



MC/2389

IOM International Organization for Migration
OIM Organisation Internationale pour les Migrations
OIM Organización Internacional para las Migraciones

Original: English
17 October 2013

COUNCIL

CONSEIL

CONSEJO

103RD SESSION

FUNDING FOR THE CORE STRUCTURE: BUDGET-STRENGTHENING MODEL

– PROPOSAL AND DRAFT RESOLUTION

FUNDING FOR THE CORE STRUCTURE: BUDGET-STRENGTHENING MODEL – PROPOSAL AND DRAFT RESOLUTION

Background

1. At the meeting of the Working Group on Budget Reform on 28 February 2013, the Administration noted that, due to an overstretched core structure and restrictive budget policy over the last 18 years, support units had become overwhelmed, increasing the risk of inadequate oversight, undetected fraud, project deficits, budget overruns, misused donor funds and lost opportunities. Given the scale of the problem, a combination of measures was needed, including cost-efficiencies, alternative funding sources, and increased assessed contributions and project overhead rates. It was timely to consider an increase in assessments as member contributions would change in 2014 following implementation of the new United Nations assessment scale.
2. At the Working Group meeting on 16 April 2013, the Administration estimated that core needs were USD 17 million and that these needs could be met over a three-year implementation period via a combination of measures. In addition to pursuing cost-efficiencies and alternative funding (secondments, etc.), successive 5 per cent increases (not compounded) in assessed contributions between 2014 and 2016 and an increase from 5 per cent to 7 per cent in the overhead rate on emergency and humanitarian assistance projects were proposed. Following discussion of the proposal, the Chairperson summarized that there was a general desire to move towards a solution.
3. At the Working Group meeting on 15 May 2013, the Administration again underlined IOM's challenging budget situation and provided details on the funding needs and proposed budget measures. Discussions focused on the two major components of the financing package, namely the increase in assessed contributions and the increase in project overhead rates. Regarding the relative merits of the two components, it was noted that funding generated by an increase in assessments was more predictable, while overhead income was less assured due to the difficulty in raising overhead rates on existing projects under long-term contracts. Some delegations suggested considering other options, including lowering the proposed increase in assessed contributions from 5 per cent to 4 per cent and extending the increase in overhead rates to all projects. Delegates highlighted the need, in the interest of cost-efficiency and fairness to all Member States, to: (a) improve host country agreements so that they include privileges and immunities similar to those enjoyed by United Nations specialized agencies; and (b) adopt streamlined or single audit procedures. The Chairperson requested the Administration to review the options and prepare a draft resolution as the basis for a proposal to be submitted to the Standing Committee on Programmes and Finance (SCPF) on 29 and 30 October 2013.
4. An additional option and a draft resolution were considered at the Working Group meeting on 28 June. This second option featured a reduced increase in assessed contributions – 4 per cent annually as opposed to the 5 per cent suggested in the original proposal – that would be compensated for by a broader increase in overhead rates – 7 per cent applied to all new projects rather than only to emergency and humanitarian projects. It was noted that, with its greater reliance on overhead rates, this “Option B” was less predictable and would be slower to generate resources than “Option A”, although both options would likely generate sufficient income to meet the funding target of USD 17 million. The merits of Options A and B were discussed and the urgent need to support the overstretched core structure was

noted. While acknowledging the Working Group's progress, the Chairperson noted that work remained to be done to reconcile delegations' views, particularly on the proposed increase in assessed contributions.

5. At the Working Group meeting on 26 July, it was noted that the two options remained the preferred options, since further reductions in the assessed contribution component could not be compensated for by other measures, and therefore would significantly undermine the income-generating capacity of the budget-strengthening model. Although a few delegations continued to indicate that they could not support an increase in assessed contributions, Option B appeared to have the broadest support, while some delegations indicated that they were open to either Option A or Option B and would go along with the consensus. Regarding the proposed increase in the overhead rate, most delegations favoured an expansion of the increase in the overhead rate to all new projects (Option B) rather than limiting the increase to emergency and humanitarian projects as proposed under Option A.

6. Discussion continued at the next meeting on 23 September. Having reviewed the various options, the Working Group expressed a clear preference for Option B over Option A, although there was still work to be done to reconcile positions on the increase in assessed contributions. Some delegations noted that the increase could be a burden on Member States' national budgets at a time of economic difficulties, and that the challenging economic climate made it difficult to consider increasing financial commitments to any international organization. Nevertheless, it was noted that in an organization such as IOM, with 151 Member States, there would always be some countries facing economic hardships, and that this should not be an obstacle to making reasoned decisions about IOM's long-term financial viability. The increase in assessed contributions was an essential component of the proposal, and was quite small in nominal terms, particularly for members whose contributions would decline in 2014 following implementation of the new United Nations assessment scale. It was noted that IOM had been a "good citizen", submitting to mostly zero nominal growth budgets for 18 years and adopting aggressive cost-efficiency measures. If the budget increase were approved, it would send a message to organizations that good citizens are rewarded rather than punished.

7. After having been reviewed and modified, the text of the draft resolution was assumed to be final, pending the conclusion of the discussion on the increase in assessed contributions. There was some discussion on making a financial commitment to zero real growth for 2017 and beyond to fund the effects of inflation, but it was decided that the effects of inflation would be reviewed in three years' time, hence in 2016, before any decisions were made.

