to retain the real level of the regular budget.

Lastly, the strategic budget for the biennium also includes a 4 per cent increase in the estimated expenditure of extrabudgetary resources for the policy outcomes. This is testimony to the continued trust of our development partners in the Organization and the expected effects of enhanced efforts to mobilize development cooperation resources, including through the Coalition.

It is my conviction that this budget is justified and required if the ILO is to retain and scale up its capacity to ensure progress in making the collective aspiration for social justice and decent work for all a reality.

I commend the programme and budget proposals that follow for approval by the Governing Body.

27 January 2025

Gilbert F. Hougbo
Director-General

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► Abbreviations

AI	artificial intelligence
BRICS	Brazil, Russian Federation, India, China and South Africa
DWCP	Decent Work Country Programme
EBMOs	employer and business membership organizations
GCC	Cooperation Council for the Arab States of the Gulf
GDP	gross domestic product
IATI	International Aid Transparency Initiative
ICLS	International Conference of Labour Statisticians
ICSC	International Civil Service Commission
ILO-CINTERFOR	Inter-American Centre for Knowledge Development in Vocational Training of the ILO
ILOSTAT	ILO database on labour statistics
IMF	International Monetary Fund
ITU	International Telecommunication Union
MNE Declaration	Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy, as amended in 2022
MSMEs	micro, small and medium-sized enterprises
OSH	occupational safety and health
RBSA	Regular Budget Supplementary Account
RBTC	regular budget technical cooperation
SDG	Sustainable Development Goal
SPA	Special Programme Account
SPIAC-B	Social Protection Inter-Agency Cooperation Board
SRM TWG	Standards Review Mechanism Tripartite Working Group
STEM	science, technology, engineering and mathematics
UN	United Nations
UNESCO	United Nations Educational, Scientific and Cultural Organization
USP2030	Global Partnership for Universal Social Protection to Achieve the Sustainable Development Goals

▶ I. Executive overview

The vision of a renewed social contract

1. The Programme and Budget proposals for 2026–27 are designed to accelerate transformative action for social justice, driving productive employment and ensuring decent work for all in a world characterized by both remarkable progress and enduring challenges. While, globally, labour markets and employment have rebounded to pre-COVID-19 levels, billions of people – particularly in developing countries – continue to struggle for adequate livelihoods and decent working conditions.

2. Changing patterns of globalization, geopolitical competition, technological advancements, climate change and demographic shifts present unprecedented opportunities for growth and innovation, as well as the potential to deepen inequalities. These transformations could either improve lives or exacerbate poverty, discrimination and exclusion. The global commitment to achieve the Sustainable Development Goals (SDGs) by 2030 remains resolute, yet progress has stalled. Now, more than ever, accelerated action is critical. The pursuit of social justice is a universal aspiration, championed by the Global Coalition for Social Justice (the Coalition), which unites countries and partners across the multilateral system. Fulfilling this aspiration is vital to restoring public confidence in global and national institutions and ensuring equitable and sustainable development for all.

3. The proposals are shaped by and aim to operationalize the ILO's Strategic Plan for 2026–29,¹ which was endorsed by the Governing Body at its 352nd Session (October–November 2024). Grounded in the ILO's Constitution and its four landmark declarations,² the Strategic Plan charts the Organization's path towards the pivotal 2030 milestone and sets the vision of a renewed social contract, anchored in the Decent Work Agenda and supported by the Coalition, empowering its constituents and its partners to:

- reinforce institutions for the inclusive and effective governance of work based on international labour standards, social dialogue and tripartism;
- strengthen strategies for full, productive and freely chosen employment and sustainable enterprises for decent work;
- enhance equality and protection at work;
- ensure policy coherence and fair transitions amid structural transformations in the world of work.

4. The Strategic Plan highlights the levers of change that are necessary to make progress in respect of these priorities, including: stronger ILO leadership and partnerships on social justice and decent work; reinforced knowledge management, outreach and capacity development; and improved management of resources to maximize results.

5. Aligned with the Strategic Plan, the proposals are framed by commitments arising from resolutions and decisions adopted by the International Labour Conference and the Governing Body. They incorporate the standard-setting processes related to biological hazards and the platform economy that will be ongoing in the biennium 2026–27 and take into account the recommendations from evaluations and lessons learned from the implementation of previous programmes. In addition, they reflect a robust approach to development cooperation, which is integral to supporting the constituents based on their needs and priorities. They also take into account the guidance provided by the Governing Body on the preview examined at its 352nd Session and by the representatives of the three constituent groups of the Governing Body during the informal consultations held in November 2024.

¹ GB.352/PFA/1.

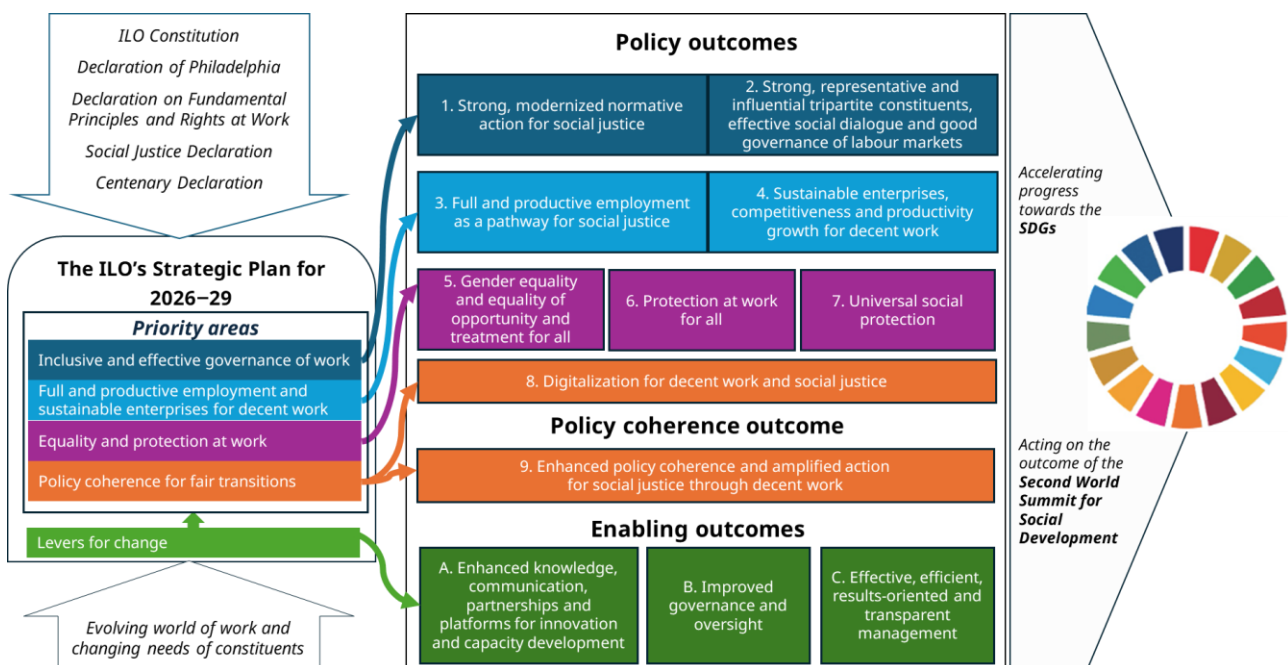
² The Declaration concerning the aims and purposes of the ILO (1944) (Declaration of Philadelphia); the ILO Declaration on Fundamental Principles and Right at Work (1998), as amended in 2022; the ILO Declaration on Social Justice for a Fair Globalization (2008), as amended in 2022; and the ILO Centenary Declaration for the Future of Work (2019).

6. The proposals are aimed at ensuring that the ILO has the capacity to play a leading role in following up on the outcomes of major global summits, in particular the Second World Summit for Social Development, to be held in 2025, and other intergovernmental processes relevant to the world of work. Through the Coalition, the ILO aims to demonstrate this leadership with a view to accelerating progress towards the SDGs, ensuring policy coherence and building the global momentum towards social justice through decent work, thereby strengthening international cooperation and support for the tripartite constituents.

A programme to accelerate progress towards social justice through decent work

7. The four priority areas of the Strategic Plan embody a powerful vision for a renewed social contract. These priorities lay the foundation for a comprehensive programme comprising eight policy outcomes, one policy coherence outcome and three enabling outcomes (see figure 1).

► **Figure 1. Proposed programme framework for 2026–27**



Consolidation and adaptation

8. In the process towards the approval of the Programme and Budget for 2024–25, the Governing Body provided extensive guidance to shape the direction, scope and content of the policy outcomes for that biennium. These outcomes continue to be relevant in the biennium 2026–27. Therefore, the proposals build on progress made thus far and introduce adaptations based on the need to act with determination and urgency to advance the pursuit of social justice, address emerging challenges, enhance the ILO's influence and achieve more impactful results. In particular, the proposals accelerate the ILO's support to all Members in response to the call made in the ILO Centenary Declaration for the Future of Work (2019) (Centenary Declaration) to "respond to challenges and opportunities in the world of work relating to the digital transformation of work".

9. Building on the momentum generated by the implementation of the programme for 2024–25, policy outcomes 1–7 are designed to support the constituents in developing and adapting policies to advance social justice and create decent work and in addressing enduring and emerging challenges tied to the Decent Work Agenda.

10. The strategy to achieve these outcomes integrates the follow-up to conclusions adopted by the Conference at its recent sessions, notably those on the fundamental principles and rights at work, the care economy, a just transition towards environmentally sustainable economies and societies, quality apprenticeships, labour protection, and violence and harassment at work. It also reinforces action to develop comprehensive

pro-employment policy frameworks that are conducive to productivity growth and sustainable enterprises that generate decent work. Central to all these outcomes are targeted measures for advancing gender equality and addressing the unique needs of population groups in situations of vulnerability, who often face exclusion and discrimination on multiple and intersecting grounds.

Stronger focus on digitalization

11. Technological change, particularly digitalization, is reshaping the world of work, creating new businesses and jobs but also impacting job quality and employment relationships, potentially leaving part of the workforce behind. Recognizing the urgent need to strengthen the ILO's work in this topical area, the proposals include a new policy outcome 8, which is aimed at ensuring that digital transformations are not only equitable and inclusive, but also serve as a powerful force for generating decent work for all.

12. The strategy to achieve this outcome is aimed at enhancing the ILO's knowledge base on digital transformations and bolstering its internal capacity to deliver coordinated services and robust support to the constituents, as they navigate the rapidly evolving landscape of digitalization and technological advancement in the world of work. Targeted initiatives in low- and middle-income countries will address the digital divide by ensuring that everyone, regardless of socio-economic status, has access to the opportunities offered by the digital economy. The strategy is based on research and initiatives started in previous biennia and takes into account ongoing normative and policy processes, including the discussions by the Conference on decent work in the platform economy. It will consolidate and enhance the visibility of the ILO's work in this area and catalyse partnerships, especially in the framework of the Global Digital Compact adopted at the Summit of the Future in September 2024.

Enhanced policy coherence for results

13. Making sustainable progress towards a renewed social contract based on social justice and decent work requires reinforced trust in multilateralism and increased solidarity to accelerate the implementation of the 2030 Agenda for Sustainable Development (2030 Agenda) and to effectively follow up on the outcomes of the global summits relevant to the world of work. It also requires the development of coherent and consistent policy approaches to tackle key challenges in the world of work.

14. The policy coherence outcome (outcome 9) is designed to strengthen policy coherence across multilateral organizations and within the ILO with a view to achieving increased coordination and synergies, and to generating more impactful and sustainable results at the global, regional and country levels.

15. ILO action in this area is critical to the advancement of all policy outcomes and will be focused on:

- fostering a shared understanding of the vital role of social justice and decent work in renewing the social contract and achieving sustainable development, to drive coherent action within the multilateral system and enhance support for the constituents' priorities, through the Coalition, strategic advocacy in global forums and major multi-stakeholder initiatives such as the Global Accelerator on Jobs and Social Protection for Just Transitions (the Global Accelerator);
- providing coordinated, integrated, evidence-based and multi-dimensional support to the constituents in relation to formalization, a just transition, supply chains and crisis response, including through the consolidation of the priority action programmes established in the biennium 2024–25.

16. The strategy for this outcome, informed by lessons learned from implementing the Programme and Budget for 2024–25, includes specific deliverables that will further enhance the visibility, coordination and impact of the ILO's efforts to fast-track progress towards the SDGs by promoting a renewed social contract, leveraging the Coalition (see box below) and driving the Global Accelerator forwards, in alignment with the outcome of the Second World Summit for Social Development.

Leveraging the Global Coalition for Social Justice to increase policy coherence and generate decent work results

The effective functioning of the Coalition is critical to ensuring that social justice and decent work feature in the global policy debate and on the agenda of major international organizations, including financial institutions, and to supporting policy and institutional changes in line with the following thematic priorities: (i) addressing inequality, discrimination and exclusion; (ii) realizing labour rights as human rights, ensuring human dignity and meeting basic needs; (iii) expanding access to and capabilities for productive and freely chosen employment and sustainable enterprises; (iv) providing protection and building resilience; (v) strengthening just transitions and the social dimension of sustainable development, trade and investment; and (vi) reinforcing institutions of social dialogue.

Actionable initiatives undertaken and financed by partners in line with these priorities will contribute to achieving results under the ILO policy outcomes, notably in relation to the application of international labour standards and the promotion of all the fundamental principles and rights at work; the creation of decent jobs – especially for young people – and the development of relevant skills and lifelong learning systems; the promotion of sustainable enterprises, productivity ecosystems and responsible business conduct; the elimination of inequality and discrimination in the world of work; and the reinforcement of sustainable and inclusive social protection systems. The Coalition will also serve to mobilize resources to support ILO initiatives.

Reinforced leadership, development cooperation, governance, oversight and management

17. The ILO will pursue efforts to consolidate its leadership in spearheading social justice as a global goal, expand its authority and influence at the global and country levels, and strengthen its capacity to effectively serve its constituents. The focus will be on positioning the ILO as the centre of excellence for knowledge and advocacy on all issues related to the world of work, while enhancing the efficiency and effectiveness of development cooperation, governance, oversight and management processes and practices. Building on past strategies and informed by the UN 2.0 initiative,³ the aim is to transform the ILO into a more agile, diverse, responsive and impactful organization. Specific initiatives in these areas are included under enabling outcomes A, B and C.

18. Enabling outcome A emphasizes the importance of leveraging cutting-edge research, statistical data and innovation to generate actionable insights and strengthen partnerships to advance social justice and decent work. The Office will focus on developing gender-responsive research products, improving the accessibility and impact of the ILO flagship reports, fostering innovative digital platforms for capacity-building and communication, and reinforcing partnerships for development cooperation in support of the policy outcomes.

19. Development cooperation will continue to play an important role in responding to the needs of the constituents in their pursuit of decent work objectives, and as a critical means to achieve decent work results on the ground. The Office will intensify efforts to support the constituents in establishing adequate and sustainable national financing frameworks for decent work and will reinforce partnerships for resource mobilization. Emphasis will be placed on the effective implementation of the findings and recommendations of the independent high-level evaluation of the ILO's Development Cooperation Strategy 2020–25, with a focus on enhancing delivery and better aligning development cooperation programmes and projects with the programme and budget priorities through improved procedures and guidance on matters relating to design, appraisal, monitoring and reporting.

20. In parallel, the Office will further decentralize development cooperation resources, including staff, to the regions, bringing its expertise closer to the constituents. This will be done by revisiting options to redeploy posts currently located at headquarters to country offices and Decent Work Technical Support Teams, and by reinforcing

³ Framed within Our Common Agenda, launched by the United Nations (UN) Secretary-General in 2021, UN 2.0 is an initiative to modernize and rejuvenate the UN system by introducing a forward-thinking culture and empowering its staff with cutting-edge skills fit for the twenty-first century. Those skills have been described as a "quintet of change" and comprise data competence, innovation capacity, digital expertise, strategic foresight and behavioural science expertise.

the current decentralization policy of new development cooperation programmes and projects. The ILO strategy on development cooperation and partnerships for 2026–29 will include specific measures and targets to operationalize this goal.

21. Enabling outcome B is aimed at improving governance and oversight, and ensuring transparency, accountability and robust decision-making. The Office will continue to support efforts to ensure full, equal and democratic participation in the ILO's tripartite governance and the effective functioning of the governing organs. Strengthened oversight mechanisms and further integration with United Nations (UN) system processes will further reinforce the ILO's leadership in shaping global labour policies. Enhanced evaluation and risk management practices, supported by digital tools and artificial intelligence (AI), will underpin an evidence-based approach to organizational learning and continuous improvement.

22. The effective delivery of the ILO programme and the achievement of results hinge on the capacity of the Office to anticipate and manage potential threats. Geopolitical polarization, domestic instabilities, trade tensions and shrinking support for multilateralism are some of the major risk factors that in 2026–27 might get in the way of delivering social justice and decent work for all. Appendix I summarizes the main risks facing the Organization and the measures that the Office will take to address those risks.

23. As detailed in enabling outcome C, the Office will continue its efforts to enhance the efficiency, effectiveness and agility of its operations, including through the simplification and standardization of administrative procedures, while ensuring accountability, transparency and value for money. This will include measures to revise the space management policies, achieve savings and reduce the overall footprint of ILO offices by leveraging the opportunities offered by teleworking. In locations where the ILO owns the building in which its office is located, particularly at headquarters, efforts will be made to identify suitable tenants to co-locate with the ILO. Any initiative to reform and improve procedures will be accompanied by capacity-building for the relevant staff.

24. Through modernized digital and physical environments backed up by a new Human Resources Strategy for 2026–29, the Office will enhance workplace efficiency and sustainability while advancing diversity, equity and inclusion. Comprehensive measures to prevent and respond to sexual exploitation, abuse and harassment will be prioritized, fostering a safe, respectful and inclusive work environment. By leveraging AI and data-driven insights, the Office will streamline resource management, enhance workforce capabilities, and foster a culture of innovation and inclusivity.

25. The ILO will make sustained efforts to continue to reinforce its capacity in the field. This will include, among other measures, an assessment of the feasibility of redeploying vacant regular budget positions from headquarters to country offices, to be conducted before each vacancy notice is published. The new Human Resources Strategy for 2026–29 will provide concrete measures and targets in this respect.

Improved measurement of results and contribution to the SDGs

26. To ensure effective results-based management, the programme and budget includes a complete results framework for the biennium with performance indicators at the output, outcome and impact levels. As presented in Appendix II, the framework for 2026–27 incorporates three new outcome indicators and 12 new output indicators in comparison with the framework for 2024–25 that will allow the Office to better track progress in social dialogue and tripartism, the effects of digitalization in the world of work and policy coherence. At the start of 2026, the Office will publish an updated version of this framework, including revised baseline and target figures for the indicators, together with technical and methodological notes specifying the qualitative criteria that define the expected results to be achieved with ILO support. The Office will continue to improve this framework by developing a system to measure the direct and indirect beneficiaries of the ILO's work under all the policy outcomes, with a view to enhancing reporting on the impact of the ILO on people's lives.

27. The expected results under the policy outcomes and the policy coherence outcome contribute directly to meeting selected SDG targets, as presented in Appendix III. This contribution responds to the General Assembly's

call to all UN entities to continue to mainstream the SDGs in their strategic planning documents in a manner that recognizes each entity's specific mandate, role and comparative advantages.⁴

Knowledge management, innovation and capacity development

28. The achievement of social justice through decent work requires sustained action to strengthen the ILO's knowledge base at both the global and the country levels. The Office will continue to pursue a strategic and systematic approach to knowledge management, innovation and capacity development to enable the tripartite constituents to address the new issues transforming the world of work, take advantage of the opportunities that lie ahead and tackle the ongoing challenges they face. The Office will therefore develop research and knowledge products, contribute to the production of high-quality labour statistics for policy design, identify and scale up innovative solutions, and disseminate knowledge in a manner that supports and builds the capacity of the tripartite constituents.

29. At the core of this approach is the continued development of cutting-edge research to build the knowledge base and provide new insights on the policy outcomes and on emerging issues such as the impact of climate change and digital technologies, including AI, on the world of work. Such research will develop evidence to advance social justice along all its dimensions. Implementation will be guided by the findings and recommendations of the 2020 independent high-level evaluation of the ILO's research and knowledge management strategies and approaches. Particular attention will be given to enhancing the dissemination of knowledge through accessible formats and products. The Office will engage in stronger collaboration with the International Training Centre of the ILO (Turin Centre) at the beginning of the knowledge development process, thus ensuring that knowledge capabilities are leveraged globally to the maximum extent.

30. To increase the visibility and policy impact of ILO publications, the Office will improve the planning, sequencing, production and branding of its flagship reports, which will be complemented by more targeted knowledge products, including issue briefs, dashboards and other digital platforms. This approach will consider the knowledge needs and priorities of the constituents and is expected to contribute to the optimal use of the Office's capacities and resources.

31. Research, knowledge and publications will be underpinned by high-quality labour statistics, an approach that requires continued investments in enhancing the capacity of the constituents to produce labour statistics for policy design. The approach will focus on developing and refining statistical definitions, methodologies and guidelines, while assisting Member States in improving the application of standards for better data collection and production. It will reflect the priorities outlined in the resolutions and guidelines adopted by the 21st International Conference of Labour Statisticians (ICLS) in October 2023 and endorsed by the Governing Body at its 350th Session (March 2024), as well as the findings and recommendations of the 2024 independent high-level evaluation of the ILO's strategies and approaches for the development and use of labour statistics (2018–23).

32. In line with the updated ILO Strategy on knowledge and innovation and the guidance provided in that respect by the Governing Body at its 352nd Session (October–November 2024), and taking into account the review of its implementation to be undertaken at the end of 2025, the Office will reinforce its capacity to generate, identify and scale innovative solutions for the constituents, including through activities implemented by the Turin Centre. State-of-the-art tools, methodologies and approaches will be deployed in line with the guiding principles of the UN 2.0 "quintet of change", harnessing digital approaches, strategic foresight methods and behavioural science, where appropriate. The ILO will increase its visibility as an innovation leader through its participation in global innovation networks, including the UN Innovation Network, and by strengthening partnerships to promote peer learning and knowledge exchange on frontier issues.

33. The ILO-wide strategy for institutional capacity development will focus on the thematic areas prioritized under each of the policy outcomes. It will include specific initiatives carried out in cooperation with the Turin Centre to leverage digital technologies for action towards social justice and decent work. Special emphasis will be placed on building the institutional capacity of employer and business membership organizations (EBMOs) and workers' organizations to enhance their policy influence, improve their service delivery, strengthen their organizational

⁴ See UN General Assembly, resolution 79/226, Quadrennial comprehensive policy review of operational activities for development of the United Nations system, [A/RES/79/226](#) (2024).

performance and sustainability, and develop their analytical capabilities to engage in evidence-based policymaking. In addition to regular training, capacity development will include the facilitation of peer learning initiatives. Where possible, the Office will leverage information technologies to support distance learning that meets the needs of the constituents, providing access to practical and user-friendly information, including for the ratification, reporting and effective application of international labour standards, among other purposes.

Tailoring the programme to regional and national priorities

34. This global programme of work will be tailored to respond to regional and national priorities. The regional programmes will be delivered taking into account the needs and views of the tripartite constituents, as expressed in the ILO regional meetings and other relevant forums. At the national level, action will be based on agreed priorities and expected outcomes included in country planning instruments, especially Decent Work Country Programmes (DWCPs) and United Nations Sustainable Development Cooperation Frameworks (UN Cooperation Frameworks). The ILO will adapt its support strategy to national circumstances, taking into account the specific needs of least developed countries, small island developing States and fragile contexts. Across all regions, the Coalition will be instrumental in strengthening partnerships and alliances with key international, regional and national organizations that support progress towards social justice and decent work, including international financial institutions.

Africa

35. While, on the whole, Africa's economy has recovered from the COVID-19 crisis, economic growth has not yet translated into substantial job creation due to persistent structural challenges. The unemployment rate and the number of young people not in employment, education or training remain high. The projected growth of the labour force by 2050 will put further pressure on the job market. At the same time, more than 80 per cent of the workforce – especially women and rural populations – remains in the informal economy. Skills mismatches and gender inequality persist. Climate change poses threats to economic growth, jobs, occupational safety and health (OSH), and productivity. Social protection coverage remains low. In addition, urgent interventions are needed to tackle recent increases in child labour.

36. Based on the Abidjan Declaration adopted in 2019 at the 14th African Regional Meeting and pending the outcome of the 15th African Regional Meeting planned for 2026, ILO priorities in 2026–27 will include:

- creating decent jobs in the formal economy, in particular for women, young people and people with disabilities, through inclusive pro-employment policies as drivers of economic and structural transformation, an enabling environment for sustainable enterprises, skills development, support for micro, small and medium-sized enterprises (MSMEs) and the social and solidarity economy, employment-intensive investments, stronger labour market information systems and initiatives to bridge the digital divide;
- expanding social protection and improving working conditions, with a focus on the informal and rural economies, with particular attention to OSH;
- strengthening the institutional capacity of the tripartite constituents and improving social dialogue and workers' rights, with emphasis on freedom of association and the effective recognition of the right to collective bargaining, access to labour justice, gender equality and non-discrimination, the elimination of violence and harassment at work, and the protection of migrant workers;
- supporting policies for green and digital transformation, and addressing the social and economic impact of climate change and environmental degradation, technological change and demographic shifts, including through the promotion of the ILO *Guidelines for a just transition towards environmentally sustainable economies and societies for all* ("Just Transition Guidelines") and the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy, as amended in 2022 (MNE Declaration).

37. To enhance its influence and impact in the region, the ILO will reinforce its partnerships with the African Union, the African Development Bank and the UN Economic Commission for Africa. It will leverage the African Continental Free Trade Area to foster investment opportunities and stimulate job-rich economic growth. Key funding partnerships will be strengthened to support region- and country-specific priorities and to expand the portfolio of development cooperation programmes.

Arab States

38. The Arab States include both high-income countries with advanced development agendas and fragile economies that are highly dependent on international aid and have a scarcity of resources and limited economic diversification. Countries in fragile situations are particularly affected by armed conflicts, climate change and natural disasters. In the labour markets, gender inequality, low female labour force participation and income inequalities persist. Youth unemployment remains high and migrant workers, who make up a large segment of the labour force, face serious decent work deficits, including risks of exploitation. Implementation of international labour standards and of social dialogue are weak.

39. The ILO's work in the region will be aligned with the Singapore Statement adopted in 2022 at the 17th Asia and the Pacific Regional Meeting and will address the different needs of the members of the Cooperation Council for the Arab States of the Gulf (GCC) and those of fragile or conflict-affected countries. ILO priorities in 2026–27 will include:

- promoting international labour standards as components of regional and national development agendas, especially in sectors like construction and agriculture;
- empowering and protecting women, young people and migrants in the world of work and other workers in vulnerable situations by advocating for policies that advance social justice and decent work, in partnership with other UN entities and international organizations;
- creating decent employment in emerging sectors, with emphasis on skills development in the digital, care and green economies, and supporting just transition strategies, while strengthening labour market information systems to support effective policymaking;
- promoting employment and decent work for prevention, recovery, resilience and peace in crisis situations arising from conflicts and disasters;
- expanding the coverage of sustainable social protection systems and promoting transitions from cash-assistance programmes to universal social protection in fragile contexts, while integrating migrant workers into social protection frameworks.

40. The ILO will strengthen collaboration with regional institutions and stakeholders, such as the Arab Labour Organization and the Executive Bureau of the Council of Ministers of Labour and the Council of Ministers of Social Affairs of the GCC, leveraging expertise and expanding Arabic-language resources and tools. It will also develop strategic alliances within the UN system and with international financial institutions and regional stakeholders, including the Islamic Development Bank and the UN Economic and Social Commission for Western Asia. Through strengthened advocacy at the national and regional levels, the ILO will foster the participation of Member States in global initiatives and regional networks for social justice and decent work.

Asia and the Pacific

41. Over the past decade, the Asia and the Pacific region has developed and deepened its technological capabilities and infrastructure. Yet, economic prospects vary considerably by subregion and by country. While the South Asia and the Pacific subregions report strong growth, the economy in the East Asia subregion is slowing, affected by ageing populations and productivity constraints. Across the region, persistent decent work deficits remain, such as high levels of informal employment, low wages and considerable gender inequality. Workers in the informal economy, especially women and young people, face poor working conditions and many MSMEs struggle to survive. The expanding platform economy has weak regulatory oversight. Climate change, geopolitical tensions and frequent natural disasters put a further strain on employment and resilience. In addition, inadequate social protection, care infrastructure and support systems for informal and domestic workers exacerbate demographic and economic challenges.

42. In line with the Singapore Statement, ILO priorities in 2026–27 will include:

- promoting the ratification of international labour standards and providing technical assistance for their implementation, in particular with regard to freedom of association, the effective recognition of the right to collective bargaining, social dialogue and OSH, with a focus on standards relevant to promoting decent work in

supply chains and strengthening labour inspection and dispute resolution mechanisms to ensure compliance and workers' protection;

- advancing pro-employment policy frameworks and sustainable enterprises, with a focus on the digital and green economies, formalization, decent work for young people, women's participation, entrepreneurship and post-crisis recovery, and promoting lifelong learning, vocational training and skills development for high-growth sectors;
- promoting gender equality and labour protection for workers at high risk of exclusion, including in the platform economy, with special emphasis on fair migration, working conditions and access to labour justice for migrants and forcibly displaced workers;
- developing social protection systems with sustainable financing and governance that address demographic and economic challenges, with a focus on basic income and health protection, especially for informal, migrant and platform workers.

43. The ILO will strengthen its alliances with multilateral organizations, bilateral development cooperation partners and regional entities, such as the UN Economic and Social Commission for Asia and the Pacific, the Pacific Islands Forum Secretariat and the Secretariat of the Association of Southeast Asian Nations (ASEAN), to advance the SDGs and secure financing for social justice objectives. Through increased regional capacity to produce data and analysis, the ILO will support governments in developing labour market research on the impact of technology and climate change on employment. South–South and triangular cooperation will drive knowledge exchange and innovation, supporting social justice efforts across the region.

Europe and Central Asia

44. While, overall, the economies in Europe and Central Asia are projected to grow, socio-economic development and labour markets continue to be affected by economic shocks, armed conflicts and natural disasters, which have led to increased intraregional migration and have compounded the cost-of-living crisis and the negative effects of climate change. The challenges faced by the region are diverse. While the population in Eastern Europe is ageing and declining, that in Central Asia is increasing. The digital divide across the region is also stark, with 60 per cent of Central Asia and 40 per cent of the Caucasus living without internet access. Central Asia ranks among the world's most climate-vulnerable regions, with several countries being listed among the top 20 greenhouse gas emitters.

45. Pending the outcome of the 11th European Regional Meeting, which is scheduled for 2027, ILO priorities in 2026–27 will include:

- promoting good governance of work, labour law reforms and the application of international labour standards, with a focus on OSH, freedom of association, the effective recognition of the right to collective bargaining, and violence and harassment at work, with targeted support for Member States in the European Union accession process;
- developing inclusive and gender-responsive employment and labour policies that address ageing demographics and promote a just transition to low-carbon economies, with emphasis on job creation, skills development, green technologies and climate resilience;
- assisting the constituents in managing digital and AI-driven transformations, addressing workforce impacts, skill requirements and digital inclusion, and closing the digital divide across the region;
- expanding social protection and formalization and addressing multiple and intersecting forms of discrimination, with special emphasis on gender equality and the inclusion of people with disabilities;
- supporting the development of sustainable and inclusive supply chains, with initiatives to boost productivity and build resilient enterprises, particularly in conflict-affected contexts.

46. The ILO will reinforce its regional advocacy strategy for the application of international labour standards based on comments from the ILO supervisory bodies and will enhance region- and country-specific research, knowledge products, communication and training initiatives. Special emphasis will be placed on strengthening partnerships with the UN Economic Commission for Europe, the Council of Europe and regional financial institutions such as the

European Bank for Reconstruction and Development, the European Investment Bank and the Council of Europe Development Bank, and on reinforcing the ILO's presence at the country level.

Latin America and the Caribbean

47. Economic growth in Latin America and the Caribbean is limited and remains insufficient to address structural labour market challenges, poverty and inequality. Approximately half the workforce remains in the informal economy, a phenomenon related to low productivity – especially among MSMEs – and weak law enforcement. Expanding social protection is challenging, given the high levels of informality and the demographic pressures, including a growing elderly population that lacks and requires pensions and increased healthcare. Labour law reform is necessary to address evolving work patterns, such as telework and outsourcing, and the expansion of the platform economy. Climate change poses significant risks to small island developing States in the Caribbean, which face extreme weather and migration pressures.

48. Based on the outcome of the 20th Latin America and the Caribbean Regional Meeting, which is scheduled for October 2025, ILO priorities in 2026–27 will include:

- supporting the constituents in their efforts to facilitate the transition from the informal to the formal economy, with emphasis on promoting sustainable enterprises, productivity, digital and green transformations, and the social and solidarity economy, and on skills development and lifelong learning, with the support of the Inter-American Centre for Knowledge Development in Vocational Training of the ILO (ILO-CINTERFOR);
- enhancing social dialogue and tripartism and improving the governance of work by promoting effective systems for the prevention and resolution of labour disputes and compliance with international labour standards – with special emphasis on freedom of association and the effective recognition of the right to collective bargaining – and by strengthening support to employers' and workers' organizations to enable them to participate in national SDG frameworks;
- expanding social protection systems and floors for workers at high risk of exclusion, such as platform workers, strengthening OSH systems and protocols, especially in sectors with biological hazards, and promoting investments in the care economy including for the protection of care workers;
- promoting fair recruitment, supporting the integration of migrant workers and refugees in the labour markets, building frameworks for the involvement of indigenous peoples in policy design to ensure inclusivity in development and just transition initiatives, and addressing violence and harassment in the world of work.

49. The ILO will strengthen its collaboration with regional and subregional partners such as the Organization of American States, the Ibero-American General Secretariat, the Development Bank of Latin America and the Caribbean, the UN Economic Commission for Latin America and the Caribbean, the Central American Integration System and the Caribbean Community. It will implement a resource mobilization strategy focused on social justice and will continue to lead multi-stakeholder partnerships, such as the Regional Initiative for a Latin America and the Caribbean Free of Child Labour and the road map to improve care and domestic work. The ILO will continue to implement the Strategy for the Promotion of Formalization in Latin America and the Caribbean 2024–30 (FORLAC 2.0) and regional strategies on labour migration and human mobility and on social dialogue and labour relations to address long-standing challenges through knowledge-sharing, capacity development and innovation.

Resource allocations

50. The budget proposals for 2026–27 have been designed to support the delivery of the priorities outlined above and take into account both the increased demand for ILO services that may be expected and the constraints on public finances that continue to be faced in a significant number of Member States. Considerable efforts have been made to maximize value for money through the absorption of expenditures within the existing budget level and the redeployment of resources to priority areas and to front-line technical and analytical functions. Particular emphasis has been placed on reinforcing ILO capacity in the field, with a view to bringing the work of the Office closer to the needs of the constituents at the country level.

Regular budget

51. The proposed strategic regular budget for 2026–27 in constant US dollars as shown in table 1 is US\$883,296,800, a modest increase of US\$3,496,800 or 0.4 per cent in real terms as compared to the budget for 2024–25 in constant US dollars. Details on the operational budget with resources by organizational unit are provided in Information Annex 1.

► **Table 1. Strategic budget by appropriation line**

	Strategic budget 2024–25 (in US\$) ¹	Strategic budget 2026–27 (in constant 2024–25 US\$)	Strategic budget 2026–27 (recosted (US\$))
Part I. Ordinary budget			
A. Policymaking organs ²	56 061 088	50 662 111	62 872 048
B. Policy outcomes	699 743 617	708 075 828	714 497 376
C. Management services	68 634 834	69 199 201	69 841 942
D. Other budgetary provisions	48 436 822	48 436 021	44 323 411
Adjustment for staff turnover	-7 111 483	-7 111 483	-7 205 028
Total (Part I)	865 764 878	869 261 678	884 329 749
Part II. Unforeseen expenditure			
Unforeseen expenditure	875 000	875 000	875 000
Part III. Working Capital Fund			
Working Capital Fund			
Total (Parts I–III)	866 639 878	870 136 678	885 204 749
Part IV. Institutional investments and extraordinary items			
Institutional investments and extraordinary items	13 160 122	13 160 122	13 292 677
Total (Parts I–IV)	879 800 000	883 296 800	898 497 426

¹ To facilitate comparison with 2026–27 figures, the 2024–25 budget was restated to show the realignment of grade-differentiated standard costs in headquarters and field offices following the revaluation of the recosted budget at the budget rate of exchange of CHF0.91 to the US dollar. ² The strategic budget proposals for policymaking organs include resources from the Official Meetings, Documents and Relations Department and the Internal Services and Administration Department, which directly support governance activities.

Efficiency gains and proposed redeployment of resources

52. At the time of preparing the regular budget proposals, organizational units at headquarters and in the regions were requested to make every effort to identify opportunities for repurposing resources towards the priorities of the programme for 2026–27. Based on this exercise, a total amount of US\$16.6 million, equivalent to 1.9 per cent of the regular budget for 2024–25, has been identified for redeployment, as a result of:

- a reduction of travel costs and costs associated with meetings, seminars and general operations through the enhanced use of digital technology;
- the use of expected retirements through to the end of 2027 to strengthen analytical and technical services to the constituents;

- changes in programmatic focus and working methods by identifying work items or products that have been de-emphasized, or could be delivered differently;
- the more effective and efficient use of non-staff resources relating to external collaborators and contract services; and
- new space management measures at ILO headquarters.

53. It is proposed that this US\$16.6 million be redeployed as follows:

- US\$6 million to enhance the ILO's ability to deliver effective and pertinent services and policy advice to the constituents in the regions, by bolstering technical expertise through the reprofiling and establishment of professional positions; this includes reinforcing the ILO's presence in Angola and Qatar, ⁵ and the holding of two non-Geneva-based regional meetings;
- US\$1.1 million for the establishment of the secretariat of the Global Coalition for Social Justice, to further coordinate and foster collective efforts and increase the visibility of actions and initiatives to advance social justice globally and in the regions;
- US\$4.4 million to reinforce the technical services provided by policy departments at headquarters, including in respect of social dialogue, labour relations and governance, social protection, statistics, and MSMEs;
- US\$5.1 million to enhance the Office's capacity in the areas of legal services, official meetings, facilities management and human resources, through the reprofiling of positions, the creation of new professional posts and the allocation of resources to fund improvements to processes.

