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FINANCIAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2002

This document is submitted to the Executive Committee at its Hundredth Session in June 2003.

<u>TABLE OF CONTENTS</u>	<u>Page</u>
Financial highlights	2
Organizational background	5
Statement of assets, liabilities and funds	10
Statement of resources and expenditure - Administrative Programme	11
Statement of resources and expenditure - Operational Programmes	13
Notes to the financial statements	14
 <u>Appendices</u>	
Appendix 1 - Administrative Programme - Assessed contributions	18
Appendix 2 - Administrative Programme - Outstanding assessed contributions	20
Appendix 3 - Operational Programmes - Statement of resources and expenditure by service and region	21
Appendix 4 - Staff and office expenditure by location	22
Appendix 5 - Refugee Loan Fund	24
Appendix 6 - Compensation Programmes	26
Appendix 7 - Emergency Preparedness Account	28
Appendix 8 - Migration for Development Fund	29
Appendix 9 - Sasakawa Endowment Fund	30
Appendix 10 - Rapid Response Transportation Fund	31
Appendix 11 - Government of Guatemala – FONAPAZ Fiduciary Fund	32
Appendix 12 - List of voluntary contributions by donor - Operational Programmes	34
Appendix 13 - List of voluntary contributions by donor and programme – Operational Programmes	35
Appendix 14 - Opinion of the external auditors	46
Appendix 15 - Staff Provident Funds	47

FINANCIAL HIGHLIGHTS

Overview

2002 was another year of expansion for IOM. Seven new Member States joined IOM in 2002, increasing the total membership to 98 at 31 December 2002 (91 at 31 December 2001). During 2002, 7 new Field Offices were opened, over 200 new project activities commenced and the number of staff grew from 2,758 to 3,413. These increases were mainly in the Field and were directly linked to project implementation needs. Total expenditure increased significantly in 2002, amounting to USD 372.6 million for the Administrative and Operational Programmes combined, as summarized below:

Expenditure	2002 USD millions	2001 USD millions
Administrative Programme	23.0	21.0
Operational Programmes	<u>349.6</u>	<u>252.2</u>
Total expenditure for the year	<u>372.6</u>	<u>273.2</u>

The expansion of the Organization's activities presented a significant challenge in terms of management and financial control, as core staff and resources were stretched to cover an increasingly dispersed project base, often in some of the world's most difficult post-conflict locations. In 2002, IOM continued to support emergency operations in Afghanistan, Guinea, Sierra Leone, India and the South Pacific, necessitating close management in order to respond to the rapidly changing conditions on the ground. The Organization also continued the transfer of certain information technology and administrative functions to Manila in an effort to accommodate the growth of the Organization within current administrative resources.

Despite the continued efforts of the Administration to keep both budgets under stringent financial control, it was not possible to avoid underfunding in 2002 under both Parts of the Budgets. The underfunding in the Administrative Part was due mainly to the increase in the provision of doubtful receivables and in the Operational Part due to lack of funding for expenditures relating to certain emergency operations and for staff and office costs. Details of the underfunding is provided in the respective sections below.

Administrative Programme

The approved budget under the Administrative Programme remained at the same level in 2002 as 2001 at CHF 35,763,000. With strict control, the Administration was able to contain budgeted expenditure line items with only a small over-expenditure of CHF 56,346 (equivalent to less than 0.20 per cent of the total approved budget).

As decided at the autumn 2001 Council session, CHF 1 million was allocated for project development, decentralization to Manila and information technology needs. Of that amount, CHF 729,615 was spent in 2002 and CHF 270,385 is appropriated for expenditure in 2003.

As a result of non-payment of assessed contributions by certain Member States, in 2002 there was again an increase in the provision for doubtful receivables of CHF 805,785 (2001: 728,704). The outstanding assessed contributions from 2001 and prior years increased from CHF 4,102,632 at 31 December 2001 to CHF 4,908,417 at 31 December 2002. The assessed contributions from the 7 new Member States in 2002 amounted to CHF 489,255. After taking into consideration these extraordinary and unbudgeted items accounting for a net expenditure of CHF 316,530 and the surplus carried forward from 2001 of CHF 14,641, there was an underfunding at the end of 2002 amounting to CHF 358,235. This amount will be carried forward to 2003.

It should also be noted that at the end of December 2002 the total outstanding assessed contributions amounted to CHF 7,130,255. A limited number of Member States account for most of the overdue amounts (see Appendix 2 for a list of outstanding assessed contributions at 31 December 2002).

FINANCIAL HIGHLIGHTS (continued)**Operational Programmes**

Expenditure under the Operational Programmes was significantly higher than in 2001. With increased complexity of activities, including large emergency operations and an increase in the number of active projects, financial management had to be strengthened and fund-raising efforts enhanced. However, a small number of projects, mainly dealing with certain emergency operations, were not fully funded as expected. Furthermore, certain staff and office costs were not entirely covered by budgeted resources but were funded due to contractual obligations and the increased level of operations. Due to these unforeseen and unbudgeted expenditures, an underfunding of USD 730,086 resulted. This amount is being carried forward to 2003. In addition, as agreed by the Council in December 2002, an amount of USD 1,069,851 is also being carried forward for UNSECOORD fees. This amount will be covered through additional income resulting from the increase in the overhead rate from 9.5% to 12%. Therefore, the total amount being carried forward to 2003, representing the UNSECOORD fees and the underfunding on projects as well as staff and office costs is USD 1,799,937.

In 2002, there were 514,493 IOM-assisted movements representing an increase of 316,093 movements compared to the 2001 level of 198,400. The main reason for the increase was the movement assistance provided to the Afghan Refugees and IDPs, totalling 335,604 persons. Movements under the United States Resettlement Programme declined further in 2002 by approximately 24,000 (or 44 per cent), mainly as a result of extra security constraints following the events of 11 September 2001.

The Summary Update on the Programme and Budget for 2002 (MC/2082) estimated a budget of USD 420.6 million based on the information available at that time. Actual expenditure under the Operational Programmes of USD 349.6 million was USD 71.0 million below the estimate. This was mainly due to the delay in compensation payments under the German Forced Labour Compensation Programme (USD 37 million), and the Holocaust Victim Assets Programme (USD 25 million). Under the Movement Service, lower than originally budgeted levels under the United States Resettlement Programme (USD 25 million), offset by the expansion of activities under the Processing of Australia-bound Irregular Migrants (USD 27 million).

Total staff and office costs increased by USD 24.6 million in 2002 from USD 85.3 million in 2001 to USD 109.9 million in 2002. This was mainly due to a change in the composition of IOM's projects, which were less focused on transportation than in 2001. Many of the activities undertaken during 2002 were more labour-intensive than traditional transportation programmes, where the cost of international transportation is the major cost component.

Direct expenditure also increased substantially in 2002 by USD 72.9 million (USD 239.8 million for 2002 as compared to USD 166.9 million for 2001). This was mainly due to the compensation payments under the German Forced Labour Compensation Programme (USD 57.8 million in 2002 compared to USD 5.6 million in 2001) and an increase in sub-contracted services under the Processing of Australia-bound Irregular Migrants (USD 19 million).

Total expenditure, by region, under the Operational Programmes, is summarized below:

	2002	2001
	USD millions	USD millions
Operational Programmes – Expenditure by Region		
Africa and the Middle East	32.7	41.1
Americas	32.2	32.4
Asia and Oceania	108.4	50.6
Europe	164.9	122.2
Global activities and staff and services covered by Discretionary Income	<u>11.4</u>	<u>5.9</u>
Total expenditure	<u>349.6</u>	<u>252.2</u>

FINANCIAL HIGHLIGHTS (continued)

The most significant expenditure fluctuations, by region, are as follows:

- The decrease in activity for **Africa and the Middle East** in 2002 of USD 8.4 million was mainly a result of the reduced refugee resettlement activities (USD 5.7 million), the reduction in activities under the Guinea Emergency operation and in the Congo (USD 4.5 million) offset by new activities in Sierra Leone (USD 2.1 million).
- The significant increase in expenditure for **Asia and Oceania** of USD 57.8 million was due to the Organization's involvement with the Processing of Australia-bound Irregular Migrants in the Pacific.
- The increase in expenditure for **Europe** of USD 42.7 million was mainly due to the increase in activities under the Compensation Programmes (USD 53 million), offset by the further decrease in the level of operations in Kosovo (USD 15 million).
- The increase under **Global activities and staff and services covered by Discretionary Income** mainly reflects a reclassification of the categorization of projects. In addition, the increase reflects many new small project activities and the UNSECOORD fee for 2002 of USD 1.1 million.

Total expenditure, by service, under the Operational Programmes, is summarized below:

	2002 USD millions	2001 USD millions
Operational Programmes - Expenditure by Service		
Movement	125.4	98.6
Migration Health	10.1	10.0
Technical Cooperation on Migration	84.4	85.5
Assisted Voluntary Returns	34.1	26.8
Mass Information	2.9	1.6
Counter-Trafficking	7.0	4.5
Labour Migration	1.8	
Compensation Programmes	72.4	17.6
General programme support and staff and services covered by discretionary income	<u>11.5</u>	<u>7.6</u>
Total expenditure	<u>349.6</u>	<u>252.2</u>

The most notable expenditure fluctuations, by Service, are as follows:

- The increase in **Movement** (USD 26.8 million) was mainly due to the Australia-bound migrants in the Pacific (USD 35.1 million), offset by a further reduction in expenditure under the US Refugee Resettlement Programmes (USD 7.3 million).
- The increase under **Assisted Voluntary Returns** (USD 7.3 million) was mainly due to increased returns to Afghanistan in 2002 (USD 4.6 million).
- The increase in **Counter-Trafficking** was due to expanded activities in the Balkans, Nigeria and the Mekong region.
- Expenditure under the **Compensation Programmes** increased substantially due to the fact that compensation payments of USD 59.2 million were made in 2002.
- The increase in expenditure under **General programme support and staff and services covered by Discretionary Income** is explained above under **Global activities**.

ORGANIZATIONAL BACKGROUND

CONSTITUTION AND GOVERNANCE

The Organization was created in December 1951 and began its operations in early 1952 as the Intergovernmental Committee for European Migration. Its Constitution was adopted on 19 October 1953 and came into force on 30 November 1954. Amendments were made to the Constitution, effective 14 November 1989, and the name of the Organization was changed to International Organization for Migration. The Organization possesses full juridical personality and has its Headquarters in Geneva. The Organization comprised 98 Member States as at 31 December 2002 (91 at the end of 2001).

The established organs of the Organization are the Council, the Executive Committee and the Administration. The Council, on which each Member State has one representative and one vote, is the highest authority of the Organization and determines its policies. The Executive Committee, presently comprising sixteen Member States elected for two-year periods, examines and reviews the policies, operations and administration of the Organization. The Subcommittee on Budget and Finance, a committee of the entire membership, meets twice a year to discuss budgetary and financial matters.

The Administration, comprising a Director General, a Deputy Director General and such staff as the Council may determine, is responsible for the administrative and executive functions of the Organization in accordance with the Constitution and the policies and decisions of the Council and the Executive Committee. The Director General is the highest executive official of the Organization and is elected by the Council for a period of five years.

PURPOSES AND FUNCTIONS

IOM is committed to the principle that humane and orderly migration benefits migrants and society, and acts to: assist in meeting the operational challenges of migration; advance understanding of migration issues; encourage social and economic development through migration; and work towards effective respect of the human dignity and well-being of migrants.

In accordance with the Constitution, the purposes and functions of the Organization are:

- to make arrangements for the organized transfer of migrants, for whom existing facilities are inadequate or who would not otherwise be able to move without special assistance, to countries offering opportunities for orderly migration;
- to concern itself with the organized transfer of refugees, displaced persons and other individuals in need of international migration services, for whom arrangements may be made between the Organization and the States concerned, including those States undertaking to receive them;
- to provide, at the request of and in agreement with the States concerned, migration services such as recruitment, selection, processing, language training, orientation activities, medical examination, placement, activities facilitating reception and integration, advisory services on migration questions, and other assistance in accordance with the aims of the Organization;
- to provide similar services as requested by States, or in cooperation with other interested international organizations, for voluntary return migration, including voluntary repatriation;
- to provide a forum to States as well as international and other organizations for the exchange of views and experiences, and the promotion of cooperation and coordination of efforts on international migration issues, including studies on such issues in order to develop practical solutions.

ORGANIZATIONAL BACKGROUND (continued)

STRUCTURE

The structure of IOM is functional and designed along a service-oriented approach to address migration challenges and implement its activities. In 2002, there were seven Services: Movement, Migration Health, Technical Cooperation on Migration, Assisted Voluntary Returns, Mass Information, Counter-Trafficking and Labour Migration and the Compensation Programmes and General Programme Support and Service. These services define the principal project development areas and all IOM projects are categorized under one of these Services. IOM's Offices are organized as follows:

Missions with Regional Functions (MRFs)

There are 19 Field Offices worldwide designated as Missions with Regional Functions (MRFs). The MRFs function as resource and support centres for IOM Country and Special-Purpose Missions in the region and provide them with operational expertise to assist with project development and implementation. This is a cost-effective way of sharing resources and expertise between Missions and within regions, particularly where smaller Missions lack project funding and resources. It further ensures that, regardless of geographic decentralization, there is a coherent approach throughout the Organization. The MRFs also provide the structural flexibility for quick and temporary deployment of expert resources, for example to undertake assessment missions during the planning of new projects, or to monitor and advise on the implementation of project activities in other Missions with less resources.

Country Missions

IOM has a global network of over 165 Country Missions, including sub-offices, which implement projects. Most of these Missions are supported financially by the projects which they carry out.

Special-Purpose Missions

A number of Special-Purpose Missions exist for relatively short-term duration, mainly to deal with emergency operations or as sub-offices of a Country Mission.

Headquarters

Director General's Office – The Director General's Office consists of the Director General and the Deputy Director General who are elected by the Council for a term of five years. The Office, including the Executive Officer, has the authority to manage the Organization and carry out activities within its mandate through the formulation of coherent policies and ensuring that programme development is consistent with strategic priorities. In addition to the main organizational pillars listed below, several key functions of the Organization are linked to the Director General's Office. These are : Legal Services, Media and Public Information, the Meetings Secretariat and the Office of the Inspector General.

Migration Management Services – The Migration Management Services Department develops global policies and programme responses across IOM's operational services to Member States, and provides advice and expertise to IOM's Field Missions and other functional units on programme policy, development and implementation. It ensures that project planning and development is in line with the aims and purposes of the Organization, while exploring new ways of supporting governments and complementing other international organizations in order to strengthen migration management practices.

External Relations – The External Relations Department supports the Organization's overall relations with Member, observer and other States, as well as with international and non-governmental organizations. It is responsible for strengthening cooperation with other international organizations and establishes the framework to ensure consistency in IOM's approach to its partner organizations – United Nations, other international organizations and non-governmental organizations. It is also responsible for research and publication activities.

Programme Support – The Programme Support Department is composed of three units - Donor Relations, Emergency and Post-Conflict, and Project Tracking - and assists the Director General in global operational decisions.

ORGANIZATIONAL BACKGROUND (continued)

Administrative Support – The administrative support function is being carried out by two departments; the Department of Budget and Finance, comprising the units of Accounting, Budget and Treasury, and the Department of Human Resources and Common Services Management. These two departments are responsible for establishing administrative, financial and personnel policies to ensure sound fiscal management and efficient implementation of the Organization's activities.

Information Technology and Communications – Information Technology and Communications is responsible for directing, planning and implementing a global information technology/information systems (IT/IS) strategy to address the information distribution by the Organization. ITC is tasked with overall coordination of IT development initiatives in the Field and at Headquarters, ensuring consistency with IOM's overall strategy, and defines and implements information technology standards, infrastructure and architecture throughout the Organization.

Special Programmes – The Migration Policy and Research Programme (MPRP) is responsible for contributing towards a better understanding of migration issues and helping strengthen the capacity of governments to cooperate in their management of migration in a more comprehensive and effective manner. The Compensation Programmes are specialized programmes dealing with the payment of compensation to migrants in diaspora, such as the German Forced Labour Compensation Programme. Due to their significant outreach and financial impact, they are reflected independently in IOM's structure under "Special Programmes".

DESCRIPTION AND SUMMARY OF ACTIVITIES

Movement: Resettlement, repatriation and transportation assistance for migrants, refugees and displaced persons constitutes a core IOM activity. Aspiring to provide the most efficient and humane movement service for migrants, governments and other implementing partners, IOM organizes safe and reliable transfer of individual migrants for resettlement, work, studies or any other purpose of orderly migration. Regular movement services include selection, processing, language training, orientation activities, medical examinations and various activities to facilitate integration. One of the most prominent movement programmes implemented by IOM on behalf of the United States Government since the early 1950s is the US Refugee Programme (USRP). In 2002, in addition to IOM's traditional resettlement and assisted voluntary return movements, IOM's movement services were also active in several locations dealing with post-emergency operations in Afghanistan, Sierra Leone, East Timor, Kenya and in Mozambique.

Assisted Voluntary Returns: Most migrants wish to return, at some point, to their country of origin. Others may be subject to return from a country of intended residence after being denied the permission to stay by the authorities. Migrants should be able to return in safety and dignity and their return should contribute to the social and economic development of the country of origin. IOM's assisted return activities comprise both voluntary return programmes for individuals, and migration diplomacy, with IOM acting as an independent and neutral broker and facilitator. Major voluntary return programmes for unsuccessful asylum seekers and other migrants in need have been put in place by IOM in countries including Belgium, Germany, Hungary, the Netherlands, Portugal, Switzerland and the United Kingdom. In 2002, activities increased both in numbers and breadth of services. New AVR programmes became operative in Norway, Denmark, Ireland and Australia/South Pacific. Assistance was provided to Afghans returning home voluntarily from non-neighboring countries and the Return of Qualified Afghans project was established.

Migration Health : Movements of people entail important aspects of public health. Migrants and mobile populations may carry health characteristics of their place of origin to new destinations. In 2002, pre-departure facilitation health services remained the largest activity of the Migration Health Services. Over time, IOM has gathered considerable experience from these activities. The Organization has also provided appropriate treatment and preventative health services to migrants and refugees, and promotes and assists in the standardization of immigration, travel and international health legislation and guidelines. The IOM Migration Health Services offer support to the training and education of staff involved in migration health care. The linkage between migration and HIV/AIDS is of particular concern to IOM.

