

NINETY FOURTH SESSION

FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2006

<u>TABLE OF CONTENTS</u>	<u>Page</u>
Financial highlights	2
Organizational background	7
Statement of assets, liabilities and funds	11
Statement of resources and expenditure - Administrative Programme	12
Statement of resources and expenditure - Operational Programmes	14
Notes to the financial statements	15
 <u>Appendices</u>	
Appendix 1 - Administrative Programme - Assessed contribution	21
Appendix 2 - Administrative Programme - Outstanding assessed contributions	24
Appendix 3 - Operational Programmes - Statement of resources and expenditure by service and region	26
Appendix 4 - Staff Security Mechanism	27
Appendix 5 - Staff and office expenditure by location	28
Appendix 6 - Refugee Loan Fund	31
Appendix 7 - Claims Programmes	33
Appendix 8 - Rapid Response Transportation Fund	35
Appendix 9 - Government of Guatemala – Fiduciary Funds	36
Appendix 10 - List of voluntary contributions by donor - Operational Programmes	38
Appendix 11 - List of voluntary contributions by donor and programme - Operational Programmes	39
Appendix 12 - Opinion of the external auditors	61
Appendix 13 - Provident Fund	62

FINANCIAL HIGHLIGHTS**Overview**

1. Combined total expenditure for the Administrative and Operational Programmes was USD 733.3 million in 2006, representing a decrease of 23 per cent over the 2005 level of USD 952.0 million and an increase of 15 per cent over the 2004 level of USD 637.8 million.

Expenditure	2006 USD millions	2005 USD millions	2004 USD millions
Administrative Programme	30.1	30.0	29.9
Operational Programmes	<u>703.2</u>	<u>922.0</u>	<u>607.9</u>
Total expenditure for the year	<u>733.3</u>	<u>952.0</u>	<u>637.8</u>

2. Expenditure under the Claims Programmes decreased by USD 241.3 million from 2005 to 2006, and by USD 74.4 million from 2004 to 2006. Payments under the German Forced Labour Compensation Programme were completed in 2006 and only limited administrative costs will be incurred in 2007. Refer to Appendix 7 for a summary of the Claims Programmes.

	2006 USD millions	2005 USD millions	2004 USD millions
Claims Programmes	<u>71.6</u>	<u>312.9</u>	<u>146.0</u>
Expenditure, net of Claims Programmes	<u>662.7</u>	<u>639.1</u>	<u>491.8</u>

3. After excluding the Claims Programmes, expenditure increased by USD 147.3 million from 2004 to 2005 and by USD 23.6 million from 2005 to 2006. In 2006, the Out-of-Country Voting Programme for Iraq closed, resulting in a decrease in expenditure from 2005 of USD 64.1 million. This was offset by increased activities across the Organization. The most notable increases were incurred by the Voluntary Return and Reintegration Programmes from the United Kingdom (USD 25.2 million), increased activities in Sudan (USD 16.5 million), expanded election observation activities (USD 18.7 million), the Lebanon Emergency (USD 11.8 million), enhanced migration health activities post-tsunami and global health assessments (USD 8.2 million) and technical support activities in Peru (USD 5.3 million).

4. Four new Member States joined IOM in 2006, bringing the total membership to 120 at 31 December 2006 (116 at 31 December 2005). Over 490 new project were started (410 in 2005), bringing total active operational projects in 2006 to 1,674. The number of staff grew from 5,400 to 5,500 and the number of field locations increased slightly, from 286 to 290.

5. In 2006, there were over 150,000 IOM-assisted movements, representing a small increase in movements compared to 142,863 in 2005. The main reason for the increase was the Sudanese IDP returns and repatriation operations. There were 39,555 IOM-assisted movements under the Refugee Loan Fund during 2006, representing a 24 per cent fall from the 52,958 movements in 2005. This reduction was due to special programme-related circumstances that resulted in a large drop in the caseload from South-East Asia.

6. IOM continued to strengthen back-office administrative and labour-intensive functions in the Manila Administrative Centre, notably information technology, accounting, treasury operations, movement statistics and human resources administration. In addition, the Panama Administrative Centre was opened, with a small number of staff providing accounting support for missions in the Americas towards the end of 2006.

FINANCIAL HIGHLIGHTS (continued)**Administrative Programme**

7. The approved budget for the 2006 Administrative Programme remained at the same level as in 2005: CHF 37,119,000. The Administrative Programme remains a very small part of the total budget, accounting for only 4 per cent of consolidated expenditure for 2006. Expenditure for 2006 was CHF 37,599,528. The over-expenditure of CHF 480,528 was due to terminal emolument payments for staff retiring from the Organization and unanticipated resignations and terminations. The total terminal emoluments budget was CHF 620,000, whereas actual expenditure was CHF 1,140,693. The Administrative Part of the Budget uses the budgetary method of funding terminal emoluments, and it is very difficult to accurately anticipate and budget staff resignations and terminations for the coming year.

8. A number of Member States paid their outstanding assessed contributions in 2006, resulting in a decrease in the provision for doubtful receivables in 2006 of CHF 46,048 (2005: decrease of CHF 264,425). The total outstanding assessed contributions requiring a provision dropped to CHF 5,382,879 at 31 December 2006 from CHF 5,428,927 at 31 December 2005.

9. At 31 December 2006, total outstanding assessed contributions amounted to CHF 7,339,143 (2005: CHF 8,733,471). Out of this balance, six Member States have concluded repayment plans and account for CHF 2,853,981 of the total amount outstanding. A limited number of Member States account for most of the overdue amount (see appendix 2 for the list of outstanding assessed contributions at 31 December 2006).

10. The surplus carried forward from 2005 of CHF 356,038 (USD 271,785) will be used in 2007 for non-recurrent expenditure and will be shown as an identifiable item in the Revision of the Programme and Budget for 2007 (in accordance with Council Resolution No. 1077 adopted on 4 December 2002, "Systemic solution for the use of surplus in the Administrative Part of the Budget").

11. The net result of the decrease in the provision for doubtful receivables of CHF 46,048 plus the assessed contributions from new Member States of CHF 631,253, less the excess of expenditure of CHF 480,528, resulted in a positive carry forward of CHF 196,773 (USD 161,289).

Operational Programmes

12. The Summary Update of the Programme and Budget for 2006 (MC/2202) estimated a budget of USD 770.8 million based on the information available at that time. Actual expenditure under the Operational Programmes was USD 703.2 million, or USD 67.6 million less than the budget estimate. Expenditure under several projects, most notably in Indonesia (USD 24.1 million), Colombia (USD 15.9 million), Afghanistan (USD 8.7 million) and Sudan (USD 6.6 million), was budgeted based on the original agreements with donors for implementation, but will occur in 2007, not 2006. Expenditure under the Refugee Loan Fund was also lower than budgeted (USD 22.0 million) in 2006. Offsetting these budget reductions were new activities for Lebanon that were not included in the Summary Update (USD 11.8 million).

13. Total expenditure decreased by USD 218.8 million, from USD 922.0 million in 2005 to USD 703.2 million in 2006. While staff and office expenditure remained constant at USD 201 million, direct operational expenditure decreased in 2006 by USD 219.4 million, or 30 per cent, from USD 721.2 million in 2005 to USD 501.8 million in 2006. The main reason for the decrease in operational expenditure was the reduction of compensation payments in 2006 (USD 233.2 million). This reduction was partially offset by an increase in reintegration assistance, mainly under the Voluntary Return and Reintegration Programme in the United Kingdom.

14. The field locations incurring the highest levels of expenditure were Afghanistan, Indonesia, Colombia, Peru, the United Kingdom, Belgium, Pakistan, Kenya, Iraq and Sudan. Refer to appendix 5 for a complete summary of expenditure by field location.

FINANCIAL HIGHLIGHTS (continued)

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

Operational Programmes - expenditure by service	USD millions		
	2006	2005	Increase/ (decrease)
Movement, Emergency and Post-Conflict Migration	347.8	381.1	(33.3)
Migration Health (*)	40.1	31.9	8.2
Migration and Development	53.6	43.1	10.5
Regulating Migration	156.8	123.0	33.8
Facilitating Migration	26.9	22.2	4.7
Claims Programmes	71.6	312.9	(241.3)
General Programme Support	<u>6.4</u>	<u>7.8</u>	<u>(1.4)</u>
TOTAL	<u>703.2</u>	<u>922.0</u>	<u>(218.8)</u>

(*) Health issues affect all migrants and cut across all areas of IOM's work. This figure only reflects the specific migrant health activities and does not include the health related expenditure integrated into other services.

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

Operational Programmes - expenditure by region	USD millions		
	2006	2005	Increase/ (decrease)
Africa	99.0	86.6	13.9
Middle East	30.3	79.8	(49.6)
North America	4.6	6.8	(2.2)
Latin America	120.2	92.6	27.5
Asia	212.0	214.2	(3.3)
Europe	222.8	433.6	(209.9)
Global	<u>14.3</u>	<u>8.4</u>	<u>4.8</u>
TOTAL	<u>703.2</u>	<u>922.0</u>	<u>(218.8)</u>

17. The key fluctuations by region and service, as highlighted in the above tables, can be summarized as follows:

- The decrease under **Movement, Emergency and Post-Conflict Migration** (USD 33.3 million) was mainly the result of decreases in **Asia** (USD 10.6 million) and the **Middle East** (USD 51.2 million), offset by increases in **Africa** (USD 11.7 million) and **Latin America** (USD 15.6 million). In **Asia**, programmes in Afghanistan resulted in a net decrease of USD 14.5 million; activities following the Pakistan Earthquake Emergency increased (USD 6 million) while activities under the Refugee Loan Fund decreased (USD 3.2 million). In the **Middle East**, the decrease was entirely due to the closure of the Out-of-Country Voting Programme for Iraq (USD 64.1 million), offset by an increase brought about by the Lebanon Emergency (USD 11.8 million). In **Africa**, activities in Sudan increased from the previous year (USD 16.5 million) and the EU Elections Observer Programme was carried out in the Democratic Republic of the Congo (USD 7.5 million). These were offset by a reduction in returns from Zambia to Angola (USD 5.8 million).
- The increase in **Migration Health** (USD 8.2 million) resulted mainly from tsunami-related projects in **Asia** (USD 4 million), the new United Kingdom Tuberculosis Detection Programme and other health assessment programmes for migrants which are undertaken at a **Global** level (total increase: USD 3.6 million).

