STANDING COMMITTEE ON PROGRAMMES AND FINANCE

Twenty-fifth Session

UPDATE ON THE APPLICATION OF THE INTERNAL GOVERNANCE FRAMEWORK
UPDATE ON THE APPLICATION OF THE INTERNAL GOVERNANCE FRAMEWORK

Introduction

1. Over the past two decades, IOM has grown significantly in terms of budget, staffing and range of activity and is recognized as an institution of extraordinary scope and delivery, characterized by the positive impact it has on the lives of everyday people across the world through the commitment and skills of its staff. However, this rapid growth and transformation within a short time frame has placed a strain on the Organization’s internal governance system, including the core structure – which plays a critical role within it.

2. IOM has outgrown its governance architecture and requires an internal governance system that is suited to the achievement of the Organization’s mandate, strategic vision, objectives and goals. The Organization is in need of consolidation, coherence and structural development to continue being a reliable and effective partner to Member States, donors and other United Nations agencies and to continue to provide high-quality assistance to beneficiaries. Member States are facing increased pressure to have adequate assurance that the organizations to which they make contributions, including IOM, function properly. Demonstrating that IOM has a fit-for-purpose internal governance system, including enhanced transparency and accountability, will assist in providing this assurance.

3. To address these needs, a comprehensive governance framework that outlines the essential requirements for a modern and fit-for-purpose internal governance system has been developed. This framework provides the foundation for the internal governance reform that has been initiated.

4. The reform of IOM’s internal governance system aims to ultimately improve the quality of the Organization’s overall functioning by driving continual improvement and ensuring that IOM meets the needs and expectations of Member States, donors, beneficiaries and other key stakeholders, thereby safeguarding the Organization’s ability to fulfil its mandate. In order to achieve this, the Internal Governance Framework (IGF) seeks to improve efficiency, effectiveness, responsiveness, consistency, accountability and transparency across the Organization. For example, by comprehensively mapping out the functional governance needs of the Organization, processes can be improved through the implementation of optimized fraud prevention controls and the elimination of unnecessary steps and redundancies. Streamlining will include the deployment of automation, where possible and appropriate, so that staff can make better use of their time and controls can be incorporated into these processes. As a result of automation, certain existing resources and capacity can be redistributed to areas where reinforcement is needed to improve IOM’s internal governance and to respond to the continued growth of the Organization. The Framework is contained in Annex I.

5. The current process is broader and more comprehensive than previous initiatives to improve IOM’s internal governance. The process centres on the functional needs of the Organization, differentiating controls according to risk levels and identifying where controls interrelate with and impact upon one another, and aims to simplify processes to allow for more agile management, with the ultimate goal of achieving enhanced efficiency and effectiveness across IOM.

6. Certain functional areas have been identified as priorities for the initial application of the IGF and, through the allocation of core funding, Operational Support Income (OSI), unearmarked contributions and the drawdown from the OSI reserve, the Administration has begun investing in this important reform process in areas such as internal justice, risk management, financial management, human resources management and procurement and supply chain management. A list of the investments made to date is contained in Annex II.
7. With the IOM enterprise resource planning (ERP) system reaching the end of its functional life in 2025, the Organization is also taking this opportunity to embark on a major business and systems transformation to ensure that the next-generation ERP system incorporates new ways of operating, promotes efficiencies and automation, where possible, reduces opportunities for fraud and promotes monitoring, compliance and oversight. The new system will also enhance IOM’s engagement with the wider United Nations development system reforms.

8. The present report provides an update on the progress made by the Administration in the application of the IGF to September 2019 and describes the key needs and priorities that have been identified for 2020.

Internal justice

9. A fundamental element of good internal governance and accountability is having a clear and transparent process that allows staff and beneficiaries to seek and receive responses for grievances and alleged harm, and also empowers the Organization to effectively deal with and sanction staff misconduct, including fraud, sexual exploitation and abuse, sexual harassment, gross negligence and other forms of misconduct.

10. IOM must have a transparent and efficient process for receiving, reviewing and investigating allegations of misconduct in a timely manner, one that avoids unnecessary delays and duplications of work, while preserving the independence of the Office of the Inspector General (OIG) and respecting confidentiality and the rights of staff.

11. Enhancing the internal justice system is a key priority for application of the IGF in view of the importance of taking swift and appropriate action on allegations and misconduct. New systems and increased capacity will ensure timely review of inculpatory and exculpatory evidence for the timely conclusion of staff grievances while ensuring organizational and individual accountability and protecting the Organization from liability and reputational risks. The reforms to the internal justice system are also aimed at reinforcing staff members’ confidence and trust in the system’s ability to provide redress.