ORGANIZATIONAL BACKGROUND (continued)

Emphasis is placed on research and programme development/implementation, with IOM working closely with UNAIDS. IOM's Migration Health Services continued to work closely with other Services, most notably with Counter-Trafficking, Labour Migration and Assisted Voluntary Returns. Providing migration health services for post-emergency migration management operations continued as an important activity for MHS covering, most notably, Afghanistan, Colombia, Cambodia and Kosovo. MHS also continued to work during 2002 very closely with UN partners to conduct research, evidence-based advocacy and policy formulation.

Technical Cooperation on Migration: Governments are faced with a complex set of challenges when managing migration, particularly irregular migration, in which they are involved as sending, transit or receiving countries of migration flows. The work of the Technical Cooperation on Migration (TCM) service is focused on strengthening the capacity of governments and other relevant actors to meet migration challenges through specific national initiatives and through increased partnership and joint action with other concerned States and relevant partners. Furthermore, IOM's TCM facilitates cooperation amongst governments and helps to develop the necessary legislation, administrative structures, knowledge, and human resources to better manage migration. IOM is active in particular in the CIS and South Eastern Europe where capacity-building programmes are implemented. During 2002, IOM's Migration for Development in Africa (MIDA) programme, aimed at mobilizing Africa's human resources in the diaspora and associating them with the development of their home countries to counter the negative effects of the brain drain, gained prominence and attracted some funding. Overall, there was significant growth in TCM activities in 2002, and a commensurate increase in operational expenditures, including for post-emergency migration management activities. Activities in 2002 extended from core capacity-building in policy, law and operational systems to promoting regional and cross-regional dialogue and planning.

Counter-Trafficking: An increasing number of migrants are trafficked worldwide every year, generating large amounts of money for organized criminal networks. These networks misinform would-be migrants by exploiting their ignorance, often exposing them to physical harm and danger, economic despair, forced labour and vulnerability in destination countries. IOM contributes to the prevention of migrant trafficking by providing factual information on the dangers of irregular migration. Furthermore, IOM provides assistance to victims of trafficking by offering protection, counselling and voluntary return and reintegration. IOM's work in the fight against trafficking also involves research, compilation of data, dissemination/exchange of information and experience, and assistance to governments to enhance their capacity to combat this phenomenon. With strong donor community support, IOM was able to substantially increase its number of counter-trafficking projects in 2002, with a budget growth of over 50 per cent compared to 2001. This major growth reflects the impact that the counter-trafficking issue has had on the political agendas of many Member States. The availability of financial resources has given IOM the possibility to expand its counter-trafficking activities both geographically and in substance. New regions were targeted and new activities developed with the aim of more effectively preventing trafficking and better protecting its victims.

Mass Information: Migrants as well as governments need to make migration-related decisions on the basis of accurate, reliable and timely information. Many people cross borders in an irregular fashion and make unjustified claims for asylum or residence because they are not aware of the requirements for regular migration. In receiving countries, IOM counters xenophobia and other forms of discrimination by giving the public unbiased and accurate information on migration issues. Based on thorough research, IOM develops efficient public information campaigns targeted and adapted to specific audiences, such as women and children, who may be potential victims of traffickers. In 2002, the Mass Information Service focused on strengthening and expanding its activities and broadening its geographic and thematic range in new areas of intervention. Information programmes were operated both as stand-alone activities and as part of larger, comprehensive programmes addressing a variety of migration issues. In 2002 there was a broader regional and sub-regional span of activities and an expanded focus to new areas of policy interest, such as migrant integration and facilitation of immigrant processing through Migrant Information Centres.

ORGANIZATIONAL BACKGROUND (continued)

Labour Migration: This Service was newly established in May 2002 to be the focal point for IOM project development and technical support in this rapidly growing area of migration management. Governments and migrants at both ends of the labour migration spectrum are increasingly turning to IOM for expert support and facilitation of regulated labour migration, and direct assistance to the migrants. IOM's prime objective in providing these services is to promote legal forms of labour mobility, that can individually and mutually benefit both the affected governments and the migrants. Such programmes should ensure respect for the rights of labour migrants, while fostering economic and social development of countries of origin and destination. With its global presence in both countries of emigration and immigration, IOM is well placed to bring together all parties to put in place labour migration mechanisms that balance the different interests. IOM's labour migration projects are already growing and expanding geographically, upon demand. The foundations were laid in 2002 for larger-scale assistance to labour migrants and facilitation of labour agreements among potential partner States. 2002 also saw a strengthening of IOM's role as adviser on broader labour migration issues, both with governments and other international organizations. Working relations were strengthened with ILO, and particularly with the World Trade Organisation (WTO), and IOM is following the trade negotiations in Geneva to liberalize temporary movement of persons supplying services.

Emergency and Post-Conflict: During 2002, IOM focused on post-emergency activities in Afghanistan, the Balkans and Timor and on-going humanitarian emergencies in Guinea, Sierra Leone and India.

In Afghanistan, working with UNOCHA and other international organizations, IOM coordinated assistance to the displaced and managed camps. Assistance included the procurement of basic necessities for the camp population as well as registration and reintegration support. IOM's operations in Afghanistan also included emergency supplies of non-food items, the development of an information and return referral system based in Kabul and return and reintegration programmes for qualified Afghans in the health and education sectors who have volunteered to return to their country.

IOM became involved in the emergency situation in Guinea. Working with UNHCR, IOM moved refugees to safer areas within Guinea, whilst at the same time returning refugees by sea to Sierra Leone. In Sierra Leone, IOM relocated internally displaced persons (IDPs) and returned refugees to areas declared safe by the Government and the United Nations.

In response to the earthquake which devastated the state of Gujarat in India in January 2001, IOM has been working with the Indian Government, local NGOs and institutions in the construction of shelters for migrant salt workers and their families. In addition, at the request of the Government of Australia IOM continued the processing of Australia-bound irregular migrants. IOM's post-emergency migration management projects in the Balkans, most notably in Kosovo and The former Yugoslav Republic of Macedonia, continued at significant levels addressing a wide variety of migration management needs.

Compensation Programmes: In July 2000, IOM was designated by the German Government to be a partner organization of the Federal Foundation handling claims and paying compensation to former forced slave labourers under the Nazi regime. In December 2000, IOM was also designated as an implementing organization of the Holocaust Victim Assets Programme, a programme designed to compensate victims of Nazi persecution arising out of litigation against Swiss banks (see Appendix 6 for further information on these programmes).

The Migration Policy and Research Programme: Through the Migration Policy and Research Programme (MPRP) IOM identifies and shares "best practices" in targeted migration policies, drawing from the 50 years of operational experience of the Organization and others, and presents them in a way that is useable by States. The MPRP also gathers, collates and analyses statistical and relevant data on migration and makes such information available to States on a regular basis and in a reliable and comprehensible manner. The MPRP works with governments, partner organizations, institutions, academia and civil society in pursuing this initiative, in order to draw effectively on existing data and resources and avoid duplication of effort.

STATEMENT OF ASSETS, LIABILITIES AND FUNDS AS AT 31 DECEMBER 2002

	2002	2001
	USD	USD
<u>ASSETS</u>		
CURRENT ASSETS		
Bank and cash (note 3)	88 115 745	74 080 246
Accounts receivable:		
Governments and voluntary agencies	27 869 545	33 488 359
Member States' outstanding assessed contributions (appendix 2)	5 129 680	3 526 094
Other receivables and deposits	5 061 741	4 257 808
	<u>38 060 966</u>	<u>41 272 261</u>
Less: Provision for doubtful receivables (appendix 2)	(3 531 235)	(2 442 043)
	<u>34 529 731</u>	<u>38 830 218</u>
MEDIUM-TERM ASSETS		
Promissory notes (note 4)	17 200 000	28 500 000
FIXED ASSETS		
Headquarters building (note 5)	8 220 596	7 020 969
Mission buildings (note 5)	892 039	976 039
	<u>9 112 635</u>	<u>7 997 008</u>
<u>TOTAL ASSETS</u>	<u>148 958 111</u>	<u>149 407 472</u>
<u>LIABILITIES AND FUNDS</u>		
CURRENT LIABILITIES		
Accounts payable for transportation services	3 873 661	4 389 900
Other payables	12 869 470	7 285 519
Payable to staff Provident Funds (note 6)	5 342 790	5 366 712
Accrued expenses	6 923 439	4 237 077
	<u>29 009 360</u>	<u>21 279 208</u>
LONG-TERM LIABILITIES		
Staff terminal emoluments (note 7)	15 931 614	13 039 999
Loan for Headquarters building (note 5)	8 220 596	7 020 969
Sasakawa Endowment Fund (appendix 9)	2 004 000	2 000 000
Loans from Member States (note 8)	1 680 400	1 680 400
	<u>27 836 610</u>	<u>23 741 368</u>
FUNDS AVAILABLE FOR ONGOING OR FUTURE OPERATIONS (note 9)		
Advance contributions from governments, agencies, migrants and sponsors	2 002 758	1 583 351
Refugee Loan Fund (appendix 5)	26 503 786	40 330 798
Emergency Preparedness Account (appendix 7)	331 000	421 000
Migration for Development Fund (appendix 8)	0	6 627
IOM Migrant Loan Fund (note 10)	180 249	183 050
Rapid Response Transportation Fund (appendix 10)	2 310 801	1 370 403
Operational Programmes earmarked resources carried forward (appendix 3)	61 841 207	58 881 021
Operational Programmes (underfunded)/ resources carried forward (note 11)	(1 799 937)	6 693
Administrative Programme (underfunded)/ resources carried forward	(257 723)	603 953
Contingency reserve (note 12)	1 000 000	1 000 000
	<u>92 112 141</u>	<u>104 386 896</u>
<u>TOTAL LIABILITIES AND FUNDS</u>	<u>148 958 111</u>	<u>149 407 472</u>

ADMINISTRATIVE PROGRAMME**STATEMENT OF RESOURCE AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2002****EXPRESSED IN US DOLLARS**

See following page for statement expressed in Swiss francs

	2002	2001
	USD	USD
<u>RESOURCES</u>		
Assessed contributions from Member States (appendix 1)	21 287 500	21 806 707
Gain/(loss) on foreign exchange (note a)	1 684 317	(599 237)
TOTAL RESOURCES	22 971 817	21 207 470
<u>EXPENDITURE</u>		
Staff salaries, benefits and terminal emoluments (note 7)	18 102 628	16 837 803
Travel, subsistence and representation	757 744	659 064
Total staff salaries, benefits, travel and representation	18 860 372	17 496 867
Building rental and maintenance	783 184	635 225
Computer equipment and maintenance	1 393 651	1 235 504
Office supplies, printing, equipment and vehicles	442 651	325 454
Total general office	2 619 486	2 196 183
Training	404 180	391 300
Outside services and research	436 170	436 578
Total contractual services	840 350	827 878
Communications	328 688	250 149
Meetings Secretariat	303 332	199 684
TOTAL EXPENDITURE	22 952 228	20 970 761
Excess of resources for the year	19 589	236 709
Excess of resources/(expenditure) brought forward at the beginning of the year	603 953	(14 545)
Expenditure from 2001 excess of resources (note b)	(464 981)	0
Appropriation for expenditure from 2001 excess of resources (note b)	(181 466)	0
Assessed contributions from new Member States (appendix 1)	305 977	823 428
Increase in provision for doubtful receivables (appendix 2)	(540 795)	(441 639)
Excess of (expenditure)/resources carried forward at the end of the year	(257 723)	603 953

Note a:

The foreign exchange gain in 2002 is due to the strengthening of the Swiss franc against the US dollar during the year from USD 1 = CHF 1.68 at 1 January 2002 to USD 1 = CHF 1.39 at 31 December 2002.

Note b:

Of the excess resources carried forward at 31 December 2001, USD 595,238 (CHF 1,000,000) was earmarked for the proposal in document MC/2051 and modified by MC/2051/ Add.1, Option 1, which was endorsed by the Council in December 2001 as per document MC/C/SR/439, paragraph 71. Of the approved amount, USD 464,981 was spent in 2002 and USD 181,466 will be spent in 2003.

ADMINISTRATIVE PROGRAMME**STATEMENT OF RESOURCE AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2002****EXPRESSED IN SWISS FRANCS**

See previous page for statement expressed in US dollars

	BUDGET		
	2002	2002	2001
	CHF	CHF	CHF
<u>RESOURCES</u>			
Assessed contributions from Member States (appendix 1)		35 763 000	35 763 000
TOTAL RESOURCES		35 763 000	35 763 000
<u>EXPENDITURE</u>			
Staff salaries and benefits and terminal emoluments (note 7)	28 609 000	28 320 486	28 365 914
Travel, subsistence and representation	1 009 000	1 181 646	1 128 634
Total staff salaries, benefits, travel and representation	29 618 000	29 502 132	29 494 548
Building rental and maintenance	1 291 000	1 192 470	1 057 093
Computer equipment and maintenance	2 062 000	2 140 806	2 073 942
Office supplies, printing, equipment and vehicles	594 000	682 465	550 616
Total general office	3 947 000	4 015 741	3 681 651
Training	600 000	648 689	660 721
Outside services and research	718 000	682 318	731 853
Total contractual services	1 318 000	1 331 007	1 392 574
Communications	475 000	510 730	425 700
Meetings Secretariat	405 000	459 736	336 030
TOTAL EXPENDITURE	35 763 000	35 819 346	35 330 503
Excess of (expenditure)/resources for the year		(56 346)	432 497
Excess of resources/(expenditure) brought forward at the beginning of the year		1 014 641	(23 854)
Expenditure from 2001 excess of resources (note a)		(729 615)	0
Appropriation for expenditure from 2001 excess of resources (note a)		(270 385)	0
Assessed contributions from new Member States (appendix 1)		489 255	1 334 702
Increase in provision for doubtful receivables (appendix 2)		(805 785)	(728 704)
Excess of (expenditure)/resources carried forward at the end of the year		(358 235)	1 014 641

Note a:

Of the excess resources carried forward at 31 December 2001, CHF 1,000,000 is earmarked for the proposal in document MC/2051 and modified by MC/2051/ Add.1, Option 1, which was endorsed by the Council in December 2001 as per document MC/C/SR/439, paragraph 71. Of the approved CHF 1,000,000, CHF 729,615 was spent in 2002 and CHF 270,385 will be spent in 2003.

OPERATIONAL PROGRAMMES**STATEMENT OF RESOURCES AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2002**

	2002	2001
	USD	USD
<u>RESOURCES (appendix 12)</u>		
Earmarked contributions from:		
Member States	201 643 747	156 197 104
Non-member States, agencies and other	94 001 723	40 780 003
Promissory note repayments	34 614 489	40 476 677
Refugees, migrants, and sponsors	16 624 483	15 454 850
Total earmarked contributions	<u>346 884 442</u>	<u>252 908 634</u>
Unearmarked contributions from:		
Member States	3 444 818	3 254 575
Net interest and miscellaneous income	472 303	1 425 125
Total unearmarked contributions	<u>3 917 121</u>	<u>4 679 700</u>
TOTAL RESOURCES (appendix 12, page 34)	<u>350 801 563</u>	<u>257 588 334</u>
<u>EXPENDITURE</u>		
Transportation	61 614 715	72 763 311
Visas, documentation and transit	3 409 641	2 509 930
Medical examinations, equipment and drugs	6 580 524	5 123 283
Reintegration assistance, grants and compensation payments	68 122 515	15 057 701
Assistance to IDPs and micro-projects	48 772 489	42 799 133
Subcontracted services	49 165 394	25 813 431
Public information activities	1 526 870	2 275 331
Other operational costs	559 086	518 505
Total direct expenditure	<u>239 751 234</u>	<u>166 860 625</u>
<u>STAFF AND OFFICE</u>		
General staff costs	66 163 305	50 090 602
Medical staff costs	4 784 315	3 219 420
Terminal emoluments	4 901 717	3 558 573
Total staff costs	<u>75 849 337</u>	<u>56 868 595</u>
Travel and subsistence	6 424 779	4 674 739
Computers, office equipment and supplies	7 003 812	6 081 600
Premises rent and maintenance	7 423 606	4 989 532
Communications	4 377 267	3 989 191
Vehicle purchase, rental and maintenance	3 224 718	3 477 730
Outside contractual services	5 593 254	5 229 990
Total staff and office expenditure (appendices 3 and 4)	<u>109 896 773</u>	<u>85 311 377</u>
TOTAL EXPENDITURE	<u>349 648 007</u>	<u>252 172 002</u>
Excess of resources for the year	1 153 556	5 416 332
Resources carried forward at beginning of year	<u>58 887 714</u>	<u>53 471 382</u>
Resources carried forward at end of year	<u>60 041 270</u>	<u>58 887 714</u>
<u>Comprising:</u>		
Funds earmarked for programmes	61 841 207	58 881 021
Programmes (underfunded)/ carried forward (note 11)	<u>(1 799 937)</u>	<u>6 693</u>
Total resources carried forward at end of year	<u>60 041 270</u>	<u>58 887 714</u>

NOTES TO THE FINANCIAL STATEMENTS**NOTE 1 - FINANCIAL REGULATIONS AND FORMAT OF THE FINANCIAL REPORT**

The Financial Regulations require the Organization to issue annual financial statements comprising:

- (i) statements of assets and liabilities of the Organization's own funds and of other funds administered by the Organization;
- (ii) statements of resources and expenditure of the Organization's Administrative and Operational Programmes and of other funds administered by the Organization;
- (iii) such other information as considered necessary to show clearly the financial position and the resources and expenditure of the Organization's activities;

and such other reports as requested or deemed necessary.

The detailed format of the financial report is not specified in the Financial Regulations and, since IOM is a large, complex and very specialized organization, there is no standard format that can be readily applied. The main criterion is that the financial report should present fairly the resources and expenditure and the financial position.

The Organization's principal accounting records are maintained in US dollars and, in accordance with the Financial Regulations, the annual financial report is presented in US dollars. However, the Financial Regulations also require that the Administrative Programme be presented in Swiss francs, as administrative income and expenditure is largely in Swiss francs.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

The Organization's accounting and financial policies are governed by Articles 24, 25 and 26 of its Constitution, and further by the Financial Regulations adopted by the Council in accordance with Article 26. The significant policies are as follows:

Accounting records and foreign currencies

The main accounting records are maintained in US dollars, as required by the Financial Regulations, as the majority of transactions take place in this currency. Transactions in foreign currencies are expressed in US dollars at the prevailing monthly UN rate of exchange. This is the generally accepted standard in use by most international organizations. Foreign currency assets and liabilities at 31 December 2002 are expressed in US dollars at the UN rate of exchange established on that date. Foreign exchange gains and losses, whether realized or unrealized, are recorded in the appropriate Programme.

