

STANDING COMMITTEE ON PROGRAMMES AND FINANCE

Twenty-sixth Session

REPORT OF THE STANDING COMMITTEE ON PROGRAMMES AND FINANCE ON THE TWENTY-SIXTH SESSION

Geneva 1 July 2020 Rapporteur: Mr L.A. Gberie (Sierra Leone)

CONTENTS

		Pa	ige
ACRO	NYMS		ii
Introd	luction		1
ı.	Ado	otion of the agenda	2
II.	Credentials of representatives		
III.	Pres	entation by the Director General	2
	(a)	Annual Report for 2019	2
	(b)	Update on current activities	3
	(c)	Internal Governance Framework	3
IV.	Fina	ncial Report for the year ended 31 December 2019	5
v.	Revi	sion of the Programme and Budget for 2020	7
VI.	Status report on outstanding contributions to the Administrative Part of the Budget and Member State voting rights		9
VII.	Asse	ssment scale for 2021	10
VIII	Closi	ure of the session	10

ACRONYMS

COVID-19 Coronavirus disease 2019

ICT Information and communications technology

IPSAS International Public Sector Accounting Standards

MOPAN Multilateral Organisation Performance Assessment Network

OSI Operational Support Income

PRIMA Project Information and Management Application

UN-SWAP United Nations System-wide Action Plan on Gender Equality and the

Empowerment of Women

REPORT OF THE STANDING COMMITTEE ON PROGRAMMES AND FINANCE ON THE TWENTY-SIXTH SESSION

Introduction

Czechia

- 1. The Standing Committee on Programmes and Finance met at the Centre International de Conférences Genève for its Twenty-sixth Session on 1 July 2020. The Session was chaired by Mr Morten Jespersen (Denmark), and comprised two meetings.
- 2. The following Member States were represented:¹

Denmark Lao People's Democratic Saint Vincent and Afghanistan Algeria Djibouti Republic the Grenadines Angola **Ecuador** Latvia Senegal Argentina Egypt Lesotho Serbia Armenia El Salvador Libya Sierra Leone Australia Estonia Lithuania Slovakia Eswatini Luxembourg Slovenia Austria Madagascar Azerbaijan Ethiopia South Africa **Bahamas** Mali South Sudan Fiji Finland Belarus Malta Spain Belgium France Mexico Sri Lanka Bolivia (Plurinational Georgia Montenegro Sudan State of) Germany Morocco Sweden Botswana Ghana Mozambique Switzerland Brazil Greece Thailand Myanmar Bulgaria Guatemala Namibia Togo Burkina Faso Guvana Netherlands Tunisia Cambodia Haiti Nicaragua Turkey Cameroon **Holy See** Niger Ukraine Canada Honduras Nigeria **United Kingdom** Chad Hungary North Macedonia **United Republic** Norway Chile India of Tanzania China Iran (Islamic Republic of) Pakistan United States of America Colombia Ireland Panama Uruguay Congo Israel Peru Vanuatu Costa Rica Italy Philippines Venezuela (Bolivarian Côte d'Ivoire Jamaica Poland Republic of) Croatia Portugal Viet Nam Japan Cuba Republic of Korea Yemen Kazakhstan Romania Cyprus Kenya Zimbabwe

3. The Member States agreed to a request made on 8 June 2020 by the Permanent Representatives of the delegation of the European Union and of Croatia, on behalf of the European Union rotating presidency, that representatives of the European Union participate as experts in the consideration of the relevant items of the provisional agenda (S/26/1).

The list of participants is contained in document S/26/12. Unless otherwise indicated, all documents and slide presentations are available on the Standing Committee section of the IOM website.

I. Adoption of the agenda

- 4. The Chairperson noted that, owing to the COVID-19 crisis, it had been decided that the agenda would be shortened to enable Member States to concentrate on those matters requiring a decision.
- 5. The provisional agenda contained in document S/26/1 was adopted by the Standing Committee and subsequently issued as document S/26/13.