8. The Working Group met again on 17 October and further discussed the issue of the increase in assessed contributions. The meeting proved to be a good opportunity to summarize the various arguments and justifications for the budget-strengthening model; all the while no further changes to the draft resolution were recommended. In fact, further movement towards consensus could be observed. At the request of the Chairperson, this paper was then prepared to present the draft resolution on funding the core structure to the SCPF for its consideration and recommendation to the Council for its adoption.

Discussion of Option A and Option B

9. As mentioned above, funding options and scenarios to strengthen the core budget were presented and discussed during the last series of Working Group meetings. The two specific scenarios, under Option A and Option B, were recommended and then examined to determine

their capacity to achieve the model's funding target of USD 17 million by 2016, the third year of implementation. Below is a summary of the two scenarios, illustrating their potential for generating income by 2016.

	<u>Option A</u>	<u>Option B</u>
	(millions of USD)	
Funding sources:		
Assessed contributions	6.0	4.7
Overhead rates	6.7	8.0
Cost-efficiencies	3.2	3.2
Alternative funding sources	<u>1.1</u>	<u>1.1</u>
Total	<u>17.0</u>	<u>17.0</u>

10. The key assumptions under each scenario were as follows:

- (a) Option A assumes: (i) assessed contributions – 5 per cent increases (based on 2013 total assessed contribution, i.e. not compounded) for three years; (ii) overhead rates – increased from 5 per cent to 7 per cent on emergency and humanitarian assistance projects; (iii) cost-efficiencies – assumes savings from a range of cost-efficiency measures; (iv) alternative funding sources – assumes modest funding, with a number of secondments as the major component.
- (b) Option B assumes: (i) assessed contributions – 4 per cent increases (based on 2013 total assessed contribution, i.e. not compounded) for three years; (ii) overhead rates – increased from 5 per cent to 7 per cent on new projects for all Member States except developing countries; (iii) cost-efficiencies – assumes savings from a range of cost-efficiency measures; (iv) alternative funding sources – assumes modest funding, with a number of secondments as the major component.

11. The advantages and disadvantages of the various options have been discussed. Other options featuring a smaller increase in assessments than proposed in Options A and B were noted as falling far short of the proposed income target and therefore were not considered viable. There was much discussion on the relative merits of Options A and B. Option B appears the most appropriate as it would entail a smaller increase in assessed contributions than Option A, but would still attain the funding target. Although more reliant on fluctuating overhead income, Option B has the potential for higher income in later years; also, because it applies the overhead increase to all project types, rather than being limited to the emergency and humanitarian projects, it would be a potentially fairer and easier to implement strategy for IOM. As distinctions between project types are not always clear, it would be simpler to apply the increase across all project categories. Also, it should be noted that, compared with the 5 per cent annual assessment increase under Option A, the lower 4 per cent annual increase under Option B offers some concession to Member States which find an increase in assessed contributions challenging due to economic difficulties in their country or region.

12. Option B, henceforth referred to as the proposed option, is therefore put forward as the recommended solution to the current underfunding of the core structure. The proposed draft resolution, which has been updated to conform to this option, is attached as Annex I to this document. Annex II contains the simulated assessment scale for the assessed contributions of Member States based on this proposed option for the three years (2014, 2015 and 2016) and

takes into account the new United Nations scale of assessment which enters into application in 2014. This table is provided for information purposes to assist Member States in making a decision on the budget proposals.

13. The proposed option is to be implemented over three years. Assuming the proposed option is adopted by the IOM Council in November 2013, the annual Programme and Budget will be prepared for the next three years in accordance with this plan. Specifically, the budget for the Administrative Part of the Budget will be prepared based on the 4 per cent annual increase, and the Operational Part of the Budget will be prepared based on an increase in the overhead rate from 5 per cent to 7 per cent for new projects starting from 2014. The annual Programme and Budget provides a description of the core structure, as well as staffing tables, so that Member States can see the specific details of how the budget increase is allocated.

14. The Programme and Budget for 2014 has been prepared based on the assumption that proposed Option B, as outlined in the draft resolution, will be adopted. Any subsequent modifications made to the resolution which affect the 2014 budget proposal will be incorporated into the annual Programme and Budget via a supplementary submission, based on the final Council-approved resolution, after all amendments have been incorporated.

15. The model initially proposed that budgets for years 2017 and beyond should be based on zero real growth to avoid a repeat of the erosion of the budget situation and the undermining of the budget-strengthening actions taken. While acknowledging the need to address the issue of inflation, a number of delegations noted that conditions might change over the intervening period and it would be impractical to make a financial commitment so far into the future. As a result, this zero real growth requirement was taken out of the draft resolution; instead, it is proposed that there should be a review of the effects of inflation on IOM in three years' time, hence in 2016, prior to making a specific commitment on an increase from 2017 onwards.

Host country agreements and single audit

16. Additional measures which could assist IOM, but which cannot be quantified, include improving host country agreements and moving to a single audit concept. These initiatives are reflected in the draft resolution in the preamble and in operative paragraphs 4 and 5 (see Annex I).