FINANCIAL HIGHLIGHTS (continued)

- Most of the increase under **Migration and Development** (USD 10.5 million) occurred in **Latin America** (USD 5.3 million), chiefly because of technical support activities in Peru. The increase of USD 2.7 million for **Europe** arose from increased expenditure under Community Stabilization Initiatives in Kosovo together with new projects for housing provided to displaced populations in the Republic of Serbia and Migration, Return and Research for Development, Italy.
 - A significant portion of the increase under **Regulating Migration** (USD 33.8 million) arose in **Europe** (USD 27.4 million), as the Voluntary Return and Reintegration Programme and the pilot enhanced returns scheme, both in the United Kingdom, grew in volume. In **Latin America** (USD 3.6 million), activities picked up for Technical Cooperation for Migration, technical assistance to the government of Argentina and passport issuance in Ecuador.
 - **Facilitating Migration** showed an increase of USD 4.7 million, mainly because of the rise in prepaid movements to Canada, Australia and North America.
 - **Claims Programmes in Europe** fell sharply, by USD 241.3 million, as final payments were made for forced labour, Nazi-era property loss and the Holocaust Victims' Assets Programme. Compensation payments were completed before the 31 December 2006 deadline.
18. The Operational Programmes ended 2006 with a carry-forward of USD 216,272,928 (2005: USD 212,246,437) comprised as follows:
- (1) an earmarked carry-forward from operations of USD 213,211,062 (2005: USD 210,373,004);
 - (2) a carry-forward from the staff security mechanism of USD 3,035,609 (2005: USD 1,856,742);
 - (3) an unearmarked carry-forward from operations of USD 26,257 (2005: USD 16,691).
19. A summary of the staff security mechanism is included in appendix 4 of the financial report.
20. Discretionary income (DI) for 2006, excluding staff security, amounted to USD 23.5 million. DI is composed of miscellaneous income (unearmarked contributions from governments and interest income) and project-related overhead and is used to cover core structures and other priority needs of the Organization. DI was higher than anticipated in the budget due to higher overhead income and also higher interest income. The Revision to the Programme and Budget (MC/EX/673) was submitted to Member States at the spring session of the SCBF and there are therefore important variances with the actual results for 2006. In line with ongoing discussions with Member States, the Administration will in the future present revised DI projections in the Summary Update on the Programme and Budget during the autumn meetings in order to facilitate comparison with actual results.
21. Actual expenditure of DI for staff and services at Headquarters, Missions with Regional Functions, the Manila Administrative Centre, Missions with Special Liaison Functions, Country Missions and Global activity/support was USD 15.4 million.
22. In the Revision of the Programme and Budget (MC/EX/673), USD 2.5 million were allocated to the upgrade of IOM's financial management system to an enterprise resource planning (ERP) system, using Systems Applications Products (SAP) software. Additional DI of USD 3.7 million was allocated in 2006 to this project. The cost of the entire SAP financial project, which started in 2006, is estimated to be USD 15 million. The new system will go live from 1 January 2008 and is intended to be rolled out to most field locations during 2008.

FINANCIAL HIGHLIGHTS (continued)

23. Currently, there are no comprehensive preventive controls to ensure that spending cannot exceed available funding; the new ERP system using SAP will include many additional controls and improved management information to reduce and possibly eliminate expenditure beyond confirmed funding. During 2006, certain project activities were undertaken before adequate funding had been confirmed for the completion. In the absence of other sources of income, an amount of USD 1.3 million had to be allocated for unforeseen costs. The largest unbudgeted use of DI in 2006 was for the voluntary return programme in Zambia where additional operational costs were incurred without adequate funding. Other project expenditure which exceeded income arose because the European Refugee Fund (ERF) did not cover terminal emoluments charges and overhead in certain countries. Additional DI was also used to cover funding shortfalls for projects and structures in Azerbaijan, Italy, Romania, Ghana, Finland and Costa Rica.

24. Given the importance and necessity of certain key areas, modest amounts totaling USD 0.5 million have been allocated to increase the balance of the Emergency Preparedness Account (EPA) and the reserve for sick and maternity leave replacements and to cover additional work to review the changes required to IOM accounts in order to comply with the International Public Sector Accounting Standards (IPSAS).

25. Thanks to the higher-than-budgeted DI, an additional USD 600,000 were allocated for support to Developing Member States and Member States in Transition (1035 Facility), in addition to the USD 1.4 million, already budgeted, bringing the total to USD 2 million.

ORGANIZATIONAL BACKGROUND

CONSTITUTION AND GOVERNANCE

26. The Organization was established 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 Organization was renamed the International Organization for Migration. The Organization possesses full juridical personality and has its Headquarters in Geneva. It had 120 Member States as at 31 December 2006 (116 at the end of 2005).

27. The Organization's organs 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 and determines IOM policies. The Executive Committee, at present comprising 23 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.

28. 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 for implementing 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

29. IOM is committed to the principle that humane and orderly migration benefits migrants and society. It 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 for the human dignity and well-being of migrants.

30. 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 and 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

31. The structure of IOM is functional and designed along a service-oriented approach to address migration challenges and implement activities. In 2006, there were five services: Movement, Emergency and Post-Conflict Migration Management, Migration Health, Migration and Development, Regulating Migration and Facilitating Migration. Together with the Claims Programmes and General Programme Support, all IOM projects are categorized in one of these areas of activity. IOM Offices are organized as follows:

Missions with Regional Functions (MRFs): During 2006, 16 Field Offices worldwide were designated as Missions with Regional Functions (MRFs). The MRFs provide administrative, financial, liaison and programme development support for IOM Country and Special-Purpose Missions in the region. The MRFs also provide the structural flexibility for rapid and temporary deployment of expert resources to undertake assessment missions or to monitor and advise on the implementation of project activities in other Missions.

Special Liaison Missions (SLMs): During 2006 seven Special Liaison Missions (SLMs) provided regular liaison with governments, United Nations offices, other intergovernmental partners and relevant interlocutors on a broad range of issues related specifically to IOM's work in migration management.

Country Missions: IOM has a global network of over 200 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.

Manila Administrative Centre (MAC): The MAC is considered an extension of Headquarters, providing administrative support throughout the Organization. In addition, it oversees missions in north-east Asia and Timor-Leste.

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, which also comprises the Executive Officer, has the constitutional authority to manage the Organization and carry out activities within its mandate by formulating coherent policies and ensuring that programme development is consistent with strategic priorities. The following functions were linked to the Director General's Office in 2006: Management Coordination, International Migration Law and Legal Affairs, the Office of the Inspector General, Gender Coordination, Information Technology and Communications and the Ombudsperson.

Migration Management Services: The Migration Management Services Department provides project development support to IOM's field operations and other units involved in migration management issues. It ensures that project planning and development is in line with the mandate of the Organization and with assessed needs, while strategizing with the Field Offices on new ways to support governments and complement the efforts of other international organizations to strengthen migration management practices. It develops operational standards, tools and models and provides operational back-up and training to the Field as necessary.

Migration Policy, Research and Communications: The Migration Policy, Research and Communications Department serves as the focal point for IOM's strategic policy coordination on international migration issues. It is also the focal point for: research and information on international migration policy strategies; development and dissemination of information on international migration

ORGANIZATIONAL BACKGROUND (continued)

Migration Policy, Research and Communications (continued):

trends, policies and practices to internal and external stakeholders, including relations with the media and coordination of IOM's international dialogue on migration.

External Relations: The External Relations Department supports the Organization's overall relations with Member, Observer and other States, international and non-governmental organizations and multilateral bodies. The Department is responsible for strengthening cooperation and partnerships with other international organizations and non-governmental organizations and establishes the framework to ensure consistency in IOM's approach to its partner organizations, the United Nations and other international governmental and non-governmental organizations. It encompasses the Donor Relations Division, the Regional Advisers, the Permanent Observer to the United Nations, the Meetings Secretariat and the Translation Unit.

Resources Management: The Department of Resources Management is responsible for the establishment and implementation of human and financial resources policies to ensure that the Organization's activities are carried out efficiently. The Department establishes and implements procedures to ensure sound fiscal and personnel management and planning. It also articulates financial and human resources proposals and policies and informs and liaises with internal and external stakeholders accordingly. The Department encompasses the following Divisions: Accounting, Budget, Treasury, Human Resources Management, Staff Development and Learning, Occupational Health Unit and Common Services.

Operations Support: The Operations Support Department is responsible for coordinating the activities of three units: Emergency and Post-Conflict, Movement Management and Election Support; it also provides the Director General with input for global operational decisions.