II. Credentials of representatives

6. The Standing Committee noted that the Director General had examined the credentials of the representatives of the Member States listed in paragraph 2 and found them to be in order.

III. Presentation by the Director General

- 7. The Director General delivered the statement contained in document S/26/10, in which he reported inter alia on IOM activities and operations in 2019, updated the Member States on the impact of the COVID-19 crisis on IOM activities and the future of mobility, and outlined developments in respect of the Internal Governance Framework.
- 8. The Director General's statement was supplemented by the additional information contained in the Annual Report for 2019 (C/111/5) and in the document entitled Update on the application of the Internal Governance Framework (S/26/INF/1). The Standing Committee also had before it the draft resolution on the Annual Report for 2019 (S/26/L/1).
- 9. In the ensuing discussion, Member States concentrated their remarks on the three main points covered by the Director General in his statement. Some expressed concern that they had received documents such as the Annual Report for 2019 merely a few days before the session, with one representative recommending that documents should be issued at least two weeks in advance of any meeting to facilitate proper digestion and analysis of the information contained therein.

(a) Annual Report for 2019

- 10. Member States expressed appreciation for the progress made in a number of areas: the increase in health-related programmes and services, which had no doubt helped prepare the Organization for the dreadful reality of 2020; protection against sexual exploitation and abuse, and IOM inter-agency efforts to help institutionalize and promote prevention within the United Nations system; the establishment of the Policy Hub, which would improve communication with Member States and build capacity for policy development across the Organization; and the efforts made to strengthen the Office of the Inspector General.
- 11. Appreciation was also expressed for the good work done to implement the IOM Gender Equality Policy 2015–2019, with two representatives asking whether the Policy would be extended. Indeed, while the ratio of women in more senior positions at IOM had risen, more needed to be done if the target of 45 per cent women at P-4 or higher level was to be met by 2023. One representative, noting that only modest resources and two staff members had been allocated to the Gender Coordination Unit, requested more information on the Unit's role in the project cycle to ensure proper support for IOM's work on gender-based violence in emergency contexts.
- 12. Three delegates emphasized the importance of migration data for sound policy options. One delegate commended the 2019 results relating to the Migration Data Portal and the Displacement

Tracking Matrix, and asked when the IOM-wide data strategy optimizing synergies between existing data initiatives would be published.

- 13. Other delegates expressed support for the United Nations Network on Migration, which was playing a major part in heightening the effectiveness of the United Nations response to COVID-19, and for the Start-up Fund for Safe, Orderly and Regular Migration, to which their governments had already contributed substantial amounts. Other governments were encouraged to follow suit.
- 14. In the view of several speakers, the Working Group on Budget Reform had an essential role to play in restructuring the IOM programme and budget. The COVID-19 crisis had again highlighted the limits to IOM's projectized budget structure, and the need for more unearmarked funding and greater flexibility to draw on reserves in the face of emerging challenges. Donors should make as many voluntary unearmarked contributions as possible, but such contributions would be difficult to attract in the absence of results-based budgeting and reporting.

(b) Update on current activities

- 15. Many delegates praised IOM staff worldwide for their commitment to stay and to deliver during the COVID-19 pandemic.
- 16. IOM was congratulated on its rapid and effective work to monitor the impact of COVID-19 on migrants and other displaced people and to support a coherent and coordinated United Nations response and was encouraged to continue to engage actively in line with that response, which was rights-based and people-centred. As a field-based organization, IOM had been able to respond flexibly and with speed to assist migrants in difficult situations. It had also been able to deploy its health staff to support State activities to deliver health care to migrants in need. In that respect, it was essential to reduce the impact of the pandemic on migrants and thereby prevent COVID-19 from propagating further by allowing them easily to access health services in countries of destination and transit, and by "health-proofing" migration systems.
- 17. In the view of one delegate, the IOM global COVID-19 Strategic Preparedness and Response Plan constituted a major contribution to the global pandemic response and reflected the Organization's determination to work closely with governments and others to ensure that migrants of all kinds were integrated into local, national and regional response plans. The same delegate and others encouraged donors to strengthen their support for the plan, so that IOM could work effectively to combat the crisis.
- 18. When it came to the crisis recovery, one regional group said that the aim should be to develop sustainable societies. One delegate, noting that most migrants worked in sectors particularly affected by the crisis, stressed the need to link development cooperation and migration.