54. Overall, the proposed budget reflects a further movement of resources from administrative and support services to front-line analytical and technical services, with a total of US\$3 million being redeployed towards nine new professional positions at headquarters. In the same vein, the functions of 10 out of the 15 professional positions funded by the Regular Budget Supplementary Account (RBSA) in 2024–25, including all 7 positions based in the regions, have been factored into either the regular budget proposals or the projected extrabudgetary resources. The resources allocated to the regional programmes have increased by US\$0.44 million.

55. Within a constrained budget context and with priority being given to the redeployment of savings to the areas identified above, it has not been possible to identify sufficient resources to fund three items that are of critical importance for the effective delivery of the programme of work. A programmatic increase of US\$3.5 million is therefore proposed to:

- reinforce the capacity of the Office of Internal Audit and Oversight through the creation of a new professional position on forensics and investigations (estimated cost: US\$405,600);
- reinforce the capacity of the Office to prevent and respond to sexual exploitation and abuse through the creation of a new professional position (estimated cost: US\$487,200);
- maintain and consolidate a critical mass of expertise in the priority action programmes at headquarters through the establishment of five professional positions, which have been funded by the RBSA in 2024–25, with the overall purpose of capitalizing on the experience gained thus far and enabling these programmes to discharge their functions effectively (estimated cost: US\$2,604,000).

Institutional investment

56. In accordance with the long-term strategy for the financing of future periodic refurbishment and renovation of ILO buildings, which was approved by the Governing Body at its 310th Session (March 2011), a provision of some US\$8.2 million has been made towards the financing of the Building and Accommodation Fund. This provision represents 1 per cent of the insurance value of the ILO buildings. In addition, the budget includes resources to fund the following critical infrastructure projects at a total cost of some US\$5 million:

⁵ GB.352/PFA/INF/4.

- the modernization of conference and meeting systems, to manage the real-time processing of amendments received and discussed during the sessions of the International Labour Conference and the Governing Body, to display speakers' suggestions for amendments in real time and to manage conference staffing and overtime;
- the replacement and modernization of the current business intelligence and analytics framework; this technology provides the foundational systems needed to facilitate real-time reporting for key data sets used for decision-making, comparative analysis, forecasting, risk management and the enabling of data science approaches;
- the deployment of generative AI and the configuration of infrastructure for new AI solutions;
- the repair and replacement of the exterior sewage system of the headquarters building;
- the refurbishment of the flooring of the car park at the headquarters building;
- the replacement of smoke detection heads at the headquarters building, in line with Swiss law.

Cost increases

57. The budget level has been determined taking into account the impact of inflation, exchange rate movements and other factors, with the purpose of maintaining the Organization's capacity to deliver its programme of work. The process has included a specific analysis of trends in costs in external offices, as inflation varies significantly between regions and countries. Based on this analysis, a nominal increase of US\$15.2 million, representing a 1.7 per cent increase over the two-year period, is required to deliver the proposed programme of work in 2026–27. The cost factors are further described in Information Annex 2.

58. In March 2023, the Governing Body decided to authorize the use of the Special Programme Account (SPA) to cover the additional costs that might be incurred by holding two sessions of the International Labour Conference at facilities other than at the Palais des Nations, in 2024 and 2025.⁶ In the event, the facilities at the Palais des Nations were available in 2024 and it is understood that they will also be available in 2025. The SPA amount will therefore be ring-fenced and available to fund the additional costs that will be incurred in 2026 and 2027, when it is envisaged that the facilities at the Palais des Nations will not be available.

59. In the interim, the Office has engaged a specialist contractor to work with the management of the Palexpo convention centre in Geneva to identify the costs that could be incurred in the future. It is envisaged that an additional amount of approximately CHF15 million will be required to hold both sessions, which will cover the set-up of facilities, audiovisual services and security. After taking into account the amounts available through the SPA, the remaining amount of approximately CHF10 million has been included as a cost increase in this financial period.

60. In 2025, the Office will pay the final annuity for the loan from the Swiss Foundation for Buildings for International Organizations (FIPOI) in connection with the original construction of the ILO headquarters building. The cost decrease associated with the end of the loan annuity provision amounts to approximately CHF7.4 million and has been reflected under other budgetary provisions.

Results-based integrated budgeting

61. The implementation of the programme of work will be funded with resources from the regular budget and voluntary contributions channelled through development cooperation projects and the RBSA. These resources are managed in an integrated manner to increase effectiveness, efficiency and impact. Overall, the Office expects to spend over US\$1.3 billion on the policy and policy coherence outcomes during the biennium, of which 52 per cent will be from the regular budget and 48 per cent from voluntary contributions (table 2).

⁶ GB.347/PFA/1/1(Rev.1).

► **Table 2. Strategic framework: Total resources in 2024–25 and for 2026–27, by outcome (in US\$ million)**

Outcome	Revised regular budget 2024–25 ¹	Estimated extrabudgetary expenditure 2024–25	Estimated RBSA 2024–25	Regular budget 2026–27	Estimated extrabudgetary expenditure 2026–27	Estimated RBSA 2026–27
Policy outcome 1: Strong, modernized normative action for social justice	98.5	127.1	1.5	99.1	131.6	
Policy outcome 2: Strong, representative and influential tripartite constituents, effective social dialogue and good governance of labour markets	113.3	27.0	2.0	113.5	29.6	
Policy outcome 3: Full and productive employment as a pathway for social justice	107.1	177.7		104.3	186.5	
Policy outcome 4: Sustainable enterprises, competitiveness and productivity growth for decent work	51.6	61.6		52.3	75.0	
Policy outcome 5: Gender equality and equality of treatment and opportunities for all	45.1	35.9	0.5	45.4	20.3	
Policy outcome 6: Protection at work for all	61.7	83.9	0.9	62.6	88.2	
Policy outcome 7: Universal social protection	48.1	62.5	0.4	48.4	63.0	
Policy outcome 8: Digitalization for decent work and social justice	13.5	7.3		16.5	11.5	
Policy coherence outcome 9: Enhanced policy coherence and amplified action for social justice through decent work	14.3	17.0	4.0	15.2	17.3	
To be allocated			25.7			35.0
Subtotal policy and policy coherence outcomes	553.2	600.0	35.0	557.3	623.0	35.0
Support services ²	146.5			150.8		
TOTAL	699.7	600.0	35.0	708.1	623.0	35.0

¹ To facilitate comparison with 2026–27 figures, the 2024–25 budget by outcome was remapped to the proposed new results framework and revised to show the realignment of grade-differentiated standard costs in headquarters and field offices following the revaluation of the recosted budget at the budget rate of exchange of CHF0.91 to the US dollar. ² The strategic budget proposals for support services include resources that contribute to the delivery of the policy outcomes from the Internal Services and Administration Department, the Information and Technology Management Department, the Official Meetings, Documents and Relations Department, the Department of Communication and Public Information, and the Procurement Bureau.

62. In 2026–27, the proposed regular budget allocations for the policy outcomes and the policy coherence outcome increased by US\$4.1 million compared to 2024–25. More resources are dedicated to all the outcomes, except outcome 3. This is due to the reorientation of resources to consolidate the ILO's work on the digital economy, especially in relation to skills, lifelong learning and employment services, under the new outcome 8. The regular budget allocations for policy coherence outcome 9 are for the coordination of the priority action programmes, the Coalition and other major policy coherence initiatives. Resources for action in the thematic areas covered by these initiatives are included under the policy outcomes.

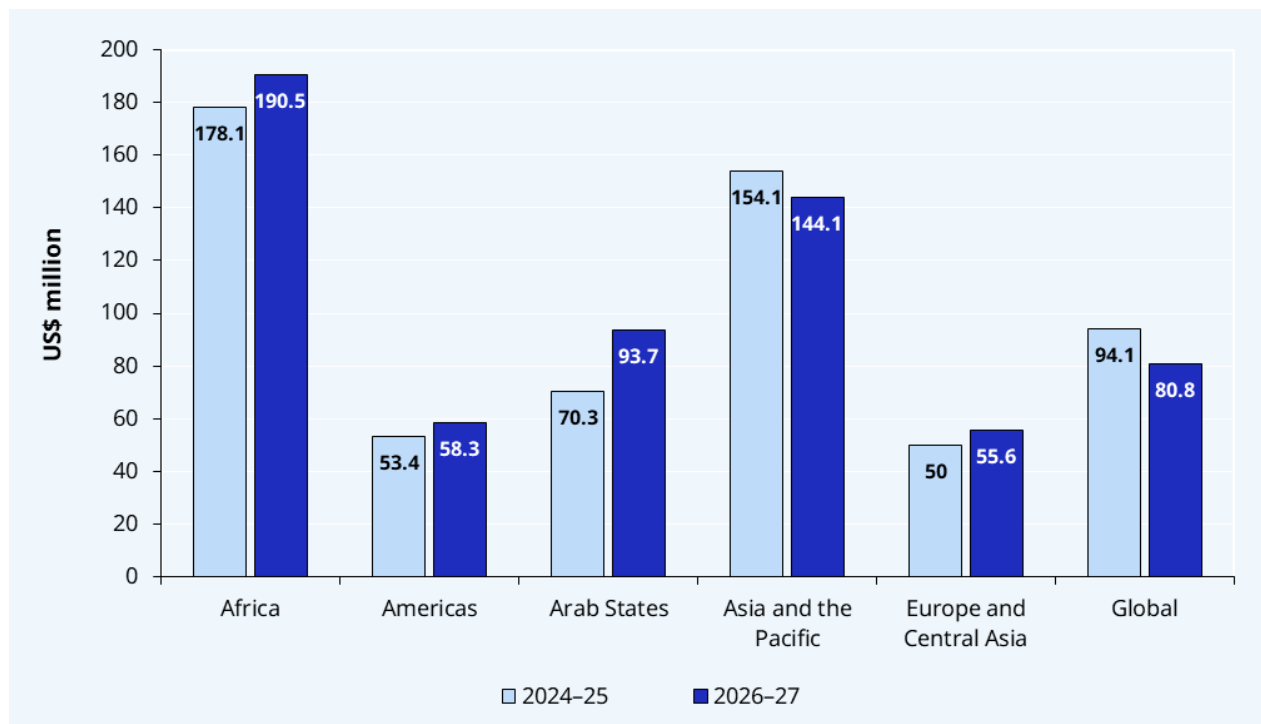
63. The regular budget allocated to each outcome reflects inputs from all the relevant organizational units at headquarters and in the regions and is based on the totality of their operational budgets, as presented in Information Annex 1, including regular budget technical cooperation (RBTC) resources. Therefore, the resources allocated for a particular outcome as outlined in the strategic budget are higher than those assigned to relevant lead technical units in the operational budget. The distribution of RBTC resources is presented in Information Annex 3 and more detailed information on the allocation of regular budget resources for the outputs under the policy outcomes and the policy coherence outcome is included in Information Annex 4.

Estimated extrabudgetary expenditure, including RBSA

64. The estimated levels of extrabudgetary expenditure presented in table 2 are based on the Office's trajectory in recent biennia and the ambition to continue mobilizing resources for the policy outcomes and for the policy coherence outcome, including through the Coalition. Based on trends and projections, the Office expects to see an increase in the expenditure of voluntary contributions for all the outcomes, with the exception of outcome 5 on gender equality and non-discrimination. The estimation for this outcome reflects the limited success of recent resource mobilization efforts. The Office nevertheless remains committed to developing initiatives that are likely to attract support from development partners.

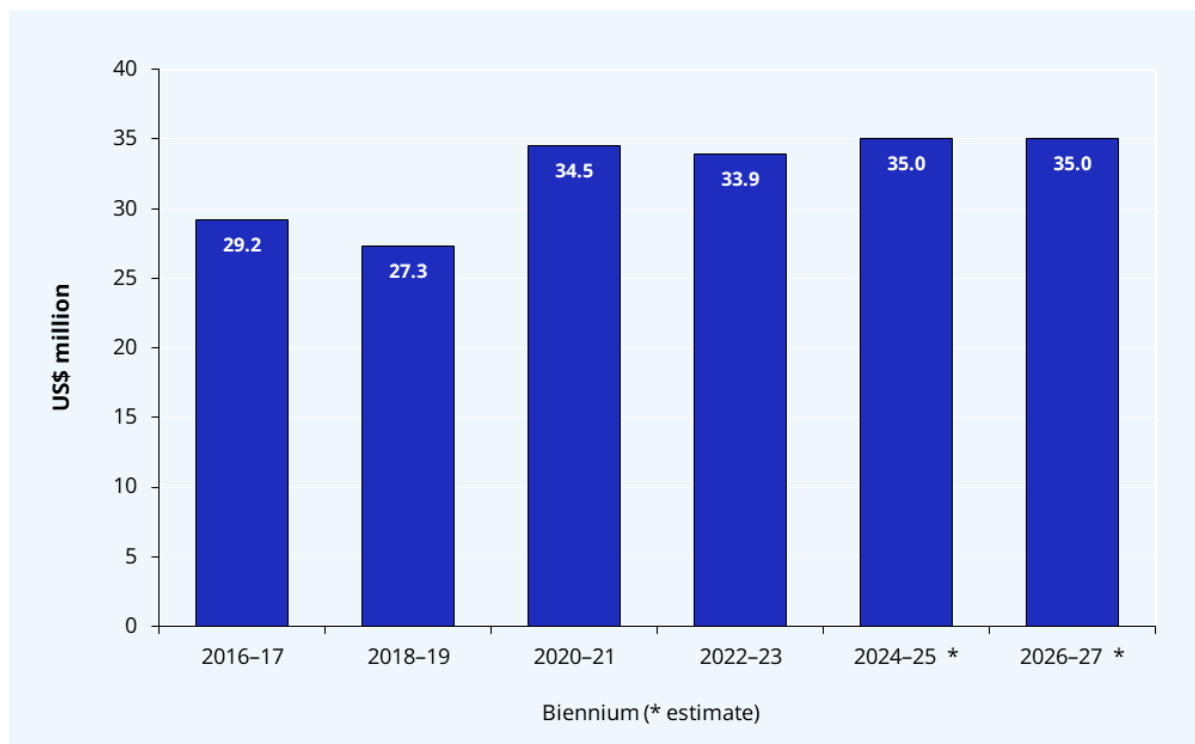
65. Figure 2 shows that most of the extrabudgetary resources will be used to fund programmes and projects in Africa and in Asia and the Pacific. The Office anticipates an increase in development cooperation funds available for all regions, except for Asia and the Pacific. While significant increases are expected, especially for Africa and the Arab States, resource mobilization in Asia and the Pacific is more challenging, as more countries in the region are moving to middle-income status, making them ineligible for certain types of development aid. Considering the ongoing efforts to increase direct support to the constituents at the country level and to decentralize the management of development cooperation to the regions, a reduction of resources for global projects is also anticipated.

► **Figure 2. Estimated extrabudgetary expenditure in 2024–25 and 2026–27, by region (in US\$ million)**



66. Anticipated RBSA expenditure is US\$35 million, the same as in 2024–25. The Office will continue to use RBSA resources strategically to fund the priorities set in the programme and budget and to leverage other resources for achieving more impactful country results. The continued focus will be on cross-cutting areas that demand integrated interventions, contributing to enhanced synergy, coordination and policy coherence at all levels. Figure 3 shows the evolution of the RBSA resources available to the ILO in past biennia and the estimations for 2024–25 and 2026–27.

► **Figure 3. RBSA resources available by biennium (in US\$ million)**



▶ II. Policy outcomes

Outcome 1: Strong, modernized normative action for social justice

Strategy

67. The setting, promotion, ratification and supervision of international labour standards remains fundamental to the ILO's mission. The normative action of the Organization underpins the promotion of social justice through decent work with a human-centred approach and is therefore central to the vision of a renewed social contract.

68. To accelerate progress towards sustainable development, the ILO will enable its constituents to pursue full compliance with all instruments promoting and protecting human rights at work. In accordance with the conclusions concerning the third recurrent discussion on fundamental principles and rights at work, adopted by the Conference at its 112th Session (2024), and based on the country information obtained from the review of annual reports under the follow-up to the ILO Declaration on Fundamental Principles and Rights at Work (1998), as amended in 2022, the ILO will provide support to its constituents in addressing threats to freedom of association and collective bargaining that compromise sound labour relations and exacerbate risks of child labour, forced labour, discrimination and hazardous working conditions. The Organization will work on raising awareness of the central role of the fundamental principles and rights at work in productivity improvement, inclusive growth, job creation and the transition to formality.

69. To ensure that international labour standards remain responsive to the contemporary circumstances facing governments, employers and workers, the ILO will continue to support the ongoing work of the Standards Review Mechanism Tripartite Working Group (SRM TWG) and will intensify support to its constituents in mainstreaming all decisions of the Governing Body into national, regional and sectoral strategies and into the development priorities identified in cooperation frameworks.

70. An authoritative supervisory system will drive compliance with international labour standards. The ILO will facilitate the completion of the Governing Body's work plan on the strengthening of the supervisory system and develop streamlined arrangements for modernized reporting. At the country level, the ILO will provide continued assistance to support the effective application of standards in accordance with the comments of the supervisory bodies, including at the sectoral level and through reinforced social dialogue mechanisms to address normative disputes.

71. The follow-up to the resolution concerning a just transition towards environmentally sustainable economies and societies for all, adopted by the Conference at its 111th Session (2023),⁷ and to the resolutions concerning the third recurrent discussion on fundamental principles and rights at work and concerning decent work and the care economy, adopted by the Conference at its 112th Session (2024),⁸ will guide possible normative action to support the demographic, environmental and digital transformations that advance decent work and social justice, including through reforms aimed at more effective labour and social protection for all. Special attention will be placed on gender equality and on promoting the application of technical international labour standards for the protection of groups in situations of vulnerability and people facing exclusion and discrimination, in particular informal economy workers, workers at risk of violence and harassment, persons with disabilities, care workers, including migrant and domestic workers, indigenous peoples, and fishers and seafarers.

72. If adopted, new standards on protection against biological hazards and on decent work in the platform economy will be actively promoted. Normative and non-normative options to harness the benefits and address possible challenges arising from advances in technology and global economic governance will be further explored, including as a follow-up to the outcomes of the Summit of the Future held in 2024 and the Second World Summit

⁷ GB.349/INS/3/3.

⁸ GB.352/INS/3/1 and GB.352/INS/3/2.

for Social Development to be held in 2025. The ILO will also continue to support its constituents in their choice of standard-setting items to be placed on the agenda of the International Labour Conference.

73. While safeguarding the ILO's tripartite approach, partnerships will be expanded with the UN development system and human rights mechanisms, other multilateral organizations, international financial institutions seeking to strengthen labour and social safeguard policies, development partners supporting trade for sustainable development (with a special focus on Member States graduating from "least developed country" status), and regional or national human rights institutions. South-South and triangular cooperation will be used to support the constituents in their efforts towards giving effect to standards, including in accordance with the comments of the supervisory bodies, with particular attention to the five categories of fundamental principles and rights at work, notably in the framework of the thematic priorities of the Coalition. Based on the UN Guiding Principles on Business and Human Rights and the MNE Declaration, the ILO will also provide support in integrating the relevant labour rights in due diligence policies and practices at the enterprise level.

ILO focus in 2026–27

Output 1.1. Increased capacity of Member States to ratify international labour standards

74. The ILO will continue to support efforts by Member States, based on consultations between governments and the social partners, to advance the ratification of international labour standards for the protection of workers, taking into account the needs of sustainable enterprises and fully respecting sovereign decisions. Also taking into account national circumstances and development priorities, the strategy is aimed at increasing the capacity of the constituents to undertake and implement standards-related commitments in line with the strategic directions and institutional priorities determined by the ILO's governance organs. This includes the commitment of all Member States to make progress towards the universal ratification and implementation of the fundamental and governance Conventions and to periodically consider, in consultation with employers' and workers' organizations, the ratification of up-to-date technical standards related to the four strategic objectives of the Decent Work Agenda.

75. At the country level, the ILO will support its constituents in:

- advancing towards the universal ratification of all the fundamental instruments and governance Conventions, including the least ratified fundamental instruments (the Occupational Safety and Health Convention, 1981 (No. 155), the Promotional Framework for Occupational Safety and Health Convention, 2006 (No. 187), and the Protocol of 2014 to the Forced Labour Convention, 1930), as well as towards the ratification of up-to-date technical Conventions;
- developing normative strategies that plan for ratifications over time and take full advantage of national sustainable development priorities, global campaigns for the ratification and application of international labour standards in the light of changing patterns in the world of work and the transformative agenda for gender equality, regional economic integration, and preferential trade and investment arrangements;
- undertaking gap analyses of national law and practice on request for technical advisory services (in connection with the technical advisory services provided under the other policy outcomes);
- expanding the institutional capacity to engage in tripartite consultations on ratification-related matters, including by sharing the experiences of other Member States and providing pre-ratification advice on draft labour and social security laws and regulations;
- mobilizing resources to facilitate the ratification and application of international labour standards.

76. At the global level, the ILO will:

- continue to facilitate the engagement of its constituents in the adoption and implementation of the recommendations of the SRM TWG at all levels, as approved by the Governing Body;
- undertake targeted promotional activities to support Member States in considering steps to ratify and apply in national law and practice the international labour standards relevant to decent work in supply chains, with special attention to the instruments giving expression to all five fundamental principles and rights at work, and the governance Conventions;

- in collaboration with the Turin Centre, expand opportunities for the use of information technology and distance learning in response to the constituents' needs, ensuring access to practical and user-friendly information and capacity-building that is of relevance for ratification, reporting and effective application;
- step up the promotion of the international labour standards that are particularly relevant to a renewed social contract and the thematic priorities of the Coalition, including the Social Security (Minimum Standards) Convention, 1952 (No. 102).

Output 1.2. Increased capacity of the constituents to drive the effective application of international labour standards by Member States

77. The effective application of international labour standards rests on the capacity of the constituents to effectively participate in the supervisory process. To be authoritative, the supervisory system must continue to address changing societal realities and challenges. The modernization of the ILO's supervisory system will continue, with a view to implementing the decisions adopted by the Governing Body so that normative commitments to social justice and decent work may effectively be put into practice and drive measurable progress through a modernized regular reporting system and development cooperation, in partnership with other entities of the UN development system. The ILO will continue to assist Member States in identifying viable options for closing the normative gaps identified by its supervisory bodies and in resolving disputes relative to the application of international labour standards.

78. At the country level, the ILO will support its constituents in:

- following up on the comments of the supervisory bodies regarding the implementation of international labour standards, including in the context of DWCPs, UN Sustainable Development Cooperation Frameworks (UN Cooperation Frameworks) and national development strategies;
- reviewing draft regulatory texts, based on requests for ILO technical assistance, in particular labour and social security legislation, maritime labour regulations and international labour migration and social security agreements, with a view to aligning these texts with international labour standards, including in accordance with the comments of the supervisory bodies, taking into account comparative labour law, UN guidance and the need for gender-responsive drafting;
- mainstreaming international labour standards and follow-up to supervisory comments into national development frameworks, with particular attention to gender equality and the standards giving expression to the five categories of fundamental principles and rights at work;
- effectively participating in the regular supervision process and in all the special procedures, including for the voluntary conciliation when agreed by the parties as part of the representation procedure under article 24 of the ILO Constitution, in accordance with decisions taken by the Governing Body to strengthen the prevention of standards-related disputes by addressing their root causes;
- considering and giving effect to labour provisions in trade and investment agreements.

79. At the global level, the ILO will:

- facilitate the work of the supervisory bodies and ensure follow-up on their recommendations;
- facilitate, on request, the engagement of the supervisory bodies with UN human rights mechanisms;
- facilitate the ongoing examination by the supervisory bodies of their working methods, with a view to supporting their continuous improvement;
- complete the implementation of the work plan on the strengthening of the supervisory system by modernizing regular reporting modalities as decided by the Governing Body and rendering information on regulations and policies publicly accessible;
- enhance and promote a disaggregated data-driven approach to normative action and continue to report annually on SDG indicator 8.8.2 on labour rights, while ensuring better understanding of the underlying methodology and coding for this indicator, for both the constituents and the staff of the ILO.

Output 1.3. Increased capacity of the constituents, partners and stakeholders to engage in normative action

80. Building the capacity of the tripartite constituents to participate fully and effectively at all stages of the normative cycle, including standard-setting, is key to maximizing the impact of standards on people's lives, including through effective follow-up to the recommendations of the SRM TWG. To strengthen policy coherence in the multilateral system, the ILO must also promote national ownership of international labour standards and build the capacity of the constituents, partners and other stakeholders to use and implement them in the context of managing multiple crises and complex transitions while pursuing SDG implementation, notably through technical advice, communication, knowledge-sharing and awareness-raising.

81. At the country level, the ILO will support its constituents in:

- regularly and effectively conducting tripartite consultations on all standards-related matters, including as a follow-up to Governing Body decisions in respect of the Standards Review Mechanism, in accordance with the Tripartite Consultation (International Labour Standards) Convention, 1976 (No. 144);
- actively engaging in standard-setting processes, in particular with regard to providing replies to questionnaires concerning items on the agenda of the International Labour Conference and commenting on proposed texts to be discussed by the Conference;
- facilitating regional consultations and knowledge-sharing on all standard-related matters, on request;
- engaging with the supervisory system in an effective and timely manner, including through regular reporting by governments and submissions by the social partners;
- conducting comprehensive reviews of ratification records with a view to ensuring that obligations undertaken: reflect a commitment to all the fundamental principles and rights at work, in particular freedom of association and collective bargaining; adequately support the transformative agenda for gender equality; give effect to the recommendations of the Governing Body in respect of the Standards Review Mechanism; reach across the four strategic objectives of the Decent Work Agenda; and cover workers in need of protection, taking into account the needs of sustainable enterprises.

82. At the global level, the ILO will:

- advance the tripartite examination of the current body of standards by the SRM TWG, with a view to its completion by 2028;
- continue to facilitate tripartite dialogue on international labour standards policy and develop options for possible initiatives that complement the body of standards to take into account the evolving world of work, the challenges of cross-border supply chains, implementation gaps and national circumstances, whether through new normative measures, the revision of existing measures, or supplementary guidelines and tools;
- facilitate the exchange of good practices in respect of the regulatory and non-regulatory mechanisms used by the constituents to address decent work in supply chains and their possible impact, as well as the comments made in this respect by the supervisory bodies;
- continue to develop the capacities of the tripartite constituents, members of the judiciary, labour inspection services, labour dispute settlement authorities, legal professionals and other stakeholders, such as development partners, the other entities of the UN development system and international financial institutions, to engage with the normative system, in collaboration with the Turin Centre.

Output 1.4. Increased capacity of the constituents to advance the effective respect, promotion and realization of the fundamental principles and rights at work

83. The conclusions of the third recurrent discussion on fundamental principles and rights at work, adopted by the Conference at its 112th Session (2024), reaffirmed that the fundamental principles and rights at work are key to human dignity and well-being, and to the foundation of inclusive and just societies. To respond to the complex and persistent challenges that constitute barriers to the advancement of the fundamental principles and rights at work, in particular the threats to freedom of association and the effective recognition of the right to collective bargaining,

the ILO will implement a revised strategy focused on all the fundamental principles, given their inseparable, interrelated and mutually reinforcing nature. The strategy will be underpinned by the plan of action on fundamental principles and rights at work (2024–30),⁹ which combines standard-related action, research and capacity-building, knowledge-sharing, partnerships, resource mobilization and development cooperation in four areas of focus: strengthening governance; freedom of association and social dialogue, including collective bargaining; formalization and sustainable enterprises; and equality and inclusion.

84. At the country level, the ILO will support its constituents in:

- implementing consolidated and gender-responsive policies, strategies and programmes to address the root causes of barriers to the effective respect, promotion and realization of the fundamental principles and rights at work, as well as the implementation gaps identified by the supervisory bodies, particularly in respect of the Freedom of Association and Protection of the Right to Organise Convention, 1948 (No. 87), and the Right to Organise and Collective Bargaining Convention, 1949 (No. 98);
- developing, financing and implementing gender-responsive strategies, policies, legislation, programmes and mechanisms to address child labour and forced labour and their root causes, within the framework of the International Programme on the Elimination of Child Labour and Forced Labour (IPEC+) and other ILO flagship programmes.

85. At the global level, the ILO will:

- develop and pilot tools, guidelines and measurement techniques, using AI where relevant, for qualitative and quantitative research on all the fundamental principles and rights at work, including on their mutually reinforcing nature;
- promote global policy coherence on the fundamental principles and rights at work and strengthen engagement in global and regional partnerships, including Alliance 8.7, the Regional Initiative Latin America and the Caribbean Free of Child Labour, the Fair Recruitment Initiative and global business networks;
- support the organization of the sixth Global Conference on the Elimination of Child Labour in 2026;
- produce global estimates on forced labour and modern slavery;
- support resource mobilization on all the fundamental principles and rights at work, complementary to other resource mobilization efforts undertaken on specific principles.

Output 1.5. Increased capacity of the constituents to implement sectoral international labour standards, codes of practice, guidelines and tools

86. A wide range of sector-specific challenges calls for normative, policy and programmatic work at the sectoral level. As such, sectoral approaches to advancing decent work and sustainable enterprises remain pivotal in attaining social justice. The ILO will assist its constituents in the application of sectoral international labour standards and tools relevant to specific economic sectors, including to address the transformational effects of demographic, environmental and technological change, and to ensure that the potential for decent work is maximized.

87. At the country level, the ILO will support its constituents in:

- implementing and effectively promoting sectoral international labour standards, including through codes of practice, guidelines and tools, and promoting the conclusions adopted by sectoral tripartite meetings and endorsed by the Governing Body for the development of policies, programmes and other initiatives that address sectoral decent work challenges and opportunities identified through social dialogue;
- implementing gender-responsive sectoral policies, informed by government priorities and relevant international labour standards and with the involvement of the social partners;

⁹ GB.352/INS/3/1.

- integrating sector-specific standards and tools in national development plans, DWCPs, UN Cooperation Frameworks and development cooperation projects, with a special focus on the most hazardous sectors and on promoting safe and healthy working environments.

88. At the global level, the ILO will:

- develop sectoral codes of practice, guidelines and tools that enable the constituents to address sectoral transformations and promote sectoral social dialogue through meetings of experts and technical meetings requested by the Governing Body;
- support and organize capacity-building programmes to implement the international labour standards that are relevant to sectoral circumstances, including with the Turin Centre, with attention to gender equality and non-discrimination;
- enhance sectoral policy coherence in coordination with other UN entities and multilateral organizations, and in particular any standards-related follow-up to the recommendations of the UN Secretary-General's High-Level Panel on the Teaching Profession, as decided by the Governing Body;
- enhance the sectoral knowledge base through research and by further developing a web based sectoral data interface to be used for strengthening the capacity of the constituents and for evidence-based policymaking.

Outcome 2: Strong, representative and influential tripartite constituents, effective social dialogue and good governance of labour markets

Strategy

89. The good governance of labour markets requires strong, independent and representative EBMOs and workers' organizations, together with well-resourced and effective labour administration systems, including labour inspectorates. The tripartite constituents should be capable of driving participatory and inclusive processes to advance democracy at work. The guarantee of social partner autonomy and participation at all levels underpins tripartism, effective social dialogue and the good governance of labour markets.

90. The broad role of EBMOs and workers' organizations in societies supports productive and decent work as well as economic growth and social progress. Similarly, labour administration systems, including labour inspectorates, are key to sustainable development as they respond to opportunities and challenges in the evolving world of work by driving policy and labour law reform, enhancing workplace compliance, and supporting social dialogue institutions and processes. The full realization of these roles ultimately leads to more peaceful, resilient and inclusive societies.

91. Considering the increased pace of change in labour markers, coupled with uncertainty and fragility in the global economy, it is essential to leverage the unique strengths of the tripartite constituents to ensure sustainable responses to world of work challenges through social dialogue, leaving no one behind. Equally, the implementation and sustainability of the ILO's programme requires influential and effective tripartism and social dialogue to ensure the active participation and ownership of the constituents in achieving all outcomes.

92. The strategy for 2026–27 focuses on the institutional strengthening of the tripartite constituents to enable them to respond more effectively to the changing needs of employers and workers. With the guarantee of social partner participation, the tripartite constituents can effectively and meaningfully engage in social dialogue in all its forms, especially when they are supported through training and knowledge products. This includes access to comprehensive, quality and up-to-date labour market data and information, and the capacity to utilize it.

93. As representative democratic institutions, the social partners will be supported with institutional capacity development initiatives and tools to strengthen their role in society and in the labour market and to effectively adapt to and influence the transformational changes occurring around them. The leadership role and foresight capacity of EBMOs and workers' organizations will be strengthened to address key labour market challenges and the organization of work, and to respond to threats to effective social dialogue, the good governance of labour markets and democracy at work. Efforts in these areas will build on the results achieved under the dedicated programme for EBMOs and workers' organizations that was funded in 2024–25 through the RBSA.

94. The legal and institutional capacity of labour administration systems, including labour inspectorates, will be enhanced to develop or reinforce social dialogue and to facilitate access to labour justice for all, thereby creating and sustaining sound labour relations. This will include support to make the best use of the data and knowledge obtained through technology or other means, as informed by the conclusions reached in the 2024 General Survey *Labour administration in a changing world of work*. Work on strengthening dispute prevention and resolution systems and on promoting access to labour justice for all, based on the outcome of the technical tripartite meeting to be held in February 2025, will be scaled up.

95. The recognition of the specific needs of the constituents within their individual contexts will be the basis for setting long-term objectives in respect of institutional capacity development. The ILO will provide policy guidance and training, as well as access to knowledge, tools, and evidence-based and action-oriented research. The approach will prioritize the foundational aspects necessary for institutional strength, and will place emphasis on addressing the challenges and opportunities presented by the transformations in the world of work generated by climate change, environmental degradation, demographic shifts, technological advancements and emerging crises.

96. Emphasis will also be placed on the promotion of the fundamental principles and rights at work and all relevant international labour standards. To promote gender equality and inclusion, the ILO will support EBMOs, workers' organizations and labour administrations in enhancing women's participation in governance, leadership positions and social dialogue forums. The capacity of the social partners' organizations will be enhanced to equip their members with tools and information on gender equality, diversity and inclusion.

97. Furthermore, support will be provided to allow the tripartite constituents to play a crucial role in formulating and implementing policies related to the social, economic and environmental aspects of national development strategies, UN Cooperation Frameworks and DWCPs. Partnerships and collaborative processes, including with the Turin Centre, will strengthen the performance of the ILO's interventions at the country level.

ILO focus in 2026–27

Output 2.1. Increased institutional capacity of employer and business membership organizations to be strong, independent and representative

98. EBMOs representing private sector enterprises play a crucial role in achieving sustainable development, driving decent work, productive employment and job creation, advocating for policies that promote an enabling environment for sustainable enterprises and creating shared economic prosperity and social justice. The strength of EBMOs depends on their independence and representativeness, as well as on their ability to meet their members' needs through effective policy advocacy and services amid technological, demographic, socio-economic, political and environmental changes. This requires strengthening institutional effectiveness through good governance, strategic human resource management and increased representativeness while preserving and cultivating independence. EBMOs also need to strengthen their leadership role, agility and resilience by using data as a strategic asset to develop insights for decision-making, service provision and evidence-based policy recommendations.

99. At the country level, including with the Turin Centre, the ILO will support EBMOs in:

- engaging in evidence-based policy advocacy to create an enabling environment for sustainable enterprises and strengthening the leadership of the private sector on labour and social issues, positioning EBMOs as key actors of societal stability and prosperity;
- enhancing policy influence, including by establishing strategic alliances and partnerships, improved communications and engagement in development processes led by the United Nations;
- developing sustainable and innovative services and improving their delivery, including in respect of employment relations, gender equality and non-discrimination, labour migration, a just transition, productivity, skills, and environmental, social and governance issues;
- strengthening governance and financial sustainability through strategic human resource management and improved organizational health and resilience, and prioritizing representation through membership retention, engagement and growth through outreach to under-represented or emerging sectors and geographical regions;

- increasing data capabilities to create a culture of innovation that recognizes the importance of data to EBMO strategies and decision-making.

100. At the global level, the ILO will:

- develop knowledge products to reinforce the leadership role of EBMOs in addressing transformations in the world of work, including diverse forms of work arrangements and changes to the workplace shaped by technology and demographic trends;
- promote learning and networking among EBMOs through research and tools on good governance, gender equality and non-discrimination, navigating transitions, and early recovery and post-crisis situations, with a focus on enhancing productivity, skills and responsible business conduct;
- produce research on the conditions required to enable independent EBMOs to represent their members and promote an enabling business environment;
- develop research on the impact of accelerated technological change on EBMOs themselves, supported by tools to advance digital transformation processes.

Output 2.2. Increased institutional, technical, representational and policy impact capacities of workers' organizations

101. Strong and influential workers' organizations are essential for achieving social, economic and environmental goals, to advocate for democracy and engage in democratic decision-making. The ILO will support and strengthen workers' organizations in addressing issues such as a just transition, OSH and technological change. Special attention will be dedicated to tackling inequalities in the world of work, especially those faced by women, young people, workers in the informal and rural economies, and other workers in vulnerable situations, with an emphasis on wage setting, social dialogue and collective bargaining, and the implementation of relevant international labour standards. Increasing the capacity of workers' organizations to influence and negotiate integrated policy frameworks at all levels, including DWCPs and UN Cooperation Frameworks, and to advocate for greater policy coherence to achieve sustainable development is crucial. Support will be provided through policy advice, capacity development initiatives and knowledge products and tools, including through the Turin Centre.

102. At the country level, the ILO will support workers' organizations in:

- developing strategies and policies to enhance the representativity, governance, sustainability and internal democracy of workers' organizations, thereby enhancing their capacity to represent, support and provide services to workers in diverse forms of work arrangements, including workers in the informal economy, women and young people;
- establishing or strengthening trade union platforms to develop and promote cooperation on joint policy positions and actions;
- delivering transformative strategies and policies to address inequalities, wages, pro-employment macroeconomic policies, social protection coverage gaps, a just transition, OSH and technological change;
- formulating comprehensive positions for social dialogue and collective bargaining processes;
- strengthening labour institutions and processes such as the implementation of DWCPs and UN Cooperation Frameworks, the Global Accelerator and the 2030 Agenda and its successor, as well as participating in policy debates such as the debate on the renewed social contract, and engaging in the monitoring and evaluation of results;
- increasing communication and data capability to enhance the recognition of workers' organizations and their influence in policy and decision-making.