Host country agreements

17. Improving host country agreements creates efficiencies by providing tax exemptions which reduce IOM's costs in a given country. IOM has varying arrangements with Member States and many do not offer tax exemptions comparable to a standard such as those obtained by the United Nations. In addition to the benefits of obtaining tax exemptions, if more uniformity were brought to the agreements, this would reduce the administrative burden on IOM, which maintains differing systems, including for payroll, to adapt to the particularities of the varying agreements. Recognizing the need to address this issue, the preamble to the draft resolution affirms the importance of host country agreements which include tax exemptions and other privileges and immunities that are substantively similar to those accorded to the United Nations specialized agencies. As noted by delegations at the SCPF in May 2013, privileges and immunities affect all aspects of IOM's work. Therefore, a separate paper on improving the privileges and immunities granted to the Organization by

States and an accompanying draft resolution have been prepared to address the matter (MC/2390). The final draft text has been broadly agreed upon by the Working Group.

Single audit

18. Frequent donor-initiated project audits are a heavy burden on IOM's core structure. Owing to a lack of understanding of the Organization's policies, these audits may assess penalties for failure to comply with national standards which differ from IOM's regulations, and substantial time is often devoted to duplicative procedures and audit findings. As these audits overstretch IOM's lean structures, this process could be streamlined through the use of a single audit or auditor, as practised in other agencies. In addition to promoting cost-efficiency in IOM, this would benefit donors by reducing the costs of carrying out their own project audits.

19. The draft resolution (Annex I, paragraph 4) encourages Member States to support the single audit principle, relying on IOM's audit mechanism, including the annual audit of the IOM External Auditor, and the complementary work of the Office of the Inspector General (OIG), supported by the Audit and Oversight Advisory Committee (AOAC):

- (a) External Auditors – Appointed by Member States, they audit IOM's financial position and performance, reviewing systems and procedures to ensure that income, assets, liabilities and expenses are controlled and accurately reported. The auditors visit IOM offices and projects, and conduct financial and performance reviews of key functions.
- (b) OIG – In addition to evaluations and investigations, OIG performs audits of offices on a regular basis, from a financial, compliance and performance perspective. Operating in accordance with an internal audit charter and manual, OIG performs a regular schedule of audits annually, as well as investigations of fraud and similar problems.
- (c) AOAC – The AOAC is a body of outside experts who serve without compensation to provide advice and recommendations on audit and oversight-related matters, and provide assurance on the effectiveness of IOM's controls and procedures.

20. Assuming the proposed budget is adopted, IOM's audit mechanism will be strengthened. As recommended by the External Auditor to the SCPF in May 2013, the OIG's audit capacity will be upgraded and the AOAC's mandate has been revised to cover all oversight areas. Reporting by the External Auditors, OIG and AOAC will be regular and include information on audit findings and risks. With these strengthened functions, Member States might be persuaded to obtain sufficient assurance from IOM's audit mechanism to be able to eliminate any need for their own audits of IOM projects. Should a few project audits still be required, IOM's audit mechanism could perform such reviews. Also, audit planning should be incorporated into project documents and budgets. To cover situations where such project audits are unavoidable, IOM will draft a policy to ensure reimbursement of its costs related to such audits.

Draft resolution and next steps

21. The draft resolution commences with a preamble summarizing the background on the matter, and the key points of emphasis. It then moves on to the specific points to be approved,

and also requests the Director General to submit an annual progress report during the three-year implementation period.

22. Paragraph 1 outlines the proposed budget-strengthening measures. It should be noted that the proposed increase in total assessed contributions under operative paragraph 1(a) is not a compounded 4 per cent increase each year, but a 4 per cent increase on the base year 2013, with the increases proposed for 2014, 2015 and 2016 being of equal amounts. This method produces an amount that is slightly less than a compounded 4 per cent in 2015 and 2016.

23. It should further be noted that the proposed increase in project overhead rates under operative paragraph 1(b) retains IOM's current and historical policy of applying reduced overhead rates on projects funded by developing countries. This practice offers an incentive for developing countries to contribute, thereby helping to broaden and diversify the Organization's funding base, one of the often-discussed priorities of the Working Group on Budget Reform and of IOM.

24. The preamble notes that alternative funding sources have been explored, including the possibility of private-sector fundraising, which has the potential to enhance the image and visibility of IOM, but would require a significant investment and would not contribute materially to funding the core structure. Although not part of the budget-strengthening measures, private-sector fundraising will be included on the Working Group's future agenda.

25. The draft resolution is presented by the Chairperson to the SCPF on 29 and 30 October for consideration and recommendation to the Council for its adoption. The adoption procedure is specified in Rule 38(2) of the Rules of Procedure of the Council which provides for the possibility to proceed based on a two-thirds majority vote if no consensus is reached. If adopted by the Council, the resolution would be implemented by the Administration and used to prepare the annual budgets for future years, beginning in 2014. As previously mentioned, the Administration has prepared the annual Programme and Budget for 2014 based on the attached draft resolution, and will adjust the document as needed via a supplementary submission, based on the final Council-approved resolution, after all amendments and modifications.

