

Revised resolution 28 taking into account discussions at the IFM, 16-17 May 2009

28 IEC Implementing "One Amnesty" – from Assessment to Distribution

The International Council Meeting

WELCOMING the proposals of the IEC's Assessment to Distribution taskforce as a means of implementing 2007 ICM Decisions 21 and 22, and further discussion of these proposals by the 16-17 May 2009 International Finance Meeting.

ADOPTS the following financial strategy to support the next ISP, covering the period 2010-2016:

**1. Financial resources**

- (a) AI aims to grow its total income by 35% over the period of the next ISP (equivalent to an average growth rate of 5% per year, or an increase from 2% to 8.5% per year in equal steps).
- (b) income growth targets for each AI entity will be agreed to enable this overall figure to be reached;
- (c) AI will devote up to €10m during the plan period to financing carefully-considered strategic growth projects in areas where AI has a small presence or no presence;
- (d) The existing assessment system will be simplified and expanded to shift the balance of all AI spending from approximately 75% by Sections/Structures and 25% by the international financial envelope to a goal of 60:40<sup>1</sup> by the end of the plan period, this change to be made with an initial step of 5% in the second year of the ISP, followed by further steps based on careful evaluation of their impact on human rights and on AI sections and structures;
- (e) The revised assessment system will be based on a flat rate percentage of gross income, allowing deductions only for (i) translation; (ii) local group contributions that are aggregated into the national accounts; and (iii) fundraising.
- (f) The flat rate percentage of the revised assessment system will be calculated to give the same overall net result as the current system in 2009, and thereafter will rise in line with the figures in paragraph (d) above.
- (g) The revised assessment system will be phased in over three years.

(h) The revised assessment system will fund five areas of AI international activity:

*New operations:*

- (i) Investment in areas where AI has a small presence or no presence.
- (ii) The costs of international functions carried out on behalf of the international movement by national AI Sections/Structures.
- (iii) Contributions to the costs of self-sufficient Sections/Structures where this will bring strategic benefits to the international movement.

*Existing operations:*

- (iv) The operations of international entities (e.g., the International Secretariat and its associated non-London offices).
- (v) The operations of AI Sections and Structures that are not self-sufficient.

**2. Financial mechanisms**

- (a) A new movement-wide planning and budgeting cycle will be developed which will:
  - deliver alignment across different planning horizons;
  - provide appropriate separation between governance and executive/management;
  - enable decision-making at the level of local entities wherever possible while enabling decision making at the global level where relevant;

<sup>1</sup> If 5% growth per year is split equally between the section and the international contribution, then contributions will rise by 2½% per year, or 15% over the plan period. This will increase the existing 25% of AI income going to the international envelope to 40%

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- fit in with AI's developing global management and governance systems.

(b) A new advisory "distribution taskforce" of 5 experienced, qualified people (volunteers and staff) will be appointed by the GMI to advise them on distribution issues related to the global prioritization and planning process for which they are responsible.

### 3. Financial data

(a) The common year-end for the accounts of all AI entities will be 31<sup>st</sup> December, except where this is not possible under local legislation.

(b) AI will continue to strengthen and develop the tools needed for effective national and international financial planning, risk management and internal controls, and implementing a common set of accounting practices (including a common chart of accounts).

(c) Cost-structure targets covering fundraising, campaigns and action, communications and publications, membership, general management and administration, and human rights research will be developed globally and modified for local relevance.

INSTRUCTS the IEC to ensure that the work required to implement this financial strategy is carried out in a timely manner, with substantive reports being prepared for the annual International Finance Meeting, Chairs Forum, and ICM during the ISP.

INSTRUCTS section and structure boards to create and implement national financial plans which support this financial strategy, and to report on these plans in a timely manner to the international movement.

#### Explanatory note

This resolution has been amended by the IEC following discussion at the Chairs and Directors Forums, and the International Finance Meeting. This resolution needs to be read in conjunction with the other resolutions from the IEC, with which it forms a package for the implementation of "One Amnesty."

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Deleted: At the time of writing, the final report of the IEC's Assessment to Distribution taskforce is due to be circulated at the end of January. The IEC expects that there will be intensive discussions of the proposals contained in this report in the coming months. The IEC will work with the ICM PrepComm to draft a final ICM resolution that will enable effective ICM decision-making on key aspects of the proposals, as well as reflecting the further input to that we expect from

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