103. At the global level, the ILO will:

- develop an integrated intervention model by assessing needs, opportunities and challenges and holding conferences, academies and training events to support innovative trade union development agendas;

- promote cooperation platforms and networks of unions with a view to developing joint policy positions and actions, including through research and workshops;
- develop an integrated policy programme, including through knowledge products, tools, needs assessments and seminars on nationally identified policy priorities;
- develop a capacity-building programme, including policy briefs, guidelines, workshops, symposia and case studies, to strengthen social dialogue and collective bargaining processes and the ability of workers' organizations to improve labour institutions and influence the post-2030 Agenda and policy debates;
- develop a programme on innovative communication and data capability to enhance the recognition of workers' organizations and their influence in sustainable development policies.

Output 2.3. Increased capacity of Member States to make social dialogue more influential and labour relations and labour justice institutions and processes more effective

104. The ILO will promote and will assist its constituents in developing effective, inclusive and gender-responsive frameworks and action for the sound governance of work, thereby fostering trust in institutions, reducing inequalities and ensuring the protection of all workers. Emphasis will be placed on global advocacy, knowledge generation and direct country support anchored in international labour standards, on building the institutional capacity of governments and employers' and workers' organizations to navigate the transformations under way in the world of work through social dialogue, and on improving judicial and non-judicial dispute resolution systems that foster access to labour justice for all. Action on collective bargaining will be guided by the ILO integrated strategy for the promotion and implementation of the right to collective bargaining, which was adopted by the Governing Body at its 349th Session (October–November 2023).

105. At the country level, the ILO will support its constituents in:

- establishing or strengthening the effectiveness and inclusiveness of national tripartite and bipartite social dialogue institutions as key platforms for framing sustainable policies, facilitating a just transition, renewing the social contract and promoting social justice;
- promoting the right to freedom of association, and strengthening and promoting evidence-based collective bargaining processes and outcomes for improved working conditions and a just transition;
- enhancing the inclusiveness of social dialogue and collective bargaining processes, including to support the transition from the informal to the formal economy and to address the needs of under-represented categories of employers and workers;
- enhancing the regulatory and institutional frameworks for effective and inclusive systems for the prevention and resolution of labour disputes, including grievance handling, to ensure access to labour justice for all;
- fostering social dialogue, including collective bargaining, and workplace consultations and cooperation for safe, healthy, inclusive and productive workplaces, in line with ILO principles and standards.

106. At the global level, the ILO will:

- develop, through tripartite consultations, a proposal for a statistical standard on industrial relations indicators, to be considered by the 22nd ICLS, and scale up its research to ensure continued data collection on social dialogue and industrial relations to support evidence-based policies that promote social dialogue and sound labour relations, including collective bargaining;
- develop integrated policy guidance and strengthen advocacy and capacity-building on social dialogue at all levels, labour relations including collective bargaining, labour justice and coordinated labour disputes prevention and resolution systems, including grievance handling;
- develop a new edition of the flagship report on social dialogue and prepare the report for the third recurrent discussion on social dialogue and tripartism at the 114th Session (2026) of the Conference (subject to the Governing Body's review at its 353rd Session (March 2025) on the modalities of recurrent discussions); and

implement the outcome of the Tripartite Technical Meeting on Access to Labour Justice for All, to be held in 2025 (subject to the approval of the Governing Body);

- implement an Office-wide plan of action for resource mobilization to support SDG target 8.8 on labour rights, with a focus on freedom of association and the effective recognition of the right to collective bargaining;
- develop research, outreach and communication action, including ratification campaigns, on the benefits of freedom of association and the effective recognition of the right to collective bargaining as enabling rights for the attainment of decent work.

Output 2.4. Increased institutional capacity of labour administration and labour inspection systems, and enhanced national regulatory frameworks for the good governance of work

107. As the state function that establishes and fosters an enabling environment for effective and inclusive social dialogue and sound labour relations, regulates working conditions and ensures the enforcement of national labour laws, labour administration and labour inspection systems play a pivotal role in promoting the good governance of work. The ILO will step up its efforts to support Member States in strengthening the capacity of labour administration and labour inspection systems to formulate evidence-based policies, legislation, strategies and processes, to enhance national regulatory frameworks and to promote workplace compliance.

108. At the country level, the ILO will support its constituents in:

- strengthening the institutional capacity of labour administration systems through assessments and through the provision of policy and technical advice and training, enabling them to perform their governance functions in line with ILO standards and principles, including the outcome of the discussion by the Conference at its 112th Session (2024) on the General Survey on *Labour administration in a changing world of work* and the UN principles of effective governance for sustainable development;
- revising labour laws and expanding legal coverage in line with international labour standards and comparative practices, on request and based on social dialogue, to establish enabling regulatory frameworks and uphold the rule of law, including for ensuring the correct classification of workers;
- reinforcing the institutional capacity of labour inspectorates through evidence-based planning and process improvements, enhanced engagement with the social partners and relevant public authorities, targeted training programmes and strategic compliance approaches, to promote workplace compliance with national laws and regulations and with collective agreements.

109. At the global level, the ILO will:

- collect data and develop evidence-based research, policy guidance and tools on labour administration systems to support action with a view to strengthening their role and functioning in framing and implementing national labour policies in line with ILO standards;
- conduct research and develop policy guidance and tools on labour law policies to support reforms in Member States informed by international labour standards and comparative information on laws and practices;
- develop policy guidance, advocacy materials and other tools to promote the implementation of the ILO *Guidelines on general principles of labour inspection*, with a view to upscaling the role of labour inspection in fostering labour law compliance and promoting safe, healthy, inclusive and productive workplaces;
- enhance collaboration with partner institutions and support regional and global networks as platforms for mutual learning and capacity-building of labour administration and inspection systems, including through South–South cooperation.

Outcome 3: Full and productive employment as a pathway for social justice

Strategy

110. Amid geopolitical risks and economic uncertainties, global employment has gradually recovered from the COVID-19 crisis. Job growth has returned to its pre-pandemic trajectory in many countries, with some confronting acute skills and labour shortages. Yet, in many developing economies, particularly low-income countries in Africa and Asia, the recovery is slow and characterized by persistent informal employment, working poverty (especially in rural areas) and inequality. Low and unequitable access to quality learning opportunities coupled with the weak response of education and training systems to the fast-changing skills demands of the labour market and aspirations of learners continue to hinder employability, productivity and successful labour market participation and transitions, especially for women and young people.

111. Full and productive employment is essential to accelerating and sustaining progress towards decent work and social justice. There is strong global consensus and evidence that macroeconomic, industrial, sectoral and trade policies and those relating to sustainable enterprises, skills development and lifelong learning, labour market and social protection need to be coherent to achieve decent employment creation as part of comprehensive employment policy frameworks. Decent employment is also key to achieving more sustainable economic, social and environmental development. Many countries, however, are still struggling to translate this ambition into effective actions, mainly due to a lack of institutional capacity and limited fiscal space.

112. To take advantage of the opportunities and tackle the challenges posed by environmental, digital and demographic transformations, the ILO will support its constituents in devising and implementing – through social dialogue – comprehensive and gender-responsive pro-employment policy frameworks that integrate both demand- and supply-side interventions. Such frameworks include macroeconomic, industrial, sectoral, environmental, trade, skills and public and private investment policies that facilitate inclusive structural transformation and boost the productivity of MSMEs, with a view to driving investments in economic and social infrastructures and strategic sectors that create decent jobs, in particular in the green, blue, digital and care economies, and tackle income inequality. Comprehensive employment frameworks are an essential component of the positive agenda for reducing inequalities established in the conclusions concerning inequalities and the world of work, adopted by the Conference at its 109th Session (2021).

113. The ILO's advisory services and development cooperation portfolio will support improved employment outcomes for women, young people and people in vulnerable situations, particularly those affected by transitions, crises and conflicts, who, without dedicated support, including through social protection, are most at risk of being left behind. Focus will be placed on increasing opportunities for decent jobs for women, especially in rural areas, to reduce gender inequalities in employment.

114. The ILO will provide demand-driven policy advice and capacity development support, and will further strengthen its global analysis and research work, including through innovative data collection and employment impact assessments. In doing so, it will also strengthen its work on employment statistics, including disaggregation by urban-rural area, with a view to reinforcing national monitoring processes, measuring impact and identifying emerging trends to inform policy development.

115. A strong emphasis will be put on supporting the constituents in promoting inclusive structural transformation, industrial linkages and productivity for decent work and social justice through a broad-based, gender-responsive and informed policy dialogue involving ministries of finance, industry and trade, and central banks, with a view to fostering the convergence of economic and social policies towards full and productive employment. This will include applying sectoral approaches to skills development and lifelong learning, focusing on skills development for the green, blue, digital and care economies adapted to young people and also to ageing populations, assessing productivity impacts in enterprises, including MSMEs, and enhancing linkages between skills, enterprises and social protection.

116. The ILO's normative framework will guide all actions under this outcome, including in respect of promoting gender equality, non-discrimination, quality apprenticeships and job quality and tackling inequality, with emphasis being placed on the promotion of the Employment Policy Convention, 1964 (No. 122), the Human Resources

Development Convention, 1975 (No. 142), the Employment Service Convention, 1948 (No. 88), and the Private Employment Agencies Convention, 1997 (No. 181), and the relevant standards for rural areas such as the Right of Association (Agriculture) Convention, 1921 (No. 11), the Rural Workers' Organizations Convention, 1975 (No. 141), and the Safety and Health in Agriculture Convention, 2001 (No. 184).

117. Opportunities to build partnerships through South–South and triangular cooperation will be pursued. The Global Accelerator will contribute to the development of integrated employment and social protection policies that support pro-employment macro and sectoral policies, enhance fiscal space and boost the employment and social outcomes of investments. The Coalition will support specific initiatives to generate decent jobs under the thematic priority on expanding access to and capabilities for productive and freely chosen employment and sustainable enterprises.

ILO focus in 2026–27

Output 3.1. Increased capacity of Member States to develop and implement comprehensive employment policy frameworks and to mainstream employment into economic and investment policies

118. The ILO will provide support in developing and implementing country-specific, inclusive, coherent and gender-responsive comprehensive employment policy frameworks for full and productive employment based on social dialogue. This will be achieved through national employment policies and through the integration of decent employment goals into national and subnational economic plans, and into investment, industrial and development policies. Efforts will focus on tackling inequality in employment outcomes and on improving employment quality, particularly through enhanced access to social protection for all, including women and young and older workers, ensuring an income above poverty levels and facilitating the transition to the formal economy.

119. At the country level, the ILO will support its constituents in:

- developing, implementing and revising inclusive and gender-responsive employment policies that consider the social and economic impact of climate change and environmental degradation, technological transformations and demographic shifts, and that integrate decent work principles and goals into economic, investment, trade and social development policies and plans, including in crisis-affected areas and at the subnational level;
- strengthening institutional capacities and fostering inter-ministerial coordination at the national and subnational levels to develop policies that promote job-rich, sustainable and inclusive growth, while addressing gender-based sectoral and occupational segregation;
- conducting comprehensive and gender-responsive employment diagnostics and assessments, including on the effects of technological and demographic shifts and climate change;
- assessing the effectiveness of macroeconomic, investment and sectoral policies on the quantity and quality of jobs, through employment impact assessments, including with regard to the care economy, and as drivers of formal employment creation;
- mainstreaming employment objectives into government expenditures, including through pro-employment budgets.

120. At the global level, the ILO will:

- enrich the knowledge base through evidence-driven research on employment policy frameworks and through the development of more accurate data on unemployment and labour underutilization;
- enhance policy guidance and tools relevant to all stages of the employment policy cycle;
- organize training and peer learning initiatives, in collaboration with the Turin Centre, on comprehensive employment policy frameworks addressed to the constituents and other key stakeholders;
- promote the ratification and effective implementation of employment-related international labour standards, including Convention No. 122.

Output 3.2. Increased capacity of Member States to develop inclusive, sustainable and resilient skills and lifelong learning systems

121. Guided by the ILO Skills and Lifelong Learning Strategy 2030 and the Quality Apprenticeships Recommendation, 2023 (No. 208), the ILO will continue to promote inclusive, high-quality and resilient skills and lifelong learning policies and systems that address the needs of the labour market and enterprises, as well as the aspirations of learners. Action in 2026–27 will place emphasis on: the key enablers of improved employability; the productivity and learning needs of domestic enterprises, in particular MSMEs and those in supply chains; the diversification of financing mechanisms; and the inclusive digitalization of skills and lifelong learning systems.

122. At the country level, the ILO will support its constituents in:

- developing and implementing inclusive national skills and lifelong learning policies, systems and programmes that are aligned with development strategies and social and economic policies, and that support a just transition and gender equality;
- identifying current and future skills needs, mismatches and aspirations, based on social dialogue and labour market information;
- promoting social dialogue and tripartite governance in the development and implementation of skills development policies and programmes;
- promoting partnerships between the public and the private sectors in the development of infrastructure, policies and programmes for skills development and lifelong learning, including through digitalization;
- implementing innovative and inclusive approaches to governance, financing, skills intelligence, sector skills bodies, work-based learning (including quality apprenticeships), micro-credentials, core skills, career guidance and the recognition of prior learning, in particular for women (including in respect of access to science, technology, engineering and mathematics (STEM) occupations), ageing populations, persons with disabilities, migrant workers, and workers in domestic enterprises, the informal economy and countries in situations of fragility;
- supporting the inclusive digital and green transition of skills and lifelong learning systems and programmes with a particular attention to the green, blue, digital and care economies, including by promoting flexible upskilling and reskilling pathways, taking into account the skills needs emerging from environmental and digital transition plans, and linking these systems and programmes with social protection schemes, including in the context of the Global Accelerator.

123. At the global level, the ILO will:

- conduct evidence-based research on current and future global skills needs and mismatches, skills governance, financial and non-financial support for lifelong learning, micro-credentials, skills and labour mobility, digitalization, inclusive and productivity-enhancing lifelong learning in enterprises, work-based learning and skills delivery mechanisms;
- enhance policy guidance to the constituents on the development and implementation of effective skills and lifelong learning policies and programmes, linked to social protection and focusing on the green, blue, digital and care economies, and the transition to formality;
- scale up knowledge-sharing and the constituents' capacity development efforts, including in collaboration with the Turin Centre and ILO-CINTERFOR;
- strengthen strategic partnerships on skills and lifelong learning, in particular with the International Organization for Migration (IOM), the International Telecommunication Union (ITU), the United Nations Educational, Scientific and Cultural Organization (UNESCO), the United Nations Industrial Development Organization (UNIDO), the United Nations Children's Fund (UNICEF), the regional development banks and the World Bank.

Output 3.3. Increased capacity of Member States to formulate and implement policies and strategies for creating decent work in rural areas

124. Nearly 80 per cent of extreme poverty globally is in rural areas characterized by informality, working poverty, sluggish productivity growth, food insecurity and the negative impact of climate change. The ILO will leverage its comparative advantage to strengthen policies and institutions in rural areas to promote sustainable enterprises, productivity growth, decent job creation and social protection, especially for women, young people, migrants and indigenous peoples in the agri-food sector, including fisheries and aquaculture, forestry and other rural sectors. This will include support to initiatives at the macro level (policies), the meso level (institutions) and the micro level (communities, MSMEs and people) to promote decent work in the rural economy and in supply chains, focusing on emerging trends such as the use of digitalization and climate change adaptation for rural workers, and on emerging industries such as renewable energy.

125. At the country level, the ILO will support its constituents in:

- strengthening social dialogue for effective rural labour market governance, including through the improved organization and representation of employers' and workers' organizations in rural areas;
- formulating and implementing integrated policies and local-level interventions for decent job creation, social protection, skills development, sustainable enterprises, OSH, productivity growth and formalization, while fostering climate-resilient practices and reducing greenhouse gas emissions in the agricultural sector;
- upholding and realizing rights at work by ratifying and effectively implementing the fundamental Conventions and up-to-date standards for the protection of rural workers, and by leveraging the ILO guidelines on the agri-food sector and other relevant tools;
- developing and implementing employment-intensive investment approaches and practices in rural infrastructure investment programmes to improve rural assets and the natural environment.

126. At the global level, the ILO will:

- strengthen advocacy and outreach initiatives for the promotion of decent work in the rural economy across the UN system and bolster other strategic partnerships and ILO-led initiatives that include that objective, such as the Global Accelerator;
- strengthen the capacity of the constituents in rural areas through training and peer learning, in collaboration with the Turin Centre, with a focus on sectoral initiatives;
- conduct research on what works in respect of promoting decent work in the rural economy and related supply chains, focusing on drivers of change, including demographic transitions, the effects of climate and environmental change, skills, formalization and productivity, rights and working conditions.

Output 3.4. Increased capacity of Member States to develop and implement effective and efficient labour market programmes and services to support transitions, including through employment-intensive investment programmes

127. The ILO will support its constituents in developing and implementing inclusive active labour market programmes, public employment services and employment-intensive investment programmes, based on social dialogue and the fundamental principles and rights at work. A strong focus will be placed on the provision of effective and integrated packages of active labour market programmes and income support for women, young people, older workers and groups in vulnerable situations in the labour market, especially people with disabilities, migrants, refugees and informal workers. These packages and programmes will address the compounded disadvantages that individuals face in respect of their integration in labour markets, leveraging social protection measures to ease poverty and inequalities, including to address job losses caused by disasters and conflicts.

128. At the country level, the ILO will support its constituents in:

- building institutional capacity to formulate and implement gender-responsive active labour market policies and programmes that are coordinated with social protection policies where available, and support entrepreneurship and sustainable enterprises, including in the context of the Global Accelerator;
- modernizing and strengthening the capacity of public employment services by promoting innovation, digitalization and partnerships;
- reinforcing policy and legal frameworks for private employment providers, in line with Convention No. 181;
- strengthening mechanisms to target and evaluate the employment content of public investments in infrastructure and public procurement, in line with the Labour Clauses (Public Contracts) Convention, 1949 (No. 94);
- designing, implementing and promoting employment-intensive investment approaches, including in recovery from crisis situations, that advance gender equality, social inclusion, refugee integration, fair transitions, OSH and skills development.

129. At the global level, the ILO will:

- develop and implement guides and tools for active labour market programmes, employment services and public employment programmes to facilitate inclusive transitions and the implementation of innovative approaches, including for older workers;
- upscale the campaign for the ratification of Conventions Nos 88 and 181;
- expand the Employment Policy Gateway to include a repository of active labour market programmes focusing on developing countries;
- strengthen partnerships for coherent employment services and programmes, including through global and regional institutions, private sector institutions, other UN entities and international financial institutions;
- collaborate with the Turin Centre in developing the capacity of public and private national partners to design, implement, monitor and evaluate labour market policies, public employment services and public employment programmes.

Output 3.5. Increased capacity of Member States to promote decent work for youth

130. Guided by the ILO Youth Employment Action Plan 2020–30, the ILO will provide support to develop and implement integrated, targeted and scalable policies and programmes for young people, with a focus of those not in employment, education or training. Depending on national circumstances, such integrated strategies may include pro-employment macroeconomic and sectoral policies (notably in the green, blue, digital and care economies), the improvement of youth employability through labour market-responsive and quality skills development initiatives for disadvantaged young people (including apprenticeships), the transition of young workers to formality, the promotion of the rights of young people at work, the improvement of job quality (including wages), and meaningful youth engagement, including in social dialogue. A strong focus will be placed on gender equality and skills development, taking into account the diversity and heterogeneity that exists among young people.

131. At the country level, the ILO will support its constituents in:

- developing, enhancing and implementing gender-responsive programmes and policies for young people, including through the Global Accelerator, that are evidence based, take into account aspects of intergenerational solidarity, are underpinned by social dialogue, and address the challenges and opportunities of digital, demographic and green transitions;
- developing, enhancing and implementing action-oriented plans for the promotion of youth employment;

- establishing or reinforcing inter-ministerial coordination structures to operationalize youth employment interventions and facilitate the engagement of young people across policy cycles and in decision-making processes;
- reinforcing reporting, monitoring and evaluation systems to measure youth employment outcomes, including for the SDG indicators on youth employment;
- promoting gender-responsive educational and career development support systems conducive to more effective transitions for young people throughout their life course;
- operationalizing and tailoring global and regional strategies to promote decent work for young people, including the African Union–ILO Youth Employment Strategy for Africa.

132. At the global level, the ILO will:

- strengthen knowledge by updating and developing tools and guidelines to address emerging topics related to youth employment, particularly in reference to youth participation, technological progress, climate change, environmental degradation, demographic shifts including labour migration and forced displacement, the transition to formality, the promotion of decent jobs for young people in the rural economy, and the transition from child labour to decent youth employment;
- strengthen the constituents' capacity to develop and implement integrated gender-responsive youth employment policies and programmes, including in collaboration with the Turin Centre;
- create and strengthen partnerships for youth employment in the UN system and with other strategic partners to increase global policy coherence, including by leading the Global Initiative on Decent Jobs for Youth;
- strengthen advocacy and raise awareness in respect of decent work for young people and meaningful youth engagement within and beyond social dialogue processes, especially in partnership with other UN and multilateral institutions.

Outcome 4: Sustainable enterprises, competitiveness and productivity growth for decent work

Strategy

133. Promoting the sustainability of enterprises, competitiveness and productivity growth for decent work requires coordination across social, environmental, economic and industrial policies. It also requires consideration of the specific conditions of countries, including their level of development, resources and institutional capacity, as well as the ability of the financial system to serve the real economy and the diversity of types and sizes of enterprises – whether fully or partially state-owned or privately owned. Governments act as regulators, facilitators and promoters of sustainable enterprises, including by operating sustainable enterprises themselves, notably as employers and as procurers of goods and services. Enterprises in the public sector account for over a tenth of global employment. MSMEs account for about 90 per cent of enterprises, two thirds of employment and half of the gross domestic product (GDP) worldwide. More than 80 per cent of enterprises are informal, employing about half of the global workforce and providing critical livelihoods, although often with low productivity and poor job quality. Multinational enterprises and their affiliates account for about one third of the global output, including about two thirds of global trade, and play an important role in shaping supply chains. The social and solidarity economy offers inclusive and sustainable business models that are locally anchored, with cooperatives alone having over a billion members worldwide.

134. The ILO will promote sustainable enterprises, competitiveness and productivity growth for decent work by supporting its constituents through an integrated approach, advancing workers' rights and the needs, aspirations and rights of all people. This approach will foster an environment conducive to sustainable enterprises by focusing on enabling policy frameworks, financial and business support systems, and on the promotion of inclusive and sustainable business models and practices based on innovation, resource efficiency and labour and environmental standards. Specific attention will be paid to the transition of informal enterprises to the formal economy, the significance of the entities in the social and solidarity economy and the importance of ensuring a just transition.

The approach is based on international labour standards and stresses the importance of social dialogue at all levels and in all its forms, including collective bargaining, and workplace cooperation. It recognizes that achieving sustainable competitiveness, in other words, the ability to advance social justice for present and future generations, requires sustainable productivity growth to maintain progress and ensure a fair distribution of the benefits.

135. Support will address key areas, including productivity ecosystems for decent work, the formalization of MSMEs, inclusive and sustainable business models, sustainable finance, responsible business conduct and the greening of enterprises. Interventions will aim to foster mutually beneficial linkages among enterprises; enhance access to finance, markets, knowledge and technology; promote synergies between social, environmental and economic sustainability; and improve measurement approaches. Support will be tailored to specific situations, sectors or supply chains, and will give consideration to national circumstances and priorities.

136. The strategy will also promote gender equality and equality of opportunity and treatment in employment and occupation at the enterprise level, and will give consideration to multiple and intersecting forms of discrimination. Special attention will be given to women, young people, older workers and persons in vulnerable situations, including persons with disabilities, persons belonging to indigenous and tribal peoples and ethnic minorities, migrants and forcibly displaced persons, notably those in rural areas and in the informal economy. Their employment, employability and entrepreneurship will be promoted, including in the context of advancing a just transition.

137. Guided by the ILO mandate, the strategy aligns with and implements the relevant conclusions, decisions and resolutions approved by the Conference and the Governing Body, such as the conclusions concerning the promotion of sustainable enterprises, adopted by the Conference at its 96th Session (2007), the conclusions on skills for improved productivity, employment growth and development, adopted by the Conference at its 97th Session (2008), the conclusions concerning small and medium-sized enterprises and decent and productive employment creation, adopted by the Conference at its 104th Session (2015), the conclusions on decent work and the social and solidarity economy, adopted by the Conference at its 110th Session (2022), and the decision adopted by the Governing Body at its 346th Session (November 2022) on promoting productivity ecosystems for decent work. The ILO will continue to promote respect for the fundamental principles and rights at work, other human rights and relevant international labour standards in all types and sizes of enterprises, making full use of the MNE Declaration.

138. The ILO will enhance its policy advice, technical assistance, research, statistics and knowledge-sharing on the sustainability of enterprises, competitiveness and productivity growth, and will strengthen its capacity development initiatives for the constituents and other stakeholders, in collaboration with the Turin Centre. In addition, the ILO will expand its development cooperation portfolio, foster South–South and triangular cooperation and renew alliances with multilateral and bilateral development and funding partners, including private sector and non-State actors.

139. Decent work and social justice are embedded in the sustainability of enterprises, competitiveness and productivity growth. Accordingly, achieving this outcome requires, and contributes to, progress in several other policy areas, particularly employment, labour and social protection, and a just transition, as sustainable enterprises provide the bulk of jobs in the economy, ensure safe and productive workplaces and decent working conditions, strengthen social protection systems through taxes and contributions, and implement environmentally friendly practices.

ILO focus in 2026–27

Output 4.1. Increased capacity of the constituents to design, implement and monitor integrated policy frameworks for a conducive environment for sustainable enterprises

140. Through technical assistance that encourages social dialogue, including collective bargaining and workplace cooperation, the ILO will facilitate the engagement of the constituents in the design, implementation and monitoring of integrated policy frameworks that foster a conducive environment for sustainable enterprises, competitiveness and productivity growth for decent work. This will include promoting policy coherence and mainstreaming the ILO's approach for the promotion of sustainable enterprises, based on full respect for the fundamental principles and rights at work and international labour standards, into national and sectoral

development frameworks and relevant policies. These frameworks and policies will address key areas such as care, employment, local economic development, MSMEs, productive and industrial development, skills, social protection, sustainable finance, technology, wages and youth employment. Support will focus on the constituents' efforts to advance inclusive structural transformation for a just transition, including through trade and investment frameworks and supply chains, while strengthening the resilience of enterprises and workers, as well as their adaptability to face transitions.

141. At the country level, the ILO will support its constituents in:

- undertaking gender-responsive and evidence-based policy reviews through social dialogue on sustainable enterprises, including on sustainable finance and productivity growth for decent work;
- designing, operationalizing and monitoring integrated, coherent and balanced policy frameworks that create a conducive environment for sustainable enterprises;
- fostering inter-ministerial coordination and policymaking at the national and subnational levels to develop policies that promote a conducive environment for sustainable enterprises.

142. At the global level, the ILO will:

- conduct gender-responsive research, capacity development and knowledge-sharing initiatives on effective policy frameworks for sustainable enterprises and productivity growth for decent work, and on the measurement of productivity;
- scale up the implementation of productivity ecosystems for decent work programmes by developing country-adapted and evidence-based intervention models;
- engage with financial institutions, including public development banks, and their networks to develop and implement sustainable finance frameworks for decent work.

Output 4.2. Increased capacity of the constituents to promote and support responsible business conduct to advance sustainable enterprises and decent work, including in supply chains

143. Initiatives promoting responsible business conduct present opportunities and challenges for enterprises of all types and sizes to embrace sustainability, enhance competitiveness and productivity, and generate decent work. The ILO will strengthen the constituents' capacity to promote responsible business conduct by providing evidence-based technical and policy advice rooted in international labour standards, the fundamental principles and rights at work, the MNE Declaration and the ILO *Guidelines for a just transition towards environmentally sustainable economies and societies for all* ("Just Transition Guidelines"). This includes assisting enterprises, including in supply chains, in addressing the effects of transformations, identifying, preventing and mitigating the adverse impacts of their operations, and contributing to inclusive growth, a just transition and social justice.

144. At the country level, the ILO will support its constituents in:

- developing evidence-based policies and other measures promoting responsible business conduct for inclusive development, a just transition and decent work, based on the guidance and operational tools of the MNE Declaration;
- conducting and contributing to national and home–host country dialogues on responsible business conduct to address decent work deficits and stimulate decent work opportunities, including in supply chains;
- strengthening their capacity to leverage responsible business conduct in investment and trade arrangements, taking a whole-of-government approach and with the involvement of the social partners to advance national development and decent work priorities.

145. At the global level, the ILO will:

- develop tools, training activities and briefs and facilitate knowledge-sharing on good practices that advance decent work through responsible business conduct, including in supply chains, and foster national and cross-border social dialogue and collective action;

- promote the operational tools of the MNE Declaration and further expand the ILO Help Desk for Business on International Labour Standards with relevant information for enterprises conducting due diligence;
- strengthen international and regional partnerships to enhance policy coherence and guidance on responsible business conduct, guided by the MNE Declaration and the UN Guiding Principles on Business and Human Rights;
- enhance the social dimension of economic, social and governance standards and other corporate sustainability initiatives and frameworks.

Output 4.3. Increased capacity of the constituents to facilitate the access of enterprises to business development and financial services, enhancing their sustainability and competitiveness for decent work

146. The ILO will support the constituents in promoting decent work and a just transition through the development of an effective service infrastructure for enterprises and their workers, involving public and private business development and financial service providers. This support will facilitate entrepreneurship and the pursuit of inclusive and sustainable business models, enhancing enterprise resilience and adaptability to navigate transitions. It will facilitate MSME growth and access to, for example, industry clusters, supply chains, markets, technology and skills. Gender-responsive and context-specific interventions may focus on specific geographic areas, supply chains or sectors, including in the care economy.

147. At the country level, the ILO will support its constituents in:

- analysing and addressing underlying constraints in respect of access to finance, markets and supply chains, giving due consideration to the specific needs of enterprises and their workers, including persons in vulnerable situations;
- strengthening capacity to promote innovative business development and financial service models, paying due attention to women, young people, forcibly displaced persons and other persons in vulnerable situations;
- enhancing the sustainable competitiveness of enterprises, fostering entrepreneurship (especially women's entrepreneurship), leveraging digital opportunities, enhancing productivity growth and resilience, and promoting environmentally friendly business practices.

148. At the global level, the ILO will:

- promote services supporting enterprises in adapting to and mitigating the effects of digital, environmental and demographic changes, with a focus on enhancing their resilience and improving decent work outcomes;
- promote gender-responsive approaches to enterprise competitiveness and productivity growth for decent work, including through the enhanced use of AI and digital tools by enterprises.

Output 4.4. Increased capacity of the constituents to facilitate the transition of enterprises to the formal economy

149. As a key component in the ILO's promotion of integrated strategies to facilitate transitions from the informal to the formal economy and in follow-up to the general discussion on innovative approaches to tackling informality and promoting transitions towards formality to promote decent work by the Conference at its 113th Session (2025), the ILO will facilitate the formalization of informal enterprises and their workers through innovative and adapted approaches that address decent work deficits, support sustainable competitiveness and productivity growth, strengthen the resilience of enterprises and workers, and contribute to a just transition. Emphasis will be placed on labour and social protection, skills development and recognition, productivity growth, digital and financial literacy and inclusion, and social and technological innovations, including digital wage payments. Moreover, the ILO will enhance statistics and the knowledge base concerning informal enterprises and their formalization.

150. At the country level, the ILO will support its constituents in:

- undertaking and validating diagnostics, based on social dialogue, on barriers and drivers to the formalization of informal enterprises and their workers, and enhancing related statistics using the latest international statistical standards;
- promoting, designing and implementing gender-responsive strategies and measures for the formalization of informal enterprises and their workers, including in supply chains, rural areas and specific sectors, by facilitating registration, access to finance and compliance with relevant laws and regulations, and boosting productivity growth and improved working conditions;
- assisting informal operators and their support systems to set up or strengthen entities in the social and solidarity economy to facilitate transitions to formality, including through better access to finance and markets, and improved working conditions and productivity.

151. At the global level, the ILO will:

- promote the exchange of international experiences and training initiatives to strengthen the capacity of the constituents and key stakeholders, including financial service providers, to facilitate gender-responsive enterprise formalization;
- enhance partnerships and knowledge-sharing on good practices and innovative approaches to facilitate the inclusive and gender-responsive formalization of informal enterprises and their workers, including through South–South cooperation and in the context of the Global Accelerator.

Output 4.5. Increased capacity of the constituents to promote a strong and resilient social and solidarity economy for decent work

152. The ILO will further the implementation of the conclusions concerning decent work and the social and solidarity economy, adopted by the Conference at its 110th Session (2022), and the action plan on the subject endorsed by the Governing Body at its 346th Session (October–November 2022), providing rights-based, gender-responsive and context-specific support for the constituents to harness the potential of the social and solidarity economy for inclusive and sustainable economies. In doing so, it will foster socio-economic inclusion, especially with regard to women, young people, indigenous and tribal peoples, forcibly displaced persons and other persons in vulnerable situations. In particular, the ILO will promote equitable access to care, employment, finance, markets and social protection, and will address SDG localization, formalization and a just transition, including in crisis and post-crisis situations. Support measures will include the promotion of social innovation, skills development, entrepreneurship, productivity, resilience and collaboration. The ILO will also continue to strengthen the knowledge base on the social and solidarity economy, including by developing guidance for its statistical measurement, to better inform relevant policies and programmes.

153. At the country level, the ILO will support its constituents in:

- developing and implementing policies and programmes on the social and solidarity economy and its entities, and integrating its promotion into other policies and programmes, including those on the fundamental principles and rights at work, sustainable finance, formalization, crisis response and the rural economy;
- engaging in social dialogue on the social and solidarity economy, enabling the vertical, horizontal and transversal organization of its entities and developing partnerships with its networks;
- promoting the development of entities in the social and solidarity economy, with a focus on improving productivity, resilience, service provision and socio-economic contribution.

154. At the global level, the ILO will:

- enhance research, statistical and knowledge management capacities, including on financing the social and solidarity economy and in preparation for the development by the 22nd ICLS of methodologies to measure the social and solidarity economy;

- strengthen strategic partnerships for advancing decent work and sustainable development in and through the social and solidarity economy, notably with the UN Inter-Agency Task Force on Social and Solidarity Economy, the Committee for the Promotion and Advancement of Cooperatives, the International Cooperative Alliance, and Women in Informal Employment: Globalizing and Organizing;
- elevate awareness of the role of the social and solidarity economy to foster inclusive and sustainable economies, especially with partners of the Coalition.

Outcome 5: Gender equality and equality of treatment and opportunities for all

Strategy

155. Gender equality and equality of opportunity and treatment for all is a fundamental principle and right and a universal human right, intrinsic to social justice and central to a renewed social contract. Where discrimination occurs, the freedom of human beings to develop their capabilities and to pursue their professional and personal aspirations is restricted. As a result, talents are wasted and rewards for work are unjust, generating inequalities in employment outcomes among groups and increasing both vertical and horizontal inequalities. Eliminating structural, institutional and individual discrimination is indispensable for poverty reduction, social inclusion, and equitable and sustainable economic development. The ILO will therefore continue to strengthen legal and policy frameworks to eliminate discrimination in employment and occupation for all workers and on all grounds protected by international labour and human rights standards.

156. Digitalization and technological advancements, environmental transformations and demographic shifts offer new opportunities both for creating jobs and for tackling inequalities, but may also contribute to reproducing or deepening existing discrimination and exclusion practices affecting women and disadvantaged population groups, as well as to exacerbating violence and harassment. Increased knowledge and concerted efforts to mitigate the risks and maximize the opportunities presented by these developments are needed if all are to benefit, on an equal footing, from the potential that they might present.

157. The principle of non-discrimination and equality is non-negotiable. Yet, the understanding of discrimination, its manifestations and its impacts evolve over time. Ending discrimination requires transformative legislative and policy action tailored to different country circumstances, as well as changes in mindsets and behaviours. The journey towards its realization varies by country.

158. ILO work in this policy area will be guided by the Centenary Declaration and the transformative agenda for gender equality. It will be grounded in international standards, as well as in the fundamental principles and rights at work promoting gender equality, non-discrimination and inclusion. Progress in these areas and in the prevention and elimination of violence and harassment at work improves the labour market participation and outcomes of women, workers with family responsibilities, persons with disabilities, persons living with HIV, indigenous and tribal peoples and other population groups disadvantaged by discrimination, including on multiple and intersecting grounds. It therefore contributes towards full and productive employment, formalization, the sustainability of enterprises, labour protection for all and universal social protection.

159. The ILO will strengthen the capacity of its constituents to better identify and dismantle systemic barriers to gender equality and equality of opportunity and treatment, including by addressing opportunities for and access to decent work, uprooting occupational segregation, promoting equal pay for work of equal value, including to reduce gender gaps in pensions, reducing the unequal distribution of unpaid care work typically performed by women, and tackling violence and harassment. The ILO will support its constituents in removing barriers to the representation and participation of women in decision-making and social dialogue and in leadership positions while promoting career progression and the inclusion of women in STEM occupations and within OSH frameworks, among others. In this regard, the strategy is aimed at strengthening the ability of labour market institutions, including with respect to tripartite social dialogue and collective bargaining and labour inspection, to advance equality, non-discrimination and inclusion.

160. Implementation will strengthen the capacity of the constituents for evidence-based policy and decision-making through innovative research, tools, guidelines and statistical measurement methodologies that capture intersectional dimensions, extending also to dimensions such as the informal and rural economies. The role of

governments and employers' and workers' organizations has been essential in advancing gender equality, diversity and inclusion in the workplace. Good practices in what works to advance gender equality and equality of opportunity and treatment for all, including through social partner initiatives, will be collected and disseminated, with attention to targeted measures for population groups particularly vulnerable to discrimination and exclusion.

161. The ILO will leverage the Coalition and its thematic priority on addressing inequality, discrimination and exclusion to build partnerships for policy coherence and resource mobilization, with a view to scaling up the ILO's work in this area. The ILO will also reinforce existing strategic alliances such as the Equal Pay International Coalition and the Global Accelerator. Collaboration with UN country teams and with other UN entities will be strengthened, including through networks and platforms on gender equality, racial discrimination, equality for disability inclusion, HIV and AIDS, indigenous issues, climate change and AI, among others. Collaboration with the Turin Centre and ILO-CINTERFOR will be important for the development of comprehensive capacity development initiatives, especially on the care economy.