Annex I

DRAFT RESOLUTION No. _____

(Submitted by the Secretariat to the Council at its **xx** meeting on **xx** November 2013)

FUNDING OF THE CORE STRUCTURE

The Council,

Acknowledging that the core structure has become overstretched while the Organization's project activity has grown significantly, and that the funding for the core structure has not kept pace,

Mindful that the overstretched condition presents a challenge to adequately support and oversee the Organization's operations and activities, increasing the risk of cost inefficiencies, fraud and mismanagement,

Committed to finding a sustainable solution to the issue of funding the core structure,

Having reached a common understanding that the core structure of the Organization needs to be strengthened to enable the Organization to function more efficiently and cost-effectively,

Recalling decisions to provide interim relief through the addition of assessed contributions from new Member States to the Administrative Part of the Budget (Council Resolution No. 1230 adopted in December 2011) and by reducing the balance of the Operational Support Income reserve mechanism to USD 5 million (Council Resolution No. 1240 adopted in November 2012),

Having explored alternative funding sources and concluded that private-sector fundraising could enhance the visibility of the Organization and migration issues, but would require a large investment and would not assist materially with funding the core structure,

Conscious of the impact of the prolonged global economic crisis on the economy of a number of Member States,

Noting with appreciation the various cost-efficiency measures undertaken by the Administration, which it continues to pursue,

Affirming the importance of concluding host country agreements which uniformly include privileges and immunities that are substantively similar to those accorded to the United Nations specialized agencies, for fairness to all Member States and for the overall efficiency and cost-effectiveness of the Organization, and noting that a specific resolution is being proposed on this matter,

Encouraging Member States to consider adopting a single audit approach for project audits in order to reduce the administrative burden on the Organization,

Urgently appealing to Member States with outstanding arrears on their assessed contributions to pay their contributions in full without delay or to agree to a payment plan in consultation with the Administration and to fully respect the payment conditions,

Taking advantage of the impact of changes in the United Nations scale of assessment which has resulted in significant reductions in the assessed contributions to IOM for a number of Member States,

Affirming the importance of the universal participation of Member States in financing the core structure through assessed contributions, project overhead rates, and alternative funding sources such as personnel secondments,

Having considered various options to address the problem,

1. *Decides* that the additional core funding needs will be met through a combination of budget-strengthening measures to be carried out over a three-year implementation period, and more specifically:

- (a) To increase the level of the Administrative Part of the Budget by 4 per cent, calculated on the 2013 total assessed contribution, in 2014, and by the same amount in 2015 and 2016;
- (b) To increase the standard project overhead rate from 5 per cent to 7 per cent. Member States commit to apply the 7 per cent rate for all new projects, and are encouraged to raise rates by a proportional amount on existing projects. Projects funded by developing countries may continue at reduced rates;
- (c) That the current programme of cost-efficiency measures will be continued;
- (d) That efforts will continue to identify alternative funding sources, including secondments and unearmarked contributions;

2. *Requests* the Director General to submit an annual progress report on the above combination of measures to the Standing Committee on Programmes and Finance during the implementation period;

3. *Decides* to review the effects of inflation on IOM in three years' time, hence in 2016, and then decide on rates of increase in the Administrative Part of the Budget from 2017 onwards to avoid a repeat of the erosion of the budget situation and the undermining of the budget-strengthening actions taken above;

4. *Encourages* all Member States to support the single audit principle, relying on IOM's organization-wide audit mechanism, including the complementary functions of the IOM External Auditor, the Office of the Inspector General and the Audit and Oversight Advisory Committee. Part of the funding from the budget-strengthening measures will be devoted to improving and enhancing IOM's audit capacity, including its independent and regular reporting to Member States;

5. *Encourages* all Member States to rely on the IOM audit mechanism rather than conducting their own audits of specific projects. Where such audits are unavoidable, the Director General is requested to establish a policy requiring reimbursement to the Organization of all costs of such audits.

Annex II

**ASSESSMENT SCALE SIMULATIONS BASED ON
4%, 8% AND 12% INCREASES IN BUDGET LEVEL COMPARED TO
CURRENT 2013 SCALE AND CONTRIBUTIONS**