12. The intake and investigative processes have been reviewed and streamlined. A new internal instruction entitled Reporting and Investigation of Misconduct Framework was issued on 1 August 2019. On the same date, a new platform, We Are All In, was launched for providing information on IOM’s standards and rules, as well as for the quick, easy and confidential submission of complaints and allegations.

13. The new processes must be supplemented by additional measures in order to provide the Organization with sufficient capacity to investigate allegations, to impose disciplinary measures and to manage an increased number of subsequent appeals by staff members against the disciplinary measures imposed on them.

14. Two new positions for investigators in OIG, as well as two new positions for lawyers in the Human Resources Legal Issues Division (LEG-HR) of the Office of Legal Affairs, have been included in the proposed budget for 2020 as part of the core structure. A new case management system is being implemented and will be fully functional by January 2020. This system will improve case management both in the processing of allegations and in the management and follow-up of investigations. It will also facilitate information-sharing with stakeholders through statistical reporting and transparency. Furthermore, an increased budget has been included in the proposed budget for 2020 for OIG travel costs and consultancies to further facilitate investigations.
Additional funding is needed in 2020, including for three positions in OIG and two in LEG-HR that have been identified as the minimum resources required to implement the new internal justice system and to follow up in a timely and effective manner on allegations of misconduct.

The internal justice system will be kept under review to implement lessons learned from the new approach, as well as to make sure that it keeps pace with future organizational growth and needs.

It should also be highlighted that, in 2019, IOM joined the United Nations ClearCheck screening database to prevent the hiring and re-hiring of individuals whose working relationship with an organization of the United Nations system ended because of a determination that they perpetrated sexual exploitation and abuse or sexual harassment.

Risk management

The increased focus on integrity and accountability at the core of the IGF requires a more systematic, dynamic and integrated risk management process. IOM is currently establishing a more robust process for identifying and managing risks throughout the Organization, one that is clearly linked to the achievement of its strategic objectives and, as a foundational component of the IGF, enhances transparency, accountability and performance.

The Risk Management Framework was updated in 2019 with key enhancements, including:

(a) The introduction of a multi-layered and dynamic approach for how risk is assessed and managed;
(b) The updating of risk categories and reporting templates;
(c) A clearer assignment of roles and responsibilities.

The concept of Functional Risk Leads has also been introduced, meaning that technical specialists are expected to determine the boundaries of risk appetite and engage with managers who are responsible for decisions relating to risks in their areas of specialization.

The complex contexts in which IOM operates mean that management and field staff have to make difficult decisions in uncertain circumstances that require weighing opportunity and risk, and in certain instances, offsetting one type of risk against another. The question is often not whether to engage, but how to engage in a way that minimizes and contains risk while upholding the Organization’s values, principles, standards and rules. To assist this process and provide clear guidance, IOM has articulated its risk appetite in a series of statements linked to risk categories.

IOM has also selected a risk management information system in coordination with other United Nations agencies that are members of the High-level Committee on Management task force on risk management. This coordination has the potential to generate cost savings across the system, by increasing efficiencies, facilitating information-sharing and having a common approach in field locations.

IOM established the position of Chief Risk Officer in 2015. Two additional Risk Officer positions have been included in the proposed budget for 2020 as part of the core structure. Taking into account the clear need for a more systematic, dynamic and integrated risk management process in the application of the IGF, IOM will need to further increase the capacity on risk assessment and management across the Organization in the future.
Enhanced financial management and compliance monitoring

24. In undertaking its activities, IOM faces not only significant financial risks but also reputational, operational and relationship risks that must be carefully assessed across every stage of financial management. In view of IOM’s decentralized structure and global footprint, achievements and results of decisions and actions with financial impact at any level of the Organization may have an institutional implication. Similarly, risks related to financial practices, losses and misconduct may affect the Organization at the global, regional, country office or project level.

25. The application of the IGF provides the platform and the opportunity for the planning, design, coordination and implementation of the necessary changes to financial functions in synergy with other ongoing initiatives and reforms within the Organization. In addition, identifying and implementing new technological solutions will be essential to support the worldwide financial compliance of IOM’s decentralized operations. These technologies will also facilitate greater alignment and integration with United Nations system-wide financial reporting requirements and reforms.