ILO focus in 2026–27

Output 5.1. Increased capacity of Member States to design and implement a transformative agenda for gender equality, non-discrimination and inclusion

162. Making progress towards the elimination of all forms of discrimination in employment and occupation and promoting gender equality and equal opportunities for all requires the ILO to deliver integrated support to its constituents in strengthening relevant legislative, policy and institutional frameworks. Such frameworks must ensure access to justice and remedies for victims of discrimination through accessible complaints procedures. Furthermore, they must go beyond providing individuals with legal protection from discrimination and must also tackle structural discrimination. In response to country-specific needs and priorities, the ILO will support targeted measures for women and population groups in vulnerable situations and facing exclusion and discrimination, often on multiple and intersecting grounds.

163. At the country level, the ILO will support its constituents in:

- advancing the ratification and effective implementation of international labour standards relevant to gender equality, non-discrimination and inclusion, leveraging social dialogue;
- building capacities for strengthening legislation, policies and other measures aimed at eliminating discrimination in employment and occupation, unequal pay and occupational segregation, including through the integration of gender clauses in collective bargaining agreements;
- making labour market institutions, social protection systems and social dialogue mechanisms more inclusive of women, persons with disabilities, people living with HIV, indigenous and tribal peoples and other population groups affected by discrimination and exclusion, including on the grounds of race, sexual orientation and gender identity, based on quantitative and qualitative research;
- implementing targeted measures and programmes for groups more exposed to decent work deficits, in particular regarding the fundamental principles and rights at work;
- increasing the representation of women and marginalized groups in leadership positions and decision-making processes;
- developing and implementing measures to advance ratification and effective implementation of the Indigenous and Tribal Peoples Convention, 1989 (No. 169).

164. At the global level, the ILO will:

- develop knowledge, methodologies and tools for measuring the prevalence of discrimination on various grounds in employment and occupation, and develop practical tools for advancing equal pay for work of equal value, including by tackling occupational segregation, and strengthening the Equal Pay International Coalition;
- develop knowledge on ways to remove barriers to freedom of association and collective bargaining for workers particularly vulnerable to discrimination and promote their inclusion in social dialogue;

- undertake and disseminate research on effective measures to advance disability inclusion in the world of work, including through the ILO Global Business and Disability Network;
- undertake and disseminate research and develop knowledge and capacity on the opportunities presented by technological transformations and the manifestations of discrimination emerging in this context, as well as on promoting gender equality and social inclusion through policies for a just transition;
- as a co-sponsor of the Joint United Nations Programme on HIV/AIDS (UNAIDS), advance the ILO's approaches and standards, including the Discrimination (Employment and Occupation) Convention, 1958 (No. 111), and the HIV and AIDS Recommendation, 2010 (No. 200), in implementing the Global AIDS Strategy aimed at ending the HIV epidemic in the world of work by 2030.

Output 5.2. Increased capacity of the constituents to advance decent work in and through the care economy

165. How the provision of care is organized is fundamental to the promotion of gender equality, non-discrimination and inclusion in the world of work. A well-functioning care economy contributes to a healthier present and future workforce, creates jobs, supports sustainable enterprises, enhances productivity and builds resilience to crises. Achieving decent work includes the adoption and effective implementation of well-designed care leave policies, equitable access to services and the mainstreaming of care into relevant public policies, including employment, skills, macroeconomic, social and labour protection, migration and environmental policies. Quality care also contributes to decent work for care workers. The 5R Framework for Decent Care Work (which calls for the recognition, reduction and redistribution of unpaid care work, rewards for care work and the representation of care workers) guides the design and implementation of integrated and coherent nationally defined strategies for the care economy, which promote decent work and enhance access to care. ILO interventions in this area will be guided by the conclusions concerning decent work and the care economy, adopted by the Conference at its 112th Session (2024), and will align with related work under other policy outcomes.

166. At the country level, the ILO will support its constituents in:

- advocating and promoting the development of the care economy as a means to advance the ratification and effective implementation of relevant international labour standards, including all the fundamental Conventions;
- developing national care policies and systems by promoting investments in the care economy to ensure universal access to care, skills development and the professionalization and formalization of care jobs, and to improve standards of quality, safety and health for care workers, including domestic and migrant workers, and care recipients;
- promoting a more equal sharing of care responsibilities by measuring unpaid and paid care work, raising awareness and addressing gender stereotypes, including those related to the role of men in caregiving;
- piloting innovative care solutions and support systems tailored to economies with different levels of development, including for indigenous and tribal peoples and persons with disabilities, with the participation of the persons concerned;
- promoting better work–life balance and family-friendly workplace policies and practices, including by enhancing capacity-building, in collaboration with the Turin Centre.

167. At the global level, the ILO will:

- assess whether there are gaps in the ILO's body of international labour standards related to paternity and parental protection and other care leave and formulate appropriate normative or non-normative actions;
- strengthen research and improve dissemination and communication on decent work and the care economy in economies at different levels of development, including through a South–South platform to promote decent care work;
- develop knowledge on the impacts of climate change and technological change on care, including unpaid care work, to assist in the consideration of care issues in relation to emerging labour market governance issues and climate change adaptation and mitigation policies and actions;

- lead a global consultation to develop new international statistical standards for the measurement of paid and unpaid care work as mandated by the 21st ICLS.

Output 5.3. Increased capacity of the constituents to prevent and address violence and harassment at work

168. The ILO's work will build on the momentum created by the significant number ratifications of the Violence and Harassment Convention, 2019 (No. 190), and the experiences in and lessons learned from putting in place and implementing measures to make a world of work free from violence and harassment a reality for all. Violence and harassment at work continues to disproportionately impact women and groups in vulnerable situations. Representing a deeply entrenched form of discrimination and a structural determinant of inequality, poverty and socio-economic exclusion, violence and harassment at work undermines people's dignity, safety, opportunities and autonomy, as well as the enjoyment of the fundamental principles and rights at work, including the right to a safe and healthy working environment. It also affects the sustainability of enterprises. ILO interventions will strengthen the capacity of its constituents to prevent and address gender-based and other discrimination-based violence and harassment, including in the informal economy, leveraging synergies with related interventions under other policy outcomes and considering the voices and perspectives of those particularly affected by it.

169. At the country level, the ILO will support its constituents in:

- developing and implementing measures to advance the ratification and effective implementation of Convention No. 190;
- building capacities for strengthening legal, policy and institutional frameworks concerned with the elimination of violence and harassment at work, including social dialogue mechanisms, labour inspection and other enforcement mechanisms;
- integrating and addressing violence and harassment within equality and non-discrimination and OSH frameworks;
- promoting workplaces, enterprises and sectors free from violence and harassment, including through the development of policies, codes of conduct, collective bargaining agreements, preventive measures, and effective reporting and dispute resolution mechanisms;
- monitoring progress in the implementation of measures in place to prevent, address and eliminate discrimination-based violence and harassment at work, and addressing policy and implementation gaps.

170. At the global level, the ILO will:

- undertake research on comparative experiences and policy lessons learned regarding what works in preventing and addressing violence and harassment at work, including by leveraging behavioural science;
- promote the ratification and effective implementation of Convention No. 190 through communication, advocacy and development of tools supporting its implementation, including at the workplace and sectoral levels;
- develop knowledge and approaches for addressing violence and harassment in the context of informality, supply chains and crisis response, taking into account technological developments;
- expand the evidence and knowledge base on the prevalence and forms of violence and harassment and their impacts, including those experienced by people vulnerable to intersecting forms of discrimination;
- advance the methodological work towards international statistical standards and operational guidance for the measurement of violence and harassment at work.

Outcome 6: Protection at work for all

Strategy

171. Adequate and effective labour protection for all workers is critical to ensure a just share of the fruits of progress and productivity growth, reduce and prevent inequalities, and build resilience. Moreover, by levelling the playing field, labour protection contributes to sustainable enterprises and economic and social development.

172. In recent years, there has been a declining trend in the rate of work-related deaths and diseases, although the numbers remain significant. At the same time, environmental and technological transformations are increasing OSH concerns, including risks of heat stress, psychosocial risks and risks to mental health. While technological advancements promote forms of work such as platform work that may promote employment generation, and diverse forms of work arrangements such as telework that may enhance work-life-balance, one third of workers globally work long hours, and gaps in labour market governance emerge. Although wages have, on average, increased over recent decades, wage inequality, gender pay gaps and the number of low-paid workers remain significant, and labour income shares have declined in many countries. The lack of decent job opportunities, insufficient rights-based labour migration pathways, geopolitical conflicts, climate and environmental change, and demographic shifts exacerbate unsafe migration and forced displacement.

173. In this context, guided by the conclusions concerning the second recurrent discussion on labour protection, adopted by the Conference at its 111th Session (2023), and its follow-up, and grounded in the fundamental principles and rights at work, the ILO will support the development of integrated policy approaches to protection at work through social dialogue, supported by free, independent, strong and representative EBMOs and workers' organizations. The focus will be on workers who face higher risks of exclusion from labour protection, including as a result of inadequate legal frameworks, such as migrants; refugees, including internally displaced people; persons with disabilities; workers in the informal economy; workers in MSMEs; workers in specific occupational groups and sectors, including domestic workers, community health and care workers, and home workers; workers in temporary employment; and workers in diverse forms of work arrangements.

174. The ILO will promote the ratification and effective implementation of the relevant international labour standards as a guiding framework for the effective protection of all workers. Building on past work and existing tripartite guidance, it will provide policy advice and develop the capacity of the tripartite constituents, including in collaboration with the Turin Centre. Relevant up-to-date and tailored knowledge products will be prepared to serve as the foundation for policy initiatives. This includes the biennial Global Wage Report and databases, research on labour income shares, and tools and analytical research papers on safe and healthy working environments, fair and adequate wages including living wages, balanced and flexible working time and work organization arrangements, adequate protection for groups of workers in occupations at high risk of exclusion in specific work arrangements and in the informal economy, and fair labour migration. The flagship programme Safety + Health for All, its Vision Zero Fund, the Fair Recruitment Initiative, and the development cooperation projects on wage policies and labour migration will play a crucial role in supporting the achievement of results in countries.

175. The strategy will place increased emphasis on modernizing labour market institutions to ensure protection for all amid multiple crises and an evolving world of work, in particular:

- advancing work on living wages, as a new workstream within the broader framework of wage policies, in line with Governing Body's guidance;
- adapting national OSH frameworks to address emerging and re-emerging risks, including those related to biological, chemical and psychosocial hazards, and the effects of climate, environmental and technological changes on safety and health at work, including by mainstreaming OSH into other relevant public policies;
- adapting policy advice and technical assistance to reflect shifting migration realities in many countries and more complex migration and refugee flows, acknowledging the shared labour rights challenges of these groups, as well as their specificities;
- reinforcing support to policies and legislation on flexible working time arrangements such as telework, considering their implications for labour protection.

176. Achieving this outcome requires strong synergies with initiatives in all the other policy areas and the reinforcement of alliances with other UN entities, regional organizations and international financial institutions, in particular under the aegis of the Coalition. This includes partnerships to promote a preventive safety and health culture at work, an initiative on wage policies including living wages and alliances on the protection of domestic workers. In addition, rights-based approaches to labour migration will be advanced through bilateral and multilateral agreements and interregional dialogue and through the ILO's advocacy in the UN Network on Migration.

ILO focus in 2026–27

Output 6.1. Increased capacity of the constituents to effectively realize safe and healthy working environments

177. The ILO will actively leverage the opportunities created by the elevation of a safe and healthy working environment to a fundamental principle and right at work and the enhanced capacity of the Office to influence global efforts to address traditional, emerging and re-emerging OSH challenges, including those posed by technology and climate and environmental change. Guided by the ILO's Global Strategy on Occupational Safety and Health 2024–30 and the plan of action for its implementation, the strategy will encompass efforts to enhance the knowledge and assistance provided to the constituents in respect of national OSH frameworks and workplace risk management and will facilitate collaboration among OSH institutions and specialized networks.

178. At the country level, the ILO will support its constituents in:

- assessing and addressing gaps in national OSH frameworks in preparation for the ratification and effective implementation of the fundamental OSH Conventions, namely Conventions Nos 155 and 187, and mainstreaming these standards into the work of other UN entities, international financial institutions and other relevant partners;
- developing inclusive, evidence-based, gender-responsive and coordinated OSH policies supported by social dialogue, aligned with and reinforced by other public policies, including those relating to the other fundamental principles and rights at work, health and the environment;
- establishing robust national OSH systems with adequate legal frameworks, policies and programmes addressing, among other elements, qualification needs, the need for updated and comprehensive data on injuries and diseases, and sustainable financing options;
- strengthening the capacities of OSH institutions, EBMOs, workers' organizations and tripartite advisory bodies to address the specificities of different categories of hazards and risks, with a focus on preventing biological, chemical and psychosocial hazards;
- tailoring interventions to address the needs of specific occupations, groups of workers, sectors and enterprises, with special attention to the specificities of MSMEs, entities in the social and solidarity economy, supply chains, public administration and the informal economy.

179. At the global level, the ILO will:

- develop knowledge, policy and technical tools to promote the OSH Conventions and their effective implementation;
- develop reports and organize a meeting of experts on OSH and extreme weather events and tripartite consultations on other topics as requested by the Governing Body, organize the standard-setting discussion on chemical hazards starting in 2027, and undertake preparatory studies related to ergonomics and the safety of machinery;
- publish a triennial global report with updated estimates and trends on fatal and non-fatal occupational injuries and diseases, developments in national frameworks for OSH, and emerging and re-emerging risks;
- develop a strategy for international statistical guidelines and capacity-building tools and guidance on OSH data in preparation for the 22nd ICLS;

- facilitate and lead exchanges between the ILO's constituents and specialized OSH institutions and experts, including through a global knowledge platform, and organize meetings on scientific and technical aspects of OSH and global and regional advocacy events and campaigns, including the World Day for Safety and Health at Work and the triennial World Congress on Safety and Health at Work.

Output 6.2. Increased capacity of Member States to set adequate wages and promote decent working time

180. Millions of workers in the formal and informal economies across the world continue to earn very low wages and work excessively long hours. The ILO will step up efforts to support its constituents in setting adequate wages and in reducing wage inequality, including gender pay gaps. It will also support them in their efforts to reduce excessive working hours and adopt balanced and flexible working time and work organization arrangements that may help to improve work–life balance and well-being, as well as gender equality and productivity. The Office will also implement the conclusions of the Meeting of Experts on wage policies, including living wages, adopted by the Governing Body at its 350th Session (March 2024).

181. At the country level, the ILO will support its constituents in:

- improving wage adequacy and wage-setting systems through social dialogue, including statutory or negotiated minimum wages, public sector pay, the collective bargaining of wages and the reduction of pay gaps, taking into account the needs of workers and their families, as well as economic factors, including productivity;
- estimating and operationalizing the concept of the living wage in line with ILO principles;
- developing and making adjustments to national laws, policies and other measures and in bargaining collectively to limit working hours, including overtime, and ensure adequate rest periods;
- implementing, through laws, collective agreements and other measures, balanced and flexible working time and work organization arrangements, including telework, that protect workers and stimulate productivity.

182. At the global level, the ILO will:

- develop an assessment framework for wage setting and a repository on wage policies;
- promote and implement the conclusions of the Meeting of Experts on wage policies, including living wages;
- publish the new Global Wage Report;
- expand the knowledge base on balanced and flexible working time and work organization arrangements, including telework, and their impact on labour protection, notably in relation to workers' health, work–life balance, gender equality and protection for workers' disconnection in the digital era, and on productivity.

Output 6.3. Increased capacity of Member States to extend labour protection to workers at high risk of being excluded from adequate protection

183. Workers in certain occupational groups, including domestic workers and community health and care workers, in certain sectors and in certain work arrangements, and workers in MSMEs are at a greater risk of exclusion from labour protection, especially where inadequate legal protection and weak governance prevail. Informality remains a major obstacle to achieving adequate labour protection. The ILO will work at the global, national and sectoral levels to strengthen its constituents' capacity to design and implement tailored, gender-responsive and inclusive measures to ensure that all workers enjoy adequate and effective labour protection, with special attention to those who face a greater risk of exclusion due to the characteristics of their work and to those in crisis or post-crisis situations. Interventions will address informality in formal enterprises and in households, complementing work under output 4.4 on the formalization of informal enterprises, and will be aligned with the Transition from the Informal to the Formal Economy Recommendation, 2015 (No. 204).

184. At the country level, the ILO will support its constituents in:

- conducting gender-responsive diagnoses to better understand the root causes of exclusion from labour protection, identify opportunities for improvement and inform relevant policy and regulatory action to facilitate the inclusion of all workers;
- designing and implementing policies and legislative and compliance measures to improve the labour protection of workers, especially those exposed to a high risk of exclusion;
- developing innovative approaches to address informality in formal enterprises and households and prevent the informalization of formal jobs;
- strengthening the capacity of the social partners to consider the situation and views of workers facing a high risk of exclusion in social dialogue on labour protection.

185. At the global level, the ILO will:

- conduct research on how to protect workers at greater risk of exclusion, taking into consideration the interdependence between labour protection and the strategic objectives of the Decent Work Agenda;
- expand knowledge on access to labour protection through strategies to facilitate the successful transition from the informal to the formal economy, and from insecure to secure work;
- develop awareness and knowledge products on the manner in which freedom of association and collective bargaining, as well as other tools such as workplace cooperation, foster labour protection;
- develop and document approaches to change social norms and improve the protection of domestic workers, including through behavioural science, and to increase the recognition and protection of community health and care workers in line with the guidance set out in the conclusions concerning decent work and the care economy, adopted by the Conference at its 112th Session (2024).

Output 6.4. Increased capacity of Member States to strengthen and implement fair and effective frameworks to govern labour migration

186. Although labour migration remains the main form of mobility in the world, shifts in demography and technology, as well as climate, environmental and political factors, are contributing to a continued increase of mixed migration flows. The ILO will support its constituents in adapting to these new dynamics, enhancing effective and coherent responses to ensure inclusive and well-functioning labour markets, and adapting interventions to the distinct needs and circumstances of different groups of migrants. Growing interest in expanding pathways towards regular labour migration to meet demand in critical sectors requires the strengthening of rights-based and gender-responsive labour migration governance for protecting migrant and refugee workers, maximizing and sharing the benefits of migration and addressing the impact of brain drain in countries of origin.

187. At the country level, the ILO will support its constituents in:

- preparing for the ratification and implementation of the international labour standards relevant to migrant workers and promoting the relevant guiding principles, including the ILO *General principles and operational guidelines for fair recruitment* and the ILO *Guiding principles on access of refugees and other forcibly displaced persons to the labour market*, in order to address informality and irregular migration through targeted sectoral approaches, services and social dialogue, including collective bargaining and the sharing of good practices on creating pathways out of irregularity, taking into account the views of migrant and refugee workers;
- promoting equality of treatment and non-discrimination, a safe and healthy working environment, wage protection, access to labour justice mechanisms and remedies and the extension of social protection to migrants, refugees and their families;
- enhancing the development, recognition and matching of migrant and refugee workers' skills and qualifications and strengthening and implementing targeted labour market integration, reintegration and entrepreneurship programmes;
- adapting and implementing global guidance on fair recruitment in enterprise, local and sectoral contexts, considering the impact of digitalization on recruitment practices;

- strengthening adaptation strategies for labour migration and displacement induced by climate and environmental change, conflicts and disasters.

188. At the regional, interregional and global levels, the ILO will:

- promote the relevant international labour standards and elevate the important role of the social partners within the UN Network on Migration and in other forums, including in the context of the Global Compact for Safe, Orderly and Regular Migration and the Global Compact on Refugees;
- support the production of labour migration statistics, expand the ILO labour migration statistics database, update estimates on migrant workers, and conduct analyses on labour migration, refugee workers and linkages with emerging trends;
- strengthen advocacy, partnerships and resource mobilization for rights-based approaches to labour migration and mobility, notably through bilateral and multilateral labour and social security agreements, interregional dialogue, enterprise initiatives, ongoing programmes and projects on migration and mixed flows, including on forcibly displaced persons, and the dissemination of ILO tools and guidance.

Outcome 7: Universal social protection

Strategy

189. Social protection prevents and reduces poverty and inequality, contributing to more just and equitable societies. Comprehensive and sustainable social protection systems are most effective when they are integrated with macroeconomic, industrial, employment and social policies that expand the availability of decent jobs and quality services. A balanced strategy aimed at economic growth, full and productive employment and universal social protection is essential to ensure that all individuals have access to decent work, which is a key factor not only in lifting people out of poverty but also in preventing poverty and exclusion. Increasing investment in social protection creates an enabling environment for economic transformation, full and productive employment and decent work creation, formalization, productivity growth and sustainable enterprises, which in turn extend the tax and social contribution base. Moreover, measures to improve the transparency and service quality of social protection and to promote social dialogue contribute to strengthening trust in state institutions.

190. Despite progress in recent years, more than 47 per cent of the world's population remains without access to any form of social protection. The financing gap to achieve universal social protection in low- and middle-income countries amounts to 3.3 per cent of GDP annually, on average. Long-standing challenges to the extension of coverage, including fiscal constraints and persistent informality, are compounded by demographic transitions, including population ageing, and decent work deficits among women and young people, the unfolding climate crisis and the new technological advancements that are transforming the world of work.

191. The ILO will continue to support the tripartite constituents in accelerating the progressive establishment and strengthening of universal social protection systems, including social protection floors, that promote decent work and extend coverage to workers in all types of employment and in enterprises of all sizes, and that are sustainable, resilient and adaptive in times of crisis to support those at increased risk of hardship, thereby facilitating a just transition to more sustainable and inclusive economies and societies.

192. Guided by the relevant international labour standards and based on effective social dialogue, action will focus on the extension of social protection coverage to groups facing particular barriers to access, including workers in the informal, rural and care economies; self-employed, domestic, temporary and part-time workers; migrants, refugees and their families; and women, young people and persons with disabilities.

193. The ILO will support its constituents in progressively building and strengthening sustainable, comprehensive and adequate social protection systems that are adaptive to national contexts and circumstances, in coordination with other policies. It will promote social protection systems that address vulnerabilities, facilitate adaptation, protect populations and build resilience against climate change-related impacts, such as elevated risks of ill health or income loss. This will include support in providing unemployment protection and social assistance linked with active labour market policies to compensate for the loss of jobs and livelihoods provoked by climate change

mitigation policies. While social protection measures such as unemployment protection provide necessary income security, active labour market policies – such as employment services, training, skills development and reskilling, and other labour market interventions – enhance the employability of affected workers, among other benefits. The ILO will also promote the adoption of rights-based social protection in contexts of crisis, with a view to strengthening national systems as a basis for sustainable recovery.

194. As more countries grapple with population ageing, special attention will also be given to addressing gaps in social health protection, expanding access to long-term care for all those in need, and ensuring income security in old age. Policy support will prioritize the extension of coverage to those with insufficient contributory capacity to access social insurance, particularly women workers who tend to experience longer and more frequent career breaks due to the unequal distribution of unpaid care responsibilities. Activities will also focus on supporting the sustainability of pension systems and on promoting coherent and integrated employment, labour market and social and care policies, including for young people.

195. The ILO will provide normative and policy advice for the improvement of national legal, policy and institutional frameworks for social protection. It will strengthen the capacity of social protection policymakers and administrators and of employers' and workers' representatives, including in collaboration with the Turin Centre, to design, finance, implement and monitor social protection systems, while promoting social dialogue. The ILO will also support the formulation and implementation of intersectoral policies and other integrated measures aimed at closing persistent coverage and adequacy gaps and at facilitating a just transition to more sustainable economies and societies. It will also promote the development of sustainable financing strategies for social protection systems based on sound fiscal space and costing analyses. The social protection flagship programme, Building Social Protection Floors for All, will continue to play a key role in supporting the delivery of technical services to the constituents, including in the context of the Global Accelerator.

196. Strategic partnerships will be leveraged to amplify the reach and impact of the ILO's work and reinforce its leadership role in ensuring policy coherence on social protection aligned with international labour standards in the multilateral system, including through the Global Accelerator, the Coalition, the Global Partnership for Universal Social Protection to Achieve the Sustainable Development Goals (USP2030) and the Social Protection Inter-Agency Cooperation Board (SPIAC-B). The ILO will contribute to the ongoing policy debates concerning social protection financing and support the implementation of relevant outcomes at the global, regional and country levels. Building on lessons learned from its collaboration with the International Monetary Fund, the ILO will pursue stronger engagement with the international financial institutions to create fiscal space and work with other partners in the multilateral system to increase global solidarity in financing social protection.

ILO focus in 2026–27

Output 7.1. Increased capacity of Member States to develop social protection policies, strategies and legal frameworks that are sustainable, effective, inclusive and gender-responsive

197. The ILO will support the development of inclusive social protection strategies, policies and rights-based national systems, aligned with international labour standards, alongside efforts to generate decent employment and promote sustainable enterprises. This will involve promoting evidence-based and innovative strategies for expanding coverage to enterprises and to workers and individuals who face barriers to access. Efforts will also focus on enhancing coordination between contributory and non-contributory schemes to ensure sustainable, comprehensive and adequate social protection for all. Central to this approach are the principles of equity and solidarity through risk-pooling, aimed at preventing undue financial burdens on individual employers and workers. The ILO will promote policy and administrative enhancements that ensure that workers' rights and entitlements are portable across different forms of employment to secure their access to social protection throughout the life cycle and enhance labour market mobility.

198. At the country level, the ILO will support its constituents in:

- developing and strengthening capacities to design and implement gender-responsive and disability-inclusive sustainable, comprehensive and adequate social protection systems, including social protection floors, based on social dialogue and anchored in legal frameworks guided by up-to-date international social security standards, including Convention No. 102 and the Social Protection Floors Recommendation, 2012 (No. 202);

- designing and implementing innovative strategies towards universal social protection with a particular focus on extending social protection coverage to workers in the informal economy and in all forms of employment, including self-employed workers, workers on digital platforms and rural workers, as well as their families, and across different types and sizes of enterprises;
- designing and implementing policies and financing mechanisms for universal health coverage and income security through maternity, sickness, pension, unemployment, employment injury, disability and other social protection schemes, cognizant of demographic transitions and guided by up-to-date social security standards to ensure the adequacy and predictability of benefits.

199. At the global level, the ILO will:

- advocate for the ratification and implementation of Convention No. 102 and other up-to-date social security standards;
- conduct research and develop policy guidance on the relationship between social protection and employment, combining contributory and tax financing methods for a multi-tiered system that protects workers in all types of employment;
- leverage strategic partnerships, including the SPIAC-B, USP2030 and the P4H Social Health Protection Network to mainstream social protection at the international and national levels in line with international labour standards.

Output 7.2. Increased capacity of Member States to strengthen social protection systems and ensure sustainable and adequate financing and sound governance

200. The achievement of universal social protection requires systems that are well-designed, effectively managed and sustainably financed in line with international labour standards. To this end, the ILO will assist its constituents in improving the governance and administration of social protection systems with a focus on the modernization and digitalization of public administration to optimize resource use and enhance effective delivery of benefits. Efforts will focus on strengthening the sustainability of social protection schemes through regular actuarial reviews, costing exercises and fiscal space analyses to generate reform options and to identify domestic funding sources for expansion, supplemented, where needed, by international financing. Support will be delivered, including through the Global Accelerator and the social protection flagship programme. In addition, this support will involve developing and enhancing statistical and monitoring tools used to track progress towards the achievement of national and global social protection targets.

201. At the country level, the ILO will support its constituents in:

- developing robust, equitable and sustainable financing strategies for social protection in line with national objectives and international labour standards and in consultation with ministries of finance and international financial institutions, to ensure sufficient fiscal space for social protection;
- enhancing the capacity of national statistical authorities to collect and analyse relevant social protection data for improving scheme and programme administration and impact, informing policy debates, and monitoring and reporting progress towards the achievement of national and global targets;
- improving the governance, institutional coordination and administration of social protection institutions, including through actuarial valuations aligned with international labour standards, and the digitalization and interoperability of social protection systems.

202. At the global level, the ILO will:

- support capacities for the collection and analysis of in-depth country-level statistics on various dimensions of social protection systems, including for the monitoring of the SDGs as the custodian agency for indicator 1.3.1, and publish the World Social Protection Report to guide policy action;
- support the development of digital standards being undertaken by the Digital Convergence Initiative regarding the interoperability of social protection systems, with a view to enhancing the effectiveness and outcomes of national social protection systems;

- gather evidence and develop guidance and good practices in strengthening social security inspection mechanisms and improving compliance in all types of employment;
- expand the evidence base and policy coordination on financing social protection policies, including the follow-up to the Fourth International Conference on Financing for Development;
- conduct research and develop policy guidance to improve the financial management and fiscal and economic sustainability of social security schemes, including through pension reforms, in the context of population ageing and other mega-trends.

Output 7.3. Increased capacity of Member States to use integrated policies to harness social protection for inclusive life and work transitions and structural transformations

203. In a rapidly evolving world of work, the ILO will support the strengthening of social protection policies and systems in conjunction with other social, employment, fiscal and economic measures, including labour protection, to facilitate individual life and work transitions and address structural transformations such as demographic shifts, climate change, digitalization and other mega-trends, and humanitarian crises. Responding to population ageing, efforts will focus on integrated approaches that expand access to health and long-term care services as well as decent work for care workers and for young people, thereby broadening the contribution base for public pension schemes and ensuring the sustainability of social protection systems. Efforts will also focus on linking social protection policies and delivery with other policies (including health and social care, employment, active labour market, enterprise and tax policies) to contribute to the formalization of employment and enterprises and facilitate a just transition.

204. At the country level, the ILO will support its constituents in:

- pursuing integrated approaches to employment, social protection, health and social care, and environmental policy, including as part of formalization strategies, in line with Recommendation No. 204, including through the Global Accelerator;
- enhancing the coverage of social health protection in line with Convention No. 102 and the relevant Recommendations, addressing the demand for long-term care services, and aligning social protection with care policies to provide adequate protection to care workers in all types of employment and to recognize unpaid care work, including through care credits in social insurance, in line with the conclusions concerning decent work and the care economy adopted by the Conference at its 112th Session (2024);
- expanding coverage of unemployment protection while facilitating access to active labour market policies for decent work and lifelong learning and upskilling and reskilling programmes, linking the delivery of social protection programmes and employment services, including in the context of climate-related adaptation and mitigation measures;
- reinforcing rights-based social protection systems in line with international labour standards, namely the Employment and Decent Work for Peace and Resilience Recommendation, 2017 (No. 205), in crisis contexts as a basis for recovery, peacebuilding and sustainable development.

205. At the global level, the ILO will:

- conduct research and develop guidance to protect populations against the adverse impacts of climate crises, reduce vulnerability and strengthen resilience to facilitate a just transition through social protection;
- conduct research, support data collection, update, disseminate and implement guidance on the extension of social protection to and portability for migrant workers, refugees and their families, in line with international labour standards;
- conduct research and develop guidance regarding social health protection, responding to the growing need for quality long-term care services and to improve working conditions in the care economy;
- engage with other UN entities, international financial institutions and other partners, including the multilateral climate funds, on the role of social protection in fostering a just transition.

Outcome 8: Digitalization for decent work and social justice

Strategy

206. The world of work is being impacted by a wave of new digital technologies, including AI, the internet of things, robotics and blockchain, among others. Governments and employers' and workers' organizations have a critical role to play in ensuring that these technologies are human-centred and contribute to decent work and social justice. Recognizing the specific constraints in developing countries, efforts are also needed to ensure that these technologies do not exacerbate the digital divide, but contribute to reductions in inequalities both within and between countries, while supporting progress towards the SDGs.

207. Opportunities to create new decent jobs that can absorb displaced workers require appropriate policies, developed through social dialogue, while ethical and privacy concerns surrounding AI necessitate robust governance frameworks to ensure that its deployment maintains respect for the fundamental principles and rights at work, as well as the right to privacy when it comes to workers' personal data. Digital platforms can enable access to global markets, streamline operations and offer flexibility in workforce management. Yet, it is critical to ensure that the opportunities offered by these platforms provide decent work, no matter where in the world this work takes place.

208. Work to achieve this outcome will be guided by the Centenary Declaration and informed by the outcome of the discussions of the Working Party on the Social Dimension of Globalization during the High-Level Section of the 350th Session (March 2024) of the Governing Body; the outcomes of the standard-setting discussion on decent work in the platform economy by the Conference at its 113th (2025) and 114th (2026) Sessions; and by the general discussion by the Conference on harnessing the fullest potential of technology. Existing international labour standards provide important reference points for new work in the area of technology and decent work. This includes, for example, Part IV of the Employment Policy (Supplementary Provisions) Recommendation, 1984 (No. 169).

209. Through integrated actions, the ILO will develop and disseminate knowledge and enhance the capacity of its constituents to leverage digital technologies, including AI, for decent work. Specific diagnostic tools and assessments will support policy and regulatory processes at the country level, while social dialogue will be promoted to ensure sustainable and inclusive outcomes. The ILO will place particular emphasis on assisting its constituents in addressing the needs of those most exposed to the digital divide, including women, young people, older workers, rural workers, migrants and refugees, workers in MSMEs and workers and enterprises in the informal economy.

210. The ILO will also strengthen its constituents' ability to govern an increasingly digital world of work through the development of inclusive and effective policies and regulations, in line with international labour standards. In addition, the ILO will implement institutional capacity development initiatives in cooperation with the Turin Centre to leverage digital technologies to improve labour administration and services, such as employment services, business development services and social protection and labour inspection services, increasing the effectiveness and inclusiveness of outcomes. The ILO Observatory on AI and Work in the Digital Economy will be a key global platform for knowledge-sharing, learning and engaging with the constituents and other partners.

211. Strategic partnerships will be strengthened at the global, regional and country levels to leverage expertise and synergies, notably with the Envoy of the UN Secretary-General on Technology, the ITU, UNESCO, the United Nations Development Programme (UNDP) and other UN entities, along with international financial institutions, regional organizations, academic institutions and think tanks, where relevant. Enhancing development cooperation will be key to successfully implementing the strategy. Support will be provided in the Global Accelerator pathfinder countries that have prioritized the digital transition.

212. The outcomes of the Summit of the Future in 2024, including the Global Digital Compact, and the Second World Summit for Social Development in 2025 will provide global parameters for framing the ILO's strategy in this area.

Relevant regional frameworks will also be taken into consideration (for example, the African Digital Compact of the African Union).

ILO focus in 2026–27

Output 8.1. Increased capacity of Member States to develop integrated policies and strategies to create decent job opportunities in the digital economy

213. Digitalization and AI bring challenges and opportunities to the labour market, leading to the creation of new jobs and the obsolescence of others, as well as changes to the composition of existing occupations and the demand for skills. These shifts can potentially affect millions of enterprises and workers, making upskilling and reskilling essential for adapting to digital capabilities or transitioning to new roles. The fast pace of change can also lead to a skills mismatch, while gaps in access to infrastructure, insufficient digital skills and a lack of financing mean that certain enterprises, especially MSMEs, face greater constraints in respect of integrating AI and other new technologies into their processes, in particular in developing countries where informality prevails.

214. At the country level, the ILO will support its constituents in:

- undertaking diagnostics and assessments, including modelling, of the impact of digital technologies on different sectors, jobs (quantity and quality), enterprises and skills requirements;
- integrating employment and decent job creation, including skills requirements and prerequisites for sustainable enterprises, in the formulation and implementation of national and sectoral digitalization and AI policies and strategies;
- participating in social dialogue on digital transformation policies and strategies at the national and sectoral levels to maximize their potential for employment and decent job creation, including by establishing and strengthening coordination mechanisms between ministries of labour, ministries responsible for digital transformation and the social partners, and creating pathways for the social partners' effective participation.

215. At the global level, the ILO will:

- enhance research and develop policy guidance on the implications of digitalization and AI policies and strategies for different sectors, jobs, skills and types of enterprise, as well as approaches to tackle the digital divide and different effects on businesses and workers, including by tapping into the experience of the tripartite constituents and through the ILO Observatory on AI and Work in the Digital Economy;
- in collaboration with the Turin Centre, build the capacity of the constituents to assess the impact of digitalization and AI on the world of work, as well as the implications for integrated digitalization and AI policies and strategies;
- develop an AI-powered system to modernize the revision of the International Standard Classification of Occupations by analysing job vacancy data from online portals, identifying new roles from recent occupation standards and tracking job trends.

Output 8.2. Increased capacity of Member States and the social partners to promote inclusive and effective governance for the digital economy

216. Digital transformations around the world have meant that efforts are needed to ensure – and to leverage new opportunities for securing – an inclusive and effective governance of work. Digital technologies can pose challenges, such as new OSH risks or potential discriminatory outcomes resulting from the use of algorithms. At the same time, digitalization may present new opportunities for including workers within the scope of existing labour protections (facilitating the transition to the formal economy) and improving compliance with laws and regulations (for example, to improve wage protection). Labour and social protections may need to be strengthened, as in the case of protecting workers' personal data and ensuring transparency in relation to the use of algorithms and the development of new regulatory principles (for example, the need for human oversight over decisions

impacting job security and working conditions). Social dialogue, including collective bargaining, is essential for ensuring the inclusive and effective governance of labour markets in the digital era.

217. At the country level, the ILO will support its constituents in:

- monitoring the impact of digital technologies, and related regulations, on workers' protection and the quality of work, assessing potential regulatory gaps and providing guidance that promotes decent work for all affected workers;
- ensuring the inclusive and effective governance of work so as to benefit from the opportunities and address any challenges that digitalization may present for the world of work;
- promoting the ratification and application of a possible international labour standard or standards on decent work in the platform economy, if approved;
- engaging in social dialogue and promoting collective bargaining on the adoption and deployment of digital technologies in sectors and workplaces in a manner that is human-centred and promotes decent work.

218. At the global level, the ILO will:

- conduct research on the implications of digitalization for the governance of work and compile and disseminate existing governance practices that promote decent work, including under the ILO Observatory on AI and Work in the Digital Economy;
- support the second discussion on decent work in the platform economy by the Conference at its 114th Session (2026);
- provide technical support to the tripartite meeting of experts on the protection of personal data in the digital era;
- promote multilateral coherence and the prioritization of decent work dimensions in global digitalization and AI governance initiatives, including by supporting the implementation of the agreed commitments under the Global Digital Compact and other relevant frameworks.