Doubtful receivables

Full provision is made for all assessed contributions more than one year overdue.

Expenditure

Expenditure is recorded on the accrual basis in the period in which it is incurred.

Fixed assets

Buildings are capitalized and depreciated.

Fixtures, fittings, vehicles and other movable equipment are expensed at the time of purchase.

Investment income

Investment income is recorded on the accrual basis.

NOTES TO THE FINANCIAL STATEMENTS (continued)**Operational Programmes**

In principle, expenditure for Operational Programmes is made within the limits of available resources or once funding is committed by contributing States or other donors.

Resources

Assessed contributions to the Administrative Programme are recorded on the accrual basis. Voluntary contributions to Operational Programmes are normally recorded once cash is received. Pledges and contributions requiring the invoicing of expenditure are accrued to the level of expenditure incurred.

Taxation

IOM is an intergovernmental not-for-profit organization and is generally exempt from any taxation.

NOTE 3 – BANK AND CASH

The Organization holds all its cash in common accounts without distinguishing between cash held for its own account and that held on behalf of contributors to the various programmes. In accordance with the Financial Regulations, funds not needed for immediate requirements are placed in short-term deposits or investments and the interest earned is credited to the appropriate programmes.

NOTE 4 - PROMISSORY NOTES

The amount of USD 17,200,000 (2001: USD 28,500,000) is the estimated recoverable value of promissory notes signed by refugees who were moved under the terms of the IOM Refugee Loan Fund. See appendix 5 for further information, including evaluation of the promissory notes.

NOTE 5 - FIXED ASSETS**Headquarters building**

The Headquarters building in Geneva was purchased in 1984 at a cost of CHF 18,000,000. The building is situated on land leased from the Canton of Geneva for a period of 99 years at a nominal cost of CHF 1. The cost of the building is fully financed by a Swiss Government loan which, effective from 1 January 1996, is interest free. The loan is repayable over 50 years, until 2033. The repayment for 2002 was CHF 368,600 (2001: CHF 368,600).

The accounting policy for the building is to depreciate it over the period of the loan, the annual depreciation being equivalent to the loan principal repayments. The building and the corresponding Swiss franc loan are translated into US dollars at the year-end rate of exchange as follows:

	2002	2001
	CHF	CHF
Building at cost	18 000 000	18 000 000
Accumulated depreciation	<u>(6 573 372)</u>	<u>(6 204 772)</u>
Net book value at 31 December	<u>11 426 628</u>	<u>11 795 228</u>
Swiss Government loan	18 000 000	18 000 000
Accumulated repayments	<u>(6 573 372)</u>	<u>(6 204 772)</u>
Loan balance at 31 December	<u>11 426 628</u>	<u>11 795 228</u>
At the year-end rate equivalent to	USD <u>8 220 596</u>	<u>7 020 969</u>
Year-end exchange rate (CHF/USD)	1.39	1.68

NOTES TO THE FINANCIAL STATEMENTS (continued)**Mission buildings**

The Organization owns five Mission office buildings in Argentina, Australia, Bolivia, Chile and Peru. Three of the buildings are fully depreciated. The remaining two buildings, in Chile and Australia, are being depreciated at five per cent per annum.

	2002	2001
	USD	USD
Mission buildings at cost	1 839 751	1 839 751
Accumulated depreciation	<u>(947 712)</u>	<u>(863 712)</u>
Net book value	<u>892 039</u>	<u>976 039</u>

NOTE 6 – PAYABLE TO STAFF PROVIDENT FUNDS

The amount payable to the staff Provident Funds of USD 5,342,790 (2001: USD 5,366,712) is shown as a receivable from IOM in the Provident Fund accounts as follows:

US dollars staff Provident Funds		USD 4 770 912
Swiss franc staff Provident Fund	CHF 795 886	or USD 571 878

Further information on the staff Provident Funds is included in appendix 15.

NOTE 7 - STAFF TERMINAL EMOLUMENTS

Terminal emoluments are the sum of staff members entitlements in accordance with the employment contract or as stipulated in the Staff Regulations and Rules that will have to be paid to the staff member upon separation from the Organization. Terminal emoluments include: (a) severance pay or termination indemnity; (b) unused annual leave; and (c) other entitlements such as repatriation grant and travel for officials. For staff covered under the Administrative Part of the Budget, a budgetary method is used to pay terminal emoluments entitlements to staff who leave the Organization. For staff covered under the Operational Part of the Budget, a reserve is maintained which equals the total estimated terminal emolument entitlements.

At its Seventy-second Session in November 1996, the Council adopted a budgetary method of funding terminal emoluments in the Administrative Programme. Under this method, terminal emolument payments are funded by a yearly allotment in the Administrative Programme based on the anticipated entitlements for staff departing in the upcoming year. For 2002 the budget for terminal emoluments was CHF 615,000 (2001: CHF 595,000), whereas the actual terminal emolument payments for 2002 were CHF 1,219,053 (2001: CHF 706,602). The number of staff departing and the entitlements required cannot be fully anticipated at the time of the budget preparation, but the additional entitlements have been covered by savings from other line items in the Administrative Part of the Budget. At 31 December 2002 the estimated accrued liability for severance pay and other emoluments payable to staff when they retire or leave the Organization under the Administrative Programme amounted to USD 7,760,889 (2001 USD 7,518,986).

Under the Operational Programmes, the reserve of USD 15,931,614 at 31 December 2002 (2001 USD 13,039,999) is sufficient to cover the entire estimated accrued liability for severance pay and other emoluments which are payable to staff members when they retire or leave the Organization.

NOTES TO THE FINANCIAL STATEMENTS (continued)**NOTE 8 – LOANS FROM MEMBER STATES**

A cash reserve, which consists of interest-free loans from Member States, was established by Resolution No. 70 adopted on 30 April 1954. The loans are for the purpose of providing the Organization with a cash reserve to cover temporary liquidity problems in the Administrative or Operational Programmes. The cash reserve is governed by Article 14 of the Financial Regulations.

NOTE 9 – FUNDS AVAILABLE FOR ONGOING OR FUTURE OPERATIONS

The total funds available of USD 92,112,141 (2001: USD 104,386,896) are earmarked for specific ongoing or future operations. These funds can only be used for their designated purposes.

NOTE 10 – IOM MIGRANT LOAN FUND

The IOM Migrant Loan Fund was established, pursuant to Resolution No. 210 (XII) dated 12 May 1960, to finance, in part or in full, by interest-free loans secured by promissory notes, the cost of transport and related services for national migrants. The Fund is administered in accordance with the regulations contained in document MC/743/Rev.1, dated 8 December 1965, as approved by Resolution No. 354 (XXIV).

NOTE 11 – OPERATIONAL PROGRAMMES UNDERFUNDED

Operational programmes underfunded at 31 December 2002 are comprised of two parts:

- (a) USD 1,069,851 from 2002 UNSECOORD fees to be covered by the increase in overhead income as approved by the Council, and
- (b) USD 730,086 from unforeseen and unbudgeted expenditure in 2002.

NOTE 12 – CONTINGENCY RESERVE

The use of the contingency reserve is governed by Resolution No. 413 (XXVIII) which was adopted by the Council on 17 November 1967.

ADMINISTRATIVE PROGRAMME**ASSESSED CONTRIBUTIONS FOR THE YEAR ENDED 31 DECEMBER 2002**

	2002	2001
	CHF	CHF
<u>MEMBER STATES</u>		
Albania	14 305	17 828
Algeria	28 610	36 368
Angola	14 305	17 828
Argentina	467 780	463 163
Armenia	14 305	17 828
Australia	661 973	698 488
Austria	385 168	395 418
Azerbaijan (2)	14 305	
Bangladesh	14 305	17 828
Belgium	459 555	492 043
Belize	14 305	17 828
Benin (1)	14 305	
Bolivia	14 305	17 828
Bulgaria	14 305	17 828
Burkina Faso	14 305	17 828
Canada	1 041 061	1 238 308
Chile	80 109	57 405
Colombia	75 460	45 995
Congo (2)	14 305	
Costa Rica	14 305	17 828
Côte d'Ivoire	14 305	17 828
Croatia	16 093	17 828
Cyprus	15 378	17 828
Czech Republic	76 533	44 926
Democratic Republic of the Congo (2)	14 305	
Denmark	304 701	290 591
Dominican Republic	14 305	17 828
Ecuador	14 305	17 828
Egypt	32 902	27 455
El Salvador	14 305	17 828
Finland	212 432	228 194
France	2 630 370	2 740 824
Gambia (2)	14 305	
Georgia (2)	14 305	
Germany	3 973 986	4 137 084
Greece	219 585	147 613
Guatemala	14 305	17 828
Guinea	14 305	17 828
Guinea-Bissau	14 305	17 828
Haiti	14 305	17 828
Honduras	14 305	17 828
Hungary	48 995	50 631
Israel	168 801	383 651
Italy	2 060 665	2 403 168
Japan	7 019 921	7 335 364
Jordan	14 305	17 828
Kenya	14 305	17 828
Kyrgyzstan (1)	14 305	
Latvia	14 305	17 828
Liberia	14 305	17 828
Lithuania	14 305	17 828
Luxembourg	32 544	28 881
Mali	14 305	17 828
Morocco	18 239	17 828
Netherlands	707 035	818 290
Nicaragua	14 305	17 828
Norway	263 216	256 362
Pakistan	24 676	24 959
Panama	14 305	17 828
Paraguay	14 305	17 828
Peru	48 280	41 717
Philippines	41 127	34 229
Poland	143 052	82 364
Portugal	188 113	181 128

ADMINISTRATIVE PROGRAMME**ASSESSED CONTRIBUTIONS FOR THE YEAR ENDED 31 DECEMBER 2002**

<u>MEMBER STATES (continued)</u>	2002 CHF	2001 CHF
Republic of Korea	617 985	358 693
Romania	23 961	23 533
Senegal	14 305	17 828
Sierra Leone (2)	14 305	
Slovakia	17 524	17 828
Slovenia (1)	32 902	
South Africa	165 940	153 674
Sri Lanka	14 305	17 828
Sudan	14 305	17 828
Sweden	418 069	453 179
Switzerland	515 345	538 039
Tajikistan	14 305	17 828
Thailand	111 581	71 667
Tunisia	14 305	17 828
Uganda	14 305	17 828
United Kingdom of Great Britain and Northern Ireland (2)	2 253 070	
United Republic of Tanzania	14 305	17 828
United States of America	9 415 328	10 678 763
Uruguay	30 399	20 324
Venezuela	85 116	67 389
Yemen	14 305	17 828
Zambia	14 305	17 828
Subtotal - Member States - CHF	35 763 000	35 763 000
Subtotal - Member States - USD	21 287 500	21 806 707
NEW MEMBER STATES		
Benin (1)		17 828
Slovenia (1)		25 672
Kyrgyzstan (1)		17 828
Azerbaijan (2)		10 160
Congo (2)		10 160
United Kingdom of Great Britain and Northern Ireland (2)		1 212 414
Democratic Republic of the Congo (2)		10 160
Sierra Leone (2)		10 160
Gambia (2)		10 160
Georgia (2)		10 160
Serbia and Montenegro (3)	14 305	
Cape Verde (3)	14 305	
Madagascar (3)	14 305	
Iran, Islamic Republic of (3)	102 640	
Ukraine (3)	21 458	
Mexico (4)	253 313	
Ireland (4)	68 929	
Subtotal - New Member States - CHF	489 255	1 334 702
Subtotal - New Member States - USD	305 977	823 428
Total in Swiss francs	36 252 255	37 097 702
Total in US dollars	21 593 477	22 630 135

Note:

IOM had 98 Member States at the end of 2002 (91 at the end of 2001). Nigeria, Cambodia, Zimbabwe, Kazakhstan and the Rwandese Republic were admitted as members by Resolutions Nos 1066 to 1070 adopted by the council on 2 December 2002. Their contributions are due from 1 January 2003.

- (1) Benin, Slovenia and Kyrgyzstan were admitted as Members by Resolutions Nos 1027 to 1029 adopted by the Council on 28 November 2000.
- (2) Azerbaijan, Congo, the United Kingdom of Great Britain and Northern Ireland, the Democratic Republic of the Congo, Sierra Leone, Gambia and Georgia were admitted as members by Resolutions Nos 1038 to 1044 adopted by the Council on 7 June 2001. Their contributions are pro-rated since the date of entry to the Organization was June 2001.
- (3) Serbia and Montenegro, Cape Verde, Madagascar, the Islamic Republic of Iran and Ukraine were admitted as Members by Resolutions Nos 1047 to 1051 adopted by the Council on 27 November 2001.
- (4) Mexico and Ireland were admitted as Members by Resolutions Nos 1061 and 1062. Their contributions are pro-rated since the date of entry to the Organization was June 2002.

ADMINISTRATIVE PROGRAMME**OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE YEAR ENDED 31 DECEMBER 2002**

MEMBER STATES	OUTSTANDING ASSESSED CONTRIBUTIONS		
	FOR 2002	FOR 2001 AND PRIOR	TOTAL
	CHF	CHF	CHF
Albania	14 305	33 334	47 639
Angola	14 305	34 872	49 177
Argentina	467 780	2 029 874	2 497 654
Armenia	14 305	139 804	154 109
Azerbaijan	14 305	10 160	24 465
Bangladesh	14 305		14 305
Bolivia	14 305	426 977	441 282
Burkina Faso	14 305	27 497	41 802
Cape Verde	14 305		14 305
Chile	614		614
Colombia	3 131		3 131
Congo	14 305	10 160	24 465
Costa Rica	11 018		11 018
Côte d'Ivoire	14 305	27 497	41 802
Croatia	16 093		16 093
Democratic Republic of the Congo	14 305	10 160	24 465
Dominican Republic	14 305	609 426	623 731
El Salvador	320		320
Gambia	14 305	10 160	24 465
Georgia	14 305	10 160	24 465
Greece	219 585		219 585
Guinea	14 305	27 497	41 802
Guinea-Bissau	14 305	51 862	66 167
Haiti	14 305	34 841	49 146
Honduras	7 416		7 416
Israel	168 801	397 461	566 262
Iran, Islamic Republic of	102 640		102 640
Kyrgyzstan	14 305	17 828	32 133
Liberia	14 305	152 642	166 947
Madagascar	14 305		14 305
Mali	14 305	71 369	85 674
Morocco	9 119		9 119
Nicaragua	14 305	88 790	103 095
Pakistan	2 129		2 129
Paraguay	1 122		1 122
Peru	48 280	28 666	76 946
Philippines	27 860		27 860
Poland	143 052		143 052
Republic of Korea	317 114		317 114
Senegal	182		182
Serbia and Montenegro	14 305		14 305
Sierra Leone	14 305	10 160	24 465
South Africa	58 817		58 817
Sudan	14 305	34 862	49 167
Tajikistan	14 305	75 617	89 922
Uganda	14 305	162 310	176 615
Ukraine	21 458		21 458
United Kingdom of Great Britain and Northern Ireland	64 081		64 081
United Republic of Tanzania	13 445		13 445
Uruguay	30 399	20 324	50 723
Venezuela	85 116	103 529	188 645
Yemen	1 726		1 726
Zambia	14 305	250 578	264 883
Total CHF	2 221 838	4 908 417	7 130 255
Total USD (at 1.39)	1 598 445	3 531 235	5 129 680

Note - Provision for Doubtful Receivables: In accordance with IOM's accounting policy, a full provision for doubtful receivables is made for outstanding receivables more than one year old. Therefore, a provision of CHF 4,908,417 has been made for outstanding assessed contributions for 2001 and for prior years.

	CHF	USD
Provision at 1 January 2002	4 102 632	2 442 043
Increase in provision due to non-payment by Member States	805 785	540 795
Foreign exchange rate fluctuation		548 397
Provision at 31 December 2002	4 908 417	3 531 235

**OPERATIONAL PROGRAMMES - STATEMENT OF RESOURCES AND EXPENDITURE BY SERVICE AND REGION
FOR THE YEAR ENDED 31 DECEMBER 2002 (IN US DOLLARS)**

	RESOURCES				EXPENDITURE				RESOURCES CARRIED FORWARD		
	CARRIED FORWARD FROM 2001 (note a)	NEW RESOURCES 2002	ALLOCATION OF UNEARMARKED INCOME	TOTAL AVAILABLE RESOURCES	DIRECT OPERATIONS	STAFF AND OFFICE	OVERHEAD (9.5%)	TOTAL EXPENDITURE	EARMARKED RESOURCES	PROGRAMMES UNDERFUNDED (note b)	NET CARRY FORWARD
By Service											
Unearmarked Income		3 917 121	(3 917 121)								
Movement	4 878 500	125 521 349	225 107	130 624 956	90 391 052	32 283 303	2 757 403	125 431 758	5 193 198		5 193 198
Migration Health	4 045 055	8 428 793	261 178	12 735 026	3 284 786	6 258 940	590 212	10 133 938	2 601 088		2 601 088
Technical Cooperation on Migration	20 190 689	81 275 721	1 392 782	102 859 192	56 764 591	25 279 412	2 377 026	84 421 029	18 438 163		18 438 163
Assisted Voluntary Returns	11 195 625	33 157 766	70 951	44 424 342	20 392 931	12 766 829	931 412	34 091 172	10 333 170		10 333 170
Mass Information	361 438	3 014 020	20 000	3 395 458	2 043 887	758 276	71 367	2 873 530	521 928		521 928
Counter-Trafficking	6 288 590	7 834 379	60 000	14 182 969	4 060 051	2 668 835	253 112	6 981 998	7 200 971		7 200 971
Labour Migration	31 981	2 340 585		2 372 566	1 129 119	636 091	60 429	1 825 639	546 927		546 927
Compensation Programmes (note c)	4 406 764	74 611 683		79 018 447	60 691 538	10 676 332	1 014 251	72 382 121	6 636 326		6 636 326
General Programme Support	7 207 379	10 353 646	594 597	18 155 622	777 456	6 596 042	462 188	7 835 686	10 319 936		10 319 936
Staff and Services covered by Discretionary Income	281 693	346 500	1 292 506	1 920 699	215 823	11 972 713	(8 517 400)	3 671 136	49 500	(1 799 937)	(1 750 437)
TOTAL US DOLLARS	58 887 714	350 801 563		409 689 277	239 751 234	109 896 773		349 648 007	61 841 207	(1 799 937)	60 041 270
By Region											
Unearmarked Income		3 917 121	(3 917 121)								
Africa and the Middle East	3 974 228	32 751 280	819 418	37 544 926	18 859 136	12 603 673	1 239 539	32 702 348	4 842 578		4 842 578
Americas	9 401 258	34 629 666	384 486	44 415 410	25 902 200	5 801 748	557 669	32 261 617	12 153 793		12 153 793
Asia and Oceania	8 935 312	109 638 973	320 447	118 894 732	79 757 312	26 611 664	2 099 983	108 468 959	10 425 773		10 425 773
Europe	28 898 541	160 182 901	513 374	189 594 816	114 375 301	46 367 805	4 138 944	164 882 050	24 712 766		24 712 766
Global activities	7 396 682	9 335 122	586 890	17 318 694	641 462	6 539 170	481 265	7 661 897	9 656 797		9 656 797
Staff and Services covered by Discretionary Income	281 693	346 500	1 292 506	1 920 699	215 823	11 972 713	(8 517 400)	3 671 136	49 500	(1 799 937)	(1 750 437)
TOTAL US DOLLARS	58 887 714	350 801 563		409 689 277	239 751 234	109 896 773		349 648 007	61 841 207	(1 799 937)	60 041 270

Note a: The balances brought forward from 2001 have been regrouped within service and region.