26. To address the immediate requirement of streamlining and modernizing financial controls, work is currently under way across four pillars:

(a) **Financial coordination platform**: The online platform will enhance, synergize and automate coordination, escalation, case management and knowledge-sharing on financial matters between country offices, the nine regional offices, the two administrative centres and Headquarters.

(b) **Continuous compliance monitoring**: This technological solution will enable IOM to move from reactive and largely manual financial controlling to system-integrated, proactive and more efficient monitoring practices.

(c) **Financial control optimization**: This is a process review to analyse and determine how the existing periodic financial accounts control procedures should be optimized and streamlined applying the IGF principles and building on the above-mentioned technological solutions and automation.

(d) **Enterprise accounts structure review**: The enterprise accounts structure includes the chart of accounts and all other accounts structures and hierarchies which enable financial reporting to internal and external parties on IOM’s financial results at the institutional and project level. It is essential to perform a comprehensive review of the current structure in order to prepare for the implementation of the new ERP system, enable automation of repetitive tasks and improve the overall efficiency of financial reporting and financial controlling.

27. An additional Financial Policy Officer position has been included in the proposed budget for 2020 as part of the core structure. Taking into account the important transformation and necessary changes to financial functions in synergy with other ongoing initiatives within the Organization, IOM will need to further increase the capacity on finance and accounting across the Organization.

28. The strategy to enhance financial management is largely interdependent with the transformation strategy of numerous other functions of IOM (e.g. procurement and supply chain, human resources, operational processes). The ongoing initiatives are being implemented in full consistency with the overall business transformation plan and will also serve as key facilitators for the successful implementation of the new ERP platform.

29. The modernization of the financial controlling and compliance tools and systems already started in 2019. This process will need to be continued in 2020 in order to enable global roll-out of the tools and solutions under development and for the finance functions to reach a sufficient level of preparedness for implementation of the new ERP system.
30. In 2019, IOM also launched an initiative to develop a new cost allocation and planning tool. An integrated cost planning and allocation tool will help all IOM offices to improve financial management, facilitate financial planning at country office, regional office and Headquarters level, and provide for greater accountability and transparency through the process.

31. In the area of treasury and bank account management, several initiatives are planned to be launched in 2020 to enhance automation and security and to restructure master data in order to lay the foundation for a long-term programme to overhaul banking processes and transactions across IOM offices.

**Procurement and supply chain management**

32. Currently the procurement spending of IOM is more than USD 1 billion annually, which represents more than 65 per cent of IOM’s operating budget.

33. To continue timely delivery of best value services to beneficiaries and meet ever-increasing donor requirements with relation to value for money, transparency, stewardship and good governance, the current systems and processes require urgent modifications, and internal capacity needs to be strengthened and aligned with the Organization’s requirements.

34. The application of the IGF enables IOM to take a holistic approach at the institutional level to achieve the goal of fostering scale and synergies within IOM, across the United Nations system and with international partners. It will also enable the Organization to boost procurement and supply chain efficiency, to improve effectiveness in programme delivery and to achieve operational excellence, while enhancing the oversight function to ensure adherence to ethical and standard codes of conduct, and preventing human errors, fraud and corruption.

35. The goal is to shift the business model of almost exclusively localized procurement to a more holistically managed supply chain approach, which includes an optimal mix of global, regional and country activities. To achieve this goal, end-to-end supply chain processes need to be designed and formalized.

36. Digitization will take place across these end-to-end processes, and IOM should leverage this capability in order to optimize value for money, transparency and controls, by implementing an integrated information management system across its future supply chain operations. A multi-year procurement and supply chain transformation plan has been drafted, and key interventions identified.

37. A procurement and supply chain process mapping project will soon perform an in-depth analysis at selected IOM offices, to identify and validate the processes to be harmonized and centralized. This mapping will also provide recommendations for the business operating model, resource requirements, shift of capacity, structural alignment and pre-positioning of goods.

38. In parallel, IOM continues to implement foundational interventions in the initial phase of the application of the IGF and business transformation for procurement and supply chain management, including:

(a) Restructuring the master data;

(b) Streamlining the vendor management system;

(c) Identifying procurement and supply chain digitization and automation solutions;

(d) Developing policy guidelines for an accountability framework for third-party non-performance and misconduct, with third parties including – but not being limited to – vendors, service providers, implementing partners, consultants and contractors.
39. Further strengthening of the procurement function in 2020 is envisioned following the completion of the mapping exercise, the design and formalization of end-to-end processes, and the determination of the optimal mix of global, regional and country activities and relevant positions. A more detailed plan will be shared with Member States once the results of the mapping exercise are available.