DESCRIPTION AND SUMMARY OF ACTIVITIES

Movement, Emergency and Post-Conflict Migration: This category includes the following: Resettlement assistance, Repatriation assistance and Emergency and Post-Conflict Migration Management. Movement, Emergency and Post-Conflict Migration Management is an important area for IOM both in terms of the size of expenditure and because the movement of people has been the backbone of IOM's operational programmes over the years. IOM helps resettle persons accepted under regular immigration programmes by processing relevant documentation and arranging safe, reliable and economical transportation. One of the largest movement programmes, implemented by IOM on behalf of the United States Government since the early 1950s, is the US Refugee Programme (USRP). In 2006, the USRP accounted for more than two thirds of IOM's resettlement activities. Since its inception, IOM has been involved in the voluntary repatriation of refugees, mainly in support of UNHCR repatriation activities. Repatriation continues to be an important activity and in 2006 occurred mainly in Africa. Emergency and Post-Conflict Migration Management is a substantial area. Since IOM provides transportation and emergency humanitarian assistance to persons requiring evacuation from emergency situations as well as post-emergency assistance, this area changes depending on the global needs. In 2006, IOM continued to be active in Indonesia, Sri Lanka, Afghanistan, Sudan, Iraq, Pakistan, Haiti, Zimbabwe, the Pacific and Colombia.

Migration Health: The Migration Health Department (MHD) addresses the needs of individual migrants as well as the public health needs of host communities through policies and practices corresponding to the emerging challenges facing mobile populations today. The following sub-headings are used to classify projects and programmes under Migration Health: Migration Health Assessment, Migration Health Assistance and Advice and Post-emergency Migration Health Assistance. Health issues affect all migrants and their host and home communities, and potentially cut across all areas of IOM's work. It has therefore been the role of MHD to raise awareness on migration health within the Organization and ensure that the health of migrants is addressed across the board. In 2006, migration health assessments for the purpose of resettlement remained MHD's biggest task.

ORGANIZATIONAL BACKGROUND (continued)

Migration and Development: Maximizing the positive relationship between migration and development has long been a strategic focus of IOM's work. In an era of unprecedented levels of human mobility, the need to develop a fuller understanding of the linkages between migration and development is particularly urgent, as is the need to act in practical ways to enhance the benefits migration can have for development, and to devise sustainable solutions for problematic migration situations. The following sub-headings classify the projects and programmes under Migration and Development: Migration and Economic/Community Development, and Capacity Building through Qualified Human Resources and Experts. Under the first sub-heading, extensive programmes were undertaken in 2006 in Peru, Ecuador, Colombia, Republic of Serbia (Kosovo), Argentina and Timor-Leste. Under the second sub-heading, the largest activities in 2006 took place in Afghanistan and Iraq.

Regulating Migration: Comprehensive, transparent and coherent approaches to migration management, involving all countries along the migration continuum, can help address irregular migration, including migrant smuggling and trafficking in human beings, minimize the negative impact of irregular migration and preserve its integrity as a natural social process. IOM helps governments develop and implement migration policy, legislation and administrative mechanisms that enhance migration management, while also assisting migrants in ways that respond to their protection needs and that are gender and age-sensitive and empowering. The following sub-headings classify projects and programmes under Regulating Migration: Return Assistance to Migrants and Governments, Counter-trafficking and Technical Cooperation on Migration Management and Capacity Building. Return Assistance is a significant part of IOM's activities. In 2006, the largest return activities were from the United Kingdom, the Netherlands, Germany and Belgium. Counter-trafficking activities have also increased since 2005, with the principal regions being Central Asia, Europe and the Balkans, Ukraine, Indonesia, Moldova and the Russian Federation. For Technical Cooperation, the most important activities were carried out in Indonesia, Ecuador, Honduras, Zimbabwe, Argentina and Peru in 2006.

Facilitating Migration: IOM provides policy and technical advice to governments on the regulation of migrant labour and other migratory movements as well as programmes to assist governments and migrants with recruitment, language training, pre-departure cultural orientation, pre-consular support services, arrival reception, and integration. The following sub-headings classify the projects and programmes under Facilitating Migration: Labour Migration, Migrant Processing and Assistance (including Pre-Consular Support Services and Migrant Training) and Migrant Integration. Under Labour Migration, the most extensive activities were undertaken in 2006 in Guatemala and Colombia. For Migrant Processing and Assistance, many long-standing movement assistance projects continue to be undertaken for migrants going to Canada, the United States and Australia, including Cultural Orientation for these countries.

Claims Programmes are specialized programmes that are worldwide in scope. Under these programmes, claims are processed in some 30 languages, and payments are made or notifications sent to eligible claimants, most of whom are migrants in the diaspora. Because of their specialized character and because they do not fit into one particular service but draw on several IOM strengths, these programmes are listed separately on the Organization chart. Refer to Appendix 7 for further information on these programmes.

STATEMENT OF ASSETS, LIABILITIES AND FUNDS AS AT 31 DECEMBER 2006

	2006	2005
	USD	USD
<u>ASSETS</u>		
CURRENT ASSETS		
Bank and cash (note 3)	260 953 443	243 526 763
Accounts receivable:		
Governments and voluntary agencies (note 4)	61 290 908	52 009 756
Member States' outstanding assessed contributions (appendix 2)	6 015 691	6 666 772
Other receivables and deposits	11 252 382	11 900 867
	<u>78 558 981</u>	<u>70 577 395</u>
Less: Provision for doubtful receivables (appendix 2)	(4 412 196)	(4 144 219)
	<u>74 146 785</u>	<u>66 433 176</u>
MEDIUM-TERM ASSETS		
Promissory notes (note 5)	38 600 000	32 300 000
	<u>38 600 000</u>	<u>32 300 000</u>
FIXED ASSETS		
Mission buildings (note 6)	556 039	640 039
Headquarters building (note 6)	8 157 564	7 878 495
	<u>8 713 603</u>	<u>8 518 534</u>
	<u>8 713 603</u>	<u>8 518 534</u>
<u>TOTAL ASSETS</u>	<u>382 413 831</u>	<u>350 778 473</u>
<u>LIABILITIES AND FUNDS</u>		
CURRENT LIABILITIES		
Accounts payable for transportation services	4 280 118	4 262 502
Other payables (note 7)	17 873 571	10 620 916
Payable to staff Provident Funds (note 8)	15 900 564	16 598 182
Accrued expenses	8 847 773	7 229 656
	<u>46 902 026</u>	<u>38 711 256</u>
LONG-TERM LIABILITIES		
Staff terminal emoluments (note 9)	33 835 765	28 575 000
Loan for Headquarters building (note 6)	8 157 564	7 878 495
Sasakawa Endowment Fund (note 10)	2 000 000	2 000 000
Loans from Member States (note 11)	1 680 400	1 680 400
	<u>45 673 729</u>	<u>40 133 895</u>
FUNDS		
Advance contributions from governments, agencies, migrants and sponsors	7 254 251	10 348 999
Refugee Loan Fund (appendix 6)	42 097 109	44 751 173
Emergency Preparedness Account (note 12)	659 022	332 094
IOM Migrant Loan Fund (note 13)	0	180 249
Rapid Response Transportation Fund (appendix 8)	2 402 439	2 054 636
Currency translation reserve (note 14)	19 719 253	747 949
Operational Programmes - earmarked resources carried forward (note 15)	213 211 062	210 373 004
Operational Programmes - unearmarked resources carried forward (note 15)	26 257	16 691
Operational Programmes - resources carried forward for staff security (note 15)	3 035 609	1 856 742
Administrative Programme – resources carried forward from 2005	271 785	271 785
Administrative Programme – resources carried forward from 2006	161 289	0
Contingency reserve (note 16)	1 000 000	1 000 000
	<u>289 838 076</u>	<u>271 933 322</u>
<u>TOTAL LIABILITIES AND FUNDS</u>	<u>382 413 831</u>	<u>350 778 473</u>

For an estimate of contingent liabilities, refer to note 17.

ADMINISTRATIVE PROGRAMME**STATEMENT OF RESOURCES AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2006****EXPRESSED IN US DOLLARS**

See following page for statement expressed in Swiss francs

	2006	2005
	USD	USD
<u>RESOURCES</u>		
Assessed contributions from Member States (appendix 1)	28 335 115	32 848 672
Gain/(loss) on foreign exchange (note b)	1 349 519	(2 935 357)
TOTAL RESOURCES	29 684 634	29 913 315
<u>EXPENDITURE</u>		
Staff salaries and benefits	23 515 748	23 176 955
Terminal emoluments (note 9)	932 974	809 869
Travel, subsistence and representation	830 935	871 701
Total staff salaries, benefits, travel and representation	25 279 657	24 858 525
Building rental and maintenance	1 020 877	988 107
Computer equipment, maintenance and electronic mail	1 574 524	1 730 293
Office supplies, printing, equipment and vehicles	524 065	622 962
Total general office	3 119 466	3 341 362
Training	504 132	594 949
Outside services and research	429 801	470 237
Total contractual services	933 933	1 065 186
Communications	392 715	413 324
Meetings Secretariat	356 979	334 961
TOTAL EXPENDITURE	30 082 750	30 013 358
Excess of expenditure for the year	(398 116)	(100 043)
Excess of resources/(expenditure) brought forward at the beginning of the year	271 785	(564 202)
Resources carried forward from 2005 for use in 2007 (note a)	(271 785)	0
Assessed contributions from new Member States (appendix 1)	521 349	734 179
Decrease in provision for doubtful receivables (appendix 2)	38 056	201 851
Resources carried forward at the end of the year	161 289	271 785

Note a:

In accordance with Council Resolution 1077, adopted on 4 December 2002, "Systemic solution for the use of surplus in the Administrative Part of the Budget", the resources carried forward from 2005 of USD 271,785 will be used in 2007 for non-recurrent expenditure and will be shown as an identifiable item in the revision of the Programme and Budget for 2007.