Note b: Programmes underfunded at 31 December 2002 are comprised of: (a) USD 1,069,851 for UNSECOORD fees to be covered by the increase in overhead income as approved by the Council and (b) USD 730,086 for unforeseen and unbudgeted expenditure in 2002.

Note c: Compensation programmes are comprised of the German Forced Labour Compensation Programme (GFLCP), the Holocaust Victim Assets Programme (HVAP) and Compensation Workshops for Palestine. Resources carried forward at 31 December 2002 are comprised of: GFLCP USD 3,925,120; HVAP USD 2,703,208 and Compensation workshops USD 7,998. For further information on the first two programmes, refer to Appendix 6.

STAFF AND OFFICE EXPENDITURE BY LOCATION FOR THE YEAR ENDED 31 DECEMBER 2002

(in US dollars)

	Operational Programmes	Administrative Programme	Total
ASIA AND OCEANIA			
Afghanistan	7 269 677		7 269 677
Australia – MRF	2 285 681	146 883	2 432 564
Bangladesh – MRF	166 559	143 034	309 593
Cambodia	1 214 991		1 214 991
China (Hong Kong SAR)	134 685		134 685
India	148 922		148 922
Indonesia	1 364 092		1 364 092
Iran, Islamic Republic of	797 139		797 139
Japan	155 251		155 251
Kazakhstan	457 934		457 934
Kyrgyzstan	318 378		318 378
Nauru	2 582 781		2 582 781
Pakistan – MRF	1 295 597	181 766	1 477 363
Papua New Guinea	1 645 074		1 645 074
Philippines – MRF	810 886	476 915	1 287 801
Republic of Korea	55 446		55 446
Sri Lanka	114 933		114 933
Tajikistan	405 809		405 809
Timor Leste	1 466 071		1 466 071
Thailand - MRF	696 444	276 022	972 466
Turkmenistan	423 283		423 283
Viet Nam	1 576 440		1 576 440
TOTAL ASIA AND OCEANIA	25 386 073	1 224 620	26 610 693
EUROPE			
Albania	1 160 766		1 160 766
Armenia	192 860		192 860
Austria - MRF	1 693 450	415 338	2 108 788
Azerbaijan	337 921		337 921
Belarus	131 366		131 366
Belgium - MRF	2 143 382	244 845	2 388 227
Bosnia and Herzegovina	1 105 594		1 105 594
Bulgaria	98 372		98 372
Croatia	945 029		945 029
Czech Republic	141 081		141 081
Estonia	30 741		30 741
Finland - MRF	593 791	112 838	706 629
France	501 243		501 243
Georgia	402 805		402 805
Germany	2 222 936	162 943	2 385 879
Greece	308 684		308 684
Hungary - MRF	221 472	178 344	399 816
Ireland	95 990		95 990
Italy - MRF	2 094 332	300 039	2 394 371
Latvia	67 991		67 991
Lithuania	102 836		102 836
Morocco	81 431		81 431
Netherlands	2 832 364		2 832 364
Norway	391 995		391 995
Poland	48 220		48 220
Portugal	316 436		316 436
Republic of Moldova	236 070		236 070
Romania	486 389		486 389
Russian Federation	6 112 556		6 112 556
Serbia and Montenegro	1 802 581		1 802 581
Kosovo	5 795 464		5 795 464
Slovakia	124 101		124 101
Slovenia	200 165		200 165
Spain	154 934		154 934
Switzerland - Berne	432 441		432 441
The former Yugoslav Republic of Macedonia	1 829 559		1 829 559
Tunisia	223 576		223 576
Turkey	586 195		586 195
Ukraine	1 682 213		1 682 213
United Kingdom of Great Britain and Northern Ireland	1 184 524		1 184 524
TOTAL EUROPE	39 113 856	1 414 347	40 528 203

STAFF AND OFFICE EXPENDITURE BY LOCATION FOR THE YEAR ENDED 31 DECEMBER 2002

(in US dollars)

	Operational Programmes	Administrative Programme	Total
<u>AFRICA AND THE MIDDLE EAST</u>			
Angola	352 742		352 742
Cape Verde	12 363		12 363
Congo	412 508		412 508
Côte d'Ivoire	329 693		329 693
Democratic Republic of the Congo	281 178		281 178
Egypt - MRF	1 116 505	243 884	1 360 389
Ethiopia	685 783		685 783
Gambia	9 774		9 774
Ghana	1 048 084		1 048 084
Guinea	304 025		304 025
Guinea-Bissau	644 714		644 714
Jordan	291 610		291 610
Kenya - MRF	4 227 650	176 265	4 403 915
Lesoto	42 526		42 526
Liberia	6 967		6 967
Mali	30 897		30 897
Mozambique	15 205		15 205
Saudi Arabia	23 058		23 058
Senegal - MRF	1 220 504	185 659	1 406 163
Sierra Leone	1 045 753		1 045 753
South Africa - MRF	728 704	120 052	848 756
Sudan	60 719		60 719
Syrian Arab Republic	674 291		674 291
Uganda	281 273		281 273
United Republic of Tanzania	121		121
Zambia	151 333		151 333
Zimbabwe	28 254		28 254
TOTAL AFRICA AND THE MIDDLE EAST	14 026 234	725 860	14 752 094
<u>AMERICAS</u>			
Argentina - MRF	261 340	265 723	527 063
Bolivia	21 257		21 257
Chile	228 057		228 057
Colombia	1 929 366		1 929 366
Costa Rica - MRF	956 279	350 615	1 306 894
Dominican Republic	284 617		284 617
Ecuador	644 504		644 504
El Salvador	149 498		149 498
Guatemala	685 061		685 061
Haiti	6 428		6 428
Honduras	262 356		262 356
Nicaragua	146 538		146 538
Peru - MRF	223 485	393 431	616 916
Uruguay	128 368		128 368
USA-Washington, D. C. - MRF	796 304	304 144	1 100 448
USA-New York - MRF	2 105 474	200 964	2 306 438
USA-Chicago	189 753		189 753
USA-Miami	191 083		191 083
USA-Los Angeles and San Francisco	339 128		339 128
USA-JFK Airport	576 471		576 471
USA-Newark	74 211		74 211
USA-Orange County	709 808		709 808
Venezuela	107 244		107 244
TOTAL AMERICAS	11 016 630	1 514 877	12 531 507
TOTAL FIELD LOCATIONS	89 542 793	4 879 704	94 422 497
TOTAL GENEVA HEADQUARTERS	20 353 980	18 072 524	38 426 504
GRAND TOTAL	109 896 773	22 952 228	132 849 001

Note

Appendix 4 summarizes staff and office expenditure by location where incurred. Appendix 3 summarizes staff and office expenditure by project, within service and region. As projects may span multiple locations and regions, the regional breakdown of staff and office expenditure in the two appendices is not comparable.

REFUGEE LOAN FUND**ESTABLISHMENT AND PURPOSE OF THE FUND**

The Refugee Loan Fund, established pursuant to Resolution No. 210 (XII) of 12 May 1960, permits the financing, in part or whole, of the cost of the transport and related services of refugees by giving interest-free loans to those who require financial assistance to migrate to resettlement countries. Repayment of such loans is secured by promissory notes signed by the refugee or his/her sponsor.

Formerly, there were two separate loan funds. At its Sixty-First Session on 28 November 1990, the Council approved the merger, effective 1 January 1991, of the Refugee Loan Fund and the Loan Fund for Refugees outside Europe.

During 2002 there were 30,283 movements (2001: 53,878) under the Refugee Loan Fund.

FUND STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2002

	2002	2001
	USD	USD
Opening balance at the beginning of the year comprised of:		
Balance of funds from the United States Government	11 251 843	9 081 453
Balance of funds from the IOM Refugee Loan Fund	578 955	600 747
Estimated recoverable value of promissory notes	28 500 000	33 000 000
Opening balance at the beginning of the year	40 330 798	42 682 200
Contributions to the Fund:		
Contributions from the United States Government	12 128 400	17 000 000
Contributions from Australia and Canada	0	108 832
Contributions from self-payers in the Russian Federation and Ukraine	957 861	481 262
Promissory note repayments	34 614 489	40 476 677
Interest income	79 825	78 613
Total contributions to the Fund	47 780 575	58 145 384
Transfers from the Fund to operational projects		
Africa and the Middle East	(15 773 286)	(2 820 620)
Americas	(2 188 317)	(2 402 308)
Asia and Oceania	(7 055 761)	(5 637 077)
Europe	(25 210 398)	(25 058 168)
Total transfers from the Fund to operational projects	(50 227 762)	(55 918 173)
Decrease in estimated recoverable value of promissory notes	(11 300 000)	(4 500 000)
Interest paid to the United States Government	(79 825)	(78 613)
Closing balance at the end of the year	26 503 786	40 330 798
Closing balance at the end of the year comprised of:		
Balance of funds from the United States Government	8 708 626	11 251 843
Balance of funds from the IOM Refugee Loan Fund	595 160	578 955
Estimated recoverable value of promissory notes	17 200 000	28 500 000
Total	26 503 786	40 330 798

REFUGEE LOAN FUND (continued)**ACCOUNTING AND EVALUATION OF PROMISSORY NOTES**

Refugees assisted through the Loan Fund are subsequently expected to contribute towards their transportation costs. The total cost is paid for initially by the Loan Fund, but each refugee (or family unit) is required to sign a promissory note for the cost. Once the refugees are resettled, they are expected to honour their promissory notes.

The collection of amounts due under the promissory notes is carried out, on behalf of IOM, by various voluntary agencies which are entitled to retain 25 per cent of the collections to cover their own expenses. The remaining 75 per cent is remitted to IOM for the account of the Loan Fund. Owing to the administrative and economic problems involved in tracing and collecting from former refugees, the average recovery rate on notes is considerably below 75 per cent of face value.

The outstanding promissory notes represent a significant asset of the Loan Fund and therefore require evaluation for financial reporting purposes. No exact evaluation can be made, since future recoveries depend upon sustained collection efforts which may also be influenced by political and economic events. The only reasonable criterion for evaluating outstanding notes is past collection experience which currently indicates an average recovery rate on notes of 49 per cent of face value (or 65 per cent of IOM's collectible 75 per cent). For 2001, the estimated recovery rate was 47 per cent of face value (or 63 per cent of IOM's collectible 75 per cent). The improvement in the collection rate reflects the collection activities of IOM Orange County.

	2002 USD	2001 USD
Estimated recoverable value at beginning of year	28 500 000	33 000 000
Estimated recoverable value of new notes issued during the year	8 200 000	14 000 000
Adjustment of estimated recoverable value	15 114 489	21 976 677
Cash collections during the year	<u>(34 614 489)</u>	<u>(40 476 677)</u>
Estimated recoverable value at end of year	<u>17 200 000</u>	<u>28 500 000</u>

COMPENSATION PROGRAMMES**ESTABLISHMENT AND PURPOSE OF THE PROGRAMMES**

In July 2000, IOM was designated by the German Government to be a partner organization of the Federal Foundation in charge of making financial compensation available, through seven partner organizations, to former slave and forced labourers and those affected by other injustices under the Nazi regime. IOM is responsible for non-Jewish victims living anywhere in the world except in the Czech Republic, Poland and the Republics of the former Soviet Union. To carry out its tasks, consisting of outreach, processing claims and making payments, IOM established the **German Forced Labour Compensation Programme (GFLCP)**.

Activities under the **GFLCP** are summarized as follows:

Slave and Forced Labour: A total of 329,000 claims have been received, of which 70,000 are estimated to be compensated. 125,000 claims have been resolved: 32,000 positively (and a first instalment payment made) and 93,000 have been rejected.

Personal Injury: A total of 26,000 claims have been received.

Property Loss: A total of 26,500 claims have been received. 2,000 claims have been resolved: 400 positively and 1,600 rejected.

In December 2000, IOM was also appointed as one of the implementing organizations of the Settlement Agreement reached between Holocaust victims and the Swiss Banks before a United States Court. In order to compensate non-Jewish members of minority groups persecuted by the Nazi regime and slave labourers for Swiss companies during the Nazi era, IOM set up the **Holocaust Victim Assets Programme (HVAP)**.

Activities and expenditure under the **HVAP** are summarized as follows :

Slave Labour Class I - 14,000 claims received ; **Slave Labour Class II** - 11,000 claims received and **Refugee Class** - 660 claims received. Overall 13,000 claims have been registered and 560 have been resolved and paid.

GFLCP FUND STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2002

	2002	2001
	USD	USD
Opening balance at the beginning of the year	1 472 965	2 412 303
Contributions to the Fund:		
Contributions from the German Foundation	70 203 834	14 268 129
Other miscellaneous income	88 506	27 452
Total contributions to the Fund	70 292 340	14 295 581
Expenditure:		
Administrative costs	10 057 470	9 666 057
Compensation payments and Humanitarian Programmes	57 782 715	5 568 862
Total Expenditure	67 840 185	15 234 919
Closing balance at the end of the year	3 925 120	1 472 965

COMPENSATION PROGRAMMES (continued)**HVAP FUND STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2002**

	2002	2001
	USD	USD
Opening balance at the beginning of the year	2 933 799	0
Contributions to the Fund:		
Contributions from the Swiss Banks	3 978 600	5 432 233
Other miscellaneous	41 905	77 767
Total contributions to the Fund	<u>4 020 505</u>	<u>5 510 000</u>
Expenditure:		
Administrative costs	2 848 791	2 551 201
Compensation payments and Social Programmes	1 402 305	25 000
Total expenditure	<u>4 251 096</u>	<u>2 576 201</u>
Closing balance at the end of the year	<u>2 703 208</u>	<u>2 933 799</u>

Note: The closing balances of these two programmes are included in the total of the closing balance of the operational programmes earmarked resources carried forward of USD 61,841,207.

EMERGENCY PREPAREDNESS ACCOUNT**ESTABLISHMENT AND PURPOSE OF THE EMERGENCY PREPAREDNESS ACCOUNT**

The Emergency Preparedness Account (EPA) was established in accordance with General Bulletin No. 1054 of 30 August 1993. The EPA is for use in emergency situations where there exists a clear need for immediate assessment and operational expenditure prior to the actual receipt of external operational funding. Any authorized use of the EPA is considered a loan against the specific operation that it supports and all funds disbursed from the EPA are normally to be reimbursed as soon as possible once the operation obtains donor support.

ACCOUNT STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2002

	2002	2001
	USD	USD
Opening balance of the Account at the beginning of the year	421 000	421 000
New loans granted during the year:		
Survey of UNITA combatants - Angola	(96 800)	-
Middle East preparation and contingency planning	(90 000)	-
	<u>(186 800)</u>	<u>-</u>
Loans repaid during the year:		
Survey of UNITA combatants - Angola	96 800	-
Closing balance of the Account at the end of the year	<u>331 000</u>	<u>421 000</u>
Outstanding short-term loan at the end of the year	90 000	50 000

Old loan outstanding

The old loan outstanding at the end of 2001 for the Albania - Capacity-Building project of 1997 for USD 50,000 was written off from the EPA in 2002 as it was no longer deemed collectible.

MIGRATION FOR DEVELOPMENT FUND**ESTABLISHMENT AND PURPOSE OF THE MIGRATION FOR DEVELOPMENT FUND**

The Migration for Development Fund (MDF) was established by Council Resolution No. 801 (LXI), adopted on 28 November 1990 and, as of 1 January 1991, replaced the Selective Migration Adjustment Fund established in 1966.

The purpose of the Migration for Development Fund is to:

- (1) serve as a key and regular instrument to finance the attainment of the goals of IOM's migration for development activities; and
- (2) finance activities, projects and programmes carried out by the Organization to enhance development through orderly and planned transfer of human resources and technical cooperation in the field of migration.

FUND STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2002

	2002	2001
	USD	USD
Opening balance of the Fund at the beginning of the year	6 627	16 627
Contribution to the Fund from the Government of Belgium	15 000	15 000
Contribution from the Fund to technical cooperation projects (PLACMI)	<u>(21 627)</u>	<u>(25 000)</u>
Closing balance of the Fund at the end of the year	<u>0</u>	<u>6 627</u>

SASAKAWA ENDOWMENT FUND**ESTABLISHMENT AND PURPOSE OF THE SASAKAWA ENDOWMENT FUND**

The Sasakawa Endowment Fund was established in 1990 for the purpose of promoting the expansion of human resources transfer programmes and other migration for development programmes.

Under the endowment agreement with the Sasakawa Foundation, the capital of the Fund must remain permanently intact. Only the interest income generated from the Fund may be used to finance activities of the Organization.