Human resources management

40. The Human Resources Management Division is undertaking important initiatives to contribute to the application of the IGF and to support the other functions with their respective efforts and projects.

41. The recruitment team will be re-enforced during a six-month period to prioritize and expedite the resourcing required for the various IGF activities.

42. One of the objectives of the IGF is to strengthen and clarify the policy framework by identifying redundant or contradictory policies and instructions. A human resources expert will be retained for six months to consolidate all the human resources rules, policies and advisory notes and design and develop a single source (a human resources eManual/handbook) that will be accessible to all managers and staff.

43. IOM is currently running 117 payroll systems across the Organization, one in Manila for all international staff and for General Service staff in Switzerland, and 116 at country office level. The financial risk is high, and it is necessary to undertake an objective assessment of the current status and determine the requirements to run an efficient and effective payroll/entitlement disbursement operation globally. The Human Resources Management Division has identified a payroll specialist to assess the existing system and support the implementation of a global payroll system. The assessment will also include a comparative analysis with similar services offered by other United Nations system agencies in the context of the current United Nations reform.

44. As part of IOM’s commitment to building a fit-for-purpose and diverse workforce, the Organization recently launched the Pathways Pool initiative, which aims to radically change how those filling the critical roles of Chiefs of Mission and Resources Management Officers are identified, assessed and prepared for service. The concept is forward-looking, with candidates being assessed against competencies needed in the mid to long term through an exhaustive two-day assessment at a dedicated centre. Following a targeted outreach campaign, the initial call for applications wielded almost 1,000 applications, with almost 60 per cent of applicants from the global South and 25 applications from unrepresented Member States.

45. The Organization also conducted a global staff survey in the first half of 2019. IOM personnel responded to questions on, among other things, staff engagement, communication and change, leadership, people and performance management, learning and development, teamwork and collaboration, respect at work and overall well-being. The two main areas of concern identified by the survey were stress and managing underperformance.

46. As part of the Organization’s response to the survey, a new and enhanced performance management system is being developed. The new system will include multi-rater feedback mechanisms and give greater attention to delivering results, while at the same time tackling underperformance. While the new tool will be a state-of-the-art performance platform, the real challenge lies in the culture change underpinning both recognition of strong performance and sanctions for underperformance. IOM will need dedicated capacity to drive the required culture change, provide training and continually support staff and managers to ensure a high-performance culture.
Information management and technology modernization to enable business transformation

47. A new ERP system is required due to the future obsolescence – by the end of 2025 – of the current SAP solution used by IOM in PRISM.1 Furthermore, the current solution has limited support to cover requirements, resulting in wide use of paper processing within the Organization. The reforms under way with the application of the IGF require a transformation strategy for numerous functions within IOM (e.g. procurement and supply chain, human resources, financial management and compliance monitoring, operational processes) that necessitates modern systems and technologies. PRISM will need to undergo structural and architectural changes in order to support the broader objectives, digitalization and automation envisaged in the IGF.

48. IOM is therefore embarking on the required business transformation process shifting towards a more comprehensive and modern ERP system, which is critical to improve efficiency and incorporate automated controls within IOM processes, and will also help to reduce fraud opportunities and human error. A comprehensive change management effort will be needed to ensure a successful business transformation.

49. Specifically, the proposed business transformation using SAP S/4HANA aims to achieve the following objectives:

(a) Provide the technological platform required to apply the IGF in an organization as decentralized as IOM to make sure new business processes are followed, while ensuring comprehensive monitoring and control systems are in place;

(b) Deliver operational efficiencies and increased responsiveness based on redesigned and streamlined business processes leveraging digital solutions;

(c) Increase transparency with regard to donors and other stakeholders, through specific end-to-end processes redesign, to support enhanced quality of information and data for self-service analysis and reporting in real time;

(d) Enable more impactful project outcomes through the ability to benchmark unit costs and understand approximate “cost per outcome” across similar projects/situations;

(e) Improve opportunities for collaboration and shared services with other United Nations agencies;

(f) Continue and operationalize the necessary technology improvements for the Organization envisioned under an updated ICT Strategy.

50. The work currently under way includes the development of a statement of work for an external professional services firm in coordination with all relevant functional areas in the Organization, building upon the experiences of other United Nations agencies in similar processes. As part of the inception phase, quick wins that provide immediate benefits to the Organization will be identified on a continual basis and included in the transformation road map for implementation.

51. As a result of automation, certain existing resources and capacities can be redistributed to areas where reinforcement is needed to improve IOM’s internal governance and to respond to the continued growth of the Organization.