Output 8.3. Increased capacity of Member States and the social partners to take advantage of the digitalization of services for decent work

219. Digital technologies, including AI, have become increasingly incorporated into labour institutions, such as labour administration and labour inspection systems, public employment services and social security administrations. Digital technologies and relevant data can help these institutions improve the efficiency and effectiveness of their services, while supporting inclusion by reducing access barriers. Digitalization can underpin the transition to formality, notably by offering tools tailored to address the multiple causes of informality, including barriers to enterprise or worker registration or weak compliance. In addition, EBMOs and workers' organizations are using digitalization to strengthen their services and outreach to members, data collection and dissemination.

220. At the country level, the ILO will support its constituents in:

- documenting and disseminating the innovative use of digital technologies and AI to improve the effectiveness of services for decent work, including, for example, in labour administration systems, social security administrations and public employment services;
- enabling institutions to help MSMEs to tackle the digital divide and take advantage of new opportunities, including through business development and financial service provision;
- promoting, designing and implementing digital services and tools, such as digital wage payments and electronic case management systems to support labour inspection services, including in collaboration with the Turin Centre and other organizations.

221. At the global level, the ILO will:

- enhance knowledge and partnerships and disseminate good practices and innovative approaches in respect of the application of digital technologies that support the transition to formality, including digital financial technologies, digital wage payments and e-government platforms;
- strengthen knowledge and global evidence on reducing the digital divide through the digitalization of services, including by disseminating good practices through the ILO Observatory on AI and Work in the Digital Economy;
- provide guidance and build capacity with regard to integrating multi-agency labour market data and the interoperability of data and information systems, including to enhance labour market intelligence, labour market intermediation, social protection delivery and the monitoring of effective compliance by labour inspection services.

► III. Policy coherence outcome

Outcome 9: Enhanced policy coherence and amplified action for social justice through decent work

Strategy

222. The ILO's mandate to promote social justice and decent work, its tripartite structure and its normative approach and action uniquely position it to lead, reinvigorate and shape multilateral efforts to support countries in addressing potential trade-offs between competing economic, social and environmental policies. In a rapidly evolving global context marked by intersecting crises and transformations – from economic downturns to climate change, social inequalities and demographic shifts – there is an urgent and critical need for enhanced policy coherence and amplified action to accelerate progress towards the SDGs and set the foundation for the global agenda beyond 2030, based on a renewed social contract.

223. This leadership position should result in deeper and more impactful collaboration within the UN system and with international financial institutions and other global, regional and national organizations. The outcomes of the Summit of the Future, the Second World Summit for Social Development and the Fourth International Conference on Financing for Development open a window of opportunity to address the immediate social, economic and labour impacts of recent global crises, while driving transformative changes that are essential for sustainable development. The ILO should continue to advocate for these goals in relevant multilateral forums, such as the G7, the G20, BRICS¹⁰ and the UN Climate Change Conference, with a view to translating international commitments into effective action that generates decent work and increases social justice.

224. The Coalition will be central to the ILO's efforts to enhance policy coherence and amplify action across all the policy outcomes. It will operate as a dynamic platform for mobilizing political commitment, fostering strategic partnerships and securing investments that are necessary to advance social justice and decent work, both on a global and regional scale and at the country level. It will enable concrete actions from its partners in support of national priorities and amplify the impact of these actions through coordinated multilateral collaboration. The ILO will leverage its position as the convener of the Coalition and the host of its secretariat to play a leading role in the thematic development of the Coalition, ensuring that its efforts are aligned with the ILO's values and strategic priorities. The ILO will also collaborate with partners of the Coalition to implement the outcome of the Second World Summit for Social Development, reinforcing the integration of social justice and employment goals into policy agendas.

225. The Global Accelerator, one of the UN high impact initiatives for SDG acceleration and one of the key interventions of the Coalition, will enhance collaboration and policy coherence towards the creation of decent jobs and the extension of social protection. It will reinforce the results under the policy outcomes by assisting the ILO's constituents in developing and financing integrated, rights-based and gender-responsive employment and social protection policies and programmes. Through expanded collaboration among UN entities, development partners and financial institutions, the Global Accelerator will support the constituents in pathfinder countries in leveraging the opportunities of the high-level political commitment and whole-of-government approach to increase domestic resources for employment and social protection policies and programmes, drive investments with social dividends, generate strong social and economic multipliers, and uphold decent work principles. The Global Accelerator Steering Group will support joint global and regional advocacy initiatives and policy dialogues and the ILO-led Technical Support Facility and its hub of expertise will continue to extend advisory services, enhance funding and financing opportunities and provide capacity to national steering committees and UN country teams to achieve the objectives of national road maps through social dialogue.

¹⁰ Brazil, Russian Federation, India, China and South Africa.

226. Addressing the challenges associated with global transformations also requires enhanced cross-Office collaboration in support of an integrated and coherent approach to policy design and implementation that cuts across different policy outcomes. Such an approach will lead to sustained and coordinated action for increased impact at the country level and a stronger positioning of the ILO globally in four thematic areas, namely: (i) the transition from the informal to the formal economy; (ii) a just transition towards environmentally sustainable economies and societies; (iii) decent work in supply chains, investment and trade; and (iv) decent work in crisis and post-crisis situations. The ILO will continue to boost coordination and foster integrated cross-Office action within and between these four thematic areas through the priority action programmes established in the Programme and Budget for 2024–25. This will entail coordinating technical advice and supporting the design of integrated policies and measures, including through a sectoral approach, that promote innovation and adaptability. The mid-term review of the implementation of the priority action programmes in 2026 will inform decisions on future arrangements.

ILO focus in 2026–27

Output 9.1. Improved coherence in multilateral support for the development and financing of integrated policy responses for social justice through decent work

227. The realization of the vision of a renewed social contract that makes social justice the foundation of lasting peace, shared prosperity and equal opportunities calls for a comprehensive and coordinated approach encompassing stronger policy and institutional responses at all levels. The urgency of this vision is underscored by the need to respond to mounting global pressures and accelerate progress towards the SDGs, building on the momentum of recent political commitments and preparing for a post-2030 framework that prioritizes social justice.

228. The ILO will strategically leverage its position and its participation in high-level political forums to support its constituents in navigating global challenges and to scale up and amplify its work, ensuring that the Organization's human-centred approach is reflected in global policy agendas and is effectively implemented. The Coalition will be the main vehicle for action, advocacy and knowledge management and for the mobilization of political commitments, cooperation and investments for social justice at all levels. In this framework, the Global Accelerator will play a key role in driving collaboration and support for the development and financing of integrated policy responses to create decent jobs and extend social protection.

229. The ILO will:

- support its constituents in their efforts to shape the renewed social contract at different levels by developing knowledge products and capacity-building initiatives that contribute to the implementation of the decent work-related outcomes of UN summits and to the development of the post-2030 Agenda;
- strengthen engagement with the G7, the G20, BRICS, international and regional financial institutions and networks, such as the Finance in Common network, and other intergovernmental processes in pursuit of policy coherence for social justice and decent work, providing ex ante and ex post impact assessments and high-level normative, policy and technical inputs;
- support its constituents in their efforts to integrate the Decent Work Agenda into UN Cooperation Frameworks and national development strategies, to participate in the implementation of DWCPs and to engage in specific initiatives led by the partners of the Coalition to advance social justice and decent work;
- further develop the Coalition with a focus on implementing key interventions that respond to the needs of the constituents and on mobilizing collective efforts for action, advocacy, and knowledge dissemination, in support of the ILO policy outcomes;
- foster new and enhanced collaboration opportunities with Coalition partners to achieve concrete and tangible results on the ground in support of thematic priorities, mainstreaming social dialogue and tripartism, and the ILO's normative framework;
- continue to lead the Global Accelerator to facilitate the implementation of gender-responsive, integrated and coherent employment, enterprise and social protection policies and programmes, investments in high impact sectors, and adequate and sustainable national financing frameworks and domestic resource mobilization;

- enhance the capacity of the constituents to implement national road maps, increase financing and achieve sustainable results aligned with the SDGs, through technical assistance, innovative methodologies, tailor-made tools and training on the design and implementation of integrated employment, enterprise and social protection policies to support transitions, based on relevant international labour standards;
- build evidence of the impact of the Coalition and the Global Accelerator, document good practices, undertake research and monitor progress towards results.

Output 9.2. Improved coherence in support and action to facilitate transition from the informal to the formal economy

230. Accelerating progress on the transition to formality, in line with Recommendation No. 204, is fundamental to addressing the root causes of decent work deficits, poverty and inequality and to responding to the aspiration for social justice. Through the effective coordination and integration of policies and support for advancing the transition to formality, the ILO will contribute to the realization of decent work for all by: (i) building an evidence-based shared understanding, among the constituents and within the multilateral system, on addressing informality and its root causes; (ii) strengthening the capacity of the constituents to design, implement and monitor inclusive and integrated strategies based on effective coordination mechanisms and social dialogue; and (iii) developing strategic partnerships within the multilateral system.

231. To increase coordination and policy coherence in this area at the country and global levels, the ILO will:

- develop the evidence base on informality at the country level, including by supporting the implementation of the 21st ICLS standards on the informal economy, to raise awareness among the constituents, the multilateral system and other key stakeholders of effective pathways to formality and of measures to prevent informalization, and support, through social dialogue, the identification and implementation of such pathways and measures;
- design and coordinate the implementation of capacity development activities on integrated and gender-responsive formalization strategies and support coherence and synergies between different policy interventions at the national and sectoral levels, with specific attention to the role of the social partners in operationalizing Recommendation No. 204;
- coordinate, through cross-Office action and collaboration, the implementation of the strategy resulting from the conclusions of the general discussion by the Conference at its 113th Session (2025) on innovative approaches to tackling informality and promoting transitions towards formality to promote decent work;
- expand and disseminate knowledge on effective and integrated approaches to facilitate the transition to formality by establishing evidence on what works;
- develop innovative methods, tools and intervention models, including through digital technologies and behavioural science, to reduce decent work deficits, increase productivity in the informal economy and support the transition to formality;
- promote integrated approaches on the transition to formality at the country level, including through UN country teams and within the multilateral system, by supporting exchanges of experiences between countries and regions, and collaborative intervention models encompassing, when appropriate, the four areas covered by the priority action programmes;
- develop with other UN entities and international institutions joint policy initiatives and research on the transition to formality with a view to strengthening the ILO's role in policy debates and fostering development cooperation in this area.

Output 9.3. Improved coherence in support and action to facilitate a just transition towards environmentally sustainable economies and societies for all

232. Action to tackle climate change, pollution and biodiversity loss allowing for a just transition for all is imperative for achieving social justice and decent work. Integrated policies developed with the active involvement of the social partners and through social dialogue, and cutting across different fields and sectors, and financing are essential for addressing environmental challenges and leveraging economic and social opportunities. Office-wide

coordination will be ensured for the implementation of the strategy and action plan to give effect to the resolution concerning a just transition towards environmentally sustainable economies and societies for all, adopted by the Conference at its 111th Session (2023), and to position the Just Transition Guidelines as the central reference for policymaking. Consideration will be given to developments such as those relating to heat stress in the workplace, the need to harness critical energy transition minerals to build renewable energy technologies, the fight against plastic pollution, the green, blue and circular economies, land and ecosystem restoration, and the integration of a just transition into the nationally determined contributions under the Paris Agreement and other climate strategies.

233. To increase coordination and policy coherence in this area at the country and global levels, the ILO will:

- strengthen the data and knowledge base for a just transition, conduct gender-responsive sectoral, supply chain and employment assessments, and measure the economic and social impacts of climate and environmental change, as well as the effects of policy responses, on job creation;
- support integrated policies and the inclusion of a just transition in climate strategies through social dialogue, inter-ministerial coordination and the active participation of the social partners, building on the Just Transition Guidelines, with attention to economic and social impacts, the needs of MSMEs, workers in vulnerable or crisis situations, workers in the informal economy and indigenous and tribal peoples, and in particular workers and economic units in least developed countries and small island developing States;
- design and coordinate the implementation of capacity development activities on policies and programmes for a just transition, with attention to gender equality, youth employment, disability inclusion and migration;
- develop integrated research on just transition issues relevant to the constituents;
- support coherent and integrated approaches for a just transition across the policy outcomes and the areas covered by the priority action programmes, provide inputs to and leverage the Climate Action for Jobs initiative and other UN–ILO programmes promoting a just transition;
- foster the constituents' engagement in multilateral and regional environmental processes and platforms, including the UN Environment Assembly, the Conference of the Parties to the UN Framework Convention on Climate Change, the Vulnerable Twenty Group of Ministers of Finance of the Climate Vulnerable Forum and UN issue-based coalitions;
- strengthen resource mobilization and partnerships, including with multilateral development banks and climate funds, to integrate a just transition into climate, biodiversity and other environment-related financing.

Output 9.4. Improved coherence in support and action to advance decent work outcomes in supply chains

234. Supply chains are critical levers to advance social justice, decent work and socio-economic development. With the appropriate mix of policies and regulations, the constituents can address the root causes and drivers of decent work deficits in supply chains, including in relation to compliance with national laws and respect for international labour standards and the fundamental principles and rights at work. In line with its strategy on decent work in supply chains (2023–27), the ILO will focus on supporting its constituents, using all available ILO means of action, in realizing decent work in supply chains, and on promoting policy coherence in that regard across the UN system and among other multilateral organizations, international financial institutions and other relevant partners, including those within the international trade architecture.

235. To increase coordination and policy coherence in this area at the country and global levels, the ILO will:

- implement integrated and cross-Office country-level initiatives to leverage supply chains to promote sustainable enterprises, increase employment, productivity, skills transfer, formalization, a just transition, access to social protection, and the equal treatment and inclusion of workers in vulnerable situations;
- generate knowledge on the effective implementation of international labour standards relevant to supply chains, with particular attention to the five categories of fundamental principles and rights at work, and on addressing the comments of the supervisory bodies;

- design and coordinate the implementation of capacity development activities to increase compliance with national legislation, support due diligence for decent work amid the evolving regulatory and policy landscape relevant to supply chains, and provide access to effective remedies for workers whose rights have been infringed in business operations;
- design and coordinate the implementation of capacity development activities on the role of trade and investment policies, including labour provisions in trade and investment arrangements, in achieving sustainable growth and creating decent jobs;
- build and disseminate evidence-based research on decent work in supply chains with actionable recommendations;
- foster partnerships to advance multilateral cooperation and policy coherence at the global and country levels, and mobilize resources to implement the supply chain strategy;
- catalyse efforts to ensure that supply chains and trade and investment policies support socio-economic development, formalization, sustainable enterprises, a just transition and the extension of social protection.

Output 9.5. Improved coherence in support and action to promote inclusive, peaceful, stable and resilient societies through decent work and social justice in contexts of crisis, post-crisis and fragility

236. Conflicts, disasters and fragility impede the achievement of decent work and social justice. The ILO, under Recommendation No. 205, promotes coherence, deepens integration and leverages internal and external resources at all stages of crisis response to engage and support its constituents in promoting peace, resilience and decent work principles across the humanitarian–development–peace nexus, complementing the response provided by humanitarian actors with medium-term and long-term perspectives. Data collection using innovative data sources and analytical capacity will be expanded, to bridge knowledge gaps and address the impacts of crises on labour markets and on social protection. Advocacy, knowledge exchange and communication efforts will be implemented in crisis response to support resource mobilization, manage reputational risks and increase awareness among the ILO's constituents and partners.

237. To increase coordination and policy coherence in this area at the country and global levels, the ILO will:

- ensure the early involvement of the constituents in crisis prevention, preparedness and response mechanisms through improved advocacy, knowledge exchange and partnerships with national, bilateral and multilateral actors, including international financial institutions and humanitarian organizations;
- facilitate the protection of the fundamental principles and rights at work and the promotion of international labour standards across the humanitarian–development–peace nexus through strategic approaches in keeping with Recommendation No. 205;
- mainstream conflict sensitivity, gender sensitivity, disability inclusion, peace responsiveness, and disaster risk reduction and preparedness planning into DWCPs and relevant national development frameworks;
- develop gender-responsive tools and analytics through established and innovative data sources to facilitate the assessment of the impact of crises on decent work, with a view to designing targeted response measures for prevention, mitigation and recovery across policy areas;
- strengthen the ILO's crisis response capabilities by addressing security, operational and implementation challenges and by adopting effective crisis response protocols, in close coordination with other UN entities, including those financed through the UN Secretary-General's Peacebuilding Fund;
- design and coordinate the implementation of capacity development activities to address interconnected crises, such as environmental disasters, the resurgence of informality due to forced displacements and migration flows, and labour market implications resulting from supply chain disruptions;
- intensify knowledge and capacity development initiatives based on the discussion by the Conference at its 114th Session (2026) of the General Survey concerning Recommendation No. 205.

▶ IV. Enabling outcomes

Outcome A: Enhanced knowledge, communication, partnerships and platforms for innovation and capacity development

Strategy

238. Building on the lessons from the implementation of the ILO Strategy on knowledge and innovation approved by the Governing Body at its 347th Session (March 2023), the Office will continue to strengthen its capacity for knowledge generation and dissemination, including through the collection and production of accurate and timely statistics, cutting-edge research and improved communication to advance social justice in the world of work. The Office will also strengthen its approach to partnerships for development cooperation, drawing on the findings of the 2024 independent high-level evaluation of the ILO's Development Cooperation Strategy for 2020–25, and will promote innovations in capacity development and service delivery with support from the Turin Centre. In line with the guiding principles of the UN 2.0 "quintet of change", ILO knowledge management products and services will be increasingly data-driven, innovative and digitally enhanced, and will harness strategic foresight methods and behavioural science in capacity development initiatives and in the provision of policy advice, where appropriate.

239. In 2026–27, work on statistics will align with the priorities outlined in the resolutions and guidelines adopted by the 21st ICLS (October 2023), which were endorsed by the Governing Body at its 350th Session (March 2024), and will incorporate the findings and recommendations of the 2024 independent high-level evaluation of ILO strategies and approaches for the development and use of labour statistics (2018–23). The 21st ICLS outlined an ambitious road map for the Office's future work on key labour statistics, focusing on developing and refining statistical definitions, methodologies and guidelines with the constituents, and assisting Member States in improving and applying standards for better data collection and production.

240. To respond more effectively to the knowledge needs of the ILO's constituents and to strengthen their influence at the global, regional and national levels, the ILO will continue to make existing knowledge available and to develop cross-cutting, gender-responsive research on decent work issues that provide clear and operational policy recommendations. Efforts will focus on ensuring the uptake of the ILO's flagship reports, research briefs and knowledge products by the constituents, in global research and in academic communities. The findings and recommendations of the 2020 independent high-level evaluation of the ILO's research and knowledge management strategies and approaches will drive improvements in this area.

241. The Office will leverage the latest communication technologies and innovative tools to help enhance the ILO's reputation as the global reference on the world of work, a knowledge leader and an effective development partner. It will create and disseminate impactful, inclusive and gender-balanced content that highlights the ILO's research, data, advocacy and policy advice and its global impact on decent work and social justice. This includes promoting the ILO's mandate, tripartite structure, international labour standards and development partnerships and the results achieved by the constituents and partners.

242. To expand, consolidate and ensure the relevance of development cooperation, the Office will strengthen targeted funding and non-funding partnerships and collaboration agreements guided by the ILO's global, regional and national priorities and the constituents' needs, and taking into consideration the findings and recommendations of the 2024 independent high-level evaluation of the ILO's Development Cooperation Strategy for 2020–25. Partners will include the ILO's constituents, other UN entities, international financial institutions, other development partners, private foundations, enterprises, academic institutions, media, local and regional governments, and civil society organizations.

ILO focus in 2026–27

Output A.1. Enhanced labour statistics supported by international statistical standards and reliable labour market information systems

243. The Office will support the implementation of the key labour statistics standards adopted by the 19th, 20th and 21st ICLS by providing direct technical assistance at the national and regional levels and through global training programmes. It will support the constituents in enhancing their capacity to produce and use high-quality labour market statistics for policy design, using the latest international statistical standards. The Office will continue to compile data to enhance the database on labour statistics, ILOSTAT, including with respect to the SDG indicators for which it is custodian, and will support countries in improving their labour market information systems, incorporating new data sources and innovative analysis methods. Innovation in data collection and modelling estimates will be strengthened by integrating big data, AI, administrative data and other sources where possible, alongside traditional sources, to enhance data reliability and timeliness.

244. Specific deliverables during the biennium will include:

- the development of statistical standards, in consultation with the constituents, to be presented to the 22nd ICLS, which will include a revision of the International Standard Classification of Occupations and address the measurement of key topics such as care work, digital platform employment, labour migration, industrial relations and work-related violence and harassment;
- a strategy for strengthening labour statistics enhancing coordination mechanisms in the production of national, regional and global estimates, flagship and other major publications and models produced by the Office;
- an expanded harmonized microdata repository supported by additional sources, including establishment surveys and household income and expenditure surveys, beyond labour force surveys;
- the enhanced dissemination of labour statistics through the ILOSTAT database, supported by accessible blogs, AI tools, statistical briefs and updates allowing for data disaggregated by gender, age, disability and other dimensions;
- tools to strengthen labour market information systems through the use of national administrative data and other sources.

Output A.2. Cross-cutting and leading research to promote the advancement of social justice through decent and productive work

245. The Office will pursue cutting-edge, evidence-based research, drawing on the expertise of the constituents and taking into consideration their needs and the conclusions of the International Labour Conference and tripartite meetings. Research will focus on: factors affecting social justice; the employment dynamics and work quality challenges of the digital economy; the impact of automation and AI on jobs; and ways in which management adapts to these changes. Research will address global inequality, poverty, the role of effective work institutions, the impact of inclusive economic growth on reducing in-work poverty, skills and lifelong learning, social dialogue and the effects of social protection systems on equality. In addition, it will explore the intersection of decent work, sustainable development and the impact of climate change, with emphasis on the integration of decent work into climate policies for a just transition. Research publications will use advanced data analytics and digital tools to provide real-time insights and forward-looking scenarios, aiding policymakers in anticipating emerging trends. They will be clear and concise, to maximize their relevance and accessibility.

246. Specific deliverables during the biennium will include:

- global and regional research tailored to the needs of the constituents, disseminated through easily accessible formats and channels in a timely manner, including flagship and other major reports, working papers, research briefs and other briefs on social justice and the future of work;
- cross-cutting, gender-responsive global, regional, sectoral and country-specific research projects addressing the constituents' concerns, focusing on areas such as the digital economy, sustainable development, climate action, global inequalities and dynamic job transitions;

- innovative tools and multimedia products, such as social media content, videos, infographics and blogs, to facilitate the dissemination and uptake of research by the constituents, relevant external networks and development partners;
- enhanced training and capacity-building for the constituents on evidence-based policymaking provided through initiatives such as the Research Academy, South–South cooperation and support to DWCPs.

Output A.3. Impactful communication for greater social justice

247. The Office will continuously evaluate and further develop innovative communication tools and platforms, including social media, the ILO website, the ILO intranet and the ILO Live broadcast channel, to maximize reach and impact. Analytics and audience data will guide strategic decision-making and selected AI tools will be responsibly used to enhance communication work. This approach is aimed at effectively reaching the constituents and other key audiences with targeted content, improving media relations and increasing visibility for development partners. In addition, a strong emphasis will be placed on internal communication, ensuring that staff are informed of, and engaged and aligned with, the ILO's mission. Efforts will include strengthening communication capacity, strategic planning and coordination between headquarters and the field, with a focus on digital communication and communicating as "One ILO".

248. Specific deliverables during the biennium will include:

- creative, impactful, human-centred, gender-balanced and inclusive communication content, packages and campaigns related to the policy outcomes and the enabling outcomes that strengthen the ILO's reputation as the lead agency for the world of work among priority audiences;
- enhancements to external and internal digital platforms that respond to feedback, improve user experience and present the work of the Organization in an impactful way to ensure that key audiences are targeted in the most effective manner, including the ILO website, the ILO intranet and ILO Live;
- a suite of guidance, communication data and skills-building labs on existing and new communication methods – including on the responsible use of generative AI for communication with editorial oversight – to ensure that all ILO staff understand their responsibility as communicators and have the skills needed for effective communication;
- a strategic communication partnership with a screened organization advocating on world of work issues, or a selected global media company, to further strengthen and expand the ILO's audience reach.

Output A.4. Reinforced partnerships and alliances for development cooperation

249. The Office will reinforce partnerships and alliances for development cooperation with a view to strengthening the capacity of the constituents to develop effective and efficient initiatives aligned with the ILO policy outcomes and national priorities, and tailored to the specific socio-economic and cultural contexts. The strategy will facilitate the mobilization of technical and financial resources and enhance the constituents' participation in the design, implementation and evaluation of development cooperation programmes and projects that respond to their needs, therefore increasing national ownership. Efforts to scale up successful programmes and to promote South–South and triangular cooperation will continue. Improving accountability, planning, monitoring, reporting and transparency regarding resource use and achieved results will remain a priority.

250. Specific deliverables during the biennium will include:

- the continued mobilization of technical, knowledge and financial resources, including domestic trust funds, for ILO priorities through development cooperation partnerships, taking into consideration the evolution of official development assistance and preserving the autonomy of the Office in pursuing its strategic priorities;
- the effective coordination of resource mobilization efforts across the outcomes, based on the constituents' priorities and funding needs, facilitating knowledge-sharing across outcomes for better results;
- enhanced and innovative partnerships to amplify action and mobilize funding for decent work and social justice;

- reinforced and tailored support to the ILO's staff and constituents for their proactive engagement in partnerships with other UN entities and intergovernmental organizations, international financial institutions, and multi-stakeholder platforms and alliances, with a particular focus on the Coalition, the Global Accelerator, South–South and triangular cooperation actors, the private sector, foundations, non-governmental organizations, and academic, research and training institutions.

Output A.5. Innovative capacity development approaches to accelerate positive change

251. Building on the 2023 ILO Strategy on knowledge and innovation, the Office will put emphasis on designing and reinforcing innovative capacity development processes and tools. Focus will be placed on four areas: (i) strengthening internal innovation management capabilities; (ii) developing innovative solutions for the ILO's constituents; (iii) fostering a stronger organizational innovation culture; and (iv) ensuring the better integration of the ILO into the global innovation ecosystem.

252. Specific deliverables during the biennium will include:

- strengthened internal innovation capabilities, including internal capacity improvement initiatives to enable ILO field offices to offer advisory services to the constituents in the field of digitalization and AI, and to identify and scale innovative solutions;
- the development of innovative solutions that allow the ILO's constituents to build their capacity through design sprints, innovation challenges and future foresight activities designed as safe spaces to explore how foundational technologies such as AI, quantum computing and synthetic biology can be leveraged to promote decent work and social justice, with digital inclusion as a cross-cutting objective; this will also include the promotion of other innovative learning formats such as the South–South University for Future Leaders in the World of Work;
- the organization of Office-wide annual innovation days and communication and advocacy campaigns to raise awareness and solicit the buy-in of the ILO's constituents and partners for innovation activities, therefore enhancing an organizational culture that embraces innovation, change and growth;
- increased ILO visibility as an innovation leader, through the participation of the Turin Centre in global innovation networks, including the UN Innovation Network, and by convening UN system-wide stakeholder events on the potential impact of foundational technologies on the world of work.

Outcome B: Improved governance and oversight

Strategy

253. Good governance and oversight are essential for ensuring that the ILO and its constituents play a leadership role in shaping policies and standards that advance social justice and promote productive employment and decent work for all, and for ensuring the highest levels of accountability and transparency as a means of enhancing confidence and trust in the Organization.

254. To enable effective governance, the Office will continue to provide support to the agenda-setting process, delivering high-quality, independent and timely legal services to the constituents. It will continue to strengthen and promote sustainable innovative solutions in meeting services and documents production to support the functioning of its governance organs and will promote digital governance by embracing technological advancements and integrating them smoothly into the work processes. The Office will continue to provide assurance that the Organization achieves its objectives effectively and efficiently, through strengthened oversight and evaluation functions, focusing on accountability and learning.

255. The Office will continue to engage with other UN entities and processes at the country, regional and global levels, including the United Nations System Chief Executives Board for Coordination, the Joint Inspection Unit and the United Nations Evaluation Group. In so doing, the ILO will leverage good practices in leadership, governance, oversight and evaluation. A robust evidence-based learning and accountability culture presents an opportunity to promote the unique aspects of the ILO, including international labour standards, tripartism and social dialogue, within the broader UN system.

ILO focus in 2026-27

Output B.1. Enhanced leadership and strategic direction to ensure organizational impact

256. The Office will support the Conference, the Governing Body and their subsidiary committees in providing strategic direction for the Organization's work and will ensure the timely implementation of the decisions made by the governing organs. The ILO will continue to make best use of its tripartite structure and convening authority to lead and shape the renewal of the global social contract through effective tripartite decision-making and enhanced political engagement. Particular efforts will be devoted to stepping up ILO leadership at the country level with appropriate skills and resources. This will be undertaken by equipping ILO staff with the capacities to discern emerging trends, anticipate potential shifts and respond proactively. The Office will support the wider UN system's commitment to instilling a culture of foresight, to enhance long-term thinking, strategic planning and readiness for a spectrum of possible futures.

257. Specific deliverables during the biennium will include:

- the adoption by the Conference of authoritative policy and normative outcomes and instruments, enabling the ILO to play a leadership role in setting up a common agenda for the Coalition and in delivering on the 2030 Agenda, including as a follow-up to the outcome of the Second World Summit for Social Development; this will be pursued through enhanced and inclusive political engagement and policy dialogue at global, regional and national forums, and through the meaningful participation of representatives of other international organizations and international non-governmental organizations within the framework of the Conference, and at regional meetings in their new format;
- the improved functioning of the recurrent discussions under the follow-up to the ILO Declaration on Social Justice for a Fair Globalization (2008), as amended in 2022, in the light of the decision taken by the Governing Body to review the modalities of recurrent discussions in order to enhance ILO strategic priority-setting, informed by evaluative evidence;
- the introduction of demand and data-driven and adaptive strategic programming platforms and capacity development initiatives to support the constituents' engagement in the planning, monitoring, reporting and evaluation of country programmes, notably DWCPs and UN Cooperation Frameworks, leveraging digital technologies.

Output B.2. Effective and efficient support to decision-making by governing organs

258. Support from the Office to the governing organs will continue to be aimed at achieving further improvements in their operations and increasing inclusiveness, transparency and efficiency. It will be informed by the current discussions by the Governing Body on the review of its functioning, and the identification of other possible areas for improvement by the Office to support the programme of work and achieve the policy outcomes. The Office will continue to support the discussions concerning the full, equal and democratic participation in the ILO's tripartite governance, including, as appropriate, through sustained and concrete measures to accelerate the entry into force of the Instrument for the Amendment of the ILO Constitution, 1986. There will be a focus on strengthening tripartite engagement and participation in policymaking and decision-making, assisted by electronic means and tools, and taking advantage of new technologies.

259. Specific deliverables during the biennium will include:

- the continued support, as appropriate, for the constituents' discussions on the full, equal and democratic participation in the ILO's tripartite governance, based on the relevant decisions and guidance of the governance organs;
- a portfolio of strategic Conference agenda items, shared and periodically updated with a view to supporting the constituents' engagement in the relevant processes, based on relevant research and evidence-based knowledge products developed in a timely manner, as well as four coordination group meetings during the biennium;

- an improved delegates' experience through the implementation of the Meetings Management System, a new conference management system aimed at modernizing conference and constituent management processes and supporting the International Labour Conference, the Governing Body, regional meetings, and the Special Tripartite Committee of the Maritime Labour Convention, 2006, as amended;
- the wider use of professionally validated computer-assisted translation and terminology tools in document production, balancing the need for high quality with the need for the timely delivery of documents;
- the effective and improved use of newly renovated facilities for meetings at headquarters allowing for greater outreach and inclusivity;
- high-quality, independent and timely legal services focusing on enhancing legal certainty and the user-friendliness of the rules of procedure of the governing organs.

Output B.3. Strengthened oversight, evaluation and risk management to ensure transparency, accountability and learning

260. The ILO will continue to apply the “three lines model” for risk management and internal control adopted by the UN High-level Committee on Management. The first line concerns operational management functions that own and manage risks and controls; the second line concerns business-enabling functions that oversee risks and controls; and the third line concerns functions that provide the Governing Body and senior management with independent assurance of the efficiency and effectiveness of the system of internal control and of the use of findings from oversight and evaluation for organizational improvement and learning.

261. In the ILO, a robust internal control framework based on the Integrated Resource Information System (IRIS) maintains the first two lines. A risk-based, delegated authority monitored by management is applied across the Office on the basis of operational needs. In the third line, the Office of Internal Audit and Oversight, the Evaluation Office and the Independent Oversight Advisory Committee provide an overview of overall performance, compliance and learning, reporting independently and directly to the Governing Body. In addition, the External Auditor provides an audit opinion on the ILO's annual financial statements and a report to the Governing Body on the Office's overall performance, as well as its performance in specific areas, based on a risk approach. Alongside this, the Office will continue to focus on updating and implementing the ILO's Environmental and Social Sustainability Framework across all areas of the ILO's work, ensuring enhanced ILO accountability towards its beneficiaries in line with practices in other UN entities.

262. Specific deliverables during the biennium will include:

- risk assessment processes and audit plans that are developed to ensure coverage of all significant areas of the ILO's operations;
- follow-up audits that are carried out to verify that management implements recommendations within agreed time frames;
- updated evaluation methods that are implemented with the increased participation of the constituents and beneficiaries, flexible funding for ex post evaluations and clustering techniques to align with other evidence-based knowledge products, providing high-quality findings and actionable recommendations;
- an upgraded *i-eval* Discovery system that is fully operational, with enhanced digital tracking of the evaluation process, advanced data analysis and improved access, facilitating the use of evaluative evidence through targeted dissemination and AI-driven methods;
- an updated version of the ILO's Environmental and Social Sustainability Framework and the implementation of safeguards through the reintroduction of an established coordination function supporting an Office-wide task team and business processes.

Outcome C: Effective, efficient, results-oriented and transparent management

Strategy

263. The delivery of the programme of work for 2026–27 requires sound resources management systems that are responsive and adaptable to diverse operational environments. Based on progress achieved and lessons learned in previous biennia, the Office will undertake significant efforts to strengthen transparency and accountability and foster the streamlining and harmonization of administrative processes. These initiatives aim to improve efficiency and sustainability in resource utilization, to ensure that the ILO can deliver tangible results and enhance its overall impact. Important efforts will be undertaken to preserve the significant capital investments made over recent years, in order to maintain the physical and digital assets that are key to supporting effective operations.

264. The principles of UN 2.0 are especially applicable to the ILO's initiatives to increase agility, diversity, responsiveness and impact. The Office will increase its efforts to modernize the collection, governance, integration, sharing, analysis and use of data to enable better decisions, stronger thought leadership, greater efficiency, more transparency and the provision of better support to the constituents. By leveraging data expertise, innovation capacity, digitalization, AI, strategic foresight and behavioural science, the ILO will align its operations with modern results-based management. This "quintet of change", together with the results of the ILO's staff skills-mapping exercise, will drive priorities for staff development and continuous learning strategies that will build on the growth mindset attitude that the Office has been cultivating over recent years.

265. Promoting diversity, equity and inclusion and a healthy, respectful enabling environment will continue to be at the core of the human resources agenda, with policy development, communication and behavioural change initiatives aligned with the ILO's and UN-wide strategies and commitments on geographical diversity, gender equality, disability inclusion, mental health and well-being, prevention and response to sexual exploitation and abuse and any forms of violence and harassment in the workplace.

ILO focus in 2026–27

Output C.1. An improved digital and physical environment to support effective and efficient operations and safe and sustainable workplaces

266. Following the agile approach necessary to enabling a forward-thinking culture, the Office will create new digital solutions and skills to improve stakeholder collaboration and decision-making and create efficiencies in time-critical amendments processing, thereby enhancing the effectiveness of the important work undertaken during sessions of the Conference. Efficiencies will be further generated through the mainstreaming of AI tools into the workplace to facilitate the drafting and summarizing of documents, emails, meeting minutes and presentations, as well as the production of publications and communication materials.

267. The Office will continue to transform the workplace by providing safe and sustainable office spaces that enable innovative and collaborative work. Taking advantage of opportunities offered by teleworking, measures will be put in place to revise space management policies, achieve space savings and reduce the overall footprint of ILO offices. In response to an increasingly unstable security environment, the Office will enhance the implementation and coordination of its security policy at headquarters and in field locations. Acknowledging the urgency of climate action, the Office will reduce its ecological footprint, promote sustainable practices and collaborate with local stakeholders to embed sustainability in its organizational fabric.

268. Specific deliverables during the biennium will include:

- an overhauled business intelligence and analytics solution, with a focus on the implementation of a cloud ecosystem that facilitates data sharing across diverse data sources, and the development of a governance model that empowers staff to analyse data in real time and create reports as needed;
- the replacement of legacy amendments software with modern fit-for-purpose technology, enabling teams to work in parallel, removing processing bottlenecks and reducing the need for extensive technical support;
- the deployment of AI tools to create efficiencies and enhance productivity across the workforce;

- improved coherence in data management and governance to create greater value from the Organization's data assets;
- strengthened reporting and analysis to improve the use of office space and the transparency of its management, gaining efficiencies in the control of physical assets in project offices;
- the further development and implementation of integrated systems to support the production, dissemination and retention of publication-related information and processes;
- strengthened ILO security policy implementation and coordination, in particular for field locations, by reinforcing and bringing field security management capacity closer to the field and improving communication tools, compliance monitoring and staff training and awareness.

Output C.2. Improved policies, mechanisms and approaches to facilitate integrated resource management for results

269. The ILO will continue to develop and refine internal policies, procedures and systems to support strategic planning, programming and management. This includes promoting results-based budgeting, leveraging digital tools and exploring options for using AI to enhance and facilitate management and decision-making throughout the programme cycle, from work planning through to monitoring and reporting.

270. These efforts aim to improve transparency and information-sharing with the constituents and partners, particularly other UN entities, while ensuring more effective and efficient working methods. By adopting advanced methodologies and operational procedures, the ILO will strengthen its capacity to deliver impactful results and foster a more collaborative and informed working environment.