	Current 2013 IOM Assessment Scale	Proposed 2014 IOM Assessment Scale	Variance between 2014 and 2013	2013 Assessed Contribution	2014 Assessed Contribution (ZNG)	Variance of ZNG	2014 Assessed Contribution (4% increase)	Variance of 4% increase	2015 Assessed Contribution (8% increase)	Variance of 8% increase	2016 Assessed Contribution (12% increase)	Variance of 12% increase
	%	%	%	CHF	CHF	CHF	CHF	CHF	CHF	CHF	CHF	CHF
	1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8 = 7 - 4	9	10 = 9 - 4	11	12 = 11 - 4
IOM MEMBER STATES												
Afghanistan	0.0043	0.0056	0.0013	1 694	2 207	513	2 235	601	2 383	689	2 471	777
Albania	0.0108	0.0112	0.0004	4 255	4 413	158	4 590	335	4 766	511	4 943	688
Algeria	0.1387	0.1541	0.0154	54 646	60 721	6 075	63 150	8 504	65 579	10 933	68 008	13 362
Angola	0.0108	0.0112	0.0004	4 255	4 413	158	4 590	335	4 766	511	4 943	688
Antigua and Barbuda	0.0022	0.0022		867	867		902	35	936	69	971	104
Argentina	0.3109	0.4858	0.1749	122 491	191 424	68 933	199 081	76 590	206 738	84 247	214 395	91 904
Armenia	0.0054	0.0079	0.0025	2 128	3 113	985	3 237	1 109	3 362	1 234	3 486	1 358
Australia	2.0942	2.3322	0.2380	825 090	918 979	93 889	955 738	130 648	992 497	167 407	1 029 256	204 166
Austria	0.9220	0.8973	(0.0247)	363 257	353 572	(9 685)	367 715	4 458	381 857	18 600	396 000	32 743
Azerbaijan	0.0163	0.0450	0.0287	6 422	17 732	11 310	18 441	12 019	19 150	12 728	19 860	13 438
Bahamas	0.0195	0.0191	(0.0004)	7 683	7 526	(157)	7 827	144	8 128	445	8 429	746
Bangladesh	0.0108	0.0112	0.0004	4 255	4 413	158	4 590	335	4 766	511	4 943	688
Belarus	0.0455	0.0630	0.0175	17 926	24 824	6 898	25 817	7 891	26 810	8 884	27 803	9 877
Belgium	1.1647	1.1222	(0.0425)	458 878	442 191	(16 687)	459 879	1 001	477 566	18 688	495 254	36 376
Belize	0.0011	0.0011		433	433		451	18	468	35	485	52
Benin	0.0033	0.0034	0.0001	1 300	1 340	40	1 393	93	1 447	147	1 501	201
Bolivia (Plurinational State of)	0.0076	0.0101	0.0025	2 994	3 980	986	4 139	1 145	4 298	1 304	4 457	1 463
Bosnia and Herzegovina	0.0152	0.0191	0.0039	5 989	7 526	1 537	7 827	1 838	8 128	2 139	8 429	2 440
Botswana	0.0195	0.0191	(0.0004)	7 683	7 526	(157)	7 827	144	8 128	445	8 429	746
Brazil	1.7454	3.2992	1.5538	687 667	1 300 015	612 348	1 352 016	664 349	1 404 016	716 349	1 456 017	768 350
Bulgaria	0.0412	0.0529	0.0117	16 232	20 845	4 613	21 678	5 446	22 512	6 280	23 346	7 114
Burkina Faso	0.0033	0.0034	0.0001	1 300	1 340	40	1 393	93	1 447	147	1 501	201
Burundi	0.0011	0.0011		433	433		451	18	468	35	485	52
Cambodia	0.0033	0.0045	0.0012	1 300	1 773	473	1 844	544	1 915	615	1 986	686
Cameroon	0.0119	0.0135	0.0016	4 688	5 320	632	5 532	844	5 745	1 057	5 958	1 270
Canada	3.4745	3.3554	(0.1191)	1 368 911	1 322 160	(46 751)	1 375 047	6 136	1 427 933	59 022	1 480 819	111 908
Cape Verde	0.0011	0.0011		433	433		451	18	468	35	485	52
Central African Republic	0.0011	0.0011		433	433		451	18	468	35	485	52
Chad	0.0022	0.0022		867	867		902	35	936	69	971	104
Chile	0.2557	0.3756	0.1199	100 743	148 001	47 258	153 921	53 178	159 841	59 098	165 761	65 018
Colombia	0.1560	0.2912	0.1352	61 462	114 744	53 282	119 334	57 872	123 924	62 462	128 514	67 052
Comoros	0.0011	0.0011		433	433		451	18	468	35	485	52
Congo	0.0033	0.0056	0.0023	1 300	2 207	907	2 295	995	2 383	1 083	2 471	1 171
Costa Rica	0.0368	0.0427	0.0059	14 499	16 825	2 326	17 499	3 000	18 172	3 673	18 845	4 346
Côte d'Ivoire	0.0108	0.0124	0.0016	4 255	4 886	631	5 082	827	5 277	1 022	5 472	1 217
Croatia	0.1051	0.1417	0.0366	41 408	55 835	14 427	58 069	16 661	60 302	18 894	62 536	21 128
Cyprus	0.0498	0.0529	0.0031	19 621	20 845	1 224	21 678	2 057	22 512	2 891	23 346	3 725
Czech Republic	0.3781	0.4340	0.0559	148 967	171 013	22 046	177 854	28 887	184 694	35 727	191 535	42 568
Democratic Republic of the Congo	0.0033	0.0034	0.0001	1 300	1 340	40	1 393	93	1 447	147	1 501	201
Denmark	0.7974	0.7590	(0.0384)	314 166	299 076	(15 090)	311 039	(3 127)	323 002	8 836	334 965	20 799
Djibouti	0.0011	0.0011		433	433		451	18	468	35	485	52
Dominican Republic	0.0455	0.0506	0.0051	17 926	19 938	2 012	20 736	2 810	21 533	3 607	22 331	4 405