Cash-based interventions

52. Donors and international organizations, including IOM, committed to increase the use and coordination of cash-based programming when they signed the Grand Bargain in 2016. In line with this

---

1 PRISM (Processes and Resources Integrated Systems Management) is the name of the Organization’s ERP system.
commitment, IOM continues to make institutional investments to equip its country offices with the
capacity to consistently consider cash-based interventions when and where appropriate to
complement, and be complemented by, other modalities of humanitarian assistance.

53. Owing to this commitment and the predicted rapid growth in this type of programming, cash-
based interventions have been identified as a good operational area to test the application of the IGF
at the programmatic level.

54. The objective is to review, streamline and simplify relevant processes at an early stage, and
develop more robust governance tools allowing for the efficient and effective implementation of cash-
based interventions on a large scale. It is expected that achievements in this area could be used as an
example to improve processes across IOM in other modalities of assistance.

55. This exercise will involve analysing the institutional strategy for humanitarian cash-based
interventions to ensure alignment with the IGF; developing a risk management matrix, identifying
“smart controls” that reflect the level of risk and incorporating those into standard operating
procedures, finance and procurement processes, decision-making processes and delegation of
authority; consideration of reporting needs; and moving away from manual beneficiary management
distribution processes to digitally advanced and automated systems, including the interface with
PRISM/PRIMA.2

Other priority areas

56. A team supporting the application of the IGF in the different areas has been created with the
appointment of an Internal Governance Coordinator and Special Adviser to the Deputy Director
General and two additional staff who are working in the different thematic areas within the
Organization to ensure accuracy and consistency in the application of the IGF.

57. One critical element to achieve a thorough application of the IGF across the Organization and
the continual improvement of its operations and systems is to ensure the appropriate level of core
funding required by IOM. A consultant will assist the Organization in developing a comprehensive
analysis of its ideal core budget and conducting a comparison with other organizations in the United
Nations system. This will serve as a basis for a Member State discussion in the framework of the
Working Group on Budget Reform.

58. In addition, a thorough review of the staff travel process with a view to increasing its efficiency,
while maintaining an adequate level of internal controls, is currently taking place. The outcome of this
review will help the Organization to identify opportunities to improve the process, removing
unnecessary steps and saving time and resources through the implementation of a more efficient
process. Possibilities for automation and enhancement through available technological solutions are
also being explored. The review will also consider the best practices of other United Nations agencies
through a benchmarking exercise.

59. Resources have also been allocated to engage external expertise to help IOM define robust,
clear and transparent decision-making processes, as well as appropriate mechanisms for efficient
degulation of authority processes and relevant controls, both of which support enhanced
accountability.

60. Lastly, the Organization is in the process of engaging external expertise to enhance change
management capacity to ensure the provision of appropriate information and the development of

2 PRIMA (Project Information and Management Application) is the Organization’s system for capturing and storing
project data and documents.
efficient communication channels with IOM personnel to ensure that the extent of the reform is understood by staff and to identify ways in which staff members can participate in and contribute to the process.

Conclusion

61. The Administration is fully committed to continue the open dialogue with Member States in the application of the IGF. Similar reports on progress and needs will be submitted to Member States for future governing body meetings.

62. As described above, important progress has been achieved in recent months through the allocation of core funding, OSI, unearmarked contributions, and the drawdown from the OSI reserve authorized by Member States in June 2019. The Administration would like to thank Member States and particularly those that have provided unearmarked or softly earmarked contributions for this purpose. Further to these initial investments, the full realization of a robust internal governance system will continue to require strong support and dedicated contributions from Member States. We count on the vital support of Member States to make the investments that are required in these areas.
## IOM Internal Governance Framework

### AUDIT AND OVERSIGHT

#### MANDATE

- **Senior Management**
  - B1. Conduct, ethics and integrity
  - B2. Fundamental principles
  - B3. Administrative and programmatic matters
  - B4. Operational delivery
  - B5. Personal development and accountability
  - B7. Information technology systems and solutions
  - B8. Advice on the implementation of controls

- **Control design – set up and implement rules, policies, procedures, processes and systems**
  - B1. Conduct, ethics and integrity
  - B2. Fundamental principles
  - B3. Administrative and programmatic matters
  - B4. Operational delivery
  - B5. Personal development and accountability
  - B7. Information technology systems and solutions
  - B8. Advice on the implementation of controls