(c) Internal Governance Framework

19. Member States expressed general support for the IOM Strategic Vision and reform agenda. Strengthening IOM core functions was especially important at a time of global crisis, when the need for a strong institutional framework and access to flexible funding was all the more evident. The Administration was therefore encouraged to continue making progress towards application of the Internal Governance Framework, including by improving overall efficiency. Useful guidance to that end was to be found in the 2018 MOPAN assessment of IOM, the recommendations of which must be addressed.

- 20. One delegate stressed how important it was for the Administration to share information on reform measures with Member States clearly and transparently. That information had to be detailed enough to allow Member States to assess the merits of planned decisions. It was surprising, for example, to learn that the Administration planned to use part of an OSI drawdown to consolidate IOM ICT systems at the United Nations Support Base in Valencia, Spain. That move represented a shift from the decentralization outlined in the structural reform plan approved by Member States in 2009 and the budget reform initiative approved in 2013, but had not been previewed or discussed with Member States. Another delegate, who considered the move to Valencia to be risky, asked whether the cyberrisk management measures applied by each IOM office had been re-evaluated before deciding on the best way to reduce risks.
- 21. A third delegate asked when the road map for application of the Internal Governance Framework would be made available to Member States for discussion.
- 22. Responding to the Member States' comments, the Director General stressed that the Administration remained committed to the internal reform process, despite the slowdown experienced in some areas following the mobilization of staff for the COVID-19 response. In the coming months, it planned to take stock of the Policy Hub, which, in its first year of functioning, had proven extremely helpful when it came to collecting knowledge and experience from around the Organization for the development of IOM's COVID-19 response. The data strategy had been finalized and would shortly be submitted to Member States for consultation.
- 23. He applauded those Member States that had taken measures to ensure that migrants had access to health care during the crisis and even to prolong the legal status of those whose permits had expired. Access to health care must be universal and involved building a relationship of trust with migrants, so that they could seek treatment without fear of stigmatization or application of migration laws. IOM had made its network of health services available during the pandemic to bolster severely strained national health services and curb the spread of the virus. Because of its highly projectized financial structure, it had had to call on donor support to that end. Greater budget flexibility would have allowed it to act even more speedily.
- 24. He thanked the Member States that had expressed support for the United Nations Network on Migration and contributed to the Start-up Fund. A first set of projects financed by the Fund was to be implemented in 2020, despite the COVID-19 pandemic, and would help alleviate the pandemic's socioeconomic impact. The steep drop in remittances, the uncertainty caused by borders that alternately opened and closed, the loss of employment and educational opportunities, the consequent rise in human trafficking and smuggling, all brought into stark relief the need for multilateral dialogue on appropriate responses: the problems could not be solved by countries acting on their own.
- 25. The Deputy Director General, referring to the application of the Internal Governance Framework, noted that some of the structural decisions involved required the Administration to act with agility and speed. Currently, Member States were consulted and informed about such decisions at governing body meetings, an approach that might not leave enough room for discussion.
- 26. The Administration apologized for any perceived failure to inform the Member States appropriately about the move of ICT systems to Valencia, Spain. The move which would take place over three years involved no increase in funding, had been decided after a thorough analysis of the situation and made sense from both the business and the operational perspective. It was the outcome of a managerial decision to consolidate ICT resources and move to cloud services and would also enhance cybersecurity. The Administration had considered public and private data centres in various locations offering enhanced data protection services. It had also reviewed what was being done by other international organizations in that respect and had ultimately decided on Valencia for three