FUND STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2002

	2002	2001
	USD	USD
CAPITAL ACCOUNT		
Capital balance	2 000 000	2 000 000
Balance on income account (see below)	4 000	0
Total fund balance at the end of the year	2 004 000	2 000 000
INCOME ACCOUNT		
Income balance at the beginning of the year	0	68 254
Interest income earned during the year	34 000	81 000
Total available income	34 000	149 254
Transfers to projects:		
Assistance to the Intergovernmental Consultations on Refugees, Displaced Persons and Migrants (APC)	(2 500)	
Building Capacity of Ministry of Expatriate Welfare and Overseas Employment - Bangladesh	(17 500)	
Reintegration of ex-Combatants - Congo	(10 000)	
Migration for Development in Africa		(30 000)
Study of irregular migrants (joint with ILO) - Thailand		(25 000)
Inter-American Course on International Migration		(20 000)
Humanitarian Emergency Operations		(20 000)
AIDS police training - Thailand		(19 254)
Return of workers from Indonesia to Cambodia		(15 000)
Strengthening migration management - Bangladesh and Sri Lanka		(9 000)
Research on reintegration of returned migrants - Sri Lanka		(5 000)
Asian research centre training programme - Thailand		(5 000)
Korean Red Cross seminar - South Korea		(1 000)
Total transfers to projects	(30 000)	(149 254)
Income balance at the end of the year	4 000	0

RAPID RESPONSE TRANSPORTATION FUND**ESTABLISHMENT AND PURPOSE OF THE RAPID RESPONSE TRANSPORTATION (RRT) FUND**

A Guidance Note was concluded on 31 May 2000 between the International Organization for Migration (IOM) and the United Nations High Commissioner for Refugees (UNHCR) on cooperation in the field of transportation. To enable IOM to meet its responsibilities under this Guidance Note, a Rapid Response Transportation (RRT) Fund was established in accordance with IOM General Bulletin No. 1277 of 27 December 2000.

The RRT Fund is considered for use, particularly during emergencies, where it is established that there is a clear need for immediate assessment and transportation expenditure prior to receipt of external funding. UNHCR may request the assistance of IOM for transportation during voluntary repatriation, return movements, resettlement of refugees and, in specific cases, organized evacuation. IOM assumes responsibility for the timely arrangement of air, sea and land transportation of refugees and other persons of concern to UNHCR.

Any authorized use from the RRT Fund is considered as an advance against specific activities involving transportation assistance. All funds advanced from the RRT Fund are to be fully reimbursed prior to the operation's conclusion, and not later than six months after authorization.

FUND STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2002

	2002 USD	2001 USD
Opening balance of the Fund at the beginning of the year	1 370 403	448 222
Contributions to the Fund:		
Government of Denmark		255 679
Government of Finland	328 084	251 454
Government of Italy	200 456	
Government of Sweden	-	272 727
Government of the United States of America	500 000	500 000
Interest income for 2001 and 2002	61 858	
Total contributions to the Fund	1 090 398	1 279 860
Transfers from the Fund to projects:		
Voluntary return of Afghan migrants from Tajikistan	(99 975)	
Return and reintegration network - Afghanistan	(1 000 000)	
Transportation assistance - Mozambique	(150 000)	
Guinea Emergency Operation		(255 679)
The former Yugoslav Republic of Macedonia Emergency Operation		(150 000)
Relocation of refugees - Zambia		(46 000)
Voluntary return of Haitians from Cuba		(56 000)
Total transfers from the Fund to projects	(1 249 975)	(507 679)
Repayment to the Fund from Projects:		
FYROM Emergency Operation		150 000
Voluntary return of Afghan migrants from Tajikistan	99 975	
Return and Reintegration Network - Afghanistan	1 000 000	
Closing balance of the Fund at the end of the year	2 310 801	1 370 403
Net transfers outstanding at the end of the year	150 000	357 679

GOVERNMENT OF GUATEMALA - FONAPAZ FIDUCIARY FUND
STATEMENT OF RESOURCES AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2002

The FONAPAZ Fiduciary Fund is recorded in a separate accounting system and is not included in IOM's financial statements.

	2002 USD	2001 USD
RESOURCES		
Lands and Credits for Uprooted Populations - FORELAP	(246 739)	(1 803 267)
Productivity Projects - FORELAP II	47 812	(366 928)
Infrastructure Projects - SOLIXIL	(484)	(115 924)
Pre-Investment Studies - EPI	(12 445)	
Integrated Development Programmes for Communities - PRODIC	1 628 911	7 785 787
Rehabilitation Projects - PRODIC REHABILITACION	16 200	81 319
Teachers for Peace - EDUCADORES PARA LA PAZ	2 996 347	1 339 802
Administrative - FUNCIONAMIENTO	1 338 830	766 519
Technical Programmes Executive Branch I - PTV	(5 920 505)	(20 316)
Technical Programmes Executive Branch II - PTP	14 044 460	4 228
Other Projects - DCH		75
Assistance Programme for Internally Displaced Persons - PAPDE	72 645	
Assistance - ASISTENCIA	6 306	17 118
Post-Mitch Infrastructure Project - DPM	47 482	(182 332)
Technical Programmes Executive Branch III - PTR	(73 093)	(840 799)
Border Development Programme Guatemala/Mexico - PRODESFRO	14 155 719	18 908 618
Supervision - SUPERVISION	614 923	162 624
TOTAL RESOURCES	28 716 368	25 736 524
EXPENDITURE		
Lands and Credits for Uprooted Populations - FORELAP	(168 187)	1 211 277
Productivity Projects - FORELAP II	184	(239 646)
Pre-Investment Studies - EPI	(7 404)	81 278
Integrated Development Programmes for Communities - PRODIC	1 295 117	7 809 711
Rehabilitation Projects - PRODIC REHABILITACION	459	42 322
Teachers for Peace - EDUCADORES PARA LA PAZ	2 752 422	1 437 099
Administrative - FUNCIONAMIENTO	1 541 522	2 359 030
Technical Programmes Executive Branch I - PTV	30 905	349 711
Technical Programmes Executive Branch II - PTP	14 518 480	1 528 370
Assistance - ASISTENCIA	74 068	28 266
Post-Mitch Infrastructure Project - DPM	(161 355)	535 647
Technical Programmes Executive Branch III - PTR	23 285	
Border Development Programme Guatemala/Mexico - PRODESFRO	17 293 589	23 484 925
Supervision - SUPERVISION	496 473	254 143
Foreign exchange revaluation of balance carried forward	(145 471)	673 632
TOTAL EXPENDITURE	37 544 089	39 555 763
Excess of expenditure for the year	(8 827 721)	(13 819 238)
Resources brought forward at the beginning of the year	2 324 036	16 143 275
Resources carried forward at the end of the year	(6 503 685)	2 324 037

GOVERNMENT OF GUATEMALA - FONAPAZ FIDUCIARY FUND (continued)
STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2002

	2002	2001
	USD	USD
ASSETS		
Bank and cash	11 295 407	16 470 355
Accounts receivable	2 187 412	12 936 936
TOTAL ASSETS	13 482 819	29 407 291
LIABILITIES AND FUNDS		
Accounts payable	19 986 504	27 083 254
Resources carried forward at the end of the year	(6 503 685)	2 324 037
TOTAL LIABILITIES AND FUNDS	13 482 819	29 407 291

General Note

Under the umbrella of the Government of Guatemala - FONAPAZ (The National Fund for Peace), IOM is the implementing partner for a variety of activities designed to improve the living conditions of the Guatemalan population, particularly in zones of return, reinsertion, and adjoining areas. As a result of an exchange of letters between IOM and the Government of Guatemala during 1997, it was agreed that the financing of these activities would be in the form of a Fiduciary Fund. The terms of the fiduciary relationship were documented in an agreement dated 4 June 1998 and updated in a letter of understanding dated 12 December 2000. Under the terms specified in the agreement, the Fund's purpose is to administer the projects with which IOM, in cooperation with the Government of Guatemala - FONAPAZ, is involved. Fiduciary Fund expenditures are authorized by representatives of the Government and are subject to audit by IOM and compliance with IOM financial regulations.

Accounting Policies

The financial statements were prepared on the modified cash basis of accounting. Consequently, income is recognized when received and not when earned, and expenses are recognized when paid and/or when obligation is acquired. The Fiduciary Fund's resources and expenditure are presented by project category. The underlying transactions and accounts of record for the Fiduciary Fund are in Guatemalan quetzales. The summary financial statement is included in US dollars, converted at 7.62 at 31 December 2002 (8.10 at 31 December 2001).

LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR - OPERATIONAL PROGRAMMES					
FOR THE YEAR ENDED 31 DECEMBER 2002					
(in USD)					
Donor	Unearmarked	Earmarked		Total	Total
		Reimbursable*	Other	Earmarked	
MEMBER STATES					
Argentina			1 309 642	1 309 642	1 309 642
Australia		2 736 141	52 394 529	55 130 670	55 130 670
Austria	230 230	290 665	130 780	421 445	651 675
Belgium	843 740		3 251 175	3 251 175	4 094 915
Cambodia			115 406	115 406	115 406
Canada		6 644 344	1 030 176	7 674 520	7 674 520
Chile			534 428	534 428	534 428
Colombia			72 690	72 690	72 690
Costa Rica			4 827	4 827	4 827
Czech Republic			159 659	159 659	159 659
Denmark		1 219 724	1 083 774	2 303 498	2 303 498
Ecuador			2 161 061	2 161 061	2 161 061
El Salvador			30 800	30 800	30 800
Finland		541 969	1 600 539	2 142 508	2 142 508
Germany			7 161 520	7 161 520	7 161 520
Greece			118 705	118 705	118 705
Guatemala			1 508 392	1 508 392	1 508 392
Guinea-Bissau			1 036 420	1 036 420	1 036 420
Hungary		69 910	69 910	69 910	69 910
Ireland		26 378	972 243	998 621	998 621
Italy			4 465 083	4 465 083	4 465 083
Japan			435 527	435 527	435 527
Luxembourg	71 447		25 908	25 908	97 355
Mexico			33 458	33 458	33 458
Netherlands		598 289	6 493 363	7 091 652	7 091 652
Norway		2 678 050	5 068 063	7 746 113	7 746 113
Paraguay			25 868	25 868	25 868
Peru			2 372 889	2 372 889	2 372 889
Poland			20 000	20 000	20 000
Portugal			42 932	42 932	42 932
Sierra Leone			197 582	197 582	197 582
Slovakia			13 000	13 000	13 000
Spain		5 233	31 277	36 510	36 510
Sweden		1 183 923	2 686 936	3 870 859	3 870 859
Switzerland	299 401	66 674	2 412 995	2 479 669	2 779 070
United Kingdom of Great Britain and Northern Ireland			12 272 932	12 272 932	12 272 932
United States of America	2 000 000		74 036 788	74 036 788	76 036 788
Uruguay			271 081	271 081	271 081
Total - Member States	3 444 818	16 061 300	185 582 447	201 643 747	205 088 565
Non-member States, agencies and other					
Non-member States		1 342	404 849	406 191	406 191
European Union			8 615 876	8 615 876	8 615 876
UN organizations			4 731 989	4 731 989	4 731 989
Voluntary agencies and other		650 911	76 153 290	76 804 202	76 804 201
Interest income, exchange and miscellaneous income	472 303		3 443 466	3 443 466	3 915 769
Total - Non-member States, agencies and other	472 303	652 253	93 349 470	94 001 723	94 474 026
Promissory note repayments			34 614 489	34 614 489	34 614 489
Refugees, migrants and sponsors			16 624 483	16 624 483	16 624 483
GRAND TOTAL CONTRIBUTIONS	3 917 121	16 713 553	330 170 889	346 884 442	350 801 563

* Reimbursements or prepayments by Member States, non-member States, UN organizations and agencies principally for resettlement transportation programmes.

Refer to Appendix 13 for the List of Voluntary Contributions by Donor and Programme.

LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES FOR THE YEAR ENDED 31 DECEMBER 2002 (in USD)		
Donor	Contribution	
	Unearmarked	Earmarked
MEMBER STATES		
ARGENTINA		
Technical Assistance for the Planning of Populations Movements in the Province of Río Negro		432 233
Assistance to Migration Processes and Enterprise Development between Argentina and Italy		317 238
Border Trade and People Transit along International Crossings - Buenos Aires		276 704
Integrated Checkpoint Stage "Cristo Redentor" Border Crossing		146 847
Strengthening Institution and Cooperation		71 422
Agreement between IOM and the Secretariat of Science, Technology and Productive Innovation (SETCIP)		33 774
Technical Cooperation Among Developing Countries		31 424
Total - earmarked		1 309 642
AUSTRALIA		
Processing of Australia-bound Irregular Migrants		43 301 402
Care and Voluntary Return of Irregular Migrants - Indonesia		3 823 774
Return Transport from West Timor to Timor Leste		1 782 600
Return and Reintegration of Trafficked Women and Children - Mekong Region		845 749
IDP Return from Central Afghanistan		631 494
Jangalak Rehabilitation Project (JRP)		575 256
IOM Appeal for Emergency Response to the Crisis in Afghanistan		572 500
The Enhanced Migration Management Programme - Cambodia		519 000
Bali Ministerial Conference on People Smuggling, Trafficking in Persons and Related Transnational Crime		333 333
Return Assistance to Afghan Asylum Seekers currently Residing in Australia		131 496
IOM Assistance to the Intergovernmental Consultations on Refugees, Displaced Persons and Migrants (APC)		47 995
Return of Sri Lankan Irregular Migrants from Dili, Timor Leste		38 649
Jordan Research Project (Irregular Migration from the Middle East and South West Asia)		35 000
World Migration Report		25 000
Compare Quantiferon with routine TB screening		8 219
Kosovo Humanitarian Return Programme (KHRP) - Refund		(276 938)
Reimbursable transportation and other costs		2 736 141
Total - earmarked		55 130 670
AUSTRIA		
	230 230	
Project for the Establishment of a Shelter for Trafficked Women in Belgrade		130 780
Reimbursable transportation and other costs		290 665
Total - earmarked		421 445
BELGIUM		
	843 740	
Centre for Return and Development - Belgium		2 363 550
IOM Appeal for Emergency Response to the Crisis in Afghanistan		642 212
Mobilization of Human and Other Resources of the African Diaspora in Belgium (MIDA)		366 239
Return and Reintegration of Roma Asylum Seekers from Candidate States of Central and Eastern Europe		100 963
Development of Strategies for Involving Women in Conflict Prevention in the Great Lakes Region		94 153
Campaign Targeting Misconceptions about Irregular Migration - The FYR of Macedonia		81 577
Associate Experts		63 617
Information Campaign for Combating Irregular Migration from Russian Federation to Belgium (Phase II)		60 229
Staff and Office Costs - Brussels Office		52 298
Prevention of Illegal Migration and Return and Reintegration of Asylum Seekers from the Region of Kosice		48 930
Return and Occupational Reintegration of Kosovo Albanians from Belgium		42 523
Eastern European Asylum Seekers in Europe (REAB) - Belgium		36 651
Information Dissemination - Armenia, Georgia, Azerbaijan		33 718
Compilation of Information on Return to Victims of Trafficking including Minors from Belgium		26 940
Conference on Prevention of Trafficking in Human Beings to Enlarge the European Union		20 669
Cluster Meeting in South Caucasus		18 807
5th European Conference on the Integration of Refugees		7 738
Return and Reintegration of Bosnians in Belgium under Temporary Protection (RBB) - Refund		(809 639)
Total - earmarked		3 251 175
CAMBODIA		
General Health Assessment (GHA) of Demobilized Soldiers in Cambodia		115 406
Total - earmarked		115 406

LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES FOR THE YEAR ENDED 31 DECEMBER 2002		
(in USD)		
Donor	Contribution	
	Unearmarked	Earmarked
CANADA		
Canadian Orientation Abroad		549 468
Return of Lord Resistance Army (LRA) Abductees from Sudan to Uganda		163 013
Assistance to Ex-Combatants, Amnestied Detainees, IDPs and Unemployed Youth - Tajikistan		126 556
Establishment of the Technical Support Unit of the Regional Conference on Migration - San Jose		50 000
Promoting Migrants Rights in Dominican Republic		48 077
Medical Screening and Transportation of Kosovo Refugees to Canada		29 915
Intervention Strategies to Combat Trafficking, Bangladesh		23 501
Direct Support of the Transit Centre for Victims of Trafficking in The FYR of Macedonia (DSTC)		23 376
Canadian Assistance to Demobilization in Timor Leste - CADET		16 270
Reimbursable transportation and other costs		6 644 344
Total - earmarked		7 674 520
CHILE		
Technical Cooperation Among Developing Countries		487 789
Towards a Migratory Policy in Chile		46 639
Total - earmarked		534 428
COLOMBIA		
Technical Cooperation Among Developing Countries		40 548
Programme for the Protection of Threatened Persons - Colombia		32 142
Total - earmarked		72 690
COSTA RICA		
Establishment of the Technical Support Unit (TSU) of the Regional Conference on Migration - San Jose		4 827
Total - earmarked		4 827
CZECH REPUBLIC		
Assisted Voluntary Returns in the Czech Republic		155 374
Prevention of Illegal Migration from the Republic of Moldova to the Czech Republic		1 813
Prevention of Illegal Migration from Ukraine to the Czech Republic		1 397
Support to the Child Centre in Bucharest and Prevention of Irregular Migration in Minors		1 075
Total - earmarked		159 659
DENMARK		
Return and Reintegration Network, Western Afghanistan		515 276
PHARE Horizontal Programme, Migration Module		241 999
Kosovo Humanitarian Return Programme (KHRP)		89 693
Return of Qualified Afghans		86 825
Elderly Return to Bosnia and Herzegovina from the Nordic Countries		85 251
Transfer of Skilled and Qualified Afghan Nationals		79 270
Associate Experts - Refund		(14 540)
Reimbursable transportation and other costs		1 219 724
Total - earmarked		2 303 498
ECUADOR		
Modernization of Passport Issuance System for Ecuador		2 000 000
Institutional Co-operation between IOM and the Government of Ecuador (UDENOR)		161 061
Total - earmarked		2 161 061
EL SALVADOR		
Technical Cooperation Among Developing Countries		30 800
Total - earmarked		30 800
FINLAND		
Return of Qualified Afghans from Finland		490 677
IDP Return from Central Afghanistan		295 567
Prevention of Trafficking in Cambodia		246 587
IOM Appeal for Emergency Response to the Crisis in Afghanistan		174 978
Repatriation and Assistance to Guineans Evacuees and other Displaced Populations - Côte d'Ivoire		87 489
Staff and Office Costs - Helsinki Office		83 660
Empowering: Training and Staff Exchange Programme for Capacity-Building of Refugee Organizations		70 720

LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES FOR THE YEAR ENDED 31 DECEMBER 2002 (in USD)		
Donor	Contribution	
	Unearmarked	Earmarked
FINLAND (continued)		
Assistance to Trafficked Women in the Baltic States		37 559
Return and Occupational Reinsertion of Kosovo Albanian Refugees from Finland		34 840
Return and Reintegration of Rejected Asylum Seekers		23 980
Cultural Orientation Programme for Finland-bound Refugees		23 008
Managing Asylum Seeking and Human Rights in the Baltic States		21 872
Research, Information and Legislation on Trafficking in Women in the Baltic States		10 768
Emergency Programme - Serbia and Montenegro		7 306
Awareness-Raising and Information Strategy on People in Need of International Protection		3 442
Information, Return and Reinsertion Assistance to Asylum Seekers currently residing in Finland - Refund		(11 914)
Reimbursable transportation and other costs		541 969
Total - earmarked		2 142 508
GERMANY		
Reintegration and Emigration of Asylum Seekers from Germany (REAG / GARP)		6 832 846
Assistance Programme for Occupational Reintegration - Kosovo		323 698
Associate Experts		169 289
Integrated Experts Programme (GAPPO)		12 966
German Development Cooperation Programme - CIM Experts Visa Assistance Project (EVAP)		6 092
Azerbaijan - Capacity-Building in Migration Management Development		2 000
Awareness-Raising and Information Strategy on People in Need of International Protection		1 947
Study and Reintegration Project for Former KLA-Combatants - Refund		(187 318)
Total - earmarked		7 161 520
GREECE		
Regional Clearing Point in Belgrade		85 932
Information Centre in Greece for Support Activities		22 972
Information and Sensitization Campaign for Young Persons Against Racism and Xenophobia - Athens		9 801
Total - earmarked		118 705
GUATEMALA		
FONAPAZ project		894 167
IOM Guatemala Multilateral Cooperation with Institutions		426 370
Socioeconomic Diagnostic and Support Programme to Ex-military Policemen		182 855
Establishment of the Technical Support Unit (TSU) of the Regional Conference on Migration - San Jose		5 000
Total - earmarked		1 508 392
GUINEA BISSAU		
Financial and Procurement Unit for the Programme of ex-Combatants (funded by the World Bank)		588 438
Demobilization, Transition and Reintegration - Guinea-Bissau (funded by the World Bank)		447 982
Total - earmarked		1 036 420
HUNGARY		
Reimbursable transportation and other costs		69 910
Total - earmarked		69 910
IRELAND		
Supplementary Emergency Shelter Assistance - Sierra Leone		565 164
Measures to Counter Trafficking, in Particular Women and Minors in South Eastern Europe		128 840
Pilot Assisted Voluntary Return for Asylum Seekers and Irregular Migrants to Romania		106 727
Pilot Assisted Voluntary Return for Asylum Seekers and Irregular Migrants to Nigeria		83 797
Voluntary Return and Reintegration to CIS Countries (excluding EU candidate Countries)		44 920
Comparative Study of International Legislation and Practice in the Field of Immigration		34 228
Projects Funded Locally - Timor		8 567
Reimbursable transportation and other costs		26 378
Total - earmarked		998 621
ITALY		
Orientation Vocational Training and Counselling for Migrants and Refugees from the Balkans		944 934
Return Assistance to Children Victims of Trafficking along the Border between Côte d'Ivoire and Mali		767 148
System Actions to Support Social Integration for Migrant Workers in Italy (SASI)		474 545
Plan of Action for Tunisia 2001 - 2003		344 206
HIV/AIDS National Capacity-Building in the Balkans and Mediterranean Region		306 796
Pilot Programme for the Promotion of the Development of Emigration Zones in Tunis		250 833
Selective Migration Flows from Albania		205 531
Institutional Support to Voluntary Return within the Framework of the National Asylum Programme		167 379

LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES FOR THE YEAR ENDED 31 DECEMBER 2002 (in USD)		
Donor	Contribution	
	Unearmarked	Earmarked
ITALY (continued)		
The Migrant's Image in Italy through Media, Civil Society and the Labour Market - Phase II		155 392
Associate Experts		140 962
Voluntary Return Measures within the Framework of the National Asylum Programme - Italy		134 599
Assisted Voluntary Return and Reintegration of Victims of Trafficking ex Italy		106 788
Migration Policy and Research Programme (MPRP)		95 276
Training of Trainers - Tunis		87 567
Return of non-EU Citizens from Italy		83 611
Western Mediterranean Action Plan		81 586
Dialogue on Co-operation on Migration in the West Mediterranean Countries		49 150
Conference on the Prevention of Trafficking of Human Beings in the Process to Enlarge the European Union		29 490
Migration for Development in Africa Programme (MIDA)		19 660
Registration and Socio-economic Reintegration of Former KLA Soldiers (ICRS)		13 774
Joint Action - Italian/EC project for Emergency Assistance of Refugees from Kosovo		5 856
Total - earmarked		4 465 083
JAPAN		
Associate Experts		183 761
Childhood mental health and trafficking - Cambodia		176 463
ODP Vietnam-Appeal and SRV Working Group		75 303
Total - earmarked		435 527
LUXEMBOURG		
Mobilization of Human and Other Resources of the African Diaspora in Belgium (MIDA)	71 447	25 908
Total - earmarked		25 908
MEXICO		
Establishment of the Technical Support Unit (TSU) of the Regional Conference on Migration - San Jose		33 458
Total - earmarked		33 458
NETHERLANDS		
Return of Asylum Seekers from the Netherlands (REAN)		3 484 115
IDP Returns from Western Afghanistan to their Home Communities		1 182 275
Return of Qualified Afghans		276 943
Family Reunion to the Netherlands		242 120
Transitional Assistance to Former Soldiers in Bosnia and Herzegovina		235 988
The International Migration Policy and Law Courses - IOM / UNITAR		199 980
Return and Reintegration of Rejected Asylum Seekers from the Southern Caucasian States and Russia		187 745
The Prevention of Trafficking in Women through Awareness-Raising and Institutional Capacity-Building		142 360
Survey on Profiles of Somali and Angolan Asylum Seekers and Refugees in the Netherlands		141 432
Reintegration of Returnees from the Netherlands who have Completed Vocational Training		122 685
Fund to Assist Returnees from the Netherlands to Bosnia and Herzegovina (FARRN)		113 634
Associate Experts		81 386
IOM Pilot Project: MIDA Ghana - The Netherlands		42 151
Integrated Information Management System for Migration Management in Morocco		32 735
Research, Information and Legislation on Trafficking in Women in the Baltic States		10 498
Reintegration Assistance to Albanian Victims of Trafficking through a National Reintegration Network		8 729
Information Campaign Targeting Myths and Misconceptions about Irregular and Regular Migration		5 622
Micro-Grants / Credits Northern Mitrovica		2 669
Capacity-Building in Migration Management Development - Azerbaijan		2 300
Awareness-Raising and Information Strategy on People in Need of International Protection		1 781
Demobilization and Reintegration - Guinea Bissau - Refund		(8 754)
Assistance to Victims of Human Rights Violations - Guatemala - Refund		(15 031)
Reimbursable transportation and other costs		598 289
Total - earmarked		7 091 652
NORWAY		
Assistance to the Voluntary Return of Unsuccessful Asylum Seekers from Norway		1 374 145
Kosovo Humanitarian Return Programme (KHRP)		900 540
IDP Returns from Central Afghanistan		404 084
IOM Appeal for Emergency Response to the Crisis in Afghanistan		397 240
Elderly Return to Bosnia and Herzegovina from the Nordic Countries		355 026
National Mental Health Programme - Cambodia		257 993
Transitional Assistance to Former Soldiers in Bosnia and Herzegovina		160 600
Programme for the Transit Centre Management in The FYR of Macedonia		150 000
TB Surveillance and Joint HIV/AIDS Prevention in Kosovo		150 000

LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES FOR THE YEAR ENDED 31 DECEMBER 2002		
(in USD)		
Donor	Contribution	
	Unearmarked	Earmarked
NORWAY (continued)		
Assistance to Victims of Trafficking - Direct Assistance to The FYR of Macedonia		150 000
Albanian Migration Policy and Research Programme		126 559
Assistance to ex-Combatants, Amnestied Detainees, IDPs and Unemployed Youth - Tajikistan		122 000
Transitional Assistance to Former Soldiers in Bosnia and Herzegovina / Republic of Sprska		107 094
Reintegration of Former Combatants through the Information Counselling and Referral Services (ICRS)		100 000
Voluntary Return on Afghan Migrants from Tajikistan and Panj-Border Islands (RATP)		99 975
Stability Initiatives for Minority Communities in Mitrovica and Western Kosovo		99 108
Returns of Stranded Armenians from Turkmenistan		57 000
Yugoslavia Emergency Programme		47 950
Sierra Leone – EC Elections Observation Mission Contract		8 749
Reimbursable transportation and other costs		2 678 050
Total - earmarked		7 746 113
PARAGUAY		
Technical Cooperation Project in the Area of Migration (PLACMI)		25 868
Total - earmarked		25 868
PERU		
Strengthening of the Public Ministry of Peru		1 524 439
Programme to Reorganize and Modernize the Public Ministry		848 450
Total - earmarked		2 372 889
POLAND		
Transitional Assistance to Former Soldiers in Bosnia and Herzegovina		20 000
Total - earmarked		20 000
PORTUGAL		
"In each Face Equality"		42 932
Total - earmarked		42 932
SIERRA LEONE		
Multi-Sectoral Project for 1200 ex-Combatants - Sierra Leone (funded by the World Bank)		197 582
Total - earmarked		197 582
SLOVAKIA		
Voluntary Return ex Slovakia		13 000
Total - earmarked		13 000
SPAIN		
The Treatment of Migrants from the Maghreb and Mashrek Countries		24 508
Awareness-Raising and Information Strategy on People in Need of International Protection		6 769
Reimbursable transportation and other costs		5 233
Total - earmarked		36 510
SWEDEN		
Emergency Transport Assistance to Sierra Leone IDPs		474 133
Medical Teams for Kosovo, Bosnia and Herzegovina		298 306
Combating Trafficking in Women: Ukraine - Prosecution and Criminalization		288 733
HIV/AIDS Prevention Activities Among Refugees in Eastern Zambia		280 869
Associate Experts		263 759
Elderly Return to Bosnia and Herzegovina from the Nordic Countries		252 852
Combating Trafficking in Women: Belarus - Prosecution and Criminalization		183 478
Assistance to Victims of Trafficking in Human Beings in Kyrgyzstan		163 606
Combating Trafficking in Human Beings from Kazakhstan (CTRK)		99 970
National Information Campaign - Prevention of Trafficking in Women and Children in Kazakhstan		79 604
Medical Teams to Bosnia and Herzegovina		59 737
Visaginas Project in Lithuania		54 526
Research, Information and Legislation on Trafficking in Women in the Baltic States		48 626
Awareness-Raising Campaign on the Rights of Migrants in Europe		29 641
Conference on the Prevention of Trafficking of human beings in the process to enlarge the European Union		28 169
Return Transport from West Timor to Timor Leste		25 902
Kosovo Humanitarian Return Programme (KHRP)		20 283
Returns to Iraq from Sweden		15 986
Yugoslavia Emergency Programme		12 832
IOM Regional Anti-Trafficking Programme in the Western Balkans		5 924
Reimbursable transportation and other costs		1 183 923
Total - earmarked		3 870 859

LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES FOR THE YEAR ENDED 31 DECEMBER 2002 (in USD)		
Donor	Contribution	
	Unearmarked	Earmarked
SWITZERLAND	299 401	
IOM Bern office costs		484 675
Kosovo Information Project		463 489
International Migration Policy and Law Courses - IOM / UNITAR		190 000
Psychosocial and Trauma Response in Kosovo		188 572
Assisted Voluntary Return to Angola		175 000
Migration Policy and Research Programme (MPRP)		150 983
Bern Initiative		74 800
Combating Trafficking in Women : The Republic of Moldova		67 568
Assisted Voluntary Return of Stranded Migrants from Turkey		67 568
Kazakhstan - CBMMP		65 000
Community Infrastructure Rehabilitation Project - Azerbaijan		60 000
Combating Trafficking in Women: Tajikistan		52 078
Reintegration Assistance Switzerland (R.A.S)		47 274
Capacity-Building in Migration Management in Sri Lanka		44 910
Information Dissemination - Armenia		40 000
Information Dissemination - Georgia		40 000
Information Dissemination - Azerbaijan		40 000
Publications Systems		40 000
Kyrgyzstan - CBMMP		37 000
Voluntary Return of Iraqi Nationals from Switzerland		34 592
RIF - Return Information Fund, Switzerland		29 700
Conference on the Prevention of Trafficking of human beings in the process to enlarge the European Union		29 528
Regional Clearing Point in Belgrade		26 786
Sierra Leone - EC Elections Observation Mission Contract		12 761
Migrants and Undocumented Nicaraguans in Costa Rica		10 000
Bishkek - Migration Management Centre		3 755
Cluster Meeting in South Caucasus		3 199
Seconded Staff - Refund		(66 243)
Reimbursable transportation and other costs		66 674
Total - earmarked		2 479 669
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND		
Return and Reintegration Network, Western Afghanistan		2 857 143
Pilot Voluntary Assisted Return Programme from the United Kingdom of Great Britain and Northern Ireland		2 085 779
RQA Return of Qualified Afghans		1 484 375
IOM Staff Security Project		1 436 185
Reintegration Fund for the United Kingdom of Great Britain and Northern Ireland		875 608
IOM's Preparation for Middle East / Iraq		395 000
Return and Reinsertion Assistance for Internally Displaced Persons - Angola		390 625
Transitional Assistance to Former Soldiers in Bosnia and Herzegovina		359 269
Return and Reintegration in Somalia from the United Kingdom of Great Britain and Northern Ireland		339 077
Projects funded Locally - Afghanistan		308 190
Reintegration of Retrenched Mineworkers from Lesotho		235 182
Voluntary Return of Irregular Migrants Stranded in Albania		224 584
Transitional Assistance to Former Soldiers in the Republic of Sprska - Bosnia and Herzegovina		197 385
Capacity-Building in Programme Formulation and Management		156 651
Developing Best Practices: Counter-Trafficking of Women and Girls in the Balkans		142 541
Voluntary Return of Irregular Migrants Stranded in Bosnia and Herzegovina		120 000
Strengthening IOM's Institutional Emergency Response Capacity - Field Assessments		116 200
Strengthening IOM's Institutional Emergency Response Capacity - Emergency Deployments		106 856
Capacity-Building in Migration Management in Sri Lanka		66 355
Be Informed! Counter-Trafficking through Information		66 112
Voluntary Return of Irregular Migrants Stranded in Croatia		56 000
Strengthening IOM's Institutional Emergency Response Capacity - Seconded Staff		51 733
Irregular Migration flows in Europe: Data Sources, Patterns and Trends		42 857
Kosovo Humanitarian Return Programme (KHRP)		42 004
Strengthening IOM's Institutional Emergency Response Capacity - Sudan Assessment Mission		42 000
Strengthening IOM's Institutional Emergency Response Capacity - Liberia Assessment Mission		36 681
Information Campaigns and Assisted Voluntary Return from Calais Sangatte - France		14 855
Elaboration of an Action Plan to increase Sustainability of Returns to Iraq		9 010
Moscow Migration Research Programme		7 588
Workshop on Trafficking of Ethiopian Women from Ethiopia		7 087
Total - earmarked		12 272 932

LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES FOR THE YEAR ENDED 31 DECEMBER 2002		
(in USD)		
Donor	Contribution	
	Unearmarked	Earmarked
UNITED STATES OF AMERICA	2 000 000	
US Refugee Programme - Bureau of Population, Refugees and Migration		14 671 617
Conflict Mitigation Initiative - The FYR of Macedonia		6 005 301
Community Strengthening Initiatives in Northern Ecuador		5 727 400
Assistance to IDPs and Receptor Communities - Colombia		5 411 737
Kosovo Protection Corps (KPC) Training		5 202 250
Afghanistan Transition Initiative (ATI)		5 034 241
Return and Reintegration Network, Western Afghanistan		4 800 000
Programme for Strengthening Peace in Colombia		1 892 143
Municipal Infrastructure Support Project for Albania (MISP)		1 863 912
IDP Return from North and West Afghanistan		1 658 700
Enhanced Training Component (ETC) - Kosovo Civil Protection Corps (KPC)		1 364 960
Emergency Material Distribution Project, Afghanistan		1 265 261
Support Programme for ex-Combatant Children - Colombia		1 115 266
Kosovo Transitional Initiative (KTI)		1 056 359
IOM Appeal for Emergency Response to the Crisis in Afghanistan		1 000 000
Afghan Emergency Information Project		937 456
Training of 15 Members of the Colombian Judiciary in Costa Rica		700 000
Programme for Strengthening Peace Through Civil Society Initiatives at the Community Level, Bogota		699 302
Mitrovica Infrastructure Rehabilitation Initiative (MIRI)		583 271
BELE - Building Empowerment, Leadership and Engagement, Dili		561 148
Enhancing Migration Management in the Ukraine		500 000
Reintegration and Rehabilitation of Rescued Victims in India		500 000
Support Reintegration of Trafficking Victims in Cambodia		500 000
Modernization and Security of Passport Emission - Honduras		411 000
Trafficking Prevention and HIV/AIDS Information Programmes for Schools in Ethiopia		383 276
Capacity-Building in Migration Management Development - Georgia		371 223
Safe House in Lebanon		359 300
Yeji Trafficked Children - Ghana		350 000
Measures to Counter Trafficking in Nigerian Women and Minors and Prevention of HIV/AIDS and STDs		330 000
Community Risk Management in Vulnerable Municipalities of Honduras		302 379
Combating Trafficking in Women: Belarus		300 000
Promoting Migrants Rights and Strengthening Migration Management in the Dominican Republic		300 000
Reintegration Assistance to Albanian National Victims		300 000
IDP Care and Management in North and West Afghanistan		292 262
Counter-Trafficking Activities in Romania		277 270
Capacity-Building in Migration Management Development - Ukraine		258 157
Capacity-Building in Migration Management Development - Azerbaijan		250 680
Shelter in El Salvador		250 000
Small-Grants Programme for Promoting Peace and Human Rights in Colombia		250 000
Capacity-Building for Combating Trafficking of Women and Children in Bangladesh		230 000
IOM's Work in Bulgaria to develop a Non-Governmental Organization		225 000
Return and Reintegration of Tajik Returnees from Pakistan (Entrepreneurship for Peace 2)		210 000
Armenia - Capacity-Building in Migration Management Development		200 074
Capacity Building in Migration Management Programme in Serbia and Montenegro		200 000
Migration Policy and Research Programme (MPRP)		200 000
Return Transport from West Timor to Timor Leste		200 000
Statistical Information System on Migration in Central America - SIEMCA		200 000
Bali Ministerial Conference on People Smuggling, Trafficking in Persons and Related Transnational Crime		195 080
Combating Trafficking in Persons - Afghanistan		190 900
Capacity-Building in Migration Management Development - Kyrgyzstan		182 512
Establishment of the Technical Support Unit (TSU) of the Regional Conference on Migration - San Jose		179 460
Counter-Trafficking in the Dominican Republic		174 000
Follow-up to the International Migration Policy and IOM Planning Seminar for the Caribbean Region		169 300
Technical Cooperation Centre		157 818
Enterprise Development in Minority Regions - Kosovo		154 133
FALINTIL Transition Process		152 929

LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES FOR THE YEAR ENDED 31 DECEMBER 2002		
(in USD)		
Donor	Contribution	
	Unearmarked	Earmarked
UNITED STATES OF AMERICA (continued)		
International Workshop on Migration in West Africa		140 000
Combating Trafficking in Women: the Republic of Moldova. Protection and Reintegration Assistance		125 000
Combating Trafficking in Women: Ukraine. Protection and Reintegration Assistance		125 000
Capacity-Building in Migration Management Development - Kazakhstan		121 189
Emergency Assistance for Salvadoran Migrants Returned from the United States of America		116 121
Capacity-Building in Migration Management Programme - Tajikistan		114 101
Transitional Assistance to Former Soldiers in Bosnia and Herzegovina		112 123
Moscow Migration Research Programme		105 000
Migration Dialogue for Southern Africa		100 000
Migration for Development in Africa, Activities linked to the IOM/ECOWAS Regional Dialogue		100 000
Prevention of Trafficking in Women and Children in Kazakhstan		100 000
Programme that establishes Refugee Identification of Timor Lesteese Refugees in Indonesia		100 000
Programme that provides Safe and Orderly Transportation to Local Integration Sites in Indonesia		100 000
Regional Caribbean Initiative on HIV/AIDS and Mobile Populations, Phase I		100 000
Return and Reintegration of Women Victims of Trafficking from Kosovo		100 000
Survey of UNITA Combatants in Selected Quartering Areas - Angola		100 000
Participatory Elections Project (PEP)		94 068
Comprehensive Planning for Reconstruction Post-Hurricane Mitch		82 839
Income Tax Reimbursement		75 000
Research on Trafficking to Turkey		75 000
Drafting IOM Law Enforcement Manual; Law enforcement training for Governments		73 600
Capacity-Building in Migration Management Development - Turkmenistan		62 438
Shelter and Protection for Trafficked Girls and Women in Bosnia and Herzegovina		58 460
NGO Migration Sector Development Project - Kyrgyzstan		53 818
Support Anti-Trafficking Cooperation between Thailand and Laos		51 335
HIV/AIDS Prevention in Mobile Populations along the High-Risk Corridor		50 027
Information Campaign on Sensibility of Risks and Consequences of Irregular Migration, Honduras		50 000
Technical Cooperation Programme on Migration in the Americas		50 000
Amplification of the Best Practices to Extend the Benefits of the Capacity on Selected Schools – Costa Rica		46 500
Third South American Conference on Migration - Lima		30 000
National NGO Migration Sector Development - Armenia		28 818
National NGO Migration Sector Development - Azerbaijan		28 818
National NGO Migration Sector Development - Georgia		28 818
Development of Strategies, Projects and Programmes for Sustainable Resettlement - Angola		27 990
Counter-Trafficking Awareness Campaign Targeting Young Women and Girls		25 473
Associate Experts		25 000
Community Development and Reintegration Pilot Project, Angola		23 723
Technical Assistance to the Government of Kyrgyzstan in Combating Trafficking in Human Beings		19 610
Projects Funded Locally - Timor		18 752
Return and Reintegration of 500 LRA Reporters through Information, Counselling and Referral Services		18 655
Combating Irregular Migration and the Trafficking of Persons in Countries of the Andean Community		14 364
Regional Conference – Health and Trafficking		14 243
Consolidation of Case Studies on Migrant Trafficking in Central America		13 741
Capacity Upgrade of the Costa Rican Educational System Affected by Hurricane Mitch		11 431
Guatemala Support to Demobilization and National Reconciliation		10 535
Rehabilitation of Trafficked Children from the Mekong Delta Provinces		10 000
Prevention of Trafficking in Women and Children in Croatia		9 449
Protection, Return and Reintegration of Trafficked Persons in Serbia and Montenegro		9 243
Applied Research in Trafficking in Azerbaijan		5 656
Preventing Trafficking by Providing Information on Counselling Services		3 526
Migrant Health Project - Tak and Chiang Rai		3 220
Programme of Assistance for the Protection and Reintegration of Trafficked Women and Children		2 153
Assistance to Victims of Human Rights Violations - Guatemala - Refund		(25 616)
Return Assistance Programme - Zagreb - Refund		(159 511)
Total - earmarked		74 036 787
URUGUAY		
Programme for Youngsters with Employment Problems - Uruguay		152 192
Cooperation Agreement with the Government of Uruguay		112 869
Networking Highly Skilled Expatriates - Buenos Aires		6 020
Total - earmarked		271 081
Subtotal Member States	3 444 818	201 643 747

LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES FOR THE YEAR ENDED 31 DECEMBER 2002		
(in USD)		
Donor	Contribution	
	Unearmarked	Earmarked
<u>OTHER STATES</u>		
CHINA		
APC Mekong Sub-Region Meeting in Beijing		10 000
Total - earmarked		10 000
ICELAND		
Reimbursable transportation and other costs		1 342
Total - earmarked		1 342
NEW ZEALAND		
IDP Return from Central Afghanistan		248 000
Movements to New Zealand		96 264
Return of Sri Lankan Irregular Migrants from Dili, Timor Leste		26 719
Bali Ministerial Conference on People Smuggling, Trafficking in Persons and Related Transnational Crime		23 866
Total - earmarked		394 849
Subtotal non-member States		406 191
EUROPEAN UNION		
EU Election Observation Mission to the Parliamentary Elections in Pakistan		1 230 468
Emergency Assistance to Baghi Sherkat and Amir Abad IDP Camps in Kundu Northern Afghanistan		1 099 411
Livelihood Recovery Project for Earthquake-Displaced and Migrant Salt Workers in Gujarat		940 681
Sierra Leone - EC Elections Observation Mission Contract		851 000
Transit Centres for Returning IDPs - Afghanistan		547 009
Long Distance Returns of IDPs from the Central Region, mostly from Kabul City to Places of Origin		489 237
Enterprise Development in Minority Regions - Kosovo		485 547
Capacity-Building in Migration Management for Sustainable Return in Sri Lanka		465 797
Faryab/Kunduz IDP Return and Reintegration, Afghanistan		448 877
Combating Trafficking in Women: the Republic of Moldova		371 930
Voluntary Return and Reintegration of Irregular Migrants and Victims of Trafficking Stranded in Albania		286 951
Awareness-Raising and Information Strategy on People in Need of International Protection		220 443
Conference on Prevention of Trafficking in Human Beings to Enlarge the European Union		150 313
Western Afghanistan IDP Assistance Project - Shaidayee Camp		146 770
Identification of Sustainable Approaches to Voluntary Return and Reintegration of Asylum Seekers		118 105
Seminar/Workshop on Trafficking in Unaccompanied Minors in EU Member States		109 491
Managing Asylum Seeking and Human Rights in the Baltic States		96 478
Transport for the Return of Displaced Timor Lesteese - Timor Leste - Phase III		92 676
Post-Information Centre for Refugees and Repatriates and Accreditation of their Technical Skills - Athens		89 848
Elaboration of an Action Plan to increase Sustainability of Returns to Iraq		77 237
Return and Reintegration of 60 Qualified Rwandese		72 744
Training Modules for Embassy Staff and other Key Migration Management Personnel		71 725
Awareness-Raising and Legal Training for Lawyers on Discrimination Practices - Helsinki		46 979
Seminar on Exchange of Information and Protection Schemes for Victims of Trafficking in EU Member States		42 883
Integrated Voluntary Return - Guinea - Bissau		41 425
Odysseus China Project		41 320
Border Service Assessment and Strategic Development - The FYR of Macedonia		39 051
"Parity-Citizenship" - Portugal		36 098
Sharing Experience: Lessons Learned from the New Countries of Immigration in EU and Austria		21 864
Secondary School Education Against Trafficking in Human Beings - Hungary		18 496
Combating Trafficking in Women - Ukraine		18 208
Voluntary Return and Reintegration of Displaced Persons from Italy to the Balkans		16 469
MIGRATOOLS - Skill Development and Orientation Instruments for the Work Induction of Migrants		14 255
Return and Reintegration of Rejected Asylum Seekers - Finland		10 417
Will you still need me? - Portugal		8 923
Onward Transport for Return of Displaced Timor Lesteese - Phase II		8 200
Excavation Training on Chaheriz (Preservation of a Traditional Skill) - Nakhichevan		3 433
Research for Qualified Personnel in EU Countries with Manpower Needs in Somaliland - Refund		(6 040)
Return, Reintegration and Development in Somalia from United Kingdom - Refund		(17 679)
Nicaragua Elections - Refund		(191 164)
Subtotal - European Union		8 615 876

LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES FOR THE YEAR ENDED 31 DECEMBER 2002 (in USD)		
Donor	Contribution	
	Unearmarked	Earmarked
UNDP		
Reintegration of ex-Combatants - Republic of the Congo		1 213 117
Development of Strategies, Projects and Programmes for Sustainable Resettlement - Angola		294 566
Economic Enhancement in Nakhichevan through Community Mobilization and Micro-credit Schemes		262 569
Seconded Staff		88 790
HIV / AIDS Prevention and Control for the Demobilized and their Communities - Ethiopia		26 307
Strengthening Labour Migration		25 587
Total - earmarked		1 910 936
UNHCR		
Transportation to Countries of Resettlement or Transit of Refugees from Various Countries		441 977
Guinea Emergency Operation		345 230
IOM/UNHCR Refugee Screening Project - Serbia and Montenegro		241 000
Voluntary Repatriation of Refugees from the Russian Federation		72 397
Repatriation from Kenya		67 639
Transportation and Logistics Assistance to UNHCR and the Government of Mozambique		60 000
Voluntary Repatriation of Refugees from South Africa		58 701
Family Reunion in France		50 485
Emergency Assistance to Maslakh IDP Camp - Western Afghanistan		38 759
Voluntary Repatriation of Refugees of Various Origins		33 895
Assisted Voluntary Return from Hungary		28 365
Voluntary Return Assistance to Burundi Exiled Politicians		26 229
Refugees from the Middle East and Africa		22 615
Resettlement of Refugees ex Jordan		14 410
Support to UNHCR Resettlement Activities in Iran		13 204
Refugee Language Training - Europe - Refund		(1 818)
Kurdish Repatriation Programme - Refund		(14 437)
Total - earmarked		1 498 651
OTHER UN ORGANIZATIONS		
UNJLC - Seconded Staff		261 057
UNAIDS - Researcher, HIV/AIDS and Migration - West Africa and the Caribbean		5 878
- Study on HIV and Migration		47 907
- HIV/AIDS Migration Focal Point for Southern Africa		18 658
- Information, Education and Training Campaign for the Prevention of HIV/AIDS/STD		6 513
UNESCO - Technical Cooperation Among Developing Countries - South America		20 162
UNICEF - Improvement of Childcare Services at the Bangkok Detention Centre		14 339
- Projects Funded Locally - Timor Leste		1 523
- RAR: HIV/AIDS Rapid Assessment and Response		9 897
- Assisted Return of 159 Children from Uganda to the Democratic Republic of the Congo - Refund		(16 644)
UNMIK - Registration and Socio-economic Reintegration of Former KLA Soldiers		65 429
- Psycho-social and Trauma Response in Kosovo		2 527
UNTAET - Projects Funded Locally - Timor Leste		31 859
UNFPA - Internation Migration, Policy and Law Courses		54 198
- Reproductive Health Services for Women and Children in Bosnia and Herzegovina		47 501
- Migrants and Undocumented Nicaraguans in Costa Rica - from a Human Rights Perspective		10 000
UNVP - United Nations Volunteers - Transportation Assistance		44 834
WFP - Gulu Project - Emergency Relief - Uganda		297 528
- Micro-Enterprise Development - Armenia		9 015
WHO - HIV/AIDS Prevention Management - Ethiopia		35 505
ILO - Improving Migration Policy Management and Irregular Labour Migration - Thailand		7 000
- Capacity-Building in Migration Management Programme - Tajikistan		5 784
- The International Migration Policy and Law Courses		5 290
FAO - Linkages between Land Tenure, HIV/AIDS, Population and Gender		51 740
OCHA - Receipt and Warehousing of Emergency Quartering and Family Area (QFA) Kits		280 848
- Emergency Transport Assistance to Sierra Leone IDPs		4 054
Total - earmarked		1 322 402
Subtotal UN Organizations		4 731 989

LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES		
FOR THE YEAR ENDED 31 DECEMBER 2002		
(in USD)		
Donor	Contribution	
	Unearmarked	Earmarked
VOLUNTARY AGENCIES AND OTHER		
Foundation "Remembrance, Responsibility and Future" - German Forced Labour Compensation Programme		70 228 728
Settlement Fund - Holocaust Victim Assets Litigation (Swiss Banks)		3 978 600
UNHCR - IOM Informal Consultations		962 500
Swedish Red Cross - Reimbursable Transportation and other costs		650 911
Agencia Espanola di Cooperacion Internacional - Management of Funds to Transport Experts - Lima		277 715
Titan Systems Corporation - Capacity-Building in Migration Management Development - Georgia		137 299
Organization of American States (OAS) - Techn. Cooperation Among Dev. Countries - South America		132 330
Centre for Disease Control - IOM HCMC T.B. Service		62 185
Medtronic Foundation - Nurses Training		45 000
Soros Foundation - Reintegration Assistance to Albanian Victims and Info Dissemination in Azerbaijan		30 948
Lions Club International - Kosovo Information Assistance Initiative (KIAI)		28 161
Terres des Hommes - Trauma Project Cambodia		27 500
Amnesty International - Return and Reintegration of 500 LRA Reporters through Information - Nairobi		20 060
Finnish Bosnian Association - Elderly Return to Bosnia and Herzegovina from the Nordic Countries		19 691
International Development Research Centre - Compensation Workshops for Palestinian and Israeli Delegations		18 995
Coca Cola Corporation - Social Integration Project for Migrants, Refugees and Repatriated Greeks		16 501
University of Tumbes (Peru) - Management of Funds to Transfer Qualified Human Resources		15 183
American Planning Association - APA Workshop Logistics and Associated Tasks		15 082
King Baudouin Foundation - Migration Assessment in South Eastern Europe		14 507
International Centre for Migration Policy Development - The International Migration Policy and Law Courses		14 444
NORAD - Migrants and Undocumented Nicaraguans in Costa Rica		10 375
World Vision - IOM Appeal for Emergency Response to the Crisis in Afghanistan		10 032
Asia Foundation - Prevention of Trafficking in Cambodia		9 000
Cantonal University Hospital, Geneva		7 978
L'Office des Migrations Internationales - Assisted Voluntary Return for Afghans residing in France		7 386
American Bar Association - Moscow Migration Research Programme		4 949
Foundation for Construction Workers - Argentina - Technical Cooperation Among Developing Countries		4 489
Parliamentarians for Global Action - PGA event in Abidjan		1 875
OSCE - Applied Research and Data Collection on Trafficking to, through and from the Balkan Region		10 690
- Out of Kosovo Elections 2001 (Refund)		(250 540)
Income transferred to projects from the Emergency Preparedness Account (EPA) fund (Appendix 7)		90 000
Income transferred to projects from the Migration for Development Fund (Appendix 8)		21 627
Income transferred to projects from the Sasakawa Endowment Fund (Appendix 9)		30 000
Net advance to projects from the Rapid Response Transportation Fund (Appendix 10)		150 000
Subtotal Voluntary Agencies and Others		76 804 201
Interest income, exchange and miscellaneous income	472 303	3 443 466
Promissory note repayments (Appendix 5)		34 614 489
Refugees, migrants and sponsors		16 624 483
TOTAL	3 917 121	346 884 442
GRAND TOTAL CONTRIBUTIONS		350 801 563

OPINION OF THE EXTERNAL AUDITORS**AUDIT ASSIGNMENT AND SCOPE**

The basis for the audit by the External Auditors is given in Article 12.1 of the Financial Regulations of IOM. We have conducted the audit in accordance with generally accepted international auditing standards, supplemented by audit standards issued by the International Organization of Supreme Audit Institutions (INTOSAI) to the extent that these apply in the IOM context. Those standards require that we will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. We have examined, on a test basis, evidence supporting the amounts and disclosures in the financial statements. We have assessed the accounting principles used and significant estimates made by management, as well as evaluated the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

AUDIT OPINION

The financial statements of assets, liabilities and funds, expressed in US dollars, and of resources and expenditures, expressed in US dollars and in Swiss francs, of the International Organization for Migration, Geneva, for the year ended 31 December 2002, have been audited by us in accordance with Article 12.1 of the Financial Regulations.

We have obtained all the information and explanations that we have required and, as a result of the audit, we report that in our opinion the financial statements and related notes give a true and fair view of the resources and expenditures of the Organization's programmes and funds for the year ended 31 December 2002, and of its financial position at that date.

A separate report, giving a summary of the audit results, main observations and recommendations will be submitted to IOM for information and consideration.

Rune Kristiansen

Ingvil B. Hillestad

Jan Otto Jøranli

Auditors from the Office of the Auditor General of Norway
3 April 2003

PROVIDENT FUND
FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2002**Introduction**

The IOM Provident Fund exists to provide a savings retirement provision for IOM staff. There are two funds, one denominated in Swiss francs, mainly for employees at Headquarters, and one denominated in US dollars, mainly for all officials and field employees in some Missions.

The funds are accumulated by compulsory salary deductions and by contributions from the Organization at a rate of 7.9 and 15.8 per cent of pensionable salary respectively.

Accumulated contributions are placed into a central 'core' fund which is invested in short-term, interest bearing securities of the denominated currency. These are managed in two portfolios by external investment managers, Pictet Asset Management, Geneva for the Swiss franc portfolio and Gartmore Investment Management, London for the US dollar portfolio. Some liquid funds are managed by the Division of Treasury at Headquarters and placed in bank term deposits.

The investment guidelines of these portfolios have a very low risk profile and are designed to provide a rate of return reflecting the short term money markets (i.e. one year maximum maturity).

During 2000, the Organization introduced an option whereby Provident Fund members could elect to place up to 50 per cent of their individual Provident Fund balance in selected mutual funds at the staff member's own risk. These investments are recorded directly to the staff member's Provident Fund account which accumulates any losses or gains thereon.