- **Governance Bodies**
  - C1. Functions that monitor and oversee risk management and control effectiveness
  - C2. Conduct, ethics and integrity
  - C3. Reporting, including results-based reporting
  - C4. Reporting in the context of the United Nations system

- **Independent assurance**
  - D1. Internal audit
  - D2. Central evaluation
  - D3. Internal inspection
  - D4. External audit
  - D5. Advisory committee

#### SENIOR MANAGEMENT

- **First line of defence**
  - B1. Conduct, ethics and integrity
  - B2. Fundamental principles
  - B3. Administrative and programmatic matters
  - B4. Operational delivery
  - B5. Personal development and accountability
  - B7. Information technology systems and solutions
  - B8. Advice on the implementation of controls

- **Second line of defence**
  - C1. Functions that monitor and oversee risk management and control effectiveness
  - C2. Conduct, ethics and integrity
  - C3. Reporting, including results-based reporting
  - C4. Reporting in the context of the United Nations system

- **Third line of defence**
  - D1. Internal audit
  - D2. Central evaluation
  - D3. Internal inspection

### EFFECTIVE MECHANISMS TO ADDRESS GRIEVANCES

- E1. Grievance mechanisms for various stakeholders
  - E1. Grievance mechanisms for various stakeholders
  - E2. Process for cases of third-party wrongdoing

---

*Refers to the Institute of Internal Auditors’ “Three Lines of Defense” model for assigning and coordinating duties relating to controls that facilitate the achievement of objectives and mitigate risks to their achievement.*

**Version 1.1**
Annex II

Allocated funding for the Internal Governance Framework 2018–2019
(as of 15 September 2019)
(In US dollars)

<table>
<thead>
<tr>
<th>Priority area</th>
<th>2018/2019 unearmarked contributions*</th>
<th>2019 OSI reserve drawdown</th>
<th>Total allocated funding</th>
<th>2020 OSI (anticipated)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Framework leadership</td>
<td>306 417</td>
<td>306 417</td>
<td>306 417</td>
<td>410 000</td>
</tr>
<tr>
<td>Strengthen risk management capacity</td>
<td>170 000</td>
<td></td>
<td>170 000</td>
<td>192 000</td>
</tr>
<tr>
<td>Internal justice</td>
<td>550 000</td>
<td>600 000</td>
<td>1 150 000</td>
<td>1 247 000</td>
</tr>
<tr>
<td>Strengthen change management capacity</td>
<td></td>
<td>200 000</td>
<td>200 000</td>
<td></td>
</tr>
<tr>
<td>Delegation of authority, decision-making and accountability</td>
<td></td>
<td>100 000</td>
<td>100 000</td>
<td></td>
</tr>
<tr>
<td>Internal assessment of the critical mass of core funding</td>
<td></td>
<td>350 000</td>
<td>350 000</td>
<td></td>
</tr>
<tr>
<td>Enhanced financial compliance, reporting, budgeting and treasury tools</td>
<td>1 000 242</td>
<td>330 000</td>
<td>1 330 242</td>
<td>192 000</td>
</tr>
<tr>
<td>Review of the staff travel process</td>
<td>300 000</td>
<td></td>
<td>300 000</td>
<td></td>
</tr>
<tr>
<td>Strengthen procurement and supply chain management and governance</td>
<td>1 008 250</td>
<td>320 000</td>
<td>1 328 250</td>
<td>252 000</td>
</tr>
<tr>
<td>Information and communications technology/enterprise resource planning/business transformation</td>
<td>520 912</td>
<td>2 650 000</td>
<td>3 170 912</td>
<td></td>
</tr>
<tr>
<td>Human resources</td>
<td>138 000</td>
<td>150 000</td>
<td>288 000</td>
<td></td>
</tr>
<tr>
<td>Cross-cutting thematic areas (gender, transparency, greening and data)</td>
<td>615 000</td>
<td></td>
<td>615 000</td>
<td></td>
</tr>
<tr>
<td>Process engineering capacity</td>
<td></td>
<td></td>
<td></td>
<td>252 000</td>
</tr>
<tr>
<td>Other allocations related to the Internal Governance Framework</td>
<td>1 746 408</td>
<td></td>
<td>1 746 408</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>6 355 229</strong></td>
<td><strong>4 700 000</strong></td>
<td><strong>11 055 229</strong></td>
<td><strong>2 545 000</strong></td>
</tr>
</tbody>
</table>

OSI: Operational Support Income.
* Unearmarked contributions were allocated through the IOM internal Migration Resource Allocation Committee (MIRAC).