271. Specific deliverables during the biennium will include:

- the further integration of information on progress towards results at the global, country and project levels to facilitate the provision of effective and efficient support to the constituents and improve internal and external reporting;
- the rationalization and rebuilding of internal financial governance policy documents and related user manuals, with a view to further harmonizing and streamlining administrative processes and tools;
- a change management and capacity development initiative to enable ILO managers and staff to take full advantage of the Office's improved strategic management framework and related tools, and streamlined administrative processes and documentation, and to use data and generative AI tools for strategic analysis;
- improved strategic budgeting and results-based resource allocation mechanisms delegated at appropriate levels, to foster further the integrated use of resources from the regular budget and voluntary contributions, with a view to accelerating progress towards results and impact;
- consolidated systems, dashboards and capacity to produce and publish timely and quality information on results and resources, aligned with the requirements established by the Development Assistance Committee of the Organisation for Economic Co-operation and Development, the International Aid Transparency Initiative (IATI) and UN INFO,¹¹ and with UN data cube standards.

Output C.3. Transformative initiatives to foster an agile, diverse, impactful workforce empowered with cutting-edge skills and delivering in an inclusive and respectful work environment

272. The Office will strengthen the capacity of ILO leaders to better plan and take key decisions related to human resources management. Supported by the new business intelligence and analytics solutions and AI tools, the Office will maintain the focus on workforce planning with sustained attention to anticipating skills gaps and skills needs and identifying opportunities for the redeployment of resources from headquarters, including staff, in support of

¹¹ UN INFO is a digital platform used by UN country teams to boost transparency and accountability for development coordination, managed by the UN Development Coordination Office.

front-line analytical and technical capacity in field offices. Support for informed human resources decisions through data-driven insights, guidance and advice will be improved. Emphasis will be placed on ensuring that managers are better equipped with the people management skills that they need to address the day-to-day issues that arise in a fast-changing work environment. The ILO will further embed new ways of working and actively market its employee value proposition to attract, recruit and retain a more diverse staff, fostering a rejuvenated and forward-thinking organizational culture and supporting work–life integration.

273. Effective people management is heavily reliant on strong recruitment, performance management and career development policies and processes. The Office will continue to review and improve on both efficiency and effectiveness in the areas of recruitment and performance management. The implementation of the revised mobility policy and increased support for career development assignments and job-swaps are further elements that contribute to building an agile, mobile and fit-for-purpose workforce.

274. Specific deliverables during the biennium will include:

- a coherent set of initiatives, aligned with relevant ILO and system-wide action plans, to foster a rejuvenated culture that promotes diversity, equity and inclusion in a safe, healthy and respectful work environment, making the ILO an employer of choice;
- the implementation of measures to reinforce the commitment and accountability of management and staff in the prevention and response to sexual exploitation and abuse;
- the implementation and assessment of results of the ILO's Mental Health and Well-being at Work Action Plan 2024–26 and of the initiatives to promote gender equality and disability inclusion, with a view to improving future activities in these areas;
- future-focused staff development and continuous learning strategies to address priority skills gaps and equip staff with cutting-edge skills including the skills of the “quintet of change” (data expertise, innovation capacity, digitalization, strategic foresight and behavioural science);
- strategic insights and guidance provided to managers, supported by workforce planning activities and AI-generated data analytics and metrics, to build leadership capabilities enabling the Organization to deliver on its mandate and priorities, especially in field offices;
- continuous improvements to recruitment and performance management policies and processes to increase efficiency and effectiveness in driving a workforce that is agile, mobile and fit-for-purpose.

► V. Draft budget of expenditure and income for 2026–27

275. The Programme and Budget proposals for 2026–27, after providing for movements in costs, valued at the 2024–25 budget rate of exchange of CHF0.91 to the US dollar, amount to US\$898,497,426. At this level, the proposed budget for 2026–27 represents an increase in real terms of 0.4 per cent as compared to the budget for 2024–25.

276. Following a detailed analysis of cost factors, both at headquarters and at field locations, cost increases have been reflected at an overall rate of 1.7 per cent for the biennium. Information on movements in cost factors is provided in Information Annex 2.

277. The budget rate of exchange for the biennium 2026–27 will be set at the market rate at the time the budget is reviewed by the Finance Committee at the 113th Session (June 2025) of the Conference. These proposals have accordingly been valued at the same budget rate of exchange (CHF0.91 to the US dollar) as the Programme and Budget for 2024–25, both to facilitate comparison and because the cost of the proposals in both US dollar and Swiss franc terms will continue to evolve with the exchange rate changes until the budget is finalized.

278. The contributions payable by Member States in 2026–27 will thus depend on the overall budget level, on the budget rate of exchange which is finally set, and on the scale of contributions approved by the Conference.

279. The draft expenditure and income budget in the form required for adoption by the Conference, with the corresponding figures for 2024–25, is shown below.

► Draft budget

Expenditure	2024–25 budget		2026–27 estimates		Income				
					2024–25 budget		2026–27 estimates		
	US\$	US\$	US\$	US\$	US\$	CHF	US\$	CHF	
Part I									
Ordinary budget	865 764 878	884 329 749			Contributions from Member States	879 800 000	800 618 000	898 497 426	817 632 658
Part II									
Unforeseen expenditure	875 000	875 000							
Part III									
Working Capital Fund	–	–							
Part IV									
Institutional investments and extraordinary items	13 160 122	13 292 677							
Total budget	879 800 000	898 497 426				879 800 000	800 618 000	898 497 426	817 632 658

280. After completing its examination of the draft estimates submitted in this document, the Governing Body may wish to submit to the International Labour Conference a draft resolution for the adoption of the programme and budget for the 80th financial period (2026–27) and for the allocation of expenses between Member States for 2026–27.

Draft decision

281. The Governing Body decided:

- (a) to approve the use of the balance of the Special Programme Account in the amount of CHF4.8 million (estimated at US\$5.3 million at the 2024–25 budget rate of exchange of CHF0.91 to the US dollar) to partially offset the one-off cost of CHF15.2 million to fund the two sessions of the International Labour Conference in 2026 and 2027;
- (b) to recommend to the International Labour Conference at its 113th Session (June 2025) that it:
 - (i) approve a provisional programme level of US\$898,497,426 estimated at the 2024–25 budget rate of exchange of CHF0.91 to the US dollar, the final exchange rate and the corresponding US dollar level of the budget and Swiss franc assessment to be determined by the Conference;
 - (ii) adopt the following resolution:

The General Conference of the International Labour Organization,

In virtue of the Financial Regulations, adopts for the 80th financial period, ending 31 December 2027, the budget of expenditure of the International Labour Organization amounting to US\$... and the budget of income amounting to US\$... which, at the budget rate of exchange of CHF... to the US dollar, amounts to CHF... , and resolves that the budget of income, denominated in Swiss francs, shall be allocated among Member States in accordance with the scale of contributions recommended by the Finance Committee.

► Appendix I

ILO strategic risk register for 2026-27

Risk event	Potential consequences	Comment	Proposed response from the Office
<p>1. The Governing Body or the International Labour Conference fail to reach agreement on a key issue.</p>	<p>Suspension of ILO activities and ineffective functioning of the ILO governing organs. Influential partners lose trust in the ILO's operating model, which affects levels of political and financial support.</p>	<p>The broad base of the ILO's governing structures gives a unique strength to the Organization, but it requires consensus to work effectively. This consensus is vulnerable to the pressures on the multilateral system created by increasingly complex, multi-polar, multi-conceptual centres of power. Protectionism, nationalism and concern about the uneven effects of globalization are also encouraging countries to seek bilateral, rather than multilateral, solutions.</p>	<p>The ILO will continue regular transparent communications and dialogue with the constituents on developing issues. It will take pre-emptive action to identify, prevent and/or defuse potential institutional discord, deploying through its normative functions, case studies and empirical data to depoliticize the issues, to the extent possible.</p>
<p>2. Constituents and donors modify their commitment to social justice and decent work.</p>	<p>Progress achieved to advance social justice through decent work is undone or the level of extrabudgetary contributions is reduced, and the achievement rate of agreed outputs and outcomes falls. Member States or influential external partners withdraw their support from the ILO.</p>	<p>Delivering sustainable improvements to decent work at country level requires concerted effort and political and fiscal capital over years, and an enabling environment that supports fundamental principles and rights at work and freedom of association. However, routine threats to such continued commitment (for example, turnover of ministers and other officials) are exacerbated by new policy priorities created by geopolitical tensions, inflation, rising indebtedness, fears of recession, social tensions and inequalities, and increasing exposure to economic, social, environmental, health and technological shocks.</p> <p>At the same time, the Second World Summit for Social Development in 2025 and its outcome documents provide greater opportunities for the ILO to advance social justice through decent work.</p>	<p>The programme and budget and country-level programming are designed to address and exploit these pressures. Nevertheless, the ILO will monitor developments and respond as required, by: (i) using its statistical and policy-monitoring tools and networks to alert governments and social partners to changing circumstances; (ii) acting quickly to pivot the programme as required to meet new requirements and demonstrate value for money with results and impacts; (iii) issuing research and undertaking advocacy to demonstrate the relevance and the social and economic return on investment from supporting decent work; (iv) building new strategic partnerships, and reinforcing existing ones, especially through international and national policy forums; and (v) using development cooperation</p>

Risk event	Potential consequences	Comment	Proposed response from the Office
<p>3. Demand for ILO support increases beyond the resources available.</p>	<p>Stakeholder dissatisfaction with ILO support damages its credibility, its influence, its ability to build strategic alliances and its access to funds.</p>	<p>As many specialized agencies, the ILO faces calls to increase the scope of its work in response to changing priorities, but without deprioritizing its work in other areas. This is particularly a challenge in the field, where regular budget funding models and development cooperation budgeting practices leave external offices with limited capacity to meet new challenges.</p>	<p>funds with adaptive project management techniques to adjust project delivery strategies to reflect changing priorities. The ILO will make every effort to implement the follow-up actions foreseen in the outcome documents of the Second World Summit for Social Development through the Global Coalition for Social Justice and the Global Accelerator on Jobs and Social Protection for Just Transitions for policy coherence and partnerships, ensuring that social justice and decent work are prioritized in national and global policymaking.</p> <p>The ILO will further strengthen its policy and practice on results-based management with better alignment of extrabudgetary development cooperation (XBDC) resources with the priorities outlined in the programme and budget. It will continue to redeploy more regular budget and XBDC resources from headquarters to the field and will reinforce its delivery model to give external offices greater flexibility and agility for an integrated use of resources with enhanced accountability.</p>
<p>4. ILO management information and data on its operations and on the achievement of impactful, lasting and sustainable results are insufficient or not convincing.</p>	<p>Decisions are based on mistaken assumptions, leading to inefficient use of funds and failure to deliver outputs and outcomes agreed in the programme and budget or in extrabudgetary projects, which reduces stakeholder confidence and flows of regular budget and extrabudgetary funds.</p>	<p>The Centenary Declaration, the ILO's Strategic Plan for 2026-29 and the upcoming strategy on partnerships and development cooperation 2026-29 provide strategic directions in this regard. The ILO introduced an innovative results framework in 2019 with indicators at impact, outcome and output level. This has been further developed in response to COVID-19 and lessons learned from evaluations, especially as regards results-based management processes with</p>	<p>The ILO will look for opportunities to strengthen its results-based management approach, transparency and accountability, leading to improved programming, monitoring and integrated use of all resources. The ILO has put in place four priority action programmes as entry points to ensure policy coherence, coordination, synergy and team working.</p>

Risk event	Potential consequences	Comment	Proposed response from the Office
5. Projects or programmes suffer from a significant act of fraud or corruption.	Loss of confidence in ILO management affects engagement of strategic partnerships and flows of regular budget and extrabudgetary funds.	integrated resource allocation and results at country level. The ILO completed an Organization-wide fraud risk assessment in 2024, which indicated opportunities for strengthening anti-fraud controls and fraud awareness. The resulting improvements started to be rolled out during 2024.	The ILO will continue to monitor its exposure to fraud and corruption and will take necessary action, especially as concerns operations (such as implementation agreements and procurement) that take place in highly vulnerable geographical and functional areas.
6. ILO staff or beneficiaries of ILO's assistance suffer sexual exploitation or abuse perpetrated by ILO staff or third parties contracted by the ILO.	Severe physical, psychological, social and reputational harm for those affected. Acute erosion of trust in the ILO and reputational damage leading to reluctance to partner with the ILO, financially or programmatically.	Sexual exploitation and abuse is an area of significant concern within the UN system. Although the number of allegations in the ILO is very low, risk registers at country office level show a growing awareness of potential vulnerabilities in this area. The ILO has responded to this challenge by creating a multi-departmental working group and establishing a dedicated function on the Prevention and Response to Sexual Exploitation and Abuse (PSEA Officer) reporting directly to the Director-General. The PSEA Officer and the working group spearhead ILO's efforts in strengthening and mainstreaming relevant prevention and response measures across ILO offices, projects and activities.	The ILO will create the post of PSEA Officer. During 2026–27, the Office will continue its focus on raising awareness, fostering a speak-up culture, improving reporting and due diligence, coordinating prevention activities across all ILO offices, including through identifying, developing and introducing additional measures to strengthen the prevention of, and response to, sexual exploitation and abuse.
7. Cyberattack on ILO systems disrupts operations or alters/discloses classified information.	Delay in the delivery of agreed outcomes, financial loss, harm to individuals and reputational damage to the ILO.	The review of the ILO's cybersecurity framework (GB.346/PFA/3) found it to be strong compared to other UN organizations. Nevertheless, cyberattacks are increasing in frequency and operational effects.	The ILO keeps emerging threats under constant review, mitigates potential vulnerabilities and takes appropriate corrective action. During the biennium, the ILO will update its Ransomware and related response protocols to incorporate current best practice.

Risk event	Potential consequences	Comment	Proposed response from the Office
<p>8. A force majeure incident (such as a natural or human-induced disaster) injures personnel, or damages ILO premises or assets.</p>	<p>Disruption to operations, financial loss, loss of morale and staff engagement.</p>	<p>The ILO's operations remain exposed to armed and sociopolitical conflicts and extreme weather events, which are increasing in number and severity, as well as potentially a new pandemic. As the ILO expands its presence in fragile States, this vulnerability is likely to increase.</p>	<p>The ILO's crisis management structures and business continuity protocols provide the mechanisms to prepare for and respond to a major incident. These will be further strengthened and updated during 2026–27 as business continuity structures are integrated into the more holistic approach to incident and crisis management created by the organizational resilience management system.</p>

► Appendix II

Results framework for 2026–27

1. This appendix presents the ILO results framework for 2026–27. It contains the expected results in relation to the intended long-term impact, the eight policy outcomes, the policy coherence outcome and the three enabling outcomes, alongside the corresponding outputs, with indicators at the three levels.

2. The framework includes **four impact indicators**, all of which are drawn from the global indicator framework for the SDGs and targets of the 2030 Agenda, that track longer-term changes in relation to the Decent Work Agenda. The sources of information and methodology for these SDG indicators are under the ILO's custodianship and data are regularly updated in the ILOSTAT database, therefore facilitating monitoring and reporting. The baseline for these indicators is set on relevant available statistics and the target is presented as an aspirational statement corresponding to the SDG target.

3. The framework also presents **18 indicators for the eight policy outcomes and the policy coherence outcome**, of which 13 are linked to SDG indicators, to measure the effect of improved policies and institutions on labour markets and people's lives. Three of these indicators are new in comparison with the framework for 2024–25:

- for policy outcome 2 on strong, representative and influential tripartite constituents, effective social dialogue and good governance of labour markets, the proposed indicators are the number of Member States that made progress in freedom of association and collective bargaining (measured as countries that recorded an improvement in the score for SDG indicator 8.8.2), and the proportion of population who believe decision-making is inclusive and responsive (SDG indicator 16.7.2);¹
- for policy outcome 8 on digitalization for decent work and social justice, the proposed indicator is the proportion of youth and adults with information and communications technology skills (SDG indicator 4.4.1).

4. In addition, there are **91 output indicators** of which 52 measure the immediate effects of the ILO's support to the constituents in thematic areas (the policy outcomes), 11 measure the immediate effects of action to improve policy coherence and internal coordination in key cross-cutting areas of work and in the multilateral system (the policy coherence outcome), and 28 measure improvements and progress in relation to knowledge, communication and partnerships; governance and oversight; and the management of the ILO (the enabling outcomes). For each output indicator, the framework includes a baseline² and a target, the latter corresponding to the expected result to be achieved by the end of 2027.

5. As compared to the results framework for 2024–25, there are five new indicators under policy outcome 8 and seven new indicators under the policy coherence outcome. In addition, 16 output indicators have been reviewed or merged to adapt them to changes in the strategy and to increase the clarity of the results to be measured.

6. In 2026–27, the Office will implement an innovative system to monitor and report data on the **direct and indirect beneficiaries** of the ILO's initiatives, under all the policy outcomes. This system is based on the good practices of other UN entities and on the lessons learned from the application of two indicators that measure the number of direct beneficiaries of skills development and care initiatives, respectively, which were introduced in the results framework for 2024–25. This innovation, which responds to the findings and recommendations of evaluations, including the Multilateral Organisation Performance Assessment Network (MOPAN) assessment of the ILO conducted in 2021, will complement the information on policy and institutional results measured by most of the output indicators, and will enhance the quality and visibility of ILO results in joint UN reports on results achieved at the country level and globally.

¹ These outcome indicators are proposed as a transition measure pending the result of work to be undertaken by the Office, at the request of the 21st ICLS in 2023, in relation to the possible adoption of an international statistical standard on industrial relations data for discussion by the 22nd ICLS in 2028.

² The baseline corresponds to the expected result to be achieved by the end of 2025 under each indicator (target), as presented in ILO, *Programme and Budget for 2024–25: Updated results and measurement frameworks*, January 2024.

7. At the start of 2026, the Office will publish an updated results and measurement framework for 2026–27, which will provide the basis for monitoring and reporting the results achieved during the biennium. This document will include:

- updated baseline and target figures for the output indicators based on the results achieved in 2024–25 and on updated estimates of extrabudgetary resources that are expected to be available for implementation in 2026–27;
- detailed methodological notes for the output indicators of the policy outcomes and the policy coherence outcome, with qualitative criteria that define the expected results to be achieved with ILO support.

► **Table II.1. Long-term impact**

A renewed social contract that ensures a fair, inclusive and secure future of work with full, productive and freely chosen employment and decent work for all

Indicators	Means of verification	Baseline	Target
Proportion of employed population below the international poverty line, by sex, age and geographical location (urban/rural) (working poverty rate, subcomponent of SDG indicator 1.1.1).	ILOSTAT	6.9% (2019) 7.5% (2021) 6.9% (2024)	Eradicate extreme poverty for all people everywhere (SDG target 1.1).
Annual growth in average real monthly earnings of employees (linked to SDG indicator 8.5.1).	ILOSTAT	1.9% (2019) 1.8% (2021) 2.7% (2024)	Achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value (SDG target 8.5).
Unemployment rate, by sex, age and persons with disabilities (SDG indicator 8.5.2).	ILOSTAT	5.6% (2019) 6.1% (2021) 5.0% (2024)	Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality (SDG target 10.4).
Labour share of GDP (SDG indicator 10.4.1).	ILOSTAT	52.9% (2019) 52.8% (2021) 52.3% (2024)	Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality (SDG target 10.4).

► **Table II.2. Policy outcomes and policy coherence outcome**

Indicators	Means of verification	Baseline	Target
Policy outcome 1. Strong, modernized normative action for social justice			
Level of national compliance with labour rights (freedom of association and collective bargaining) based on ILO textual sources and national legislation, by sex and migrant status (SDG indicator 8.8.2).	ILOSTAT	The world aggregate score was 4.8 on a scale of 0 to 10 (0 being the best and 10 the worst) for 2022 and 4.5 for 2021.	Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment (SDG target 8.8).

Indicators	Means of verification	Baseline	Target
Proportion and number of children aged 5–17 years engaged in child labour, by sex and age (SDG indicator 8.7.1).	ILO global estimates of child labour	9.6%, equivalent to 160 million children, of which 63 million are girls (2020).	Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking, and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and end child labour in all its forms (SDG target 8.7).
Forced labour rate.	ILO global estimates of forced labour	3.5 per 1,000, equivalent to 27.6 million people, of which 11.8 million are women and girls (2021).	

Output 1.1. Increased capacity of Member States to ratify international labour standards

1.1.1. Number of ratifications of:	ILO Information System on International Labour Standards (NORMLEX)	(a) 2,078 (December 2023) (b) 2,389 (December 2023)	(a) 40 additional ratifications (12 in Africa, 4 in the Americas, 2 in the Arab States, 14 in Asia and the Pacific, and 8 in Europe and Central Asia). (b) 70 additional ratifications (19 in Africa, 12 in the Americas, 3 in the Arab States, 19 in Asia and the Pacific, and 17 in Europe and Central Asia).
(a) fundamental and governance Conventions/Protocols;			
(b) up-to-date technical Conventions.			

Output 1.2. Increased capacity of the constituents to drive the effective application of international labour standards by Member States

1.2.1. Number of cases of progress in the application of ratified Conventions noted with satisfaction by the supervisory bodies.	Reports of the supervisory bodies compiled in NORMLEX.	50 cases of progress.	50 cases of progress.
1.2.2. Number of new UN Cooperation Frameworks that include measures to address issues raised by the supervisory bodies.	UN Cooperation Framework documents; UN Development Coordination Office.	11 UN Cooperation Frameworks (2022–23)	14 UN Cooperation Frameworks (4 in Africa, 3 in the Americas, 2 in the Arab States, 4 in Asia and the Pacific, 1 in Europe and Central Asia)

Output 1.3. Increased capacity of the constituents, partners and stakeholders to engage in normative action

1.3.1. Percentage of reports on the application of ratified Conventions due by 1 September received in a timely manner that include replies to comments by the supervisory bodies.	NORMLEX	40%	40% in 2026 40% in 2027
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Indicators	Means of verification	Baseline	Target
1.3.2. Number of Member States with tripartite mechanisms enabling the constituents to effectively engage in the implementation of international labour standards at the national level, including reporting to the supervisory bodies.	Official national documents and reports of the supervisory bodies.	14 Member States (5 in Africa, 3 in the Americas, 1 in the Arab States, 4 in Asia and the Pacific, 1 in Europe and Central Asia).	24 Member States (8 in Africa, 5 in the Americas, 3 in the Arab States, 7 in Asia and the Pacific, 1 in Europe and Central Asia).
Output 1.4. Increased capacity of the constituents to advance the effective respect, promotion and realization of the fundamental principles and rights at work			
1.4.1. Number of Member States with new or improved policies and programmes that address the mutually reinforcing nature of two or more fundamental principles and rights at work.	Official national reports and documentation compiled in the ILO Strategic Management System.	20 Member States (5 in Africa, 8 in the Americas, 6 in Asia and the Pacific, 1 in Europe and Central Asia).	18 Member States (4 in Africa, 6 in the Americas, 3 in the Arab States, 4 in Asia and the Pacific, 1 in Europe and Central Asia).
1.4.2. Number of countries that have taken action on child labour, forced labour or trafficking in persons.	Official national reports and documentation compiled in the ILO Strategic Management System.	17 Member States (7 in Africa, 4 in the Americas, 5 in Asia and the Pacific, 1 in Europe and Central Asia).	34 Member States (10 in Africa, 11 in the Americas, 2 in the Arab States, 10 in Asia and the Pacific, 1 in Europe and Central Asia).
Output 1.5. Increased capacity of the constituents to implement sectoral international labour standards, codes of practice, guidelines and tools			
1.5.1. Number of Member States that have advanced a sectoral approach to decent work by applying ILO sectoral standards and sectoral codes of practice, guidelines and tools.	National documents and reports, including from EBMOs and workers' organizations; reports of the supervisory bodies.	13 Member States (4 in Africa, 3 in the Americas, 1 in the Arab States, 5 in Asia and the Pacific).	11 Member States (4 in Africa, 2 in the Americas, 2 in the Arab States, 2 in Asia and the Pacific, 1 in Europe and Central Asia).
Policy outcome 2. Strong, representative and influential tripartite constituents, effective social dialogue and good governance of labour markets			
Number of Member States that made progress in freedom of association and collective bargaining (measured as countries that recorded an improvement in the score for SDG indicator 8.8.2).	ILOSTAT	To be determined	Improved compliance with Conventions Nos 87 and 98.
Proportion of population who believe decision-making is inclusive and responsive, by sex, age, disability and population group (SDG indicator 16.7.2).	UN Global SDG Indicators Database	To be determined	Ensure responsive, inclusive, participatory and representative decision-making at all levels (SDG target 16.7).

Indicators	Means of verification	Baseline	Target
Output 2.1. Increased institutional capacity of employer and business membership organizations to be strong, independent and representative			
2.1.1. Number of EBMOs with improved governance systems, strategies to widen representation and/or enhanced service provision.	Reports, documents, proceedings, service/training records, guides/manuals, and business plans/strategies of EBMOs, partnership agreements, other official documents and media coverage.	36 organizations (10 in Africa, 13 in the Americas, 1 in the Arab States, 8 in Asia and the Pacific, 4 in Europe and Central Asia).	36 organizations (10 in Africa, 13 in the Americas, 1 in the Arab States, 8 in Asia and the Pacific, 4 in Europe and Central Asia).
2.1.2. Number of EBMOs that have produced analyses on the changing business environment and conduct advocacy activities to influence policymaking.	Reports, documents, proceedings, service/training records, guides/manuals, and business plans/strategies of EBMOs, partnership agreements, other official documents and media coverage.	24 organizations (9 in Africa, 6 in the Americas, 1 in the Arab States, 5 in Asia and the Pacific, 3 in Europe and Central Asia).	24 organizations (9 in Africa, 6 in the Americas, 1 in the Arab States, 5 in Asia and the Pacific, 3 in Europe and Central Asia).
Output 2.2. Increased institutional, technical, representational and policy impact capacities of workers' organizations			
2.2.1. Number of Member States where workers' organizations have developed innovative and successful trade union strategies to attract new groups of workers and/or to improve their services.	Congress or annual reports of workers' organizations; collective bargaining agreements; official reports and publications; the media; national, regional and multilateral policies, laws and regulations; trade agreements; comments by and reports of the supervisory bodies.	38 organizations (13 in Africa, 8 in the Americas, 4 in the Arab States, 10 in Asia and the Pacific, 3 in Europe and Central Asia).	20 Member States (7 in Africa, 5 in the Americas, 2 in the Arab States, 4 in Asia and the Pacific, 2 in Europe and Central Asia).
2.2.2. Number of Member States in which workers' organizations have developed innovative and successful trade union policy proposals considered in social dialogue mechanisms for policymaking.	Congress or annual reports of workers' organizations; collective bargaining agreements; official reports and publications; the media; national, regional and multilateral policies, laws and regulations; trade agreements; comments by and reports of the supervisory bodies.	38 organizations (15 in Africa, 8 in the Americas, 3 in the Arab States, 10 in Asia and the Pacific, 2 in Europe and Central Asia).	20 Member States (7 in Africa, 5 in the Americas, 2 in the Arab States, 4 in Asia and the Pacific, 2 in Europe and Central Asia).
Output 2.3. Increased capacity of Member States to make social dialogue more influential and labour relations and labour justice institutions and processes more effective			
2.3.1. Number of Member States in which there are newly established or strengthened institutions and processes for social dialogue.	Official national documents and reports, including from employers' and workers' organizations, and reports of the supervisory bodies.	34 Member States (13 in Africa, 4 in the Americas, 3 in the Arab States, 10 in Asia and the Pacific, 4 in Europe and Central Asia).	36 Member States (13 in Africa, 8 in the Americas, 2 in the Arab States, 10 in Asia and the Pacific, 3 in Europe and Central Asia).

Indicators	Means of verification	Baseline	Target
2.3.2. Number of Member States with newly developed or strengthened policies or practices to promote: (a) collective bargaining; (b) workplace cooperation.	Official national documents and reports, including from employers' and workers' organizations, and reports of the supervisory bodies.	(a) Collective bargaining: 19 Member States (8 in Africa, 1 in the Americas, 2 in the Arab States, 5 in Asia and the Pacific, 3 in Europe and Central Asia). (b) Workplace cooperation: 8 Member States (3 in the Americas, 2 in the Arab States, 3 in Asia and the Pacific).	(a) Collective bargaining: 18 Member States (6 in Africa, 2 in the Americas, 1 in the Arab States, 8 in Asia and the Pacific, 1 in Europe and Central Asia). (b) Workplace cooperation: 6 Member States (1 in the Americas, 1 in the Arab States, 4 in Asia and the Pacific).
2.3.3. Number of Member States with newly established or reformed regulatory or institutional frameworks for the effective prevention and resolution of labour disputes.	Official national documents and reports, including from employers' and workers' organizations, and reports of the supervisory bodies.	19 Member States (6 in Africa, 3 in the Americas, 1 in the Arab States, 6 in Asia and the Pacific, 3 in Europe and Central Asia).	15 Member States (3 in Africa, 4 in the Americas, 2 in the Arab States, 5 in Asia and the Pacific, 1 in Europe and Central Asia).
Output 2.4. Increased institutional capacity of labour administration and labour inspection systems, and enhanced national regulatory frameworks for the good governance of work			
2.4.1. Number of Member States in which labour administration policies and frameworks are improved, including through labour law reforms.	Official national documents and reports, including from employers' and workers' organizations, and reports of the supervisory bodies.	20 Member States (6 in Africa, 6 in the Americas, 6 in Asia and the Pacific, 2 in Europe and Central Asia).	30 Member States (10 in Africa, 5 in the Americas, 2 in the Arab States, 8 in Asia and the Pacific, 5 in Europe and Central Asia).
2.4.2. Number of Member States in which policies, strategies and labour inspectorates are strengthened for improved compliance with national labour legislations.	Official national documents and reports, including from employers' and workers' organizations, and reports of the supervisory bodies.	36 Member States (13 in Africa, 8 in the Americas, 4 in the Arab States, 8 in Asia and the Pacific, 3 in Europe and Central Asia).	29 Member States (8 in Africa, 9 in the Americas, 1 in the Arab States, 6 in Asia and the Pacific, 5 in Europe and Central Asia).

Indicators	Means of verification	Baseline	Target
Policy outcome 3. Full and productive employment as a pathway for social justice			
Proportion of informal employment in total employment, by sex (SDG indicator 8.3.1).	ILOSTAT	Female: 54.9% (2019) 55.6% (2021) 55.2% (2024) Male: 59.6% (2019) 60.8% (2021) 59.6% (2024) Total: 57.8% (2019) 58.7% (2021) 57.8% (2024)	Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of MSMEs, including through access to financial services (SDG target 8.3).
Employment-to-population ratio (aged 15 years and above).	ILOSTAT	Female: 45.6% (2019) 45.1% (2021) 46.4% (2024) Male: 69.7% (2019) 68.6% (2021) 69.5% (2024) Total: 57.7% (2019) 56.8% (2021) 57.9% (2024)	Achieve higher share of working age population in employment and reduce gender gaps in employment rates in all regions.
Proportion of youth (aged 15–24 years) not in education, employment or training (SDG indicator 8.6.1).	ILOSTAT	Total: 21.4% (2019) 21.8% (2021) 20.4% (2024)	Substantially reduce the proportion of youth not in employment, education or training (based on SDG target 8.6).
Number of Member States with a developed and operationalized national strategy for youth employment, as a distinct strategy or as part of a national employment strategy (based on SDG indicator 8.b.1).	Official national documents and reports.	43 Member States with a developed and operationalized strategy for youth employment (2021).	
Output 3.1. Increased capacity of Member States to develop and implement comprehensive employment policy frameworks and to mainstream employment into economic and investment policies			
3.1.1. Number of Member States with current and effective comprehensive employment policy frameworks.	Official national reports and documentation compiled in the ILO Strategic Management System.	29 Member States (13 in Africa, 3 in the Americas, 2 in the Arab States, 10 in Asia and the Pacific, 1 in Europe and Central Asia).	27 Member States (12 in Africa, 2 in the Americas, 2 in the Arab States, 7 in Asia and the Pacific, 4 in Europe and Central Asia).

Indicators	Means of verification	Baseline	Target
3.1.2. Number of Member States whose investment decisions and policies for the creation of more and better jobs are based on ILO-supported employment impact assessments.	Official national, regional or sectoral reports and other documentation compiled in the ILO Strategic Management System. ILO and constituents' official documents and reports.	9 Member States (6 in Africa, 3 in Asia and the Pacific).	16 Member States (9 in Africa, 1 in the Americas, 3 in the Arab States, 3 in Asia and the Pacific).

Output 3.2. Increased capacity of Member States to develop inclusive, sustainable and resilient skills and lifelong learning systems

3.2.1. Number of Member States with more inclusive policies, strategies, systems and governance mechanisms for skills and lifelong learning.	Official national reports and documentation compiled in the ILO Strategic Management System.	16 Member States (4 in Africa, 4 in the Americas, 3 in the Arab States, 5 in Asia and the Pacific).	16 Member States (7 in Africa, 1 in the Americas, 3 in the Arab States, 3 in Asia and the Pacific, 2 in Europe and Central Asia).
3.2.2. Number of Member States with improved institutional capacity on: (a) skills-needs anticipation and matching; (b) skills and lifelong learning governance.	Official national reports and documentation compiled in the ILO Strategic Management System.	23 Member States (8 in Africa, 5 in the Americas, 3 in the Arab States, 6 in Asia and the Pacific, 1 in Europe and Central Asia).	25 Member States (13 in Africa, 5 in the Americas, 1 in the Arab States, 4 in Asia and the Pacific, 2 in Europe and Central Asia).
3.2.3. Number of Member States with innovative, flexible and inclusive skills programmes, skills recognition, apprenticeships and work-based learning.	Official national reports and documentation compiled in the ILO Strategic Management System.	24 Member States (8 in Africa, 1 in the Americas, 3 in the Arab States, 9 in Asia and the Pacific, 3 in Europe and Central Asia).	30 Member States (15 in Africa, 6 in the Americas, 2 in the Arab States, 5 in Asia and the Pacific, 2 in Europe and Central Asia).

Output 3.3. Increased capacity of Member States to formulate and implement policies and strategies for creating decent work in rural areas

3.3.1. Number of Member States that have put in place measures for decent work in rural areas.	Official national reports and documentation compiled in the ILO Strategic Management System.	21 Member States (7 in Africa, 6 in the Americas, 1 in the Arab States, 5 in Asia and the Pacific, 2 in Europe and Central Asia).	25 Member States (9 in Africa, 6 in the Americas, 3 in the Arab States, 5 in Asia and the Pacific, 2 in Europe and Central Asia).
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Output 3.4. Increased capacity of Member States to develop and implement effective and efficient labour market programmes and services to support transitions, including through employment-intensive investment programmes

3.4.1. Number of Member States with strengthened and effective employment services and labour market programmes addressing transitions to decent work, including for women, youth and older persons.	Official national reports and documentation compiled in the ILO Strategic Management System.	18 Member States (4 in Africa, 6 in the Americas, 1 in the Arab States, 3 in Asia and the Pacific, 4 in Europe and Central Asia).	27 Member States (6 in Africa, 3 in the Americas, 3 in the Arab States, 8 in Asia and the Pacific, 7 in Europe and Central Asia).
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Indicators	Means of verification	Baseline	Target
3.4.2. Number of Member States that have formulated, implemented or evaluated inclusive employment-intensive investment programmes to create more and better jobs and to improve livelihoods, including in crisis contexts.	Official national reports and documentation from employment-intensive investment programmes compiled in the ILO Strategic Management System, media coverage, ILO project documents, progress reports, implementation agreements and contracts.	Not applicable.	22 Member States (10 in Africa, 1 in the Americas, 4 in the Arab States, 5 in Asia and the Pacific, 2 in Europe and Central Asia).

Output 3.5. Increased capacity of Member States to promote decent work for youth

3.5.1. Number of Member States with youth employment strategies or action plans designed and/or implemented.	Official national reports and documentation compiled in the ILO Strategic Management System.	10 Member States (4 in Africa, 2 in the Americas, 1 in the Arab States, 2 in Asia and the Pacific, 1 in Europe and Central Asia).	23 Member States (9 in Africa, 2 in the Americas, 3 in the Arab States, 6 in Asia and the Pacific, 3 in Europe and Central Asia).
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Policy outcome 4. Sustainable enterprises, competitiveness and productivity growth for decent work

Annual growth rate of real GDP per employed person (SDG indicator 8.2.1).	ILOSTAT	1.5% (2019) 3.3% (2021) 1.9% (2024)	Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors (SDG target 8.2).
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Output 4.1. Increased capacity of the constituents to design, implement and monitor integrated policy frameworks for a conducive environment for sustainable enterprises

4.1.1. Number of Member States that have put in place measures to promote policy frameworks conducive to sustainable enterprises, competitiveness and productivity growth for decent work.	Official national reports and documentation compiled in the ILO Strategic Management System.	11 Member States (5 in Africa, 2 in the Americas, 2 in the Arab States, 2 in Asia and the Pacific).	20 Member States (7 in Africa, 2 in the Americas, 2 in the Arab States, 9 in Asia and the Pacific).
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Indicators	Means of verification	Baseline	Target
Output 4.2. Increased capacity of the constituents to promote and support responsible business conduct to advance sustainable enterprises and decent work, including in supply chains			
4.2.1. Number of Member States with policies or other measures to promote responsible business conduct for decent work, including in supply chains, in line with the guidance provided by the ILO's Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy.	Official national reports and documentation compiled in the ILO Strategic Management System.	22 Member States (6 in Africa, 7 in the Americas, 1 in the Arab States, 7 in Asia and the Pacific, 1 in Europe and Central Asia).	18 Member States (2 in Africa, 9 in the Americas, 2 in the Arab States, 4 in Asia and the Pacific, 1 in Europe and Central Asia).
Output 4.3. Increased capacity of the constituents to facilitate the access of enterprises to business development and financial services, enhancing their sustainability and competitiveness for decent work			
4.3.1. Number of Member States with effective interventions to support business development services and financial services for innovative and inclusive business models, productivity, competitiveness, entrepreneurship and a just transition, with a focus on MSMEs.	Official national reports and documentation compiled in the ILO Strategic Management System.	36 Member States (17 in Africa, 7 in the Americas, 3 in the Arab States, 7 in Asia and the Pacific, 2 in Europe and Central Asia).	36 Member States (18 in Africa, 6 in the Americas, 2 in the Arab States, 9 in Asia and the Pacific, 1 in Europe and Central Asia).
Output 4.4. Increased capacity of the constituents to facilitate the transition of enterprises to the formal economy			
4.4.1. Number of Member States that have put in place measures that aim to facilitate the transition to formality of enterprises and the workers they employ.	Official national reports and documentation compiled in the ILO Strategic Management System.	17 Member States (8 in Africa, 4 in the Americas, 1 in the Arab States, 4 in Asia and the Pacific).	24 Member States (8 in Africa, 6 in the Americas, 1 in the Arab States, 5 in Asia and the Pacific, 4 in Europe and Central Asia).
Output 4.5. Increased capacity of the constituents to build a strong and resilient social and solidarity economy for decent work			
4.5.1. Number of Member States that have put in place measures to promote enterprises, organizations and other entities in the social and solidarity economy.	Official national reports and documentation compiled in the ILO Strategic Management System.	6 Member States (1 in Africa, 3 in the Americas, 1 in the Arab States, 1 in Asia and the Pacific).	16 Member States (3 in Africa, 8 in the Americas, 4 in the Arab States, 1 in Asia and the Pacific).
Policy outcome 5. Gender equality and equality of treatment and opportunities for all			
Proportion of women in managerial positions (SDG indicator 5.5.2).	ILOSTAT	32.2% (2019) 34.2% (2021) 35.4% (2023)	Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life (SDG target 5.5).

