

COUNCIL OF EUROPE

COMMITTEE OF MINISTERS

RESOLUTION (94) 31¹

ON THE METHOD OF CALCULATING THE SCALE OF MEMBER STATES' CONTRIBUTIONS TO COUNCIL OF EUROPE BUDGETS

*(Adopted by the Committee of Ministers on 4 November 1994
at the 519 bis meeting of the Ministers' Deputies)*

The Committee of Ministers,

Having regard to Article 38.b of the Statute of the Council of Europe;

Having regard to Article 10 of the Financial Regulations;

Having regard to the deliberations of the *ad hoc* Working Group on the revision of the method of calculating the scales of states' contributions to Council of Europe budgets (GT-BC);

Considering that it is necessary to revise the present method of calculating the scale of member states' contributions to Council of Europe budgets as laid down in Resolution (74) 25,

Resolves as follows:

1. with effect from 1 January 1995, the method of calculating scales of member states' contributions to Council of Europe budgets shall be as defined in Appendix I to this resolution;
2. the states participating in a particular budget may adopt *ad hoc* arrangements, within the framework of the method defined in Appendix I, whenever they decide that special circumstances so require;
3. during a transitional period, the calculation method defined in Appendix I and/or the scale resulting therefrom shall be amended as necessary in accordance with the conditions set out in Appendix II to this resolution. The Committee of Ministers shall review the transition arrangements set out in Appendix II to this resolution at the latest before adoption of the scales of contribution for 1999;
4. the provisions of the present resolution shall also apply *mutatis mutandis* to Enlarged and/or Partial Agreement budgets;
5. Resolution (74) 25, as subsequently amended, is hereby abrogated with effect from 1 January 1995.

Appendix I to Resolution (94) 31

Method of calculating the scales of member states' contributions to Council of Europe budgets

1. The calculation of the scales of member states' contributions shall be effected using the average of the data on annual population and Gross Domestic Product (converted to United States dollars) of each member state in respect of the three-year period ending twenty-four months before the date of entry into force of the scale. In the calculation

¹ The Deputies decided, at their 1448th meeting (16 November 2022) to increase the minimum rate of contribution set in Resolution Res(94)31 from 0.1200% to 0.1208% with effect from the 2023 financial year (CM/Del/Dec(2022)1448/11.1-Part1).

procedure the weighting to be given to the data on Gross Domestic Product shall be five times the weighting given to the data on population.

2. The data on population and Gross Domestic Product shall be obtained from published independent sources (for example Organisation for Economic Co-operation and Development, United Nations Organisation, International Monetary Fund, World Bank, etc.) which shall be identified in the calculation tables. Where data are not available from a published independent source, the Secretariat shall use the best available data and inform the Committee of Ministers of their source and nature.

3. Percentage rates of contribution shall be expressed to two decimal places.

4. The minimum rate of contribution to the ordinary and pensions budgets shall be the lower of either 0,12% or a multiple of the rate of contribution (expressed to four decimal places) calculated at Column F of the calculation procedure detailed in paragraph 9 below.

5. The maximum rate of contribution to the ordinary and pensions budgets shall be 17%.

6. The major contributor member states shall each pay an equal rate of contribution to budgets. This rate shall be calculated by adding together the rates of contribution for the states concerned appearing in Column F of the calculation procedure detailed in paragraph 9 below and dividing the resulting total by the number of these states.

The maximum rate of contribution criterion shall be applied to this equalised rate.

7. Resolutions adopting scales of contributions shall specify:

- i. the multiple to be used when calculating the minimum rate of contribution under paragraph 4 above;
- ii. the maximum rate of contribution under paragraph 5 above; and
- iii. the member states to be included in the category of major contributors within the terms of paragraph 6 above.

8. Minimum and maximum rates of contribution to Enlarged and/or Partial Agreement budgets: in principle, the minimum and maximum rates of contribution to Enlarged and/or Partial Agreement budgets shall be fixed by reference to those in force for the ordinary budget by application of the following formula:

$$\text{Minimum rate of contribution} = \frac{a}{b} \times c$$

$$\text{Maximum rate of contribution} = \frac{a}{b} \times d$$

where:

a = 100 (i.e. the total percentage contribution to the Enlarged and/or Partial Agreement budget).

b = total percentage contribution to the ordinary budget of the year concerned payable by the states participating in the Enlarged and/or Partial Agreement. Where the latter include non-member states of the Council of Europe, the total percentage contributions to the ordinary budget shall be calculated by means of a simulated scale of contributions incorporating all member states of the Council of Europe and those non-member states participating in the Agreement.

c = minimum rate of contribution to the ordinary budget.

d = maximum rate of contribution to the ordinary budget.