reasons: (a) the involvement of other United Nations organizations, which would facilitate interoperability and reduce costs; (b) the presence and availability of a pool of technology talent; and (c) the proximity to Geneva and emerging cloud technologies within the European Union. Other factors taken into account included the need to rotate staff between Headquarters and the Administrative Centres in Panama and Manila, as the staff members concerned could be transferred directly to Valencia, reducing costs). Furthermore, the forthcoming construction of new Headquarters premises requires advance planning to ensure business continuity and the centre in Valencia had the added advantage of being backed up round the clock by the United Nations Global Service Centre in Brindisi, Italy.

- 27. The move to results-based budgeting was part of the current reform process and would be discussed by the Working Group on Budget Reform. It would be no simple undertaking, as results-based budgeting required a great deal of preparatory work and prior agreement on the entire budget structure.
- 28. The road map indicating the priority areas and a timeline for application of the Internal Governance Framework was in the final editing stage and would be shared with Member States soon. It was a comprehensive document that should address many of the questions raised, but the Administration would be happy to organize an informal briefing after its distribution for a more detailed discussion.
- 29. With regard to the review of the Gender Equality Policy, the Deputy Director General said that an update was indeed being considered, specifically in line with the recently developed results-based management framework, UN-SWAP recommendations and the MOPAN recommendations. In addition to the two staff members in the Gender Coordination Unit, one funded by the Administrative Part of the Budget and one specifically funded by OSI, a number of Junior Professional Officers also worked on the programme.
- 30. The Standing Committee adopted Resolution No. 22 of 1 July 2020 on the Annual Report for 2019.

IV. Financial Report for the year ended 31 December 2019

- 31. The Standing Committee had before it the Financial Report for the year ended 31 December 2019 (C/111/3 and C/111/3/Corr.1), the related draft resolution (S/26/L/2), the Statement of the External Auditor to the Twenty-sixth Session of the Standing Committee on Programmes and Finance on the financial operations of the International Organization for Migration for the 2019 financial year (S/26/9), and the Report of the External Auditor to the 111th Session of the Council of the International Organization for Migration for the financial year 2019 (S/26/CRP/1).
- 32. The Administration mentioned that the External Auditor had issued an unqualified opinion on the Financial Report, which, in his view, gave a fair and true picture of the financial position of the Organization for the year ended 31 December 2019. In what was a first for IOM, the Financial Report had been finalized by the External Auditor working remotely in Ghana in coordination with staff at IOM Headquarters.
- 33. In presenting the report, the Administration explained that IOM did not have liquidity problems like some other organizations as it had significant cash holdings. It had therefore been in a good position to pay for the services delivered on its behalf. On the other hand, the funding pledged for some projects had been delayed, with the result that IOM had ended the financial year with outstanding receivables of approximately USD 234 million.