Note b:

The foreign exchange gain in 2006 is due to the strengthening of the Swiss franc against the US dollar during the year from USD 1 = CHF 1.31 at 1 January 2006 to USD 1 = CHF 1.22 at 31 December 2006.

ADMINISTRATIVE PROGRAMME**STATEMENT OF RESOURCES AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2006****EXPRESSED IN SWISS FRANCS**

See previous page for statement expressed in US dollars

	BUDGET		
	2006	2006	2005
	CHF	CHF	CHF
<u>RESOURCES</u>			
Assessed contributions from Member States (appendix 1)		37 119 000	37 119 000
TOTAL RESOURCES		37 119 000	37 119 000
<u>EXPENDITURE</u>			
Staff salaries and benefits	29 521 000	29 447 817	28 621 506
Terminal emoluments (note 9)	620 000	1 140 693	1 039 320
Travel, subsistence and representation	1 031 000	1 037 059	1 075 776
Total staff salaries, benefits, travel and representation	31 172 000	31 625 569	30 736 602
Building rental and maintenance	1 268 000	1 270 586	1 259 319
Computer equipment, maintenance and electronic mail	1 957 000	1 958 184	2 166 354
Office supplies, printing, equipment and vehicles	658 000	649 384	782 665
Total general office	3 883 000	3 878 154	4 208 338
Training	625 000	627 727	739 903
Outside services and research	539 000	538 298	591 222
Total contractual services	1 164 000	1 166 025	1 331 125
Communications	465 000	493 942	515 573
Meetings Secretariat	435 000	435 838	430 545
TOTAL EXPENDITURE	37 119 000	37 599 528	37 222 183
Excess of expenditure for the year		(480 528)	(103 183)
Excess of resources/(expenditure) brought forward at the beginning of the year		356 038	(637 548)
Resources carried forward from 2005 for use in 2007 (Note a)		(356 038)	0
Assessed contributions from new Member States (appendix 1)		631 253	832 344
Decrease in provision for doubtful receivables (appendix 2)		46 048	264 425
Resources carried forward at the end of the year		196 773	356 038

Note a:

In accordance with Council Resolution 1077, adopted on 4 December 2002, "Systemic solution for the use of surplus in the Administrative Part of the Budget", the resources carried forward from 2005 of CHF 356,038 will be used in 2007 for non-recurrent expenditure and will be shown as an identifiable item in the revision of the Programme and Budget for 2007.

OPERATIONAL PROGRAMMES**STATEMENT OF RESOURCES AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2006**

	2006 USD	2005 USD
<u>RESOURCES (appendix 10)</u>		
Earmarked contributions from:		
Member States	441 307 121	459 186 934
Non-member States, agencies and other	213 871 681	457 267 155
Promissory note repayments	18 683 614	18 473 666
Refugees, migrants and sponsors	27 413 062	21 927 087
Total earmarked contributions	701 275 478	956 854 842
Unearmarked contributions from:		
Member States	2 189 239	2 310 230
Net interest and miscellaneous income	3 757 706	2 989 615
Total unearmarked contributions	5 946 945	5 299 845
TOTAL RESOURCES (appendix 10)	707 222 423	962 154 687
<u>EXPENDITURE</u>		
Transportation	114 979 337	106 189 268
Visas, documentation and transit	5 078 723	4 549 684
Medical examinations, equipment and drugs	11 515 694	9 622 894
Reintegration assistance, grants and compensation payments	95 245 509	315 424 697
Assistance to IDPs and micro-projects	151 932 310	145 918 620
Subcontracted services	113 020 400	126 551 685
Public information and dissemination activities	9 084 103	12 380 138
Other operational costs	951 769	583 103
Total direct expenditure	501 807 845	721 220 089
Staff and office expenditure:		
General staff costs	136 527 534	123 957 387
Terminal emoluments	10 100 782	8 823 298
Travel and subsistence	10 601 366	11 011 255
Computers, office equipment and supplies	11 038 539	12 700 405
Premises rent and maintenance	13 710 085	20 792 234
Communications	5 767 704	7 140 568
Vehicle purchase, rental and maintenance	5 045 714	5 840 863
Outside contractual services	6 419 339	7 602 677
UNDSS Security Fee (appendix 4)	2 177 024	2 931 048
Total staff and office expenditure	201 388 087	200 799 735
TOTAL EXPENDITURE (appendices 3 and 5)	703 195 932	922 019 824
Excess of resources for the year	4 026 491	40 134 863
Resources carried forward at the beginning of the year	212 246 437	172 111 574
Resources carried forward at the end of the year	216 272 928	212 246 437
<u>Comprising:</u>		
Earmarked resources carried forward (note 15)	213 211 062	210 373 004
Unearmarked resources carried forward (note 15)	26 257	16 691
Unearmarked resources carried forward - Staff Security (note 15)	3 035 609	1 856 742
Total resources carried forward at the end of the year	216 272 928	212 246 437

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 is 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 a fair picture of the Organization's resources, expenditure and 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 described below.

Accounting records and foreign currencies

Accounting records are presented in US dollars, as required by the Financial Regulations. Assets and liabilities are translated into US dollars at the UN rate of exchange set at the end of each month. Income and expenses are translated at the UN exchange rate of the month of the transaction. As the Administrative Programme is presented in Swiss francs, the calculated exchange gain or loss is recorded in the US dollar statement of resources and expenditure for the Administrative Programme. All other revaluation and exchange gains and losses are accumulated under the currency translation reserve and shown as Funds (refer also to note 14).

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 has been committed by contributing States or other donors.

Resources

Assessed contributions under the Administrative Programme are recorded on the accrual basis. Assessed contributions are due on 1 January and are recorded as income at that date. Voluntary contributions to Operational Programmes are normally recorded once the funds have been 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

In principle, the Organization holds its cash in common accounts without distinguishing cash held on behalf of the numerous contributors to the Organization's 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 – ACCOUNTS RECEIVABLE – GOVERNMENTS AND VOLUNTARY AGENCIES

Amounts receivable for operations from Governments and voluntary agencies increased in 2006 to USD 61,290,908 (2005: USD 52,009,756). The largest receivables at 31 December 2006 were due from the European Commission (USD 12.9 million), the Government of the United Kingdom for the Voluntary Return and Reintegration Programme (USD 13.1 million), the Government of Canada for the Canadian Warrant Programme (USD 3.5 million), the Government of Italy (USD 3.2 million), the World Bank (USD 3.1 million) and the Government of Australia (USD 2.1 million). At 31 December 2006, IOM had USD 5.8 million of amounts receivable more than one year old. The most significant amounts were from the European Commission (USD 3.7 million) and the Government of Italy (USD 1.3 million). The Administration regularly follows up with the donors on amounts receivable. Most receivables are due to funding on a reimbursement basis or after the submission of reports. Delays in payment arise because of donor requests for detailed reporting and audit and delays by the donor in review and settlement.

NOTE 5 - PROMISSORY NOTES

The amount of USD 38,600,000 (2005: USD 32,300,000) 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 6 for further information, including the evaluation of promissory notes.

NOTE 6 - FIXED ASSETS**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.

	2006	2005
	USD	USD
Mission buildings at cost	1 839 751	1 839 751
Accumulated depreciation	<u>(1 283 712)</u>	<u>(1 199 712)</u>
Net book value	<u>556 039</u>	<u>640 039</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)**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 2006 was CHF 368,600 (2005: CHF 368,600). The building is depreciated 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:

		2006	2005
		CHF	CHF
Building at cost		18 000 000	18 000 000
Accumulated depreciation		<u>(8 047 772)</u>	<u>(7 679 172)</u>
Net book value at 31 December		<u>9 952 228</u>	<u>10 320 828</u>
Swiss Government loan		18 000 000	18 000 000
Accumulated repayments		<u>(8 047 772)</u>	<u>(7 679 172)</u>
Loan balance at 31 December		<u>9 952 228</u>	<u>10 320 828</u>
At the year-end rate equivalent to	USD	<u>8 157 564</u>	<u>7 878 495</u>
Year-end exchange rate (CHF/USD)		1.22	1.31

NOTE 7 – OTHER PAYABLES

Other payables increased to USD 17,873,571 at 31 December 2006 (USD 10,620,916 at 31 December 2005). The increase is due to the occasional high level of payables recorded in field missions, mainly in Latin America, and the increased payable for health insurance.

NOTE 8 – PAYABLE TO STAFF PROVIDENT FUNDS

The amount payable to the staff Provident Funds of USD 15 900 564 (2005: USD 16 598 182) is shown as a receivable from IOM in the Provident Funds accounts as follows:

US dollar Provident Funds				USD	13 025 200
Swiss franc Provident Fund	CHF	(2 452 695)	at 1.22	USD	(2 010 406)
Euro Provident Fund	EUR	3 713 185	at 0.76	USD	4 885 770

Further information on the staff Provident Funds is included in appendix 13.

NOTE 9 - STAFF TERMINAL EMOLUMENTS

Terminal emoluments are the sum of staff member entitlements pursuant to the employment contract or stipulated in the Staff Regulations and Rules 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 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.