	Current 2013 IOM Assessment Scale	Proposed 2014 IOM Assessment Scale	Variance between 2014 and 2013	2013 Assessed Contribution	2014 Assessed Contribution (ZNG)	Variance of ZNG	2014 Assessed Contribution (4% increase)	Variance of 4% increase	2015 Assessed Contribution (8% increase)	Variance of 8% increase	2016 Assessed Contribution (12% increase)	Variance of 12% increase
	%	%	%	CHF	CHF	CHF	CHF	CHF	CHF	CHF	CHF	CHF
	1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8 = 7 - 4	9	10 = 9 - 4	11	12 = 11 - 4
Ecuador	0.0433	0.0495	0.0062	17 060	19 505	2 445	20 285	3 225	21 065	4 005	21 846	4 786
Egypt	0.1018	0.1507	0.0489	40 108	59 382	19 274	61 757	21 649	64 132	24 024	66 508	26 400
El Salvador	0.0206	0.0180	(0.0026)	8 116	7 093	(1 023)	7 376	(740)	7 660	(456)	7 944	(172)
Estonia	0.0433	0.0450	0.0017	17 060	17 732	672	18 441	1 381	19 150	2 090	19 860	2 800
Ethiopia	0.0087	0.0112	0.0025	3 428	4 413	985	4 590	1 162	4 766	1 338	4 943	1 515
Finland	0.6132	0.5836	(0.0296)	241 593	229 961	(11 632)	239 160	(2 433)	248 358	6 765	257 557	15 964
France	6.6337	6.2892	(0.3445)	2 613 599	2 478 194	(135 405)	2 577 320	(36 279)	2 676 451	62 852	2 775 577	161 978
Gabon	0.0152	0.0225	0.0073	5 989	8 866	2 877	9 221	3 232	9 575	3 586	9 930	3 941
Gambia	0.0011	0.0011		433	433		451	18	468	35	485	52
Georgia	0.0065	0.0079	0.0014	2 561	3 113	552	3 237	676	3 362	801	3 486	925
Germany	8.6868	8.0298	(0.6570)	3 422 495	3 164 060	(258 435)	3 290 620	(131 875)	3 417 185	(5 310)	3 543 747	121 252
Ghana	0.0065	0.0157	0.0092	2 561	6 186	3 625	6 434	3 873	6 681	4 120	6 929	4 368
Greece	0.7486	0.7174	(0.0312)	294 939	282 684	(12 255)	293 991	(948)	305 299	10 360	316 606	21 667
Guatemala	0.0303	0.0304	0.0001	11 938	11 979	41	12 458	520	12 937	999	13 416	1 478
Guinea	0.0022	0.0011	(0.0011)	867	433	(434)	451	(416)	468	(399)	485	(382)
Guinea-Bissau	0.0011	0.0011		433	433		451	18	468	35	485	52
Guyana	0.0011	0.0011		433	433		451	18	468	35	485	52
Haiti	0.0033	0.0034	0.0001	1 300	1 340	40	1 393	93	1 447	147	1 501	201
Holy See	0.0011	0.0011		433	433		451	18	468	35	485	52
Honduras	0.0087	0.0090	0.0003	3 428	3 546	118	3 688	260	3 830	402	3 972	544
Hungary	0.3153	0.2991	(0.0162)	124 224	117 857	(6 367)	122 572	(1 652)	127 286	3 062	132 000	7 776
India	0.5785	0.7489	0.1704	227 922	295 096	67 174	306 900	78 978	318 704	90 782	330 508	102 586
Iran (Islamic Republic of)	0.2524	0.4003	0.1479	99 443	157 734	58 291	164 043	64 600	170 353	70 910	176 662	77 219
Ireland	0.5395	0.4700	(0.0695)	212 556	185 199	(27 357)	192 607	(19 949)	200 014	(12 542)	207 422	(5 134)
Israel	0.4160	0.4453	0.0293	163 899	175 466	11 567	182 484	18 585	189 503	25 604	196 522	32 623
Italy	5.4160	5.0016	(0.4144)	2 133 839	1 970 828	(163 011)	2 049 661	(84 178)	2 128 495	(5 344)	2 207 327	73 488
Jamaica	0.0152	0.0124	(0.0028)	5 989	4 886	(1 103)	5 082	(907)	5 277	(712)	5 472	(517)
Japan	13.5748	12.1817	(1.3931)	5 348 308	4 800 073	(548 235)	4 992 073	(356 235)	5 184 080	(164 228)	5 376 081	27 773
Jordan	0.0152	0.0247	0.0095	5 989	9 733	3 744	10 122	4 133	10 511	4 522	10 901	4 912
Kazakhstan	0.0823	0.1361	0.0538	32 425	53 629	21 204	55 774	23 349	57 919	25 494	60 064	27 639
Kenya	0.0130	0.0146	0.0016	5 122	5 753	631	5 983	861	6 213	1 091	6 443	1 321
Kyrgyzstan	0.0011	0.0022	0.0011	433	867	434	902	469	936	503	971	538
Latvia	0.0412	0.0529	0.0117	16 232	20 845	4 613	21 678	5 446	22 512	6 280	23 346	7 114
Lesotho	0.0011	0.0011		433	433		451	18	468	35	485	52
Liberia	0.0011	0.0011		433	433		451	18	468	35	485	52
Libya	0.1398	0.1597	0.0199	55 080	62 928	7 848	65 445	10 365	67 962	12 882	70 479	15 399
Lithuania	0.0704	0.0821	0.0117	27 737	32 351	4 614	33 645	5 908	34 939	7 202	36 233	8 496
Luxembourg	0.0975	0.0911	(0.0064)	38 414	35 897	(2 517)	37 333	(1 081)	38 769	355	40 205	1 791
Madagascar	0.0033	0.0034	0.0001	1 300	1 340	40	1 393	93	1 447	147	1 501	201
Maldives	0.0011	0.0011		433	433		451	18	468	35	485	52
Mali	0.0033	0.0045	0.0012	1 300	1 773	473	1 844	544	1 915	615	1 986	686
Malta	0.0184	0.0180	(0.0004)	7 249	7 093	(156)	7 376	127	7 660	411	7 944	695
Mauritania	0.0011	0.0022	0.0011	433	867	434	902	469	936	503	971	538
Mauritius	0.0119	0.0146	0.0027	4 688	5 753	1 065	5 983	1 295	6 213	1 525	6 443	1 755
Mexico	2.5525	2.0713	(0.4812)	1 005 654	816 174	(189 480)	848 821	(156 833)	881 468	(124 186)	914 115	(91 539)
Micronesia (Federated States of)	0.0011	0.0011		433	433		451	18	468	35	485	52
Mongolia	0.0022	0.0034	0.0012	867	1 340	473	1 393	526	1 447	580	1 501	634
Montenegro	0.0043	0.0056	0.0013	1 694	2 207	513	2 295	601	2 383	689	2 471	777
Morocco	0.0628	0.0697	0.0069	24 742	27 465	2 723	28 563	3 821	29 662	4 920	30 760	6 018
Mozambique	0.0033	0.0034	0.0001	1 300	1 340	40	1 393	93	1 447	147	1 501	201
Myanmar	0.0065	0.0112	0.0047	2 561	4 413	1 852	4 590	2 029	4 766	2 205	4 943	2 382