- 34. The Administration reported that, although the expenditure under the Administrative Part of the Budget had been in line with approved budget, that part of the budget had shown a year-end deficit of CHF 1.48 million, resulting from the high level of outstanding assessed contributions due from Member States.
- 35. In another first, expenditure under the Operational Part of the Budget had surpassed USD 2 billion in 2019. OSI had had a surplus of USD 34.3 million, which had been allocated to the staff security mechanism, the IOM Development Fund, overspent approved budget lines, unforeseen and unbudgeted project shortfalls and the OSI reserve, in accordance with the Organization's budget procedures. The OSI reserve had ended the year with a carry-over of USD 49.5 million. The fact that project expenditure continued to rise while core structure funding remained unchanged posed significant financial management and control challenges and underscored the crucial need for budget reform.
- 36. In the ensuing discussion, several Member States commended the External Auditor for the work accomplished under very difficult circumstances. One, noting that the Report of the External Auditor identified several projects that had not been evaluated for want of funds, said that monitoring and evaluation should be a core feature of the Organization's work and encouraged the Administration and donors to ensure that it was a part of all IOM project planning and budgeting. Another, noting that the External Auditor's recommendations were of interest because they enhanced IOM efficiency and effectiveness, asked what progress had been made towards prioritizing and closing off outstanding recommendations from earlier years. A third asked what the timetable was for implementing the External Auditor's recommendations.
- 37. One representative said that the disproportionately low administrative budget compared to the operational budget and the need for improvements in management control, the internal control system and instructions to the field, alongside a general increase in activities, called for a reinforced central administration at Headquarters, which could be achieved only by strengthening the Administrative Part of the Budget. He underscored the need for more unearmarked funding and suggested that financial predictability could be served by an increase in assessed contributions beyond the zero nominal growth approach implemented by the Organization.
- 38. Another representative asked for the total amount of health-related expenditure, as the Financial Report provided specific information only on spending on migration health. Knowing the total amount would facilitate comparison with 2020 figures. On a related note, he called on the Administration to incorporate mental health and psychosocial support into all IOM health-related activities.
- 39. A third representative welcomed the efforts made to diversify and expand the donor base, and expressed satisfaction that the number of Member States making unearmarked voluntary contributions had risen to 11. She also wondered if, in the future, the annual financial report could provide a breakdown what amount of the Administrative and Operational Parts of the Budget each IOM department was responsible for generating and managing. Another asked whether it was possible to reallocate potential revenues from one part of the project portfolio to another.
- 40. One regional group, noting that IOM's decentralized nature made it difficult to detect all cases of misuse of funds, exhorted the internal control function to do everything possible to minimize the risk of fraud and misappropriation.
- 41. The Deputy Director General said that the level of detail in the Financial Report was guided by IPSAS requirements. The Financial Report was therefore not the place for detailed information on individual project budgeting and expenditure. Regarding reporting on migration health projects, IOM's

current systems unfortunately did not allow for segregating cross-cutting activities, meaning that migration health activities integrated in other programme areas were not captured separately. PRIMA represented a first step in efforts to integrate finance and administration, programmes, procurement and so forth into a single system. Improvements would be undertaken as part of the business transformation project. It might in any case be difficult to compare health spending in 2019 and 2020, as the increases brought about by the COVID-19 pandemic would to some extent be offset by the suspension of major projects, such as the health assessment programme, in the wake of travel restrictions.

- 42. It was not possible to move funding from one project to another within IOM's highly projectized current budget structure.
- 43. The Administration added that every effort was made to budget for monitoring and evaluation in all project proposals and welcomed the call for donors to specifically fund those activities within project budgets. A report on the implementation of the External Auditor's recommendations was presented to the Standing Committee's second regular session in the year. Many outstanding recommendations needed funding to be implemented and a number of them would be resolved through the business transformation process.
- 44. The Standing Committee adopted Resolution No. 23 of 1 July 2020 on the Financial Report for the year ended 31 December 2019.