NOTES TO THE FINANCIAL STATEMENTS (continued)**NOTE 9 - STAFF TERMINAL EMOLUMENTS (continued)**

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 coming year. For 2006 and 2005 the budget for terminal emoluments was CHF 620,000, whereas the actual terminal emolument payments for 2006 were CHF 1,140,693 (2005: 1,039,320). The number of staff departing and the entitlements required cannot be fully anticipated at the time the budget is prepared. At 31 December 2006 the estimated liability for severance pay and other emoluments payable to staff when they retire or leave the Organization under the Administrative Programme amounted to USD 8,808,190 (2005: USD 8,979,595).

Under the Operational Programmes, the reserve of USD 33,835,765 at 31 December 2006 (2005: USD 28,575,000) 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. It includes a provision for certain payments that need to be made for IOM staff after retirement, such as IOM's contribution to health insurance premiums and provident fund contributions for staff members accepting mutually agreed termination packages.

NOTE 10 – 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.

	2006	2005
	USD	USD
Capital account balance at the end of the year	2 000 000	2 000 000
Income account		
Interest income during the year	100 000	55 000
<u>Transfers from Sasakawa Endowment Fund to projects:</u>		
Strengthening migration management capacity in Congo	(40 000)	
Psychosocial support for displaced families and children in Sri Lanka	(35 000)	
Humanitarian assistance for stranded migrants	(15 000)	
Inter-American course on international migration	(10 000)	
Tsunami emergency		(55 000)
Income account at the end of the year	0	0

NOTE 11 – LOANS FROM MEMBER STATES

A cash reserve consisting of interest-free loans from Member States was established by Resolution No. 70 of 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.

NOTES TO THE FINANCIAL STATEMENTS (continued)**NOTE 12 – EMERGENCY PREPAREDNESS ACCOUNT (EPA)**

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 an advance 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.

	2006	2005
	USD	USD
Opening balance of the EPA at the beginning of the year	332 094	238 000
<u>Contributions to the EPA:</u>		
Transfer of Discretionary Income Government of the United Kingdom (DFID)	300 000	176 236
<u>Transfers from the EPA to projects:</u>		
Assessment of detained Ethiopians in Puntland and Somaliland	(25 100)	
Mount Mayon internally displaced persons assessment in the Philippines	(10 000)	
Reintegration of military personnel in Albania	(7 972)	
Pakistan earthquake emergency		(70 000)
Assistance for displaced persons in Côte d'Ivoire		(40 000)
Emergency preparedness mission in Musina, South Africa		(30 000)
Total transfers from the EPA to projects	(43 072)	(140 000)
<u>Repayments to the EPA from projects:</u>		
Pakistan earthquake emergency	70 000	
Tsunami emergency		50 000
Shelter assistance – Bam earthquake victims		7 858
Total repayments to the EPA from projects	70 000	57 858
Closing balance of the EPA at the end of the year	659 022	332 094

NOTE 13 – IOM MIGRANT LOAN FUND

The IOM Migrant Loan Fund was established, pursuant to Resolution No. 210 (XII) of 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. As the Fund had been dormant for a number of years, the Administration proposed that the remaining balance of USD 180,249 be used to partially finance the establishment of the Stranded Migration Facility (SMF), later termed to Humanitarian Assistance for Stranded Migrants (HASM) in the 2006 Programme and Budget (MC/2176). This was approved by Resolution No. 1128 adopted by the Council on 2 December 2005.

NOTE 14 – CURRENCY TRANSLATION RESERVE

The currency translation reserve of USD 19,719,253 (2005: USD 747,949) is carried forward and shown under Funds. This amount represents the accumulated unrealized revaluation of foreign currency assets and liabilities converted to US dollars together with any realized exchange gains and losses upon the completion of projects reported in a currency other than US dollars.

During 2006, the average bank and cash balance was USD 238.7 million, of which USD 155.9 million (or 65 per cent) was held in euros. Due to a 10 per cent strengthening of the euro against the dollar during 2006 (from USD 1 = EUR 0.845 at 1 January 2006 to USD 1 = EUR 0.76 at 31 December 2006), and IOM's sizeable holdings in euros, the currency translation reserve increased substantially during 2006. It should be noted that this is essentially an unrealized reserve as IOM's accounts are maintained in US dollars while actual balances are in other currencies, most significantly in euros and Swiss francs. Refer to Accounting records and foreign currencies section of note 2.

NOTES TO THE FINANCIAL STATEMENTS (continued)**NOTE 15 – OPERATIONAL PROGRAMMES – RESOURCES CARRIED FORWARD**

The resources for operational programmes carried forward at 31 December 2006 amounted to USD 216,272,928 (2005: USD 212,246,437) and comprised three parts:

- (a) an earmarked carry-forward from operations of USD 213,211,062 (2005: USD 210,373,004);
- (b) a carry-forward from the staff security mechanism of USD 3,035,609 (2005: USD 1,856,742) - refer to Appendix 4.
- (c) an unearmarked carry-forward from operations of USD 26,257 (2005: USD 16,691).

NOTE 16 – 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.

NOTE 17 – CONTINGENT LIABILITIES

At 31 December 2006, IOM had two significant contingent liabilities requiring disclosure.

1. Certain donors, particularly the European Union, commit to finance only a fixed percentage of the total project expenditure and specifically require co-funding to cover the remaining percentage of the project's expenditure. IOM has signed agreements without the entire co-funding being confirmed up-front but has committed to secure co-funding over the life of the project. To date, IOM has been successful in securing co-funding for these projects principally by external funding, including by aligning 1035 proposals with co-funding needs and if necessary reducing or stopping project activities. However, the co-funding exposure has been identified as a risk to IOM and was brought to the Member States' attention in IC/2006/2, "Co-Funding Mechanism", at the Informal Consultations on Budgetary and Management matters on 22 June 2006. In addition, various measures have been put in place internally to address this issue. A Co-Funding Group (CFG) has been established comprising staff from Headquarters and Brussels to review the status of these exposures and ways to finance the co-funding liabilities. At 31 December 2006, IOM had more than 68 projects that required co-funding. Of those projects, 16 did not have the entire co-funding confirmed, representing a maximum exposure of USD 3 million. Almost of all these projects commenced at the end of 2006 and cover a two-year period. IOM is actively reviewing options to secure the co-funding requirement over this period.
2. For decades, IOM staff members residing in neighbouring France and working at Headquarters in Geneva were not subject to taxation by the Government of France on their institutional income, since they receive a net salary; the same applied to staff members of other international organizations based in Geneva. In the early 1990s, the tax authorities in France wanted to discontinue this long-standing practice, which was not based on a treaty or a law. After protracted discussions, in 2000 France ratified the 1947 Convention on the Privileges and Immunities of Specialized Agencies of the United Nations, thereby solving the problem of staff members of these UN agencies. As IOM is not a specialized agency of the United Nations, the French tax authorities started sending tax forms and reminders to IOM staff residing in neighbouring France. In 2005 and 2006, IOM paid USD 78,000 for French income tax related to one staff member working at Headquarters and living in France; other staff members have received tax assessments where tax is due and payable. There are currently 61 IOM staff members living in France and tax can be claimed back for a maximum of three years; the maximum total exposure is USD 2 million. The IOM Administration has been pursuing this matter with the Permanent Mission of France to the United Nations in Geneva.

ADMINISTRATIVE PROGRAMME**ASSESSED CONTRIBUTIONS FOR THE YEAR ENDED 31 DECEMBER 2006**

	2006	2005
	CHF	CHF
<u>MEMBER STATES</u>		
Afghanistan	12 828	12 963
Albania	12 828	12 963
Algeria	30 422	31 483
Angola	12 828	12 963
Argentina	383 018	396 309
Armenia	12 828	12 963
Australia	637 752	659 651
Austria	344 166	355 938
Azerbaijan	12 828	12 963
Bahamas(1)	12 828	
Bangladesh	12 828	12 963
Belgium	428 100	442 978
Belize	12 828	12 963
Benin	12 828	12 963
Bolivia	12 828	12 963
Bosnia and Herzegovina (2)	12 828	
Brazil (1)	610 263	
Bulgaria	12 828	12 963
Burkina Faso	12 828	12 963
Cambodia	12 828	12 963
Canada	1 127 062	1 165 964
Cape Verde	12 828	12 963
Chile	89 432	92 596
Colombia	61 943	64 076
Congo	12 828	12 963
Costa Rica	12 828	12 963
Côte d'Ivoire	12 828	12 963
Croatia	14 661	15 186
Cyprus	15 761	16 297
Czech Republic	73 305	75 928
Democratic Republic of the Congo	12 828	12 963
Denmark	287 721	297 417
Dominican Republic	13 928	14 445
Ecuador	12 828	12 963
Egypt	48 015	49 631
El Salvador	12 828	12 963
Estonia (1)	12 828	
Finland	213 684	220 748
France	2 415 763	2 499 344
Gabon (2)	12 828	
Gambia	12 828	12 963
Georgia	12 828	12 963
Germany	3 470 254	3 590 121
Greece	212 217	219 637
Guatemala	12 828	12 963
Guinea	12 828	12 963
Guinea-Bissau	12 828	12 963
Haiti	12 828	12 963
Honduras	12 828	12 963
Hungary	50 580	52 224
Iran (Islamic Republic of)	63 042	65 187
Ireland	140 379	145 190
Israel	186 927	193 710
Italy	1 956 872	2 024 513
Jamaica (2)	12 828	
Japan	7 135 497	7 210 613
Jordan	12 828	12 963
Kazakhstan	12 828	12 963