There are six mutual funds available denominated in Swiss francs (CHF) or US dollars (USD) as follows: Pictet Bank - Valsuisse (CHF), Global Equities (CHF), US Equities (USD), World Equities (USD), IST Foundation - Mixta Optima (CHF) and UBS - Balanced Fund A (USD).

The Pictet funds are invested 100 per cent in equities and have a medium to high risk profile in the short term. The remaining funds are invested in balanced portfolios comprising equities and bonds and represent a medium to low risk profile.

Furthermore, staff members can exercise a facility to convert part of their core Provident Fund balance from US dollars to Swiss francs or vice versa once every six months. The purpose of this facility is to permit a diversification of currency risk.

In late 2001, a joint committee comprised of representatives of the Administration and the Staff Association was formed to examine and recommend possible further structural improvements to the Provident Fund to better serve the interests of the staff. During 2002 the committee undertook a comprehensive exercise, in the form of a questionnaire, to solicit staff views and feelings for an improved Provident Fund. As expected, the responses showed a variety of needs and expectations. The committee is tasked to compile the basis of a revised scheme designed to meet the varied needs of all staff members. At present discussions are underway with experts in financial institutions and the joint committee's conclusions and proposals will then be presented to the Provident Fund Members.

PROVIDENT FUND (continued)
FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2002**Fund Members**

The approximate number of Provident Fund members as at 31 December 2002 was as follows:

Headquarters Swiss franc payroll	180
Headquarters US dollar payroll	440
Field employees US dollar fund	<u>350</u>
Total	<u>970</u>

Market conditions and results

Worldwide equity markets continued to decline during 2002 and remain highly uncertain in the light of worldwide political events and slowing economies. This decline is reflected in the fall in value of the mutual funds, most notably those containing only equities. A table of stock exchange indices is provided in this Financial Report as a guide to market conditions.

Short term interest rates declined further as the monetary policies of the central banking authorities promoted continuing reductions in rates. This trend continues into 2003 to levels even lower than those at the end of 2002. This has impacted directly on the performance of the core fund, particularly as the policy of adopting only short term instruments has meant that the returns are subject directly to the changes in the market rates of short-term USD and CHF interest rates. A table of inter-bank interest rates is provided in this Financial Report as a guide.

US DOLLAR PROVIDENT FUND**STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2002**

	2002	2001
	USD	USD
ASSETS		
Current accounts	9 116	40 657
Deposit accounts	15 475 023	8 601 921
Funds under external management (Note 1)	23 005 682	22 712 064
Investments in mutual funds (Note2)	2 887 440	3 278 016
Accrued interest	7 657	15 037
IOM intercompany account (Note 3)	4 770 912	4 999 280
CHF Provident Fund intercompany account	0	100 403
Withholding taxes recoverable	762	734
	<hr/>	<hr/>
	46 156 592	39 748 112
	<hr/>	<hr/>
LIABILITIES		
CHF Provident Fund intercompany account	10 502	0
	<hr/>	<hr/>
	10 502	0
	<hr/>	<hr/>
TOTAL NET ASSETS OF THE FUND	46 146 090	39 748 112
	<hr/> <hr/>	<hr/> <hr/>
Represented by;		
TOTAL NET SAVINGS DUE TO STAFF MEMBERS	46 146 090	39 748 112
	<hr/> <hr/>	<hr/> <hr/>

US DOLLAR PROVIDENT FUND**CONTRIBUTIONS AND WITHDRAWALS FOR 2002**

	2002 USD	2001 USD
CONTRIBUTIONS		
Staff contributions	2 851 614	2 287 723
IOM contributions	5 703 227	4 575 446
Transfers from Mission Provident Funds	161 916	44 493
Housing loans repayments	230 033	490 268
	<u>8 946 790</u>	<u>7 397 930</u>
WITHDRAWALS		
Staff on separation from service	2 071 322	1 849 506
Housing loans disbursements	616 794	752 169
Transfers to CHF Provident Fund	48 204	427 941
	<u>2 736 320</u>	<u>3 029 616</u>
MISSION STAFF CONTRIBUTIONS		
Net contribution from/to field mission staff	<u>360 289</u>	<u>425 926</u>
TOTAL NET CONTRIBUTION FOR THE YEAR	<u>6 570 759</u>	<u>4 794 240</u>
Staff savings at the beginning of the year	39 748 112	34 247 072
Net contributions	6 570 759	4 794 240
Net income (expenditure)	(172 781)	706 800
Staff savings at the end of the year	<u>46 146 090</u>	<u>39 748 112</u>

US DOLLAR PROVIDENT FUND**STATEMENT OF INCOME AND EXPENDITURE**

	2002 USD	2001 USD
INCOME		
Interest on current account	32	1 014
Interest on deposit accounts	221 327	324 303
Income on managed funds	349 003	877 700
Dividends on mutual funds	207	0
Interest on amounts owing from IOM (Note 3)	63 574	95 414
	<u>634 143</u>	<u>1 298 431</u>
EXPENDITURE		
Mutual fund realized losses (Note 2)	34 698	16 139
Portfolio management fees (Managed fund)	76 909	74 929
	<u>111 607</u>	<u>91 068</u>
NET RESULT FOR THE YEAR BEFORE REVALUATION	<u>522 536</u>	<u>1 207 363</u>
REVALUATION (unrealized gains and losses)		
Managed fund - Changes due to movement in price (Note 4)	21 524	196 093
Mutual fund - Changes due to movement in price (Note 4)	(716 841)	(696 656)
	<u>(695 317)</u>	<u>(500 563)</u>
NET RESULT FOR THE YEAR AFTER REVALUATION	<u>(172 781)</u>	<u>706 800</u>

US DOLLAR PROVIDENT FUND
NOTES

	2002 USD	2001 USD
1. Funds under external management		
Cash and short-term deposits	17 833 413	18 936 173
Bonds	5 172 269	3 775 891
	<u>23 005 682</u>	<u>22 712 064</u>

Funds under management includes a portfolio of fixed-term debt instruments managed by Gartmore Investment Management. The portfolio benchmark has been moved from medium-term bonds to mainly short-term money market funds.

2. Investments in mutual funds	Market value	Cost	Market value	Cost
Pictet US Equities fund	1 349 557	2 229 593	1 606 173	2 053 583
Pictet World Equities excluding N. America fund	1 466 071	2 414 310	1 666 697	2 330 772
UBS Balanced Fund 'A' (USD)	71 812	71 900	5 146	5 183
	<u>2 887 440</u>		<u>3 278 016</u>	

Investments in mutual funds are offered at the option of individual provident fund members. They are shown in the accounts at market value, after unrealized losses. Realized losses arising from a sale of mutual funds are charged separately to the income and expenditure account and are debited to the individual staff member's account. Cost represents historical cost since inception.

3. IOM Intercompany account

The IOM intercompany account represents amounts due to or from IOM and the Provident Fund. Interest is paid on the average balance at a composite rate derived from the weighted average yield for US dollar and Swiss franc deposits during the year. In 2002 the rate was 1.70 per cent as compared to 4.05 per cent in 2001.

4. Revaluations

These amounts represent the profits or losses which arise from revaluing assets to their respective market values.

US DOLLAR PROVIDENT FUND**PERFORMANCE OF THE INVESTMENTS**

		2002		2001	
		USD		USD	
		<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>
TOTAL RETURNS					
Before revaluations	a	1.191	522 536	a	3.266 1 207 363
After revaluations	a	-0.402	(172 781)	a	1.929 706 800
CORE FUND					
Internally managed funds					
Cash and short-term deposits	b	1.850	221 359	b	3.921 325 317
IOM intercompany account	c	1.700	63 574	c	4.050 95 414
Externally managed funds					
Cash and short-term deposits	b	2.666	405 660	b	5.253 867 520
Bonds	b	-0.606	(35 134)	b	5.061 206 273
MUTUAL FUNDS					
Pictet - US Equities	d	-20.201	(432 626)	d	-13.298 (253 074)
Pictet - World Equities excluding N. America	d	-11.977	(284 164)	d	-20.142 (443 545)
UBS - USD Balanced Fund A	d	0.132	(51)	d	-0.7139 (37)

The percentage amounts are computed as follows:

- The annual profit or loss as a percentage of the average annual balance after adjustment of the average amount of new investment in the year.
- The annual profit as a percentage of the average monthly balance.
- The fixed predetermined rate for IOM intercompany account.
- The total profit or loss as a percentage of average annual cost of units.

US DOLLAR PROVIDENT FUND**COMPARATIVE INFORMATION****Bank rates on deposits**

LIBOR rates for 3-month USD deposits	2002	2001
	<i>%</i>	<i>%</i>
31 March	2.03	4.87
30 June	1.86	3.84
30 September	1.79	2.59
31 December	1.38	1.88

Stock Exchange movements

	2002		2001	
	Index 31.12.2002	Change since 1.1.2002 (%)	Index 31.12.2001	Change since 1.1.2001 (%)
Dow Jones index (USA)	8 342	-16.76	10 022	-7.10
FTSE index (UK)	3 940	-24.48	5 217	-16.15
Nikkei index (Japan)	8 579	-18.63	10 543	-23.52
SSEMI index (Switzerland)	4 631	-27.84	6 418	-21.11

IOM USD Provident Fund historical returns

Year	Core Fund	Mutual Fund	Overall
	<i>%</i>	<i>%</i>	<i>%</i>
2002	1.43	-17.43	-0.40
2001	4.26	-17.65	1.93
2000	6.57	-10.70	4.98
1999	1.41	-	1.41
1998	7.63	-	7.63
1997	5.59	-	5.59
1996	5.51	-	5.51
1995	5.52	-	5.52
1994	4.89	-	4.89
1993	5.03	-	5.03
1992	5.38	-	5.38
1991	7.92	-	7.92
1990	9.58	-	9.58

SWISS FRANC PROVIDENT FUND**STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2002**

	2002	2001
	CHF	CHF
ASSETS		
Current accounts	15 018	108 406
Deposit accounts	5 053 132	7 245 534
Funds under external management (Note 1)	21 202 043	18 915 318
Investments in mutual funds (Note 2)	3 108 635	4 052 388
Accrued interest	1 887	10 958
IOM intercompany account (Note 3)	795 886	617 285
USD Provident Fund intercompany account	18 555	0
Other debtors (Note 5)	55 717	0
Withholding taxes recoverable	150 614	252 052
	<hr/>	<hr/>
	30 401 487	31 201 941
LIABILITIES		
USD Provident Fund intercompany account	0	165 102
	<hr/>	<hr/>
	0	165 102
TOTAL NET ASSETS OF THE FUND	30 401 487	31 036 839
	<hr/> <hr/>	<hr/> <hr/>
Represented by:		
TOTAL NET SAVINGS DUE TO STAFF MEMBERS	30 401 487	31 036 839
	<hr/> <hr/>	<hr/> <hr/>

SWISS FRANC PROVIDENT FUND**CONTRIBUTIONS AND WITHDRAWALS FOR 2002**

	2002	2001
	CHF	CHF
CONTRIBUTIONS		
Staff contributions	989 944	882 729
IOM contributions	1 979 889	1 766 007
Transfers received from USD fund accounts	82 800	719 665
Housing loans repayments	249 343	273 415
	<u>3 301 976</u>	<u>3 641 816</u>
WITHDRAWALS		
Staff on separation from service	2 202 668	1 293 726
Housing loans disbursements	863 607	454 453
	<u>3 066 275</u>	<u>1 748 179</u>
TOTAL NET CONTRIBUTION FOR THE YEAR	<u>235 701</u>	<u>1 893 637</u>
Staff savings at the beginning of the year	31 036 839	29 298 308
Net contributions	235 701	1 893 637
Net income (expenditure)	(871 053)	(155 106)
Staff savings at the end of the year	<u>30 401 487</u>	<u>31 036 839</u>

SWISS FRANC PROVIDENT FUND**STATEMENT OF INCOME AND EXPENDITURE**

	2002	2001
	CHF	CHF
INCOME		
Interest on current account	36	880
Interest on deposit accounts	70 816	174 407
Income on managed funds	259 491	520 433
Dividends on mutual funds	7 246	2 806
Interest on amounts owing from IOM (Note 3)	14 519	62 393
	<u>352 108</u>	<u>760 919</u>
EXPENDITURE		
Mutual fund realized losses (Note 2)	0	4 342
Portfolio management fees Managed fund (Note 5)	5 311	55 327
	<u>5 311</u>	<u>59 669</u>
NET RESULT FOR THE YEAR BEFORE REVALUATION	<u>346 797</u>	<u>701 250</u>
REVALUATION (unrealized gains and losses)		
Managed fund - Changes due to movement in price (Note 4)	(13 365)	90 115
Mutual fund - Changes due to movement in price (Note 4)	(1 204 485)	(946 471)
	<u>(1 217 850)</u>	<u>(856 356)</u>
NET RESULT FOR THE YEAR AFTER REVALUATION	<u>(871 053)</u>	<u>(155 106)</u>

SWISS FRANC PROVIDENT FUND
NOTES

	2002 CHF	2001 CHF
1. Funds under external management		
Cash and short-term deposits	21 202 043	16 596 468
Bonds	0	2 318 850
	<u>21 202 043</u>	<u>18 915 318</u>

Funds under management includes a portfolio of fixed-term debt instruments managed by Pictet and Cie. The benchmark of the portfolio has been moved from medium-term bonds to short-term money market funds.

2. Investments in mutual funds	Market value	Cost	Market value	Cost
Pictet Valsuisse fund	1 228 683	2 126 059	1 655 526	2 080 226
Pictet Global Equities fund	1 644 306	3 147 379	2 210 410	2 990 180
IST Mixta Optima fund	235 646	244 380	186 452	186 680
	<u>3 108 635</u>		<u>4 052 388</u>	

Investments in mutual funds are offered at the option of individual provident fund members. They are shown in the accounts at market value, after unrealized losses. Realized losses arising from a sale of mutual funds are charged separately to the income and expenditure account and are debited to the individual staff member's account. Cost represents historical cost since inception.

3. IOM Intercompany account

The IOM intercompany account represents amounts due to or from IOM and the CHF Provident Fund. Interest is paid on the average balance at a composite rate derived from the weighted average yield for US dollar and Swiss franc deposits during the year. In 2002, the rate was 1.70 per cent as compared to 4.05 per cent in 2001.

4. Revaluations

These amounts represent the profits or losses which arise from revaluing assets to their respective market values.

5. Other Debtors / Portfolio Management Fees

During the year a refund arose of CHF 55,717 as Portfolio Management fees were incorrectly charged. This amount will be added to the Managed Funds Portfolio in 2003 and is shown in the balance sheet as "Other debtors". This adjustment results in a reduced total management fee of CHF 5,311 in 2002.

SWISS FRANC PROVIDENT FUND**PERFORMANCE OF THE INVESTMENTS**

		<u>%</u>	<u>2002</u> <u>CHF</u> <u>Amount</u>		<u>2001</u> <u>CHF</u> <u>Amount</u>
TOTAL RETURNS					
Before revaluations	a	1.071	346 797	a	2.292 701 250
After revaluations	a	-2.796	(871 053)	a	-0.513 (155 106)
CORE FUND RETURNS					
Internally managed funds					
Cash and short-term deposits	b	1.150	70 852	b	2.904 175 287
IOM intercompany account	c	1.700	14 519	c	4.050 62 393
Externally managed funds					
Cash and short-term deposits	b	1.049	189 614	b	1.434 160 372
Bonds	b	2.813	56 512	b	6.002 450 236
MUTUAL FUND RETURNS					
Pictet - Valsuisse	d	-22.475	(472 675)	d	-21.740 (428 095)
Pictet - Global Equities	d	-23.570	(723 303)	d	-18.201 (518 149)
IST - Mixta Optima	d	-0.122	(8 507)	d	-0.122 (227)

The percentage amounts are computed as follows:

- The annual profit or loss as a percentage of the average annual balance after adjustment of the average amount of new investment in the year.
- The annual profit as a percentage of the average monthly balance.
- The fixed predetermined rate for IOM intercompany account.
- The total profit or loss as a percentage of average annual cost of units.

SWISS FRANC PROVIDENT FUND**COMPARATIVE INFORMATION****Bank rates on deposits**

LIBOR rates for 3-month CHF deposits

31 March
30 June
30 September
31 December

2002	2001
<i>%</i>	<i>%</i>
1.63	3.32
1.24	3.24
0.75	2.28
0.62	1.84

Stock Exchange movementsDow Jones index (USA)
FTSE index (UK)
Nikkei index (Japan)
SSMI index (Switzerland)

2002		2001	
Index 31.12.2002	<i>Change since 1.1.2002 (%)</i>	Index 31.12.2001	<i>Change since 1.1.2001 (%)</i>
8 342	-16.76	10 022	-7.10
3 940	-24.48	5 217	-16.15
8 579	-18.63	10 543	-23.52
4 631	-27.84	6 418	-21.11

IOM CHF Provident Fund historical returns

Year	Core Fund	Mutual Fund	Overall
	<i>%</i>	<i>%</i>	<i>%</i>
2002	1.23	-22.97	-2.80
2001	3.07	-19.80	-0.51
2000	2.64	10.41	1.52
1999	-0.61	-	-0.61
1998	1.53	-	1.53
1997	2.58	-	2.58
1996	1.89	-	1.89
1995	3.21	-	3.21
1994	4.13	-	4.13
1993	5.73	-	5.73
1992	8.07	-	8.07
1991	8.04	-	8.04
1990	8.18	-	8.18

**OPINION OF THE EXTERNAL AUDITORS
ON THE FINANCIAL STATEMENTS OF THE IOM PROVIDENT FUND****AUDIT ASSIGNMENT AND SCOPE**

We have audited the financial statements of the IOM Provident Fund for the year ended 31 December 2002. The specific statements audited are attached as appendix 15 to the IOM financial report for the year 2002. The basis for the audit by the External Auditors is given in Article 12.1 of the Financial Regulations of IOM. We have conducted the audit in accordance with generally accepted international auditing standards, supplemented by audit standards issued by the International Organization of Supreme Audit Institutions (INTOSAI) to the extent that these apply in the IOM context. Those standards require that we will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. We have examined, on a test basis, evidence supporting the amounts and disclosures in the financial statements. We have assessed the accounting principles used and significant estimates made by management, as well as evaluated the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

AUDIT OPINION

In our opinion, the financial statements present, in all material respects, the financial position of the IOM Provident Fund as of 31 December 2002, and the results of its operations for the year then ended.

Rune Kristiansen

Ingvil B. Hillestad

Jan Otto Jøranli

Auditors from the Office of the Auditor General of Norway

3 April 2003