V. Revision of the Programme and Budget for 2020

- 45. The Standing Committee had before it the Revision of the Programme and Budget for 2020 (S/26/4) and the related draft resolution (S/26/L/3).
- 46. The Administration highlighted the key items for decision presented in the Revision of the Programme and Budget for 2020. The Administrative Part of the Budget remained unchanged at CHF 52,242,614. The scale of assessment and contributions also remained unchanged.
- 47. Consistent with the practice of presenting budgets based on confirmed funding, the Revision reflected a significant increase in the Operational Part of the Budget, from USD 858,321,000 to USD 1,731,537,000. Although there had been increases across all service areas, the most significant was in the Movement, Emergency and Post-crisis Programming sector. The Revision reflected only expenditures that would be incurred in 2020, although in some cases multi-year agreements had been signed.
- 48. Since the Organization did not have a flexible funding mechanism to enhance its oversight and management functions and respond to unforeseen developments, the Administration proposed a more flexible approach for a drawdown from the OSI reserve. The Standing Committee was requested to authorize the Director General to draw down up to a maximum of 50 per cent of the utilizable balance of the OSI reserve and report on its use in the annual financial report, rather than having to present specific drawdown budget proposals for prior approval. That change would give the Organization the flexibility it needed to promptly respond to emerging issues, as evidenced by the COVID-19 pandemic, and to meet other essential expenditures relating to the Organization's long-term objectives without delay. Resolution No. 18 of 27 June 2018, on budget regulations and practices, already provided for the reserve mechanism to be reviewed every three years and for the Standing Committee to make adjustments. Any systematic changes would be outlined in the proposed revision of budget regulations that would be presented to Member States for discussion in the Working Group on Budget Reform.

- 49. The proposal outlined would provide funding security for non-recurrent expenditures only, while also maintaining the minimum reserve threshold of 1 per cent of total expenditures. It would not impose any financial obligations on Member States. A report on the use of the drawdown funding would be included in the Financial Report for 2020.
- 50. Several Member States expressed support for the proposal, which would enhance the Organization's flexibility in the unprecedented ongoing health crisis and also address some urgent institutional needs. Some suggested that using the OSI reserve could also be a way of finding more flexible ways to fund core IOM functions. Several representatives emphasized the importance of thorough reporting on the use of the drawdown funding in order to ensure accountability to Member States.
- 51. One representative agreed that it was important to improve the detection of critical ICT vulnerabilities and expressed support for the consolidation of payroll processes into a single standardized delivery service. It was important to find business efficiencies wherever possible.
- 52. Another representative, speaking on behalf of a regional group, said that, in addition to the proposed OSI drawdown, donor countries should be encouraged to continue increasing their voluntary contributions to the Operational Part of the Budget, to enable the Organization to adapt in the context of the ongoing global pandemic, in which populations on the move were at higher risk and often had limited or no access to protection measures or health care.
- 53. Two representatives urged the Administration to clearly highlight any points for decision in the documents it issued, not only in the related draft resolutions. Those documents should also include all the relevant information to enable Member States to evaluate the points for decision. A third said that, while she had no objection to the drawdown, she considered that the matter should have first been discussed by the Working Group on Budget Reform and that the Administration had to provide more complete and transparent information in a timely manner.
- 54. The representative of another Member State welcomed the increased support for the IOM Office of the Inspector General, which had made significant progress in addressing the backlog of investigations. However, she noted with concern that the Office was still reliant on projectized funds, and urged the Administration to prioritize core and OSI funding for the Organization's vital operational support activities, including oversight and management functions and ICT services.
- 55. Although she supported the drawdown proposal, the same representative also urged donors to continue to contribute to the IOM global COVID-19 Strategic Preparedness and Response Plan, which would alleviate the need to draw funds from the OSI reserve. Her Government also supported the request to use funding to strengthen IOM's ICT systems against cyberattacks. The fact that there had been a similar request the previous year showed how acute the needs were, so the Administration should prioritize them in its 2021 budget proposal.
- 56. The Deputy Director General, responding to questions raised by Member States, said that the Organization had experienced a number of cyberattacks, although fortunately none of them had been very serious. There had been some targeted phishing incidents, attempted email impersonation fraud and website attacks in some offices. One of the things that the Internal Governance Framework aimed to do was centralize things like website development (currently, each office often developed its own website).
- 57. Turning to the comments that had been made about the format of Standing Committee documents, she said that the Administration would endeavour to provide clearer detail of what the documents were intended for. The implementation of the Internal Governance Framework would

hopefully provide the requisite transparency and make it easier to obtain information from country offices. Technological advances should provide a way to centralize all information.