ADMINISTRATIVE PROGRAMME

ASSESSED CONTRIBUTIONS FOR THE YEAR ENDED 31 DECEMBER 2006

	2006	2005
	CHF	CHF
<u>MEMBER STATES (continued)</u>		
Kenya	12 828	12 963
Kyrgyzstan	12 828	12 963
Latvia	12 828	12 963
Liberia	12 828	12 963
Libyan Arab Jamahiriya	52 779	54 817
Lithuania	12 828	12 963
Luxembourg	30 788	31 853
Madagascar	12 828	12 963
Mali	12 828	12 963
Malta	12 828	12 963
Mauritania	12 828	12 963
Mexico	754 307	780 396
Moldova	12 828	12 963
Morocco	18 693	19 630
Netherlands	676 970	700 393
New Zealand	88 699	91 484
Nicaragua	12 828	12 963
Niger	12 828	12 963
Nigeria	16 860	17 408
Norway	271 961	281 491
Pakistan	21 991	22 964
Panama	12 828	12 963
Paraguay	12 828	12 963
Peru	37 019	38 149
Philippines	38 119	39 261
Poland	184 728	191 117
Portugal	188 393	194 821
Republic of Korea	658 277	665 207
Romania	24 191	24 816
Rwanda	12 828	12 963
Senegal	12 828	12 963
Serbia and Montenegro	12 828	12 963
Sierra Leone	12 828	12 963
Slovakia	20 525	21 112
Slovenia	32 987	34 075
South Africa	116 921	121 115
Sri Lanka	12 828	12 963
Sudan	12 828	12 963
Sweden	399 878	413 717
Switzerland	479 414	495 942
Tajikistan	12 828	12 963
Thailand	83 568	86 670
Tunisia	12 828	13 334
Turkey (1)	149 175	
Uganda	12 828	12 963
Ukraine	15 761	16 297
United Kingdom of Great Britain and Northern Ireland	2 454 614	2 539 345
United Republic of Tanzania	12 828	12 963
United States of America	9 434 339	9 533 654
Uruguay	19 059	20 001
Venezuela (Bolivarian Republic of)	68 540	70 743
Yemen	12 828	12 963
Zambia	12 828	12 963
Zimbabwe	12 828	12 963
Subtotal - Member States - CHF	<u>37 119 000</u>	<u>37 119 000</u>
Subtotal - Member States - USD	<u>28 335 115</u>	<u>32 848 672</u>

ADMINISTRATIVE PROGRAMME**ASSESSED CONTRIBUTIONS FOR THE YEAR ENDED 31 DECEMBER 2006**

	2006	2005
	CHF	CHF
NEW MEMBER STATES		
Bahamas(1)		12 963
Estonia (1)		12 963
Brazil (1)		630 391
Turkey (1)		154 079
Jamaica (2)		7 316
Bosnia and Herzegovina (2)		7 316
Gabon (2)		7 316
Cameroon (3)	12 828	
Ghana (3)	12 828	
Belarus (3)	12 828	
Togolese Republic (3)	12 828	
Republic of Mauritius (4)	7 275	
Spain (4)	572 666	
Subtotal - New Member States - CHF	631 253	832 344
Subtotal - New Member States - USD	521 349	734 179

Note: IOM had 120 Member States at the end of 2006 (116 at the end of 2005). The Republic of Montenegro and Nepal were admitted as Members by Resolutions Nos. 1138 and 1139 adopted by the Council on 28 November 2006.

(1) The Bahamas, Estonia, Brazil and Turkey were admitted as Members by Resolutions Nos. 1103 to 1106 adopted by the Council on 30 November 2004.

(2) Jamaica, Bosnia and Herzegovina and Gabon were admitted as Members by Resolutions Nos. 1114 to 1116 adopted by the Council on 9 June 2005. Their contributions for 2005 were pro-rated according to the date of entry to the Organization.

(3) Cameroon, Ghana, Belarus and the Togolese Republic were admitted as Members by Resolutions Nos. 1121 and 1124 adopted by the Council on 29 November 2005.

(4) The Republic of Mauritius and Spain were admitted as Members by Resolutions Nos. 1133 and 1134 adopted by the Council on 8 June 2006. Their contributions for 2006 were pro-rated according to the date of entry to the Organization.

ADMINISTRATIVE PROGRAMME

OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE YEAR ENDED 31 DECEMBER 2006

Member States	2005	2004	Previous Years	Total	2006	Grand Total
Argentina ¹			1 977 920	1 977 920		1 977 920
Armenia ¹			97 671	97 671		97 671
Bahamas					9 716	9 716
Belarus					12 828	12 828
Benin*	12 963	14 643		27 606	12 828	40 434
Bolivia*³	12 963	14 643	394 958	422 564	12 828	435 392
Brazil	630 391			630 391	610 263	1 240 654
Burkina Faso	12 963	10 944		23 907	12 828	36 735
Cameroon					12 828	12 828
Cape Verde*	12 963	14 643	28 698	56 304	12 828	69 132
Congo	12 963	14 418		27 381	12 828	40 209
Côte d'Ivoire*	12 963	14 643	13	27 619	12 828	40 447
Democratic Republic of the Congo	12 963			12 963	12 828	25 791
Denmark					287 721	287 721
Dominican Republic ¹			556 767	556 767		556 767
Ecuador					312	312
El Salvador					12 405	12 405
Gabon	7 316			7 316	12 828	20 144
Gambia*	12 963	14 643	38 858	66 464	12 828	79 292
Georgia*²	12 963	14 643	15 775	43 381	12 828	56 209
Ghana					12 828	12 828
Guinea*²	12 963	14 643	56 195	83 801	12 828	96 629
Guinea-Bissau*²	12 963	14 643	80 560	108 166	12 828	120 994
Honduras					9 437	9 437
Iran (Islamic Republic of)	65 187	74 081		139 268	63 042	202 310
Jamaica					12 828	12 828
Kenya					12 828	12 828
Kyrgyzstan ¹	12 963	13 063		26 026	12 828	38 854
Liberia*	12 963	14 643	181 340	208 946	12 828	221 774
Libyan Arab Jamahiriya					52 779	52 779
Mali	12 963	130		13 093	12 828	25 921
Mauritania	1 163			1 163	12 828	13 991
New Zealand					88 699	88 699
Nicaragua ¹			80 939	80 939		80 939
Niger	12 963	8 442		21 405	12 828	34 233
Nigeria	17 348			17 348	16 860	34 208
Pakistan					652	652
Peru ¹	38 149	48 322	15 359	101 830		101 830
Philippines	1 458			1 458	38 119	39 577
Republic of Korea					258 267	258 267
Sierra Leone*	12 963	14 643	38 858	66 464	12 828	79 292
South Africa					116 921	116 921
Sudan*²	12 963	14 643	1 212	28 818	12 828	41 646

ADMINISTRATIVE PROGRAMME**OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE YEAR ENDED 31 DECEMBER 2006 (continued)**

Member States	2005	2004	Previous Years	Total	2006	Grand Total
Tajikistan*	12 963	14 643	12 727	40 333	12 828	53 161
Togo					12 828	12 828
Uganda*	12 963	14 643	173 615	201 221	12 828	214 049
United Republic of Tanzania	179			179	12 828	13 007
Uruguay	20 001			20 001	19 059	39 060
Zambia*²	12 963	14 643	216 560	244 166	12 828	256 994
Total CHF	1 040 452	374 402	3 968 025	5 382 879	1 956 264	7 339 143
Total USD (at 1.22)	852 830	306 887	3 252 479	4 412 196	1 603 495	6 015 691

At 31 December 2006:

- (1): Member States having concluded a repayment plan (total number: 6).
(2): Member States negotiating a repayment plan (total number: 5).
(3): Member State that has failed to meet its obligations under an agreed repayment plan (total number: 1)

* Member States subject to Article 4 of the Constitution (total number: 14).

Note - Provision for Doubtful Receivables: In accordance with IOM's accounting policy, full provision for doubtful receivables is made for assessed contributions that have been outstanding for more than one year. Therefore, a provision of CHF 5,382,879 (USD 4,412,196) has been made for outstanding assessed contributions for 2005 and prior years.