Indicators	Means of verification	Baseline	Target
Informal employment rate among women.	ILOSTAT	54.9% (2019) 55.6% (2021) 55.2% (2024)	Significantly increase formal employment rate among women.

Output 5.1. Increased capacity of Member States to design and implement a transformative agenda for gender equality, non-discrimination and inclusion

5.1.1. Number of Member States with new or improved policies and legislation that contain measures to promote equality of opportunity and treatment between women and men in the world of work.	Official national reports and documentation compiled in the ILO Strategic Management System.	21 Member States (5 in Africa, 4 in the Americas, 2 in the Arab States, 5 in Asia and the Pacific, 5 in Europe and Central Asia).	20 Member States (7 in Africa, 4 in the Americas, 2 in the Arab States, 4 in Asia and the Pacific, 3 in Europe and Central Asia).
5.1.2. Number of Member States that have put in place measures to promote equality of opportunities and treatment for persons with disabilities or at least one of the following groups: indigenous and tribal peoples, people living with HIV or people facing discrimination on the grounds of race or sexual orientation and gender identity.	Official national reports and documentation compiled in the ILO Strategic Management System.	22 Member States (9 in Africa, 4 in the Americas, 1 in the Arab States, 6 in Asia and the Pacific, 2 in Europe and Central Asia).	19 Member States (9 in Africa, 5 in the Americas, 1 in the Arab States, 4 in Asia and the Pacific).

Output 5.2. Increased capacity of the constituents to advance decent work in and through the care economy

5.2.1. Number of Member States that have put in place integrated and coherent policies and/or national care systems, grounded in international labour standards and social dialogue.	Official national reports and documentation compiled in the ILO Strategic Management System.	10 Member States (1 in Africa, 1 in the Americas, 1 in the Arab States, 5 in Asia and the Pacific, 2 in Europe and Central Asia).	22 Member States (3 in Africa, 1 in the Americas, 2 in the Arab States, 10 in Asia and the Pacific, 6 in Europe and Central Asia).
5.2.2. Number of Member States that have put in place measures aimed at the more balanced sharing of family responsibilities between women and men.	Official national reports and documentation compiled in the ILO Strategic Management System.	6 Member States (1 in Africa, 1 in the Americas, 1 in the Arab States, 1 in Asia and the Pacific, 2 in Europe and Central Asia).	13 Member States (4 in Africa, 2 in the Americas, 2 in the Arab States, 5 in Europe and Central Asia).

Output 5.3. Increased capacity of the constituents to prevent and address violence and harassment at work

5.3.1. Number of Member States that have put in place measures towards the ratification and implementation of Convention No. 190 and Recommendation No. 206.	Official national reports and documentation compiled in the ILO Strategic Management System.	29 Member States (10 in Africa, 3 in the Americas, 1 in the Arab States, 10 in Asia and the Pacific, 5 in Europe and Central Asia).	26 Member States (8 in Africa, 2 in the Americas, 2 in the Arab States, 7 in Asia and the Pacific, 7 in Europe and Central Asia).
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Indicators	Means of verification	Baseline	Target
Policy outcome 6. Protection at work for all			
Frequency rates of fatal and non-fatal occupational injuries, by sex and migrant status (SDG indicator 8.8.1).	ILOSTAT	Data available for about 99 countries (2015 onwards).	Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment (SDG target 8.8).
Share of workers working excessive hours.	ILOSTAT	Data available for 144 countries (2015 onwards).	Reduce the share of workers working excessive hours.
Recruitment cost borne by employee as a proportion of monthly income earned in country of destination (SDG indicator 10.7.1).	To be determined.	To be determined.	Facilitate orderly, safe, regular and responsible migration and mobility of people, including through the implementation of planned and well-managed migration policies (SDG target 10.7).

Output 6.1. Increased capacity of the constituents to effectively realize safe and healthy working environments

6.1.1. Number of Member States with national OSH frameworks.	Official national reports and documentation compiled in the ILO Strategic Management System.	38 Member States (19 in Africa, 5 in the Americas, 3 in the Arab States, 9 in Asia and the Pacific, 2 in Europe and Central Asia).	41 Member States (13 in Africa, 4 in the Americas, 3 in the Arab States, 16 in Asia and the Pacific, 5 in Europe and Central Asia).
6.1.2. Number of Member States with strengthened recording and notification systems and occupational health services.	Official national reports and documentation compiled in the ILO Strategic Management System	8 Member States (2 in Africa, 1 in the Americas, 1 in the Arab States, 3 in Asia and the Pacific, 1 in Europe and Central Asia).	16 Member States (5 in Africa, 1 in the Americas, 1 in the Arab States, 6 in Asia and the Pacific, 3 in Europe and Central Asia).

Output 6.2. Increased capacity of Member States to set adequate wages and promote decent working time

6.2.1. Number of Member States in which the constituents have adopted evidence-based wage policies or measures, including adequate statutory or negotiated minimum wages.	Official national reports and documentation compiled in the ILO Strategic Management System.	15 Member States (5 in Africa, 2 in the Americas, 2 in the Arab States, 5 in Asia and the Pacific, 1 in Europe and Central Asia).	14 Member States (4 in Africa, 2 in the Americas, 1 in the Arab States, 5 in Asia and the Pacific, 2 in Europe and Central Asia).
6.2.2. Number of Member States in which the constituents have adopted policy, regulation or other measures on working hours, working time arrangements or work organization arrangements to meet the needs of both workers and employers.	Official national reports and documentation compiled in the ILO Strategic Management System.	6 Member States (1 in Africa, 2 in the Americas, 2 in Asia and the Pacific, 1 in Europe and Central Asia).	6 Member States (1 in Africa, 2 in the Americas, 1 in the Arab States, 1 in Asia and the Pacific, 1 in Europe and Central Asia).

Indicators	Means of verification	Baseline	Target
Output 6.3. Increased capacity of Member States to extend labour protection to workers at high risk of being excluded from adequate protection			
6.3.1. Number of Member States with a validated diagnosis and/or regulations, policies or compliance mechanisms to extend labour protection to workers at high risk of being excluded from adequate protection and to support the transition to formality of informal workers in formal enterprises or in households.	Official national reports and documentation compiled in the ILO Strategic Management System.	10 Member States (2 in Africa, 4 in the Americas, 1 in the Arab States, 2 in Asia and the Pacific, 1 in Europe and Central Asia).	13 Member States (4 in Africa, 4 in the Americas, 2 in Asia and the Pacific, 3 in Europe and Central Asia).
Output 6.4. Increased capacity of Member States to strengthen and implement fair and effective frameworks to govern labour migration			
6.4.1. Number of Member States with labour migration frameworks or institutional mechanisms to protect the labour rights of migrant workers and refugees and promote coherence with employment, skills, social protection and other relevant policies.	Official national reports and documentation compiled in the ILO Strategic Management System.	23 Member States (7 in Africa, 8 in the Americas, 1 in the Arab States, 7 in Asia and the Pacific).	23 Member States (5 in Africa, 7 in the Americas, 1 in the Arab States, 9 in Asia and the Pacific, 1 in Europe and Central Asia).
6.4.2. Number of Member States with new or improved services to protect the labour rights of migrant workers and refugees.	Official national reports and documentation compiled in the ILO Strategic Management System.	23 Member States (7 in Africa, 8 in the Americas, 1 in the Arab States, 7 in Asia and the Pacific).	24 Member States (5 in Africa, 8 in the Americas, 2 in the Arab States, 9 in Asia and the Pacific).
6.4.3. Number of bilateral or regional labour migration frameworks with monitoring and review mechanisms to protect the labour rights of migrant workers and refugees.	Official national reports and documentation compiled in the ILO Strategic Management System.	12 frameworks (4 in Africa, 2 in the Americas, 5 in Asia and the Pacific, 1 in Europe and Central Asia).	14 frameworks (6 in Africa, 2 in the Americas, 1 in the Arab States, 5 in Asia and the Pacific).
Policy outcome 7. Universal social protection			
Proportion of population covered by social protection floors/systems, by sex, distinguishing children, unemployed persons, older persons, persons with disabilities, pregnant women, newborns, work-injury victims and the poor and the vulnerable (SDG indicator 1.3.1).	ILO, <i>World Social Protection Report</i> .	48.1% (2020) 52.4% (2023)	Implement nationally appropriate social protection systems and measures for all, including floors, and achieve substantial coverage of the poor and the vulnerable (SDG target 1.3).

Indicators	Means of verification	Baseline	Target
Output 7.1. Increased capacity of Member States to develop social protection policies, strategies and legal frameworks that are sustainable, effective, inclusive and gender-responsive			
7.1.1. Number of Member States with new or revised national social protection policies to extend coverage, enhance comprehensiveness and/or increase adequacy of benefits.	ILO Social Protection Results Monitoring Tool and official national reports and documentation compiled in the ILO Strategic Management System.	36 Member States (12 in Africa, 9 in the Americas, 3 in the Arab States, 9 in Asia and the Pacific, 3 in Europe and Central Asia).	34 Member States (13 in Africa, 4 in the Americas, 3 in the Arab States, 10 in Asia and the Pacific, 4 in Europe and Central Asia).
Output 7.2. Increased capacity of Member States to strengthen social protection systems and ensure sustainable and adequate financing and sound governance			
7.2.1. Number of Member States with new or revised policy measures to strengthen the governance and/or financing of social protection systems to enable them to be sustainable and provide adequate benefits.	ILO Social Protection Results Monitoring Tool and official national reports and documentation compiled in the ILO Strategic Management System.	31 Member States (16 in Africa, 3 in the Americas, 2 in the Arab States, 6 in Asia and the Pacific, 4 in Europe and Central Asia).	23 Member States (9 in Africa, 6 in the Americas, 3 in the Arab States, 2 in Asia and the Pacific, 3 in Europe and Central Asia).
Output 7.3. Increased capacity of Member States to use integrated policies to harness social protection for inclusive life and work transitions and structural transformations			
7.3.1. Number of Member States with new or revised integrated policy responses including social protection to support and protect workers and employers during their life and work transitions.	ILO Social Protection Results Monitoring Tool and official national reports and documentation compiled in the ILO Strategic Management System.	13 Member States (4 in Africa, 1 in the Americas, 2 in the Arab States, 4 in Asia and the Pacific, 2 in Europe and Central Asia).	10 Member States (3 in Africa, 3 in the Americas, 1 in the Arab States, 2 in Asia and the Pacific, 1 in Europe and Central Asia).
Policy outcome 8. Digitalization for decent work and social justice			
Proportion of youth and adults with information and communications technology skills (SDG indicator 4.4.1).	UN Global SDG Indicators Database.	To be determined.	Substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship (SDG target 4.4).

Indicators	Means of verification	Baseline	Target
Output 8.1. Increased capacity of Member States to develop integrated policies and strategies to create decent job opportunities in the digital economy			
8.1.1. Number of Member States with an assessment of the impact of digitalization on jobs, enterprises and/or skills, validated by the tripartite constituents.	Official national reports and documentation compiled in the ILO Strategic Management System.	Not applicable.	12 Member States (3 in Africa, 4 in the Americas, 2 in the Arab States, 2 in Asia and the Pacific, 1 in Europe and Central Asia).
8.1.2. Number of Member States that have integrated employment, skills and decent job creation into national or sectoral policies related to the digital economy.	Official national reports and documentation compiled in the ILO Strategic Management System.	Not applicable.	9 Member States (4 in Africa, 2 in the Americas, 1 in the Arab States, 2 in Asia and the Pacific).
Output 8.2. Increased capacity of Member States and the social partners to promote inclusive and effective governance for the digital economy			
8.2.1. Number of Member States that have identified policy and regulatory gaps regarding technology's impact on workers' protection or on work quality and that have put in place measures to address them.	Official national reports and documentation compiled in the ILO Strategic Management System.	Not applicable.	8 Member States (2 in Africa, 2 in the Americas, 1 in the Arab States, 2 in Asia and the Pacific, 1 in Europe and Central Asia).
Output 8.3. Increased capacity of Member States and the social partners to take advantage of the digitalization of services for decent work			
8.3.1. Number of Member States that have adopted, documented and/or shared good practices and innovations related to the use of digital technologies to deliver services for decent work.	Official national reports and documentation compiled in the ILO Strategic Management System.	Not applicable.	9 Member States (1 in Africa, 4 in the Americas, 1 in the Arab States, 2 in Asia and the Pacific, 1 in Europe and Central Asia).
Policy coherence outcome 9. Enhanced policy coherence and amplified action for social justice through decent work			
Share of international financial flows for decent work.	OECD–DAC, Creditor Reporting System.	1.1% of official development assistance and other official flows to developing countries disbursed by donor countries with decent work purposes (2022). 5.0% of official development assistance and other official flows to developing countries disbursed by multilateral agencies with decent work purposes (2022).	Mobilize additional financial resources for developing countries to achieve social justice through decent work.

Indicators	Means of verification	Baseline	Target
Output 9.1. Improved coherence in multilateral support for the development and financing of integrated policy responses for social justice through decent work			
9.1.1. Number of joint initiatives implemented or funded by partners of the Global Coalition for Social Justice to advance social justice and decent work	Reports of the Coalition	Not applicable.	To be determined.
9.1.2. Number of road maps for the implementation of the Global Accelerator on Jobs and Social Protection for Just Transitions integrating employment and social protection interventions for just transitions, developed and operationalized at the country level with the involvement of the ILO's constituents and partners.	Monitoring system and reports of the Global Accelerator.	Not applicable.	To be determined.
9.1.3. Amount of financing leveraged to support the implementation of Global Accelerator road maps.	Monitoring system and reports of the Global Accelerator.	Not applicable.	To be determined.
Output 9.2. Improved coherence in support and action to facilitate transition from the informal to the formal economy			
9.2.1. Number of cross-Office initiatives implemented by the ILO that have resulted in integrated and coherent action to facilitate the transition from the informal to the formal economy, at the global, regional or national levels.	Official national reports and documentation compiled in the ILO Strategic Management System.	Not applicable.	To be determined.
9.2.2. Number of Member States that have implemented an integrated strategy/approach on formalization.	Official national reports and documentation compiled in the ILO Strategic Management System.	10 Member States (3 in Africa, 4 in the Americas, 2 in the Arab States, 1 in Europe and Central Asia).	16 Member States (5 in Africa, 1 in the Americas, 9 in Asia and the Pacific, 1 in Europe and Central Asia).
Output 9.3. Improved coherence in support and action to facilitate a just transition towards environmentally sustainable economies and societies for all			
9.3.1. Number of cross-Office initiatives implemented by the ILO that have resulted in integrated and coherent action on a just transition towards environmentally sustainable economies and societies for all, at the global, regional or national levels.	Official national reports and documentation compiled in the ILO Strategic Management System.	Not applicable.	To be determined.

Indicators	Means of verification	Baseline	Target
9.3.2. Number of Member States with integrated policy measures to facilitate a just transition towards environmentally sustainable economies and societies through decent work.	Official national reports and documentation compiled in the ILO Strategic Management System.	18 Member States (8 in Africa, 6 in the Americas, 1 in the Arab States, 2 in Asia and the Pacific, 1 in Europe and Central Asia).	27 Member States (11 in Africa, 6 in the Americas, 2 in the Arab States, 6 in Asia and the Pacific, 2 in Europe and Central Asia).
Output 9.4. Improved coherence in support and action to advance decent work outcomes in supply chains			
9.4.1. Number of cross-Office initiatives implemented by the ILO that have resulted in integrated and coherent action to advance decent work outcomes in supply chains at global, regional or national levels.	Official national reports and documentation compiled in the ILO Strategic Management System.	Not applicable.	To be determined.
9.4.2. Number of Member States with an integrated approach to decent work in supply chains in line with the ILO strategy on decent work in supply chains (2023–27).	Official national reports and documentation compiled in the ILO Strategic Management System.	11 Member States (2 in Africa, 3 in the Americas, 2 in the Arab States, 3 in Asia and the Pacific, 1 in Europe and Central Asia).	11 Member States (3 in Africa, 3 in the Americas, 1 in the Arab States, 4 in Asia and the Pacific).
Output 9.5. Improved coherence in support and action to promote inclusive, peaceful, stable and resilient societies through decent work and social justice in contexts of crisis, post-crisis and fragility			
9.5.1. Number of cross-Office initiatives implemented by the ILO that have resulted in integrated and coherent action to promote inclusive, peaceful, stable and resilient societies through decent work and social justice in contexts of crisis, post-crisis and fragility, at the global, regional or national levels.	Official national reports and documentation compiled in the ILO Strategic Management System.	Not applicable.	To be determined.
9.5.2. Number of Member States with decent work policies or programmes strengthening the capacity of national actors for crisis prevention, preparedness, response and recovery.	Official national reports and documentation compiled in the ILO Strategic Management System.	20 Member States (5 in Africa, 4 in the Americas, 3 in the Arab States, 6 in Asia and the Pacific, 2 in Europe and Central Asia).	13 Member States (4 in Africa, 1 in the Americas, 3 in the Arab States, 4 in Asia and the Pacific, 1 in Europe and Central Asia).

► **Table II.3. Enabling outcomes**

Indicators	Means of verification	Baseline	Target
A. Enhanced knowledge, communication, partnerships and platforms for innovation and capacity development			
Output A.1. Enhanced labour statistics supported by international statistical standards and reliable labour market information systems			
A.1.1. Number of Member States with strengthened labour market statistics, standards and information systems based on improved statistical surveys and use of other statistical sources.	ILOSTAT, microdata files, survey questionnaires and websites of national partners.	28 Member States.	25 Member States.
A.1.2. Percentage increase in the annual data reported to the United Nations for SDG indicators of which the ILO is custodian.	ILOSTAT, annual ILO reporting of SDG data to the United Nations.	Data points for 2022 and 2023 reported to the UN Global SDG Indicators Database in 2025.	5% increase over the baseline.
Output A.2. Cross-cutting and leading research to promote the advancement of social justice through decent and productive work			
A.2.1. Number of collaborative research outputs with UN entities, international financial institutions and leading academic institutions focusing on the human-centred approach to the future of work.	Publications, platforms, databases and web pages of the ILO and partner institutions.	Data reported for 2024–25.	10% increase over the baseline.
A.2.2. Number of references to ILO research and knowledge products in: (a) the declarations and outcome documents of global forums, including the UN General Assembly, the G20, the G7 and BRICS; (b) the reports of UN entities and international financial institutions; (c) peer-reviewed academic journals; (d) constituent organizations; (e) the media.	Web pages and publications of global forums, UN entities and international financial institutions; ILO citation tracking system; ILO media tracking system and web page analytics, including document downloads.	Data reported for 2024–25.	5% increase over the baseline in each category.
Output A.3. Impactful communication for greater social justice			
A.3.1. Audience size on the ILO global social media channels and website.	Data collected from the global social media channels and website.	Data reported for 2024–25.	10% increase on ILO audience size overall.
A.3.2. Number of communication partnerships to extend ILO audience reach.	Data on partnerships and audience reach from partners' channels.	Data reported for 2024–25.	At least one partnership with a global organization.

Indicators	Means of verification	Baseline	Target
Output A.4. Reinforced partnerships and alliances for development cooperation			
A.4.1. Share and composition of voluntary contributions.	ILO financial statements.	Voluntary contributions represent 48.9% of available resources (2022–23).	50%
		Unearmarked (RBSA) and lightly earmarked voluntary contributions represent 19.7% of voluntary contributions (2022–23).	20%
		UN funding (Multi-partner Trust Fund and funding from UN entities) represents 6.4% of voluntary contributions (2022–23).	10%
A.4.2. Number of partnerships with UN entities, international financial institutions and multilateral institutions or multi-stakeholder partnership coalitions, including South–South agreements, established or renewed.	Memoranda of understanding, letters of intent, road maps or other formal agreements.	5 partnerships.	6 new partnerships.
Output A.5. Innovative capacity development approaches to accelerate positive change			
A.5.1. Number of active networks and communities of practice on knowledge management and innovation.	Reports on progress in the implementation of the ILO Strategy on knowledge and innovation.	Data reported for 2024–25.	At least 5.
B. Improved governance and oversight			
Output B.1. Enhanced leadership and strategic direction to ensure organizational impact			
B.1.1. Authoritative policy guidance by the ILO's governing organs to ensure organizational leadership in driving a human-centred approach for social justice and decent work based on the Centenary Declaration.	Official records of the ILO's governing organs; the UN General Assembly and the boards of UN and other multilateral entities; memoranda of understanding and agreements with partners.	To be determined by the end of 2025.	All policy-related outcome documents adopted by the International Labour Conference as per the agenda. Support by other UN entities, multilateral organizations and development partners for policy-related outcome documents adopted by the International Labour Conference – same as or above the baseline.

Indicators	Means of verification	Baseline	Target
B.1.2. Percentage of DWCPs developed during the biennium that are aligned with the global objectives and results framework of the ILO, supervised by a tripartite steering committee and derived from the UN Cooperation Framework.	DWCP documents, reports of resident coordinators' offices, and records of DWCP steering committee meetings.	To be determined by the end of 2025.	100%
Output B.2. Effective and efficient support to decision-making by governing organs			
B.2.1. Percentage of official documents published within the set deadlines.	Reports web posted on the respective official meetings web pages.	100% of official documents are published electronically on time.	100% of official documents are published electronically on time.
B.2.2. Length of reports containing the summary of proceedings of Conference committees.	Reports posted on the International Labour Conference web page.	To be determined by the end of 2025.	20% reduction.
B.2.3. Length of papers produced for sessions of the Governing Body.	Documents posted on the Governing Body web page.	To be determined by the end of 2025.	5% reduction.
Output B.3. Strengthened oversight, evaluation and risk management to ensure transparency, accountability and learning			
B.3.1. External Auditor's level of satisfaction with the consolidated financial statements and associated disclosures and processes.	External Auditor's audit opinion.	Unmodified opinion over the years.	External Auditor's unmodified opinion maintained.
B.3.2. Timely and effective implementation of audit recommendations.	Office's online database for the follow-up of audit recommendations.	The average time to submit action plans through the implementation reports of individual internal audit reports and advisory notes was 3.6 months (2022–23).	All units responsible for implementing oversight recommendations provide their action plans within three months of the audit report being issued.
		99.2% of audit recommendations accepted by management were satisfactorily addressed within six months of the report's date (2022–23).	100% of audit recommendations accepted by management are satisfactorily addressed within six months of the report's date.
B.3.3. Percentage of mandatory and corporate evaluations completed in a timely manner and in accordance with the United Nations Evaluation Group's quality standards and the ILO's specific learning needs.	i-eval Discovery data.	97% of independent evaluations were completed in a timely manner (2022–23). The quality of 98.5% of mandatory evaluations was scored "satisfactory" or "somewhat satisfactory" (2022–23).	Scores maintained or exceeded.

Indicators	Means of verification	Baseline	Target
B.3.4. Percentage of actionable recommendations fully or partially implemented within 12 months of completion of the evaluation.	Automated Management Response System.	71% of recommendations were fully or partially implemented (2022–23).	80%
B.3.5. Percentage of mandated units and functions that have updated risk registers, containing pertinent risks, in accordance with corporate requirements.	ILO risk platform.	100% (2022–23)	100%
B.3.6. Percentage of identified ILO business processes and technical areas that have developed tools to apply the ILO's Environmental and Social Sustainability Framework.	Content of the web pages of relevant business owners and technical departments.	Development of a checklist and guidance note for ILO staff on addressing environmental and social risks and sustainability in project design. Publication of guidelines on environmental and social safeguards for projects promoting employment-intensive investments.	50%

C. Effective, efficient, results-oriented and transparent management

Output C.1. An improved digital and physical environment to support effective and efficient operations and safe and sustainable workplaces

C.1.1. The ILO's carbon footprint for air travel.	Yearly environmental inventory.	7,386 tCO ₂ (2023).	Further reduction of 10%.
C.1.2. Number of offices with compliance monitoring systems on the implementation of security risk management measures.	Compliance management tool to strengthen security risk management.	To be determined.	100% of ILO offices have compliance monitoring systems in place.
C.1.3. Number of publications produced with minimum accessibility standards.	Performance reporting from the publishing production service at headquarters.	7 flagship reports (2024).	100% of flagship reports and major publications, and 50% of all other publications.
C.1.4. Percentage of staff members leveraging secure AI tools to perform daily work tasks more efficiently.	Performance reporting from the Information and Technology Management Department.	N/A.	25% of staff.

Indicators	Means of verification	Baseline	Target
Output C.2. Improved policies, mechanisms and approaches to facilitate integrated resource management for results			
C.2.1. Level of compliance of ILO data with OECD–DAC, IATI and UN data cube standards.	IATI portal and OECD–DAC and UN reports.	Since 2023, the ILO has been providing monthly data updates in the IATI publication. The ILO maintained annual reporting to the OECD–DAC and the United Nations.	90% of ILO financial data is covered in the IATI publication.
C.2.2. Percentage of results achieved through the integrated use of funding.	Report on ILO programme implementation and Decent Work Results Dashboard.	74% (2022–23).	At least 80% across all regions.
Output C.3. Transformative initiatives to foster an agile, diverse, impactful workforce empowered with cutting-edge skills and delivering in an inclusive and respectful work environment			
C.3.1. Percentage of staff on regular budget positions who change position or duty station for one year or more.	Staff data in the Integrated Resource Information System (IRIS).	To be determined by the end of 2025.	To be determined.
C.3.2. Percentage of staff members who indicate that their manager promotes a safe working environment, a healthy work–life balance and personal well-being.	Performance Management module of ILO People.	To be determined by the end of 2025.	To be determined.




► Appendix III


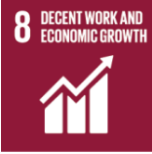
Contribution of the policy outcomes and the policy coherence outcome to the SDG targets




1. The pursuit of social justice through decent work and the 2030 Agenda are closely linked. Progress on employment, rights at work, social protection, and social dialogue and tripartism is key for sustainable development, and elements related to the ILO's mandate can be found in all of the SDGs and most of their targets.



2. The following table includes the principal SDG targets to which the ILO will contribute directly – through the policy outcomes and the policy coherence outcome – in 2026–27. It also includes the 14 SDG indicators that have been incorporated in the ILO results framework (Appendix II), as they are used to track progress in specific decent work-related components of the SDG targets that are relevant to the ILO agenda.

► **Table III.1. Links between the SDGs and the ILO outcomes**

SDG	SDG targets	SDG indicators included in the ILO results framework	ILO outcomes
 1 NO POVERTY	1.1. By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day.	1.1.1. Proportion of population below the international poverty line, by sex, age, employment status and geographical location (urban/rural).	All outcomes
	1.3. Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable.	1.3.1. Proportion of population covered by social protection floors/systems, by sex, distinguishing children, unemployed persons, older persons, persons with disabilities, pregnant women, newborns, work-injury victims, and the poor and the vulnerable.	Outcome 5 Outcome 7 Outcome 9
 3 GOOD HEALTH AND WELL-BEING	3.8. Achieve universal health coverage, including financial risk protection, access to quality essential healthcare services and access to safe, effective, quality and affordable essential medicines and vaccines for all.		Outcome 7 Outcome 9
 4 QUALITY EDUCATION	4.3. By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university.		Outcome 3 Outcome 5 Outcome 8
	4.4. By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship.		Outcome 3 Outcome 4
	4.5. By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations.		Outcome 3 Outcome 5 Outcome 6

SDG	SDG targets	SDG indicators included in the ILO results framework	ILO outcomes
 <p>5 GENDER EQUALITY</p>	5.1. End all forms of discrimination against all women and girls everywhere.		All outcomes
	5.2. Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation.		Outcome 1 Outcome 5
	5.4. Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate.		Outcome 5 Outcome 6 Outcome 7
	5.5. Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.	5.5.2. Proportion of women in managerial positions.	Outcome 2 Outcome 4 Outcome 5
	5.c. Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels.		Outcome 5
 <p>8 DECENT WORK AND ECONOMIC GROWTH</p>	8.2. Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors.	8.2.1. Annual growth rate of real GDP per employed person.	Outcome 3 Outcome 8
	8.3. Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro, small and medium-sized enterprises, including through access to financial services.	8.3.1. Proportion of informal employment in non-agriculture employment, by sex.	Outcome 2 Outcome 3 Outcome 4 Outcome 8 Outcome 9
	8.4. Improve progressively, through 2030, global resource efficiency in consumption and production, and endeavour to decouple economic growth from environmental degradation in accordance with the 10-Year Framework of Programmes on Sustainable Consumption and Production with developed countries taking the lead.		Outcome 4 Outcome 9
	8.5. By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.	8.5.1. Average hourly earnings of female and male employees by occupation, age and persons with disabilities. 8.5.2. Unemployment rate, by sex, age and persons with disabilities.	All outcomes
	8.6. By 2020, substantially reduce the proportion of young people not in employment, education or training.	8.6.1. Proportion of youth (aged 15–24 years) not in education, employment or training.	Outcome 3

SDG	SDG targets	SDG indicators included in the ILO results framework	ILO outcomes
	8.7. Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking, and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms.	8.7.1. Proportion and number of children aged 5–17 years engaged in child labour, by sex and age.	Outcome 1
	8.8. Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.	8.8.1. Frequency rates of fatal and non-fatal occupational injuries, by sex and migrant status. 8.8.2. Level of national compliance with labour rights (freedom of association and collective bargaining) based on ILO textual sources and national legislation, by sex and migrant status.	Outcome 1 Outcome 2 Outcome 6
	8.b. By 2020, develop and operationalize a global strategy for youth employment and implement the Global Jobs Pact of the International Labour Organization.	8.b.1. Existence of a developed and operationalized national strategy for youth employment, as a distinct strategy or as part of a national employment strategy.	Outcome 3
	9.3. Increase the access of small-scale industrial and other enterprises, in particular in developing countries, to financial services, including affordable credit, and their integration into value chains and markets.		Outcome 4 Outcome 9
	10.2. By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status.		All outcomes
	10.3. Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard.		Outcome 1 Outcome 5
	10.4. Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality.	10.4.1. Labour share of GDP, comprising wages and social protection transfers.	All outcomes
	10.7. Facilitate orderly, safe, regular and responsible migration and mobility of people, including through the implementation of planned and well-managed migration policies.	10.7.1. Recruitment cost borne by employee as a proportion of monthly income earned in country of destination.	Outcome 6
	12.6. Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle.		Outcome 4

SDG	SDG targets	SDG indicators included in the ILO results framework	ILO outcomes
 <p>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</p>	16.3. Promote the rule of law at the national and international levels and ensure equal access to justice for all.		Outcome 1 Outcome 2
	16.6. Develop effective, accountable and transparent institutions at all levels.		Outcome 1 Outcome 2
	16.7. Ensure responsive, inclusive, participatory and representative decision-making at all levels.		Outcome 2
 <p>17 PARTNERSHIPS FOR THE GOALS</p>	17.1. Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection.		Outcome 9
	17.14. Enhance policy coherence for sustainable development.		Outcome 9
	17.18. By 2020, enhance capacity-building support to developing countries, including for least developed countries and small island developing States, to increase significantly the availability of high-quality, timely and reliable data disaggregated by income, gender, age, race, ethnicity, migratory status, disability, geographic location and other characteristics relevant in national contexts.		All outcomes

► Information annexes

1. **Operational budget**
2. **Details of cost increases**
3. **Summary of regular budget technical cooperation resources**
4. **Regular budget for policy and policy coherence outcomes by output**

▶ 1. Operational budget

1. This information annex provides additional information on the operational budget of the ILO and is composed of the following four parts: Part I "Ordinary budget" on major functions and resources of ILO programmes and on other budgetary provisions; Part II "Unforeseen expenditure"; Part III "Working Capital Fund"; and Part IV "Institutional investments and extraordinary items".

Part I: Ordinary budget

Governance organs

2. International Labour Conference and Governing Body resources show the direct costs (such as interpretation, preparation and printing of reports, rental of facilities, Governing Body members' travel and some staff costs) of holding two sessions of the Conference and six sessions of the Governing Body, as well as two regional meetings in the biennium: the 15th African Regional Meeting in the course of 2026 and the 11th European Regional Meeting in the course of 2027. Certain costs identifiable from the Official Meetings, Documents and Relations Department and the Internal Services and Administration Department related to the support of these governance organs have also been shown under this item to provide a more complete cost estimate for these meetings. In the course of the 2024–25 biennium, the two departments have capitalized on staff retirements to professionalize some of the functions, streamline their operations and more efficiently provide services. This results in an anticipated decrease of the costs attributed by these departments to the support of the governance organs.

3. The Office of the Legal Adviser is responsible for providing legal advice and other legal services to the Organization, including legal opinions concerning the Constitution, membership, rules and activities of the ILO. It also provides legal expertise on personnel matters, commercial or technical issues and contracts.

▶ Operational budget for 2026–27 (in constant 2024–25 US\$)

	Professional (work-years/months)	General service (work-years/months)	Staff costs US\$	Non-staff costs US\$	Total resources US\$
Part I					
Governance organs					
International Labour Conference	25 / 0	20 / 10	19 919 821	5 359 362	25 279 183
Governing Body	33 / 7	30 / 3	15 465 769	2 826 723	18 292 492
Regional meetings	6 / 9	4 / 10	2 708 022	294 728	3 002 750
Office of the Legal Adviser	14 / 11	0 / 0	3 997 300	90 386	4 087 686
	80 / 3	55 / 11	42 090 912	8 571 199	50 662 111
Priority action programmes, Research and Statistics					
Deputy Director-General's Office	2 / 0	2 / 0	1 228 252	236 118	1 464 370
Priority action programmes	28 / 0	0 / 0	7 636 800	502 897	8 139 697
Research and Publications	74 / 10	16 / 0	21 056 057	1 122 208	22 178 265
Statistics	54 / 0	10 / 0	14 659 095	1 232 009	15 891 104

	Professional	General service	Staff costs	Non-staff costs	Total resources
	(work-years/months)		US\$	US\$	US\$
International Training Centre of the ILO	0 / 0	0 / 0	-	9 554 447	9 554 447
Technical meetings reserve	0 / 0	0 / 0	582 254	983 406	1 565 660
	158 / 10	28 / 0	45 162 458	13 631 085	58 793 543
Governance, Rights and Dialogue					
Assistant Director-General's Office	4 / 0	2 / 0	1 749 935	158 176	1 908 111
International Labour Standards	85 / 0	25 / 7	26 417 968	3 131 868	29 549 836
Governance and Tripartism	96 / 0	18 / 0	27 176 639	4 086 247	31 262 886
Conditions of Work and Equality	69 / 6	19 / 7	21 130 894	3 427 012	24 557 906
Sectoral Policies	38 / 0	11 / 0	11 811 551	3 157 044	14 968 595
	292 / 6	76 / 2	88 286 987	13 960 347	102 247 334
Jobs and Social Protection					
Assistant Director-General's Office	4 / 0	2 / 0	1 749 935	158 176	1 908 111
Employment Policy, Job Creation and Livelihoods	64 / 6	19 / 0	20 508 627	3 363 042	23 871 669
Universal Social Protection	46 / 0	7 / 0	12 276 328	1 364 871	13 641 199
Sustainable Enterprises, Productivity and Just Transition	44 / 0	15 / 0	13 808 400	3 449 068	17 257 468
	158 / 6	43 / 0	48 343 290	8 335 157	56 678 447
Field Operations					
Programmes in Africa	245 / 0	264 / 1	58 712 872	27 002 950	85 715 822
Programmes in the Americas	189 / 11	150 / 6	49 142 896	18 656 837	67 799 733
Programmes in Arab States	53 / 6	32 / 6	15 645 512	5 042 784	20 688 296
Programmes in Asia and the Pacific	249 / 4	235 / 6	56 204 365	19 234 078	75 438 443
Programmes in Europe and Central Asia	104 / 8	59 / 0	23 616 781	5 111 142	28 727 923
UN resident coordinator system	0 / 0	0 / 0	-	8 712 339	8 712 339
South-South and triangular cooperation	0 / 0	0 / 0	-	1 908 855	1 908 855
	842 / 5	741 / 7	203 322 426	85 668 985	288 991 411
Employers' and workers' organizations					
Employers' activities	26 / 0	4 / 11	7 817 003	3 497 584	11 314 587
Workers' activities	46 / 0	12 / 0	14 371 600	8 754 558	23 126 158
	72 / 0	16 / 11	22 188 603	12 252 142	34 440 745

	Professional	General service	Staff costs	Non-staff costs	Total resources
	(work-years/months)		US\$	US\$	US\$
External and Corporate Relations					
Assistant Director-General's Office	4 / 0	2 / 0	1 749 935	158 175	1 908 110
Global Coalition for Social Justice secretariat	4 / 0	2 / 0	1 548 400	204 944	1 753 344
Communication and Public Information	41 / 0	8 / 0	10 765 619	1 657 349	12 422 968
Multilateral Partnerships and Development Cooperation	35 / 5	9 / 10	10 434 800	2 044 686	12 479 486
Official Meetings, Documents and Relations	22 / 0	22 / 6	16 200 028	3 026 714	19 226 742
	106 / 5	44 / 4	40 698 782	7 091 868	47 790 650
Corporate Services					
Assistant Director-General's Office	4 / 0	2 / 0	1 749 935	157 074	1 907 009
Financial Management	45 / 9	32 / 12	17 019 824	374 195	17 394 019
Human Resources Development	50 / 11	51 / 1	21 305 264	4 929 264	26 234 528
Internal Services and Administration	49 / 0	108 / 8	29 672 030	29 594 381	59 266 411
Strategic Programming and Management	15 / 0	4 / 0	4 792 200	114 531	4 906 731
Procurement	13 / 0	0 / 5	3 099 560	59 536	3 159 096
Information and Technology Management	123 / 2	56 / 1	37 678 280	19 029 911	56 708 191
	300 / 10	255 / 3	115 317 093	54 258 892	169 575 985
Office of the Director-General	10 / 0	14 / 5	6 237 568	1 461 850	7 699 418
Oversight and evaluation					
Ethics function	2 / 0	0 / 3	606 300	142 350	748 650
Prevention and Response to Sexual Exploitation and Abuse	2 / 0	0 / 0	487 200	4 981	492 181
Evaluation	8 / 0	2 / 0	2 512 800	822 785	3 335 585
Independent Oversight Advisory Committee	1 / 0	0 / 2	377 894	301 978	679 872
Internal Audit and Oversight	13 / 10	3 / 9	4 358 839	343 662	4 702 501
External audit costs	0 / 0	0 / 0	–	1 098 707	1 098 707
	26 / 10	6 / 2	8 343 033	2 714 463	11 057 496

	Professional	General service	Staff costs	Non-staff costs	Total resources
	(work-years/months)		US\$	US\$	US\$
Other budgetary provisions	9 / 0	9 / 10	4 290 672	44 145 349	48 436 021
Adjustment for staff turnover	0 / 0	0 / 0	-7 111 483	-	-7 111 483
Total Part I	2 057 / 7	1 291 / 7	617 170 341	252 091 337	869 261 678
Part II. Unforeseen expenditure	0 / 0	0 / 0	-	875 000	875 000
Part III. Working Capital Fund	0 / 0	0 / 0	-	-	-
Part IV. Institutional investments and extraordinary items	0 / 0	0 / 0	-	13 160 122	13 160 122
Total (Parts I-IV)	2 057 / 7	1 291 / 7	617 170 341	266 126 459	883 296 800

Priority action programmes, Research and Statistics

4. Priority action programmes: Responsible for Office-wide coordination and leveraging partnerships and cooperation in four priority areas: transitions from the informal to the formal economy; just transitions towards environmentally sustainable economies and societies; decent work in supply chains; and decent work for crisis response.