	Current 2013 IOM Assessment Scale	Proposed 2014 IOM Assessment Scale	Variance between 2014 and 2013	2013 Assessed Contribution	2014 Assessed Contribution (ZNG)	Variance of ZNG	2014 Assessed Contribution (4% increase)	Variance of 4% increase	2015 Assessed Contribution (8% increase)	Variance of 8% increase	2016 Assessed Contribution (12% increase)	Variance of 12% increase
	%	%	%	CHF	CHF	CHF	CHF	CHF	CHF	CHF	CHF	CHF
	1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8 = 7 - 4	9	10 = 9 - 4	11	12 = 11 - 4
Namibia	0.0087	0.0112	0.0025	3 428	4 413	985	4 590	1 162	4 766	1 338	4 943	1 515
Nauru	0.0011	0.0011		433	433		451	18	468	35	485	52
Nepal	0.0065	0.0067	0.0002	2 561	2 640	79	2 746	185	2 851	290	2 957	396
Netherlands	2.0097	1.8599	(0.1498)	791 798	732 874	(58 924)	762 189	(29 609)	791 504	(294)	820 819	29 021
New Zealand	0.2958	0.2845	(0.0113)	116 542	112 104	(4 438)	116 588	46	121 073	4 531	125 557	9 015
Nicaragua	0.0033	0.0034	0.0001	1 300	1 340	40	1 393	93	1 447	147	1 501	201
Niger	0.0022	0.0022		867	867		902	35	936	69	971	104
Nigeria	0.0845	0.1012	0.0167	33 292	39 877	6 585	41 472	8 180	43 067	9 775	44 662	11 370
Norway	0.9437	0.9569	0.0132	371 806	377 056	5 250	392 139	20 333	407 221	35 415	422 303	50 497
Pakistan	0.0888	0.0956	0.0068	34 986	37 670	2 684	39 177	4 191	40 684	5 698	42 191	7 205
Panama	0.0238	0.0292	0.0054	9 377	11 506	2 129	11 966	2 589	12 426	3 049	12 887	3 510
Papua New Guinea	0.0022	0.0045	0.0023	867	1 773	906	1 844	977	1 915	1 048	1 986	1 119
Paraguay	0.0076	0.0112	0.0036	2 994	4 413	1 419	4 590	1 596	4 766	1 772	4 943	1 949
Peru	0.0975	0.1316	0.0341	38 414	51 856	13 442	53 930	15 516	56 004	17 590	58 078	19 664
Philippines	0.0975	0.1732	0.0757	38 414	68 248	29 834	70 978	32 564	73 707	35 293	76 437	38 023
Poland	0.8971	1.0356	0.1385	353 447	408 067	54 620	424 390	70 943	440 713	87 266	457 035	103 588
Portugal	0.5536	0.5330	(0.0206)	218 112	210 023	(8 089)	218 424	312	226 825	8 713	235 226	17 114
Republic of Korea	2.4485	2.2422	(0.2063)	964 679	883 515	(81 164)	918 866	(45 823)	954 197	(10 482)	989 537	24 858
Republic of Moldova	0.0022	0.0034	0.0012	867	1 340	473	1 393	526	1 447	580	1 501	634
Romania	0.1918	0.2541	0.0623	75 567	100 125	24 558	104 130	28 563	108 135	32 568	112 140	36 573
Rwanda	0.0011	0.0022	0.0011	433	867	434	902	469	936	503	971	538
Saint Vincent and the Grenadines	0.0011	0.0011		433	433		451	18	468	35	485	52
Senegal	0.0065	0.0067	0.0002	2 561	2 640	79	2 746	185	2 851	290	2 957	396
Serbia	0.0401	0.0450	0.0049	15 799	17 732	1 933	18 441	2 642	19 150	3 351	19 860	4 061
Seychelles	0.0022	0.0011	(0.0011)	867	433	(434)	451	(416)	468	(399)	485	(382)
Sierra Leone	0.0011	0.0011		433	433		451	18	468	35	485	52
Slovakia	0.1538	0.1923	0.0385	60 595	75 774	15 179	78 805	18 210	81 836	21 241	84 867	24 272
Slovenia	0.1116	0.1124	0.0008	43 969	44 290	321	46 062	2 093	47 833	3 864	49 605	5 636
Somalia	0.0011	0.0011		433	433		451	18	468	35	485	52
South Africa	0.4171	0.4183	0.0012	164 332	164 827	495	171 420	7 088	178 013	13 681	184 606	20 274
South Sudan	0.0033	0.0045	0.0012	1 300	1 773	473	1 844	544	1 915	615	1 986	686
Spain	3.4420	3.3430	(0.0990)	1 356 106	1 317 274	(38 832)	1 369 965	13 859	1 422 656	66 550	1 475 347	119 241
Sri Lanka	0.0206	0.0281	0.0075	8 116	11 073	2 957	11 515	3 399	11 958	3 842	12 401	4 285
Sudan	0.0108	0.0112	0.0004	4 255	4 413	158	4 590	335	4 766	511	4 943	688
Swaziland	0.0033	0.0034	0.0001	1 300	1 340	40	1 393	93	1 447	147	1 501	201
Sweden	1.1527	1.0795	(0.0732)	454 150	425 366	(28 784)	442 380	(11 770)	459 395	5 245	476 410	22 260
Switzerland	1.2243	1.1773	(0.0470)	482 359	463 903	(18 456)	482 459	100	501 015	18 656	519 571	37 212
Tajikistan	0.0022	0.0034	0.0012	867	1 340	473	1 393	526	1 447	580	1 501	634
Thailand	0.2264	0.2687	0.0423	89 199	105 878	16 679	110 114	20 915	114 349	25 150	118 584	29 385
Timor-Leste	0.0011	0.0022	0.0011	433	867	434	902	469	936	503	971	538
Togo	0.0011	0.0011		433	433		451	18	468	35	485	52
Trinidad and Tobago	0.0477	0.0495	0.0018	18 793	19 505	712	20 285	1 492	21 065	2 272	21 846	3 053
Tunisia	0.0325	0.0405	0.0080	12 805	15 959	3 154	16 597	3 792	17 235	4 430	17 874	5 069
Turkey	0.6685	1.4933	0.8248	263 381	588 419	325 038	611 956	348 575	635 493	372 112	659 030	395 649
Uganda	0.0065	0.0067	0.0002	2 561	2 640	79	2 746	185	2 851	290	2 957	396
Ukraine	0.0943	0.1113	0.0170	37 153	43 857	6 704	45 611	8 458	47 365	10 212	49 119	11 966
United Kingdom	7.1548	5.8236	(1.3312)	2 818 906	2 294 730	(524 176)	2 386 517	(432 389)	2 478 309	(340 597)	2 570 096	(248 810)