	<u>CHF</u>	<u>USD</u>
Provision at 1 January 2005 (A)	5 693 352	5 038 365
Outstanding assessed contributions from prior year at 1 January (B)	1 829 657	1 619 165
Payments received in 2005 on outstanding assessed contributions from 2004 and prior years (C)	(2 094 082)	(1 821 016)
Decrease in provision due to payment by Member States (B-C)	(264 425)	(201 851)
Foreign exchange rate fluctuation during the year (D)		(692 295)
Provision at 31 December 2005 (A+B-C-D)	5 428 927	4 144 219
	<u>CHF</u>	<u>USD</u>
Provision at 1 January 2006 (E)	5 428 927	4 144 219
Outstanding assessed contributions from 2005 at 1 January 2006 (F)	3 304 544	2 522 553
Payments received in 2006 on outstanding assessed contributions from 2005 and prior years (G)	(3 350 592)	(2 560 609)
Decrease in provision due to payment by Member States (F – G)	(46 048)	(38 056)
Foreign exchange rate fluctuation during the year (H)		306 033
Provision at 31 December 2006 (E+F-G+H)	5 382 879	4 412 196

INTERNATIONAL ORGANIZATION FOR MIGRATION

OPERATIONAL PROGRAMMES - STATEMENT OF RESOURCES AND EXPENDITURE BY SERVICE AND REGION FOR THE YEAR ENDED 31 DECEMBER 2006 (IN US DOLLARS)

	RESOURCES			EXPENDITURE				RESOURCES CARRIED FORWARD			
	CARRIED FORWARD FROM 2005 (note a)	NEW RESOURCES 2006	ALLOCATION OF UNEARMARKED INCOME	TOTAL AVAILABLE RESOURCES	DIRECT OPERATIONS	STAFF AND OFFICE	OVERHEAD	TOTAL EXPENDITURE	EARMARKED RESOURCES	UNEARMARKED RESOURCES	NET CARRY-FORWARD
By Service											
Unearmarked Income		5 946 945	(5 946 945)								
Movement, Emergency and Post-Conflict Migration	77 565 744	342 408 972	446 923	420 421 639	256 219 587	80 529 086	11 051 147	347 799 820	72 621 819		72 621 819
Migration Health	9 416 979	37 696 927	603 747	47 717 653	19 668 566	18 463 656	1 995 987	40 128 209	7 589 444		7 589 444
Migration and Development	19 094 986	54 744 199	197 847	74 037 032	44 626 436	8 004 310	915 106	53 545 852	20 491 180		20 491 180
Regulating Migration	58 553 564	181 239 951	261 399	240 054 914	102 914 381	48 321 365	5 517 248	156 752 994	83 301 920		83 301 920
Facilitating Migration	4 190 063	28 278 625	115 026	32 583 714	18 205 426	7 905 365	831 448	26 942 239	5 641 475		5 641 475
Claims Programmes	26 339 003	55 120 510		81 459 513	58 795 100	11 662 644	1 140 450	71 598 194	9 861 319		9 861 319
General Programme Support	10 399 132	3 256 474	1 114 968	14 770 574	790 980	6 048 414	468 845	7 308 239	7 462 335		7 462 335
Core Staff and Services	4 711 797	(1 470 180)	3 207 035	6 448 652	542 940	17 168 460	(17 530 575)	180 825	6 241 570		6 241 570
Staff Security Mechanism	1 975 169			1 975 169	44 429	3 284 787	(4 389 656)	(1 060 440)		3 035 609	3 035 609
TOTAL US DOLLARS	212 246 437	707 222 423		919 468 860	501 807 845	201 388 087		703 195 932	213 211 062	3 061 866	216 272 928

	RESOURCES			EXPENDITURE				RESOURCES CARRIED FORWARD			
	CARRIED FORWARD FROM 2005 (note a)	NEW RESOURCES 2006	ALLOCATION OF UNEARMARKED INCOME	TOTAL AVAILABLE RESOURCES	DIRECT OPERATIONS	STAFF AND OFFICE	OVERHEAD	TOTAL EXPENDITURE	EARMARKED RESOURCES	UNEARMARKED RESOURCES	NET CARRY-FORWARD
By Region											
Unearmarked Income		5 946 945	(5 946 945)								
Africa	25 402 234	108 795 403	421 962	134 619 599	60 995 461	33 913 780	4 053 087	98 962 328	35 657 271		35 657 271
Middle East	15 475 173	28 890 570		44 365 743	22 603 241	6 494 254	1 215 435	30 312 930	14 052 813		14 052 813
North America	51 981	4 554 371	6 256	4 612 608	2 524 401	1 840 809	220 897	4 586 107	26 501		26 501
Latin America and the Caribbean	40 856 897	121 106 522	197 575	162 160 994	101 025 001	16 967 936	2 230 922	120 223 859	41 937 135		41 937 135
Asia and Oceania	58 065 509	205 816 587	24 166	263 906 262	154 242 777	51 085 219	6 677 261	212 005 257	51 901 005		51 901 005
Europe	54 459 765	220 891 172	538 811	275 889 748	154 099 354	61 852 714	6 813 836	222 765 904	53 123 844		53 123 844
Global activities	11 247 912	12 691 033	1 551 140	25 490 085	5 730 241	8 780 128	708 793	15 219 162	10 270 923		10 270 923
Core Staff and Services	4 711 797	(1 470 180)	3 207 035	6 448 652	542 940	17 168 460	(17 530 575)	180 825	6 241 570		6 241 570
Staff Security Mechanism	1 975 169			1 975 169	44 429	3 284 787	(4 389 656)	(1 060 440)		3 035 609	3 035 609
TOTAL US DOLLARS	212 246 437	707 222 423		919 468 860	501 807 845	201 388 087		703 195 932	213 211 062	3 061 866	216 272 928

Note a: The balances brought forward from 2005 have been regrouped within each service and region.

Note: Appendix 3 summarizes expenditure by project within each region and service. Appendix 5 summarizes expenditure by location where incurred. As projects may span multiple locations and regions, the regional breakdown of expenditure in the two appendices is not comparable.

STAFF SECURITY MECHANISM**ESTABLISHMENT AND PURPOSE OF THE STAFF SECURITY MECHANISM**

Resolution No. 1076 (LXXXIV), adopted by the Council on 4 December 2002, changed the rate at which the project-related overhead charge was levied from 9.5 per cent to 12 per cent, beginning with all projects and special programmes entered into after adoption of the resolution, and allowing for a reasonable transition period for applying the new overhead to extended or renewed ongoing projects and special programmes. The funds realized from this increase are intended to meet the financial requirements of participation in the UN Department of Safety and Security (UNDSS). The resolution also requested the Director General to establish a mechanism to transparently monitor the income resulting from the 2.5 per cent increase in the project-related overhead charge and the payments made and to report to the SCBF on this.

Resolution No. 1111 (LXXXVIII), adopted by the Council on 3 December 2004, stipulated that the 2.5 per cent increase in project-related overhead income should be used to cover the costs of participation in UNSECOORD or any successor United Nations mechanism and, within the limits of available resources, MOSS compliance requirements and other staff security costs.

Resolution No. 1129 (XC), adopted by the Council on 2 December 2005, revised the percentage of project-related overhead income to be used to cover staff security to 1 per cent of the new overhead rate of 5 per cent on total costs.

STATEMENT FOR THE STAFF SECURITY MECHANISM FOR THE YEAR ENDED 31 DECEMBER 2006

	2006 USD	2005 USD
Opening balance carried forward at the beginning of the year	1 975 169	1 886 909
Income		
Project-related overhead income (2.5 and 1 per cent)	4 389 656	4 020 881
Total contributions to the Fund	6 364 825	5 907 790
Expenditure		
<u>UNDSS fees:</u>		
Malicious acts insurance	446 096	351 505
Field-related costs	2 629 336	2 404 953
Prior years adjustment to UNDSS fees	(898 408)	174 590
Total UNDSS fee	2 177 024	2 931 048
MOSS requirements and other staff security costs	1 152 192	1 001 573
Total expenditure	3 329 216	3 932 621
Closing balance carried forward at the end of the year	3 035 609	1 975 169
Comprising:		
Earmarked resources carried forward	0	118 427
Unearmarked resources carried forward	3 035 609	1 856 742
Total resources carried forward	3 035 609	1 975 169

EXPENDITURE BY LOCATION FOR THE YEAR ENDED 31 DECEMBER 2006

(in US dollars)

	Operational Programme	Administrative Programme	Total
<u>AFRICA</u>			
Angola	3 189 299		3 189 299
Burkina Faso	33 556		33 556
Congo	137 427		137 427
Côte d'Ivoire	1 546 972		1 546 972
Democratic Republic of the Congo	7 505 978		7 505 978
Ethiopia - SLM	3 959 139		3 959 139
Gambia	56 010		56 010
Ghana	5 026 456		5 026 456
Guinea	1 546 352		1 546 352
Guinea-Bissau	130 244		130 244
Kenya - MRF	17 987 423	248 110	18 235 533
Liberia	260 243		260 243
Mali	30 995		30 995
Mauritania	978 653		978 653
Morocco	688 983		688 983
Mozambique	116 807		116 807
Namibia	7 825		7 825
Niger	82 659		82 659
Nigeria	1 189 132		1 189 132
Senegal - MRF	1 951 773	301 048	2 252 821
Sierra Leone	652 301		652 301
South Africa - MRF	4 360 590	298 736	4 659 326
Sudan	17 981 109		17 981 109
Tunisia	247 434		247 434
Uganda	2 840 996		2 840 996
United Republic of Tanzania	2 015 276		2 015 276
Zambia	5 980 204		5 980 204
Zimbabwe	9 679 331		9 679 331
TOTAL AFRICA	90 183 167	847 894	91 031 061
<u>MIDDLE EAST</u>			
Egypt - MRF	4 534 242	388 246	4 922 488
Iraq	18 004 123		18 004 123
Israel	760 348		760 348
Jordan	4 105 289		4 105 289
Kuwait	491 121		491 121
Lebanon	34 331		34 331
Libyan Arab Jamahiriya	528 565		528 565
Saudi Arabia	170 357		170 357
Syrian Arab Republic	3 143 311		3 143 311
United Arab Emirates	118 366		118 366
TOTAL MIDDLE EAST	31 890 053	388 246	32 278 299
<u>NORTH AMERICA</u>			
USA-Chicago	1 097 775		1 097 775
USA-JFK Airport	1 596 416		1 596 416
USA-Los Angeles	1 364 683		1 364 683
USA-Miami	520 508		520 508
USA-New York - SLM	8 136 388	231 322	8 367 710
USA-Newark	398 448		398 448
USA-Orange County	510 568		510 568
USA-San Francisco	228 137		228 137
USA-Washington, D. C. - MRF	3 884 880	400 969	4 285 849
TOTAL NORTH AMERICA	17 737 803	632 291	18 370 094