5. Research and Publications: Development of an ILO research programme to address current and future challenges in the world of work for which the Organization must have credible, authoritative evidence-based positions.

6. Statistics: Central management and coordination of the compilation, quality control and dissemination of ILO statistical information on decent work, including with respect to the relevant SDG targets.

7. The Turin Centre develops and delivers training programmes responding to ILO and constituent priorities. Programmes are delivered at the Centre, in the regions and through distance learning. A close alignment is maintained between ILO programmes and training programmes delivered through the Centre. The allocation represents a direct contribution towards the operational costs of the Centre.

8. The technical meetings reserve includes resources to finance the Sixth Meeting of the Special Tripartite Committee established under the Maritime Labour Convention, 2006, as amended, and two meetings of the SRM TWG.

Governance, Rights and Dialogue

9. International Labour Standards: Standard-setting and supervisory functions and review of standards policy.

10. Governance and Tripartism: Analysis and policy advice on labour law and the realization of fundamental labour rights, social dialogue and labour relations; technical support and capacity-building to labour ministries and labour inspectorates, including on OSH and workplace compliance.

11. Conditions of Work and Equality: Analysis and policy advice on wages, working time, job security, working conditions, gender equality and non-discrimination, international labour migration and mobility, HIV/AIDS, disability and indigenous peoples.

12. Sectoral Policies: Analysis of emerging employment and labour trends in a range of economic sectors and dialogues at the national and global levels on sectoral guidelines, policies and strategies.

Jobs and Social Protection

13. Employment Policy, Job Creation and Livelihoods: Analysis and policy advice on integrated employment, development and skills policies that maximize the employment impact of economic growth and investment to promote inclusive and sustainable development.

14. Universal Social Protection: Analysis and policy advice on building and expanding social protection floors and social protection policies.

15. Sustainable Enterprises, Productivity and Just Transition: Analysis and policy advice to promote sustainable enterprises, including cooperatives and multinational enterprises.

Field Operations

16. The resources for the five **regional programmes** will enhance the efficiency, effectiveness and impact of ILO activities in the regions, strengthen the capacity of the ILO's tripartite constituents and support its Member States in implementing the 2030 Agenda, develop and support external partnerships and manage relations with the United Nations and the multilateral system.

17. UN resident coordinator system: ILO contribution to the system-wide cost-sharing arrangement in support of the UN resident coordinator system. The resident coordinator system ensures the coordination of all organizations of the UN dealing with operational activities for development, regardless of their formal presence in the country, with a view to improving the effectiveness and efficiency of operational activities at the country level.

18. South-South and triangular cooperation: Resources to share knowledge, peer-to-peer experience, know-how and good practices to promote social justice through decent work between constituents in the global South, sometimes with the engagement of developed countries.

Employers' and workers' organizations

19. The **Bureau for Employers' Activities** and the **Bureau for Workers' Activities** are responsible for the coordination of all the Office's relationships with employers' and workers' organizations, respectively, both at headquarters and in the field. They are also responsible for promoting the participation of employers' and workers' organizations in ILO activities. They also ensure that ILO strategies and programmes address the concerns and priorities of those organizations and their members and tripartism and social dialogue are mainstreamed into the technical work of the Organization.

External and Corporate Relations

20. Global Coalition for Social Justice secretariat: Responsible for developing the Coalition's programme of activities and supporting the organization of key events such as meetings of the Coordinating Group and the Forum; facilitating the engagement of partners; ensuring communication and advocacy; creating a repository of good practices and reporting on progress made.

21. Communication and Public Information: Relations with the media, development of public information initiatives and the management of the ILO's public and internal websites.

22. Multilateral Partnerships and Development Cooperation: Promotion and coordination of the ILO's cooperation with the United Nations, international financial institutions and other multilateral organizations, and overall management of the ILO's development cooperation programme, as well as partnerships with a broad range of organizations and institutions, including public-private partnerships and South-South and triangular cooperation programmes.

23. Official Meetings, Documents and Relations: Support to the governing organs and other official meetings of the Organization, official relations with the constituents, official documentation (translation, revision, editing and formatting services) and meeting services (including interpretation services, planning, programming and technology support services).

Corporate Services

24. Financial Management: Financial governance and ensuring that financial duties and obligations are carried out effectively and efficiently and are consistent with the Financial Regulations and Rules.

25. Human Resources Development: Human resource policy and operations, staff development and the administration of health insurance, as well as leading relations with staff representatives.

26. Internal Services and Administration: General management of facilities, property and inventory; safety and security; printing, publishing and distribution; diplomatic privileges; travel and transport; the use of public spaces; and general internal services.

27. Strategic Programming and Management: Responsible for providing the Governing Body and the International Labour Conference with the analysis and proposals necessary to define the ILO's programme of work and to report on its implementation.

28. Procurement: The administration of procurement procedures, the procurement of equipment and services, and subcontracting.

29. Information and Technology Management: All IT and information management and the development and implementation of an information management strategy.

Oversight and evaluation

30. The **Ethics function** ensures support and compliance with ethical standards of conduct and that integrity is observed by all staff in the Organization.

31. Prevention and Response to Sexual Exploitation and Abuse: responsible for promoting the highest standards of ethical conduct by ILO staff members and third parties to prevent and address sexual exploitation and abuse. The allocations reflect the deployment of additional resources to fund one Prevention and Response to Sexual Exploitation and Abuse Officer position.

32. Evaluation: Responsible for providing independent, high-quality evaluation services to the ILO. It reports directly to the Director-General.

33. Independent Oversight Advisory Committee: Provision of advice to the Governing Body and the Director-General on the effectiveness of internal control, financial management and reporting, risk management and internal and external audit outputs.

34. Internal Audit and Oversight: Responsible for the internal audit function in accordance with Chapter XIV of the Financial Rules of the Office. It reports directly to the Director-General.

35. External audit: Provision for the cost of the audit of all the funds for which the Director-General has custody (regular budget, United Nations Development Programme projects, trust funds, extrabudgetary accounts and all other accounts). Also included are costs related to independent evaluations of land and buildings and after-service health insurance liabilities required to ensure compliance with International Public Sector Accounting Standards (IPSAS).

Other budgetary provisions

36. This item includes the budgetary provisions for contributions to various ILO funds and United Nations common system and inter-agency bodies, as well as provisions that do not appropriately fall elsewhere in the programme and budget.

37. Special Payments Fund: The purpose of this Fund is to make periodic ex gratia payments to former officials or their spouses in accordance with criteria approved by the Governing Body. The regular budget contribution to the Fund of CHF232,000 (some US\$255,000) is maintained at the same level in real terms as in the previous biennium.

38. Staff Health Insurance Fund: Contribution for the insurance of retired officials: This provision, which amounts to some US\$31.9 million, covers the ILO's contribution to the Staff Health Insurance Fund (SHIF) in respect of the

insurance of retired officials, invalidity pensioners, surviving spouses and orphans. The amount for 2026–27 for the retired officials in real terms is at the same level as in the previous biennium.

39. Contribution to the Building and Accommodation Fund: The regular budget provision under this heading is CHF418,000 per biennium (some US\$459,000). Under Part IV of this programme and budget, Institutional Investments, a provision of some US\$8.2 million has been made towards the financing of the Fund for future periodic refurbishment and renovation of ILO buildings.

40. Contribution to various UN common system bodies and inter-agency committees: The total provision of some US\$1.4 million is the same level in real terms as the previous biennium. It covers ILO contributions to various UN common system entities including the Joint Inspection Unit, the United Nations System Chief Executives Board for Coordination, the Common Procurement Activities Group, the International Civil Service Commission (ICSC), the United Nations System Staff College and salary survey activities.

41. Medical Service: The ILO operates an Occupational Safety and Health Unit as an integral part of the Office to provide a range of medical services and advice. The same amount in real terms (some US\$2.3 million) has been provided for as in the previous biennium.

42. Administrative Tribunal: The resources under this heading provide for the Registrar of the Administrative Tribunal, part-time secretarial support, and a share of other operating costs. Other operating costs consist of the costs of the Assistant Registrar, clerical assistance, mission credits, translation work, the maintenance of computer database of the Tribunal's case law, and the judges' fees and travel expenses, which are apportioned on the basis of the proportion of ILO staff to the total number of staff of organizations that have accepted the jurisdiction of the Tribunal, and the number of cases involving the ILO to the total number of cases brought before the Tribunal during the biennium. The amount provided (some US\$1.4 million) remains the same in real terms as in the previous biennium.

43. Staff representation: In accordance with article 10.1 of the Staff Regulations, members of the Staff Union Committee are allowed time off for the purpose of representing the staff of the Office on questions of conditions of work and terms of employment. As in previous biennia, a provision of 4/00 Professional and 1/00 General Service work-years is included to partially finance replacements in those units in which members of the Staff Union Committee normally work. A further 2/00 General Service work-years provides for a secretary for the Staff Union. The total provision for staff representation amounts to some US\$1.5 million.

44. Childcare facilities: The total provision amounts to CHF573,000 (some US\$630,000) and remains the same in real terms as in the previous biennium.

45. Unpaid liabilities: The amount of US\$2,000 provides for the payment in 2026–27 of such transactions in respect of previous years as would not be appropriate to pay from any other item of the budget. This provision is required by article 17 of the Financial Regulations.

Part II: Unforeseen expenditure

46. Provision is made under this item for unforeseen and extraordinary expenses, that is, those which may arise when, as a result of Governing Body decisions taken after the adoption of the budget, or for any other reason, an approved budget credit is no longer sufficient for the purpose envisaged; or when the Governing Body approves an item of work or an activity for which no provision has been made in the budget.

47. In accordance with article 15 of the Financial Regulations, no part of the resources provided under this item may be used for any other purpose without the specific prior authorization of the Governing Body.

48. The total supplementary expenditure authorizations approved by the Governing Body in respect of recent financial periods have been as follows:

Financial period	US dollars
2012–13	1 796 400
2014–15	1 895 200
2016–17	3 381 250
2018–19	5 216 301
2020–21	0
2022–23	966 984

49. Normally, these authorizations have included a provision that in the first instance they be financed to the extent possible out of budgetary savings; failing this, out of the credit under this item; and after exhaustion of this credit, by a withdrawal from the Working Capital Fund.

Part III: Working Capital Fund

50. The Working Capital Fund is established for the following purposes, as defined in article 19(1) of the Financial Regulations:

- (a) to finance budgetary expenditure pending receipt of contributions or other income; and
- (b) in exceptional circumstances and subject to prior authorization of the Governing Body, to provide advances to meet contingencies and emergencies.

51. *Level of the Working Capital Fund:* The level of the Working Capital Fund was set at CHF35 million on 1 January 1993 by the International Labour Conference at its 80th Session (June 1993).

52. *Refund of withdrawals:* Under the provisions of article 21.2 of the Financial Regulations, any withdrawals from the Working Capital Fund to finance budgetary expenditure pending the receipt of contributions shall be reimbursed from arrears of contributions received. However, where the withdrawal was used to finance expenditure incurred in respect of contingencies or emergencies under prior authorization of the Governing Body, it shall be reimbursed from an additional assessment on Member States. It is expected that no provision will be necessary under this part of the budget in 2026–27.

Part IV: Institutional investments and extraordinary items

53. Provision is made under this item to cover institutional investments for which resources are not provided under Part I of the budget.

54. In accordance with the long-term strategy for the financing of future periodic refurbishment and renovation of ILO buildings, which was approved by the Governing Body at its 310th Session (March 2011), a provision of some US\$8.2 million has been made towards the financing of the Building and Accommodation Fund for future periodic refurbishment and renovation of ILO buildings. This provision represents 1 per cent of the insurance value of the ILO buildings.

55. In addition, it is proposed to fund the following critical projects at a total cost of some US\$5 million:

- (a) the modernization of conference and meeting systems, to manage the real-time processing of amendments received and discussed during the sessions of the International Labour Conference and the Governing Body, to display speakers' suggestions for amendments in real time and to manage conference staffing and overtime;

- (b) the replacement and modernization of the current business intelligence and analytics framework; this technology provides the foundational systems needed to facilitate real-time reporting for key data sets used for decision-making, comparative analysis, forecasting, risk management and the enabling of data science approaches;
- (c) the deployment of generative AI and the configuration of infrastructure for new AI solutions;
- (d) the repair and replacement of the exterior sewage system of the headquarters building;
- (e) the refurbishment of the flooring of the car park at the headquarters building;
- (f) the replacement of smoke detection heads at the headquarters building, in line with Swiss law.

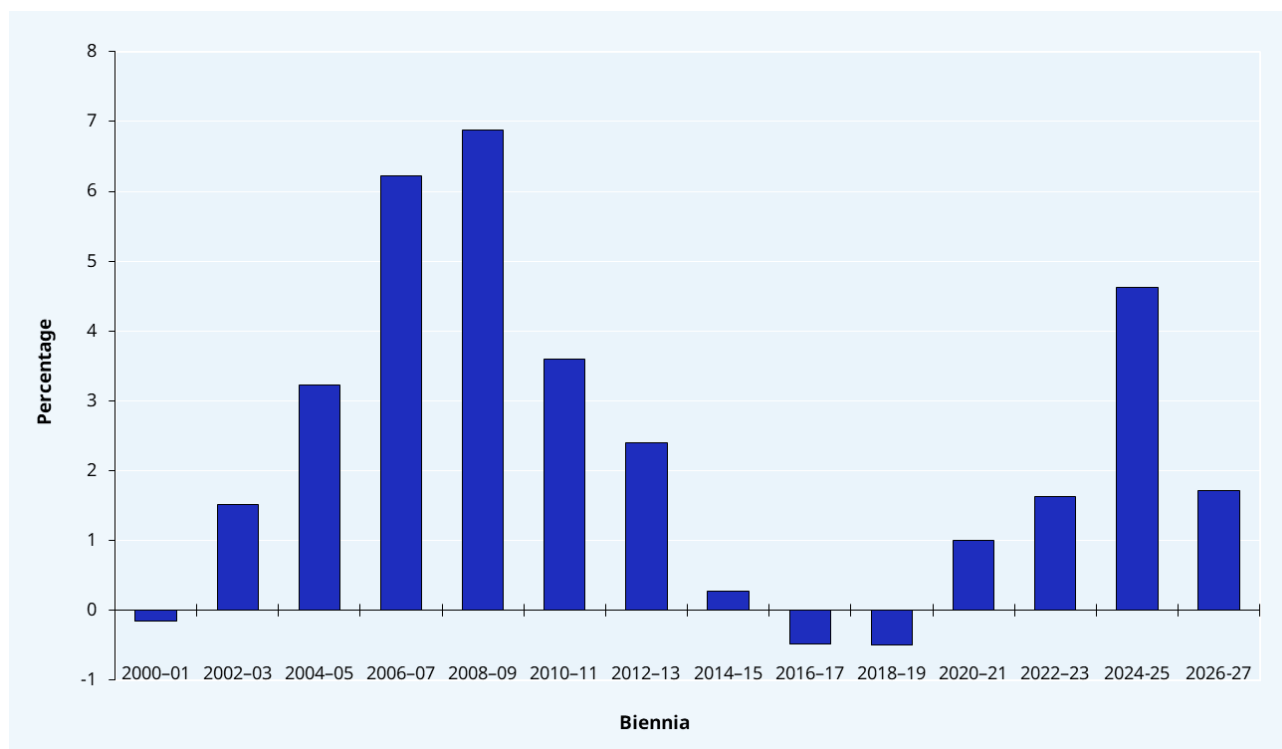
► 2. Details of cost increases

	2026-27 estimates in constant 2024-25 US dollars	Cost increases (decreases)		2026-27	Total budget
	US\$	US\$	%	US\$	%
Part I. Ordinary budget					
Governance organs					
International Labour Conference	25 279 183	11 621 492	46.0	36 900 675	4.1
Governing Body	18 292 492	500 342	2.7	18 792 834	2.1
Regional meetings	3 002 750	47 545	1.6	3 050 295	0.3
Office of the Legal Adviser	4 087 686	40 558	1.0	4 128 244	0.5
	50 662 111	12 209 937	24.1	62 872 048	7.0
Priority action programmes, Research and Statistics					
Deputy Director-General's Office	1 464 370	-33 764	-2.3	1 430 606	0.2
Priority action programmes	8 139 697	73	0.0	8 139 770	0.9
Research and Publications	22 178 265	310 401	1.4	22 488 666	2.5
Statistics	15 891 104	248 624	1.6	16 139 728	1.8
International Training Centre of the ILO	9 554 447	-349 668	-3.7	9 204 779	1.0
Technical meetings reserve	1 565 660	69 236	4.4	1 634 896	0.2
	58 793 543	244 902	0.4	59 038 445	6.6
Governance, Rights and Dialogue					
Assistant Director-General's Office	1 908 111	-46 893	-2.5	1 861 218	0.2
International Labour Standards	29 549 836	532 035	1.8	30 081 871	3.3
Governance and Tripartism	31 262 886	365 671	1.2	31 628 557	3.5
Conditions of Work and Equality	24 557 906	233 007	0.9	24 790 913	2.8
Sectoral Policies	14 968 595	291 328	1.9	15 259 923	1.7
	102 247 334	1 375 148	1.3	103 622 482	11.5
Jobs and Social Protection					
Assistant Director-General's Office	1 908 111	-46 973	-2.5	1 861 138	0.2
Employment Policy, Job Creation and Livelihoods	23 871 669	114 110	0.5	23 985 779	2.7
Universal Social Protection	13 641 199	274 117	2.0	13 915 316	1.5
Sustainable Enterprises, Productivity and Just Transition	17 257 468	259 668	1.5	17 517 136	1.9
	56 678 447	600 922	1.1	57 279 369	6.4

	2026-27 estimates in constant 2024-25 US dollars	Cost increases (decreases)		2026-27	Total budget
	US\$	US\$	%	US\$	%
Field operations					
Programmes in Africa	85 715 822	1 018 802	1.2	86 734 624	9.7
Programmes in the Americas	67 799 733	692 947	1.0	68 492 680	7.6
Programmes in Arab States	20 688 296	699 274	3.4	21 387 570	2.4
Programmes in Asia and the Pacific	75 438 443	809 112	1.1	76 247 555	8.5
Programmes in Europe and Central Asia	28 727 923	-223 617	-0.8	28 504 306	3.2
UN resident coordinator system	8 712 339	-	0.0	8 712 339	1.0
South-South and triangular cooperation	1 908 855	36 666	1.9	1 945 521	0.2
	288 991 411	3 033 184	1.0	292 024 595	32.5
Employers' and workers' organizations					
Employers' activities	11 314 587	112 599	1.0	11 427 186	1.3
Workers' activities	23 126 158	157 664	0.7	23 283 822	2.6
	34 440 745	270 263	0.8	34 711 008	3.9
External and Corporate Relations					
Assistant Director-General's Office	1 908 110	-45 041	-2.4	1 863 069	0.2
Global Coalition for Social Justice secretariat	1 753 344	2 010	0.1	1 755 354	0.2
Communication and Public Information	12 422 968	274 545	2.2	12 697 513	1.4
Multilateral Partnerships and Development Cooperation	12 479 486	275 793	2.2	12 755 279	1.4
Official Meetings, Documents and Relations	19 226 742	245 714	1.3	19 472 456	2.2
	47 790 650	753 021	1.6	48 543 671	5.4
Corporate Services					
Assistant Director-General's Office	1 907 009	-48 135	-2.5	1 858 874	0.2
Financial Management	17 394 019	201 321	1.2	17 595 340	2.0
Human Resources Development	26 234 528	397 909	1.5	26 632 437	3.0
Internal Services and Administration	59 266 411	-1 354 030	-2.3	57 912 381	6.4
Strategic Programming and Management	4 906 731	31 292	0.6	4 938 023	0.5
Procurement	3 159 096	81 744	2.6	3 240 840	0.4
Information and Technology Management	56 708 191	1 416 394	2.5	58 124 585	6.5
	169 575 985	726 495	0.4	170 302 480	19.0

	2026-27 estimates in constant 2024-25 US dollars	Cost increases (decreases)		2026-27	Total budget
	US\$	US\$	%	US\$	%
Office of the Director-General	7 699 418	33 894	0.4	7 733 312	0.9
Oversight and evaluation					
Ethics function	748 650	-5 920	-0.8	742 730	0.1
Prevention and Response to Sexual Exploitation and Abuse	492 181	4 786	1.0	496 967	0.1
Evaluation	3 335 585	15 539	0.5	3 351 124	0.4
Independent Oversight Advisory Committee	679 872	10 207	1.5	690 079	0.1
Internal Audit and Oversight	4 702 501	52 689	1.1	4 755 190	0.5
External audit costs	1 098 707	-50 841	-4.6	1 047 866	0.1
	11 057 496	26 460	0.2	11 083 956	1.2
Other budgetary provisions	48 436 021	-4 112 610	-8.5	44 323 411	4.9
Adjustment for staff turnover	-7 111 483	-93 545	1.3	-7 205 028	-0.8
Total Part I	869 261 678	15 068 071	1.7	884 329 749	98.4
Part II. Unforeseen expenditure	875 000	0	0.0	875 000	0.1
Part III. Working Capital Fund	0	0	0.0	0	0.0
Part IV. Institutional Investments and Extraordinary Items	13 160 122	132 555	1.0	13 292 677	1.5
Total (Parts I-IV)	883 296 800	15 200 626	1.7	898 497 426	100.0

56. This information annex provides details on the methodology used for calculating the cost increases for 2026-27. In approving successive programme and budgets, the International Labour Conference has recognized the need to incorporate adjustments (both increases and decreases) to the constant dollar budget to ensure that sufficient funding is available to maintain the desired level of service to constituents. Figure A2-1 provides a summary of approved cost increase percentages for recent biennia.

► **Figure A2-1. Cost increase percentage included in the biennial budgets**

Basis for calculation of cost increases

57. The ILO uses a zero budget basis in each budget cycle for determining a baseline of all operational costs anticipated in the future biennium. The strategic and operational budgets are initially developed at constant cost rates to allow comparability of the approved 2024–25 budget with the budget for 2026–27.

58. An analysis is undertaken by cost component of the expenditures incurred during the current biennium, including a review of previously forecasted cost increases, of cost structures and of any anticipated changes in cost drivers. In conjunction with this, an analysis is undertaken of the geographic distribution of both current expenditure and of expected future expenditure as inflation varies significantly between and within regions where the ILO operates. The projected percentage increases are applied to the 2026–27 budget for each corresponding object of expenditure and geographical location.

59. The budget projections make extensive use of verifiable and independent forecast data on consumer price indices and published data of authoritative bodies such as the ICSC, the International Monetary Fund (IMF) and central banks. Where the available inflation forecasts do not cover the full period of the budget, these forecasts are extrapolated for the 2026–27 biennium based on the latest available data and predicted trends made available by economic institutions. A review is also undertaken to determine the dollar equivalent of cost and price movements in local currencies since the last budget was adopted.

60. For Swiss-based expenditure items, the ILO has used average annual inflation forecasts issued by the Swiss National Bank for 2025, 2026 and 2027, which respectively are 0.6 per cent, 0.7 per cent and 0.6 per cent. Unless otherwise disclosed, average annual inflation rates have been used to calculate cost increases for 2025–27.

61. The principal source of inflation estimates for field locations is IMF data. For these locations, the latest 2024 costs are adjusted for estimated inflation in 2025, 2026 and 2027 and take account of changes in the rate of exchange between the local currency and the US dollar. The annual rates of cost increase vary considerably between and within regions. Table A2-1 shows the projected average annual rate for each region, in dollar terms.

► **Table A2-1. 2026–27 projected average annual inflation rates by region**

Region	% increase
Africa	3.5
Americas	2.3
Arab States	9.4
Asia and the Pacific	2.9
Europe	3.2

62. The application of zero-based budgeting to cost increases compares previously predicted cost increase with actual expenditure. This realigns the budget for each location and expenditure type for the new period. Where applicable, an offset was applied to forecasted inflation for 2025, 2026 and 2027 as a result of any lower than anticipated rates of inflation included in the Programme and Budget for 2024–25.

63. Table A2-2 summarizes the cost adjustments for 2026–27 by object of expenditure across the Office. The adjustments amount to a net increase of some US\$15.2 million, equivalent to an average rate of 1.7 per cent for the 2026–27 biennium.

► **Table A2-2. 2026–27 cost adjustments by object of expenditure (2024–25 US dollars)**

Object of expenditure	Budget (in constant US dollars)	Cost adjustments	Biennial % adjustment
Staff costs	617 170 341	7 216 351	1.2
Travel on official business	12 295 527	907 680	7.4
Contractual services *	38 913 638	11 764 534	30.2
General operating expenses	65 507 283	-1 710 699	-2.6
Supplies and materials	2 624 475	-115 935	-4.4
Furniture and equipment	4 516 382	60 270	1.3
Loan amortization for headquarters building	8 136 923	-8 136 923	-
Fellowships, grants and RBTC	89 649 544	1 246 267	1.4
Other costs	44 482 687	3 969 081	8.9
Total	889 296 800	15 200 626	1.7

* Includes an exceptional increase of US\$11.4 million to cover the costs of relocating the sessions of the International Labour Conference in an alternate site.

Staff costs

64. Staff costs account for some 70 per cent of the overall expenditure budget and the cost increase of US\$7.2 million (1.2 per cent) constitutes the largest change in absolute terms. The staff cost increase for 2026–27 reflect the rebasing of staff costs to current levels.

65. Staff costs comprise:

- all officials who are budgeted at differentiated standard costs, described more fully below;

- interpreters, committee secretaries and short-term Conference staff, where the provision for cost increase is in line with that provided for Professional and General Service staff at headquarters and agreements with the International Association of Conference Interpreters.

Staff calculated at standard costs

66. Changes in the elements of the standard costs are based on the latest salary-related policies and decisions of the UN General Assembly under the recommendation of the ICSC.

67. The 2026–27 standard costs are based on a zero-based budgeting approach, with appropriate estimates for expected trends of inflation, the applicable post adjustment, changes in staff entitlements, and the movement and overall composition of staff. On average, standard costs for 2026–27 are forecast to increase by 1.2 per cent.

68. Professional category: Changes in Professional salaries arise in part from exchange rate fluctuations and movements in the cost of living as determined by the ICSC and reflected in the post adjustment. Provision has been made for increases in post adjustment at the general rate of inflation for Geneva-based staff. Post adjustment rates in field locations are determined by the ICSC; they reflect relevant cost-of-living adjustments and the relationship between the local currency and the US dollar.

69. General Service category: Estimates for Geneva inflation as indicated in paragraph 60 have been included in the salary projection for General Service staff.

70. For field-based General Service staff the most recent salary scales at each location have been used, with provisions and adjustments made to allow for estimated inflation in US dollar terms.

Non-staff costs

Travel on official business

71. Net increases have been applied against airline ticket costs and daily subsistence allowance (DSA) rates in dollar terms to reflect changes in ticket prices on frequently travelled routes and changes in ICSC-promulgated DSA rates in the different locations in which the ILO operates.

Contractual services

72. The International Labour Conference makes use of facilities at the ILO building and at the Palais des Nations to have additional space for meetings and for its plenary sittings. The United Nations Office in Geneva (UNOG) has informed the Office that due to the ongoing renovation works at the Palais de Nations, the meeting facilities will not be available in 2026 and 2027.

73. The Office has been reviewing with the host country alternative venues of sufficient size and availability to relocate the sessions of the Conference for these two years. A suitable site has been identified, the Palexpo convention centre in Geneva, which will have sufficient free space to accommodate the plenary and committees in June of each year.

74. The additional costs for rental, audiovisual equipment, security, transportation and other items will amount to some CHF5.9 million per session. A cost increase of US\$13 million (the net cost increase is \$11.4 million taking into consideration previously approved earmarked resources) has therefore been exceptionally included for the biennium under this section. The Office proposes to ring-fence this amount under the part of the budget for policymaking organs, with any savings on the amount indicated being returned at the end of the financial period.

General operating expenses

75. Utilities: A reduction of some US\$2.5 million has been incorporated into budgetary estimates for 2026–27 based on current contract prices fixed for 2026-27 for the headquarters building, and an overall decrease in energy prices.

76. Rent: Provisions have been made to cover contractual increases for rent and security.

Supplies and materials

77. Paper: Decreases have been applied to reflect an average decrease of 20 per cent in paper prices compared to prices considered in the 2024–25 budget.

78. Vehicle fuel: Although fuel prices remain volatile and uncertain, a decrease of some 13 per cent has been incorporated into budgetary estimates for 2026–27.

Fellowships, grants and regular budget technical cooperation

79. Regular budget technical cooperation (RBTC) has both field and headquarters components. Forecasted cost increases have been based on location inflation rates resulting in an average increase of 1.9 per cent. The contribution to ILO-CINTERFOR has increased by some US\$150,000 to reflect increases in salaries and prices in dollar terms in Uruguay. The biennial contribution to the Turin Centre has been decreased by 2.4 per cent per annum to reflect local inflation forecasts including offsets in dollar terms in Italy.

Other non-staff costs

80. All other non-staff costs have been adjusted in line with the average annual inflation rates applying to the relevant geographical area.

Other budgetary items

81. Other budgetary items include contributions to joint administrative activities within the UN system (for example, the ICSC, the High-level Committee on Management, the United Nations System Chief Executives Board for Coordination, the Joint Inspection Unit and the UN resident coordinator system) and for after-service health insurance. The budget estimates are based on latest information provided by the various bodies and the general rate of assumed inflation in their location, and are modified to reflect any changes in the basis of apportionment of the costs between participating agencies. The staff health insurance contribution for retired officials has been provisioned to reflect an anticipated rate increase of 2.5 per cent per annum in 2026 and 2027.

82. In 2025, the Office will pay the final annuity for the loan from the Swiss Foundation for Buildings for International Organizations (FIPOI) in connection with the original construction of the ILO headquarters building. The cost decrease associated with the end of the loan annuity provision amounts to some CHF7.4 million and has been reflected under other budgetary provisions.

▶ 3. Summary of regular budget technical cooperation resources

	2026-27	2026-27
	(in constant 2024-25 US\$)	(recosted (US\$))
Technical departments at headquarters	6 943 300	7 076 669
Programmes in Africa	9 715 886	9 902 515
Programmes in the Americas	5 921 033	6 034 768
Programmes in Arab States	2 686 829	2 738 439
Programmes in Asia and the Pacific	6 996 026	7 130 409
Programmes in Europe and Central Asia	1 772 422	1 806 468
South-South and triangular cooperation	1 908 855	1 945 521
Employers' activities	2 954 559	3 011 312
Workers' activities	6 183 376	6 302 150
Total	45 082 286	45 948 251

► 4. Regular budget for policy and policy coherence outcomes by output

Outcome/Output	Regular budget 2026-27 (US\$ million)	%
Outcome 1: Strong, modernized normative action for social justice	99.1	100.0
Output 1.1. Increased capacity of Member States to ratify international labour standards	18.7	18.9
Output 1.2. Increased capacity of the constituents to drive the effective application of international labour standards by Member States	19.4	19.6
Output 1.3. Increased capacity of the constituents, partners and stakeholders to engage in normative action	15.7	15.8
Output 1.4. Increased capacity of the constituents to advance the effective respect, promotion and realization of the fundamental principles and rights at work	30.3	30.6
Output 1.5. Increased capacity of the constituents to implement sectoral international labour standards, codes of practice, guidelines and tools	15.0	15.1
Outcome 2: Strong, representative and influential tripartite constituents, effective social dialogue and good governance of labour markets	113.5	100.0
Output 2.1. Increased institutional capacity of employer and business membership organizations to be strong, independent and representative	34.0	29.9
Output 2.2. Increased institutional, technical, representational and policy impact capacities of workers' organizations	39.0	34.3
Output 2.3. Increased capacity of Member States to make social dialogue more influential and labour relations and labour justice institutions and processes more effective	22.5	19.9
Output 2.4. Increased institutional capacity of labour administration and labour inspection systems, and enhanced national regulatory frameworks for the good governance of work	18.0	15.9
Outcome 3: Full and productive employment as a pathway for social justice	104.3	100.0
Output 3.1. Increased capacity of Member States to develop and implement comprehensive employment policy frameworks and to mainstream employment into economic and investment policies	26.0	24.9
Output 3.2. Increased capacity of Member States to develop inclusive, sustainable and resilient skills and lifelong learning systems	39.1	37.4
Output 3.3. Increased capacity of Member States to formulate and implement policies and strategies for creating decent work in rural areas	12.4	11.9
Output 3.4. Increased capacity of Member States to develop and implement effective and efficient labour market programmes and services to support transitions, including through employment-intensive investment programmes	15.5	14.9
Output 3.5. Increased capacity of Member States to promote decent work for youth	11.3	10.9

Outcome/Output	Regular budget 2026-27 (US\$ million)	%
Outcome 4: Sustainable enterprises, competitiveness and productivity growth for decent work	52.3	100.0
Output 4.1. Increased capacity of the constituents to design, implement and monitor integrated policy frameworks for a conducive environment for sustainable enterprises	14.1	26.9
Output 4.2. Increased capacity of the constituents to promote and support responsible business conduct to advance sustainable enterprises and decent work, including in supply chains	11.8	22.6
Output 4.3. Increased capacity of the constituents to facilitate the access of enterprises to business development and financial services, enhancing their sustainability and competitiveness for decent work	10.0	19.0
Output 4.4. Increased capacity of the constituents to facilitate the transition of enterprises to the formal economy	10.0	19.2
Output 4.5. Increased capacity of the constituents to promote a strong and resilient social and solidarity economy for decent work	6.4	12.3
Outcome 5: Gender equality and equality of treatment and opportunities for all	45.4	100.0
Output 5.1. Increased capacity of Member States to design and implement a transformative agenda for gender equality, non-discrimination and inclusion	24.7	54.5
Output 5.2. Increased capacity of the constituents to advance decent work in and through the care economy	11.4	25.0
Output 5.3. Increased capacity of the constituents to prevent and address violence and harassment at work	9.3	20.5
Outcome 6: Protection at work for all	62.6	100.0
Output 6.1. Increased capacity of the constituents to effectively realize safe and healthy working environments	22.5	36.0
Output 6.2. Increased capacity of Member States to set adequate wages and promote decent working time	11.6	18.5
Output 6.3. Increased capacity of Member States to extend labour protection to workers at high risk of being excluded from adequate protection	9.2	14.7
Output 6.4. Increased capacity of Member States to strengthen and implement fair and effective frameworks to govern labour migration	19.3	30.8
Outcome 7: Universal social protection	48.4	100.0
Output 7.1. Increased capacity of Member States to develop social protection policies, strategies and legal frameworks that are sustainable, effective, inclusive and gender-responsive	17.7	36.6
Output 7.2. Increased capacity of Member States to strengthen social protection systems and ensure sustainable and adequate financing and sound governance	15.7	32.5
Output 7.3. Increased capacity of Member States to use integrated policies to harness social protection for inclusive life and work transitions and structural transformations	15.0	30.9

Outcome/Output	Regular budget 2026-27 (US\$ million)	%
Outcome 8: Digitalization for decent work and social justice	16.5	100.0
Output 8.1. Increased capacity of Member States to develop integrated policies and strategies to create decent job opportunities in the digital economy	8.4	50.6
Output 8.2. Increased capacity of Member States and the social partners to promote inclusive and effective governance for the digital economy	4.1	24.7
Output 8.3. Increased capacity of Member States and the social partners to take advantage of the digitalization of services for decent work	4.0	24.7
Outcome 9: Enhanced policy coherence and amplified action for social justice through decent work	15.2	100.0
Output 9.1. Improved coherence in multilateral support for the development and financing of integrated policy responses for social justice through decent work	5.0	33.4
Output 9.2. Improved coherence in support and action to facilitate transition from the informal to the formal economy	2.5	16.5
Output 9.3. Improved coherence in support and action to facilitate a just transition towards environmentally sustainable economies and societies for all	3.3	21.5
Output 9.4. Improved coherence in support and action to advance decent work outcomes in supply chains	2.2	14.3
Output 9.5. Improved coherence in support and action to promote inclusive, peaceful, stable and resilient societies through decent work and social justice in contexts of crisis, post-crisis and fragility	2.2	14.3