	Current 2013 IOM Assessment Scale	Proposed 2014 IOM Assessment Scale	Variance between 2014 and 2013	2013 Assessed Contribution	2014 Assessed Contribution (ZNG)	Variance of ZNG	2014 Assessed Contribution (4% increase)	Variance of 4% increase	2015 Assessed Contribution (8% increase)	Variance of 8% increase	2016 Assessed Contribution (12% increase)	Variance of 12% increase
	%	%	%	CHF	CHF	CHF	CHF	CHF	CHF	CHF	CHF	CHF
	1	2	3 = 2 - 1	4	5	6 = 5 - 4	7	8 = 7 - 4	9	10 = 9 - 4	11	12 = 11 - 4
United Republic of Tanzania	0.0087	0.0101	0.0014	3 428	3 980	552	4 139	711	4 298	870	4 457	1 029
United States of America	23.8345	24.7390	0.9045	9 390 507	9 748 147	357 640	10 138 068	747 561	10 528 002	1 137 495	10 917 923	1 527 416
Uruguay	0.0293	0.0585	0.0292	11 544	23 051	11 507	23 973	12 429	24 895	13 351	25 817	14 273
Vanuatu	0.0011	0.0011		433	433		451	18	468	35	485	52
Venezuela (Bolivarian Republic of)	0.3402	0.7050	0.3648	134 035	277 798	143 763	288 910	154 875	300 022	165 987	311 134	177 099
Viet Nam	0.0358	0.0472	0.0114	14 105	18 599	4 494	19 343	5 238	20 087	5 982	20 831	6 726
Yemen	0.0108	0.0112	0.0004	4 255	4 413	158	4 590	335	4 766	511	4 943	688
Zambia	0.0043	0.0067	0.0024	1 694	2 640	946	2 746	1 052	2 851	1 157	2 957	1 263
Zimbabwe	0.0033	0.0022	(0.0011)	1 300	867	(433)	902	(398)	936	(364)	971	(329)
Subtotal	100.0131	100.0000	(0.0131)	39 403 953	39 403 953		40 980 111	1 576 158	42 556 269	3 152 316	44 132 427	4 728 474
Malawi ³	0.0011	0.0022	0.0011	239	867	628	902	663	936	697	971	732
Suriname ³	0.0033	0.0045	0.0012	716	1 773	1 057	1 844	1 128	1 915	1 199	1 986	1 270
Grandtotal	100.0175	100.0067	(0.0108)	39 404 908	39 406 593	1 685	40 982 857	1 577 949	42 559 120	3 154 212	44 135 384	4 730 476

Notes:

1) Total No. of Member States is 151

2) Equation Factors:

2013 original scale: $100/92.301 = 1.08341$

2014 proposed scale: $100/88.931 = 1.12447$

3) The amounts shown for Malawi and Suriname in 2013 are prorated to reflect contributions from 14 June 2013 only.