- 58. The Director General said that, while continuing to respond to the ongoing pandemic, IOM had already learned important lessons and identified a number of flaws in its information-collection processes that would need to be addressed. The time and resources required to develop and implement a response to the pandemic had further highlighted the need for internal governance reform. He assured Member States that, although the pandemic had slowed the pace of application of the Internal Governance Framework, the Organization would emerge from the crisis all the more determined to implement those fundamentally important changes.
- 59. One essential change would be a shift towards a new ICT platform, because in order to achieve effective digitization one of the objectives of the Internal Governance Framework the Organization needed to have an enterprise resource planning platform that would integrate all aspects of the Organization's work and sustain its operations, which would require specific investment and would need to be discussed with Member States.
- 60. Although the Organization had not yet suffered a damaging cyberattack, everybody was at risk from increasingly sophisticated attacks and IOM could not be complacent. In the coming years, the Organization's defences would need to be constantly upgraded to ward off potential cyberattacks. Although some investment would be required, not all security measures were expensive for instance, the development of more stringent website guidelines and training for individuals to implement the necessary security features in their email correspondence.
- 61. The Standing Committee adopted Resolution No. 24 of 1 July 2020 on the Revision of the Programme and Budget for 2020.
- 62. The Director General thanked Member States for demonstrating their confidence in the Administration by approving the OSI reserve drawdown proposal. Offering greater flexibility would allow the Administration to better respond to the needs of the Organization and those it supported. The Administration would in due course provide Member States with a full report of how it spent the money.

VI. Status report on outstanding contributions to the Administrative Part of the Budget and Member State voting rights

- 63. The Administration introduced the document entitled Status report on outstanding contributions to the Administrative Part of the Budget and Member State voting rights (as at 31 May 2020) (C/111/4). Total outstanding assessed contributions for 2019 and previous years amounted to CHF 6,919,635, of which CHF 378,533 corresponded to the balance of payment plans, which was an increase from the previous year. Outstanding contributions for 2020 brought the total to CHF 40,482,037. As at 31 May 2020, 32 Member States were subject to Article 4 of the Constitution, of which 15 had lost their right to vote.
- 64. Since the document had been published, additional contributions had been received from the Plurinational State of Bolivia, which meant that it had been removed from the list of Member States subject to Article 4. Additional contributions had also been received from Uganda, thus restoring its voting rights. Payments had also been received from the Netherlands, Portugal, Rwanda, Spain and Thailand.
- 65. One delegate welcomed the efforts made by Member States to pay outstanding contributions or complete payment plans and encouraged all States to make full and prompt payments

in order to provide the Organization with a consistent source of funds, to support its core functions, maintain their voting rights and gain access to IOM Development Fund Line 2 funding.

- 66. The representative of one regional group took note of the arrears and assured the Administration that the group's members concerned would do all in their power to settle their arrears despite the difficult situation caused by COVID-19.
- 67. The Standing Committee urged the Member States whose contributions were in arrears to pay their contributions in full or, in consultation with the Administration, to agree to a payment plan and to fully respect the payment conditions.

VII. Assessment scale for 2021

- 68. The Administration introduced the document entitled Proposed adjustment to the IOM assessment scale for 2021 (S/26/3) and noted that the IOM assessment scale was fully equated to that of the United Nations. However, owing to the timing of the issuance of the United Nations scale, there was a one-year time lag in the application of the new scale at IOM. The United Nations scale for 2020 would therefore be applied by IOM in 2021. There had been no change in the IOM membership since the adoption of the 2020 assessment scale, so the proposed assessment scale for 2021 remained the same as that approved for 2020.
- 69. The Standing Committee approved the IOM assessment scale for 2021, as illustrated in document S/26/3.

VIII. Closure of the session

70. The Chairperson declared the Twenty-sixth Session of the Standing Committee on Programmes and Finance closed on Wednesday, 1 July 2020, at 4.45 p.m.