The states participating in an Enlarged and/or Partial Agreement may however decide to fix the minimum and maximum rates of contribution to the budget of that Enlarged and/or Partial Agreement on an *ad hoc* basis taking into account its particular circumstances.

Calculation procedure

9. The procedure for calculating the contribution scale shall comprise the following steps (see attached table).

Column A: List of member states participating in the budget.

Column B: Population of each state, as defined in paragraph 1 above.

Column C: Gross Domestic Product of each state, as defined in paragraph 1 above.

Column D: Rate of contribution for each state calculated pro-rata to the population figures in Column B.

Column E: Rate of contribution for each state calculated pro-rata to the Gross Domestic Product figures in Column C.

Column F: Weighted average of Columns D and E calculated with weightings of one for the percentage according to population and five for the percentage according to Gross Domestic Product.

Column G: Application of the minimum rate of contribution. The benefit arising from the increase to the minimum rate of contribution of any state which has a rate of contribution in Column F lower than the minimum shall be apportioned on a pro-rata basis so as to reduce the contribution rates of all states not affected by this rule.

Column H: Equalisation of the rates of contribution of the major contributors.

Any rounding differences arising from the equalisation of the contribution rates of the major contributor states shall be apportioned by increasing or decreasing (as the case may be) on a pro-rata basis the contribution rates in Column G of the other states, excluding those subject to the minimum contribution rate.

Column I: Application of the maximal rate of contribution.

The reduction in the rates of contribution of states affected by this rule shall be recovered by increasing on a pro-rata basis the rates of contribution in Column H of the other states, excluding those subject to the minimum contribution rate.

The rates of contribution appearing in Column I shall be those payable by states for the financial year concerned.

Appendix II to Resolution (94) 31

Transitional arrangements

1. Derogations to the application of the method of calculation of the scale of member states' contributions to Council of Europe budgets defined in Appendix I to the present resolution shall be applied, as follows:

Statistical data

2. **1995:** The data on population and Gross Domestic Product for each member state used for the calculation of the scales of contribution for 1995 shall be that in respect of the single year 1992.

3. **1996:** The data on population and Gross Domestic Product for each member state used for the calculation of the scales of contribution for 1996 shall be the average of the two years 1992 and 1993.

4. **1997 onwards:** As from 1997, the provisions of paragraph 1 of Appendix I shall apply, that is the data for 1997 shall be the average of the three years 1992, 1993 and 1994, and so on.

Maximum increases in rates of contribution

5. The rate of contribution of a state in 1995 shall not be more than 10% higher than its rate of contribution in 1994.

6. In accordance with Article 3 of this Resolution, for 1996 and until the end of the transitional period, the Committee of Ministers will consider, in the light of the scale resulting from the application of the method defined in Appendix I for the year concerned, whether any limit shall be imposed on increases in rates of contribution.

Minimum rate of contribution

7. The minimum rate of contribution to the ordinary and pensions budgets for 1995 shall be the lower of either 0,12% or ten times the rate of contribution (expressed to four decimal places) calculated at Column F of the calculation procedure detailed at paragraph 9 of Appendix I to this resolution.

Appendix I

Table

Application of the calculation procedure laid down in Appendix I to Resolution (94) 31								
A	B	C	D	E	F	G	H	I
Member states	Population in millions	Gross domestic product (millions of US\$)	Rate of contribution according to population	Rate of contribution according to gross domestic product	Weighted average of columns D (x1) and E (x5)	Application of the minimum rate of contribution	Equalisation of the rates of contribution of the major contributors	Application of the maximum rate of contribution — Final rates of contribution
Austria								
Belgium								
Bulgaria								
Cyprus								
Czech Republic								
Denmark								
Estonia								
Finland								
France								
Germany								
Greece								
Hungary								
Iceland								
Ireland								
Italy								
Liechtenstein								
Lithuania								
Luxembourg								
Malta								
Netherlands								
Norway								
Poland								
Portugal								
Romania								
San Marino								
Slovakia								
Slovenia								
Spain								
Sweden								
Switzerland								
Turkey								
United Kingdom								
N.B. As a result of rounding to simplify presentation of the table, the percentages as shown in the intermediate columns of calculations do not necessarily add up to 100%.								
Notes :								