EXPENDITURE BY LOCATION FOR THE YEAR ENDED 31 DECEMBER 2006

(in US dollars)

	Operational Programme	Administrative Programme	Total
<u>LATIN AMERICA AND THE CARIBBEAN</u>			
Argentina - MRF	5 031 627	370 696	5 402 323
Bolivia	964 080		964 080
Chile	3 304 801		3 304 801
Colombia	40 070 986		40 070 986
Costa Rica - MRF	1 747 342	357 633	2 104 975
Dominican Republic	353 340		353 340
Ecuador	15 705 629		15 705 629
El Salvador	285 728		285 728
Guatemala	7 408 975		7 408 975
Haiti	15 328 586		15 328 586
Honduras	2 222 808		2 222 808
Jamaica	163 459		163 459
Mexico	1 956 546		1 956 546
Nicaragua	164 159		164 159
Panama	379 437		379 437
Paraguay	49 566		49 566
Peru - MRF	23 967 306	222 114	24 189 420
Trinidad	138 179		138 179
Uruguay	618 119		618 119
Venezuela (Bolivarian Republic of)	1 296 528		1 296 528
TOTAL LATIN AMERICA AND THE CARIBBEAN	121 157 201	950 443	122 107 644
<u>ASIA AND OCEANIA</u>			
Afghanistan	57 136 978		57 136 978
Australia - MRF	14 550 301	192 782	14 743 083
Bangladesh - MRF	1 946 223	202 956	2 149 179
Cambodia	4 174 541		4 174 541
China	331 696		331 696
Fiji	871 845		871 845
India	320 210		320 210
Indonesia	52 852 608		52 852 608
Iran (Islamic Republic of)	1 749 137		1 749 137
Japan - SLM	578 334	190 958	769 292
Kazakhstan	1 506 581		1 506 581
Kyrgyzstan	1 870 183		1 870 183
Malaysia	47 371		47 371
Myanmar	237 107		237 107
Nauru	1 064 156		1 064 156
Pakistan - MRF	19 116 545	182 941	19 299 486
Philippines - MAC	5 907 154	1 069 578	6 976 732
Republic of Korea	297 328		297 328
Sri Lanka	10 449 548		10 449 548
Tajikistan	1 683 724		1 683 724
Thailand - MRF	13 195 017	462 111	13 657 128
Timor-Leste	3 146 450		3 146 450
Turkmenistan	63 744		63 744
Uzbekistan	350 453		350 453
Viet Nam	6 533 069		6 533 069
TOTAL ASIA AND OCEANIA	199 980 303	2 301 326	202 281 629

EXPENDITURE BY LOCATION FOR THE YEAR ENDED 31 DECEMBER 2006

(in US dollars)

	Operational Programme	Administrative Programme	Total
EUROPE			
Albania	2 417 344		2 417 344
Armenia	462 002		462 002
Austria - SLM	4 931 862	219 299	5 151 161
Azerbaijan	1 249 512		1 249 512
Belarus	1 158 220		1 158 220
Belgium - MRF	19 507 217	437 442	19 944 659
Bosnia and Herzegovina	3 840 807		3 840 807
Bulgaria	578 242		578 242
Croatia	2 165 954		2 165 954
Czech Republic	718 834		718 834
Estonia	98 735		98 735
Finland - MRF	1 195 722	262 707	1 458 429
France - SLM	470 208	162 915	633 123
Georgia	1 204 959		1 204 959
Germany - SLM	9 551 314	237 139	9 788 453
Greece	1 018 339		1 018 339
Hungary - MRF	1 013 648	220 484	1 234 132
Ireland	936 625		936 625
Italy - MRF	6 525 392	472 109	6 997 501
Latvia	209 335		209 335
Lithuania	277 519		277 519
Moldova	3 173 030		3 173 030
Montenegro	381 869		381 869
Netherlands	11 976 673		11 976 673
Norway	1 766 677		1 766 677
Poland	1 365 487		1 365 487
Portugal	547 232		547 232
Romania	1 783 598		1 783 598
Russian Federation	15 081 788		15 081 788
Serbia	2 920 978		2 920 978
(Kosovo)	8 747 402		8 747 402
Slovakia	715 609		715 609
Slovenia	622 447		622 447
Spain	854 409		854 409
Switzerland - Berne	849 779		849 779
The former Yugoslav Republic of Macedonia	1 593 064		1 593 064
Turkey	2 829 483		2 829 483
Ukraine	7 833 281		7 833 281
United Kingdom - SLM	22 131 916	216 183	22 348 099
TOTAL EUROPE	144 706 512	2 228 278	146 934 790
TOTAL FIELD LOCATIONS	605 655 039	7 348 478	613 003 517
TOTAL GENEVA HEADQUARTERS (note 1)	97 540 893	22 734 272	120 275 165
GRAND TOTAL	703 195 932	30 082 750	733 278 682

Note 1: Total Geneva Headquarters includes project activities undertaken in Geneva, most notably the Compensation Programmes.

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

The Refugee Loan Fund, established pursuant to Resolution No. 210 (XII) of 12 May 1960, is used to finance, in part or whole, the cost of transporting and providing related services to 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 2006 there were 39,555 movements (2005: 52,958) under the Refugee Loan Fund.

FUND STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2006

	2006	2005
	USD	USD
Opening balance at the beginning of the year:		
Balance of funds from the United States Government	11 994 637	6 308 046
Balance of funds from the IOM Refugee Loan Fund	456 536	456 536
Estimated recoverable value of promissory notes	<u>32 300 000</u>	<u>23 100 000</u>
Opening balance at the beginning of the year	44 751 173	29 864 582
<u>Contributions to the Fund:</u>		
Contributions from the United States Government	49 837 161	71 686 840
Contributions from self-payers in the Russian Federation and Ukraine	200 102	437 942
Promissory note repayments	18 683 614	18 473 666
Interest income	318 157	40 194
Miscellaneous income	<u>7 448</u>	<u>21 377</u>
Total contributions to the Fund	<u>69 046 482</u>	<u>90 660 019</u>
<u>Transfers from the Fund to operational projects:</u>		
Africa	(34 549 395)	(33 215 936)
Middle East	(843 364)	(1 045 714)
Latin America	(2 170 495)	(4 858 890)
North America	(842 937)	(810 211)
Asia and Oceania	(14 094 446)	(17 445 650)
Europe	<u>(25 181 752)</u>	<u>(27 556 833)</u>
Total transfers from the Fund to operational projects	<u>(77 682 389)</u>	<u>(84 933 234)</u>
Increase in estimated recoverable value of promissory notes	6 300 000	9 200 000
Interest paid to the United States Government	<u>(318 157)</u>	<u>(40 194)</u>
Closing balance at the end of the year	42 097 109	44 751 173
<u>Closing balance at the end of the year:</u>		
Balance of funds from the United States Government	3 040 573	11 994 637
Balance of funds from the IOM Refugee Loan Fund	456 536	456 536
Estimated recoverable value of promissory notes	<u>38 600 000</u>	<u>32 300 000</u>
Total	42 097 109	44 751 173

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 that are entitled to retain 25 per cent of the amount collected to cover their own expenses. The remaining 75 per cent is remitted to IOM and credited to the Loan Fund.

The total value of future collections from outstanding promissory notes represents a significant asset of the Loan Fund and therefore requires 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.

One practical and conservative method for evaluating the future value of repayments from outstanding notes is to make an estimate based on past collection experience. A calculation of the average repayment rate achieved as at 31 December 2006 for loans issued in 2000 and earlier gives a 70 per cent repayment rate. The average repayment rate for loans that have been outstanding for five years or more has increased steadily in recent years, from an average of 44 per cent in 1996 to 70 per cent as of 2006. The improvement in the collection rate reflects the collection activities of IOM Orange County and better debt collection techniques used by the agencies.

	2006 USD	2005 USD
Estimated recoverable value at the beginning of the year	32 300 000	23 100 000
Estimated recoverable value of new notes issued during the year	16 700 000	19 600 000
Adjustment of previously estimated recoverable value	8 283 614	8 073 665
Cash collections during the year	<u>(18 683 614)</u>	<u>(18 473 665)</u>
Estimated recoverable value at the end of the year	<u>38 600 000</u>	<u>32 300 000</u>

CLAIMS 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. This Foundation is responsible, through seven partner organizations, for making financial compensation available to former slave and forced labourers and to 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, claims-processing and making payments, IOM established the **German Forced Labour Compensation Programme (GFLCP)**.

Cumulative activities under the **GFLCP** are summarized as follows:

Slave and Forced Labour: A total of over 332,000 claims were received. All have been resolved: nearly 90,000 were resolved positively and approximately 242,000 were rejected. Nearly 32,000 slave and forced labour appeals were received (approximately 18,000 from former Italian military internees and 14,000 from other forced or slave labourers). Of these appeals, more than 2,600 were decided positively and approximately 29,400 negatively.

Personal Injury: More than 41,000 claims were received. All have been resolved. Nearly 2,900 appeals against personal injury rejections have been received. Of these, 500 were positively resolved and more than 2,400 negatively.

Property Loss: More than 35,000 claims were received. All have been resolved: 10,501 positively and 24,499 negatively. In addition, 8,349 requests for reconsideration of first decisions were received, of which all were resolved: 225 positively and 8,124 negatively.

For the above activities, all compensation payments to eligible victims and legal successors were made before the expiry of the payment deadline on 31 December 2006.

GFLCP STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2006

	2006	2005
	USD	USD
Opening balance at the beginning of the year	20 691 657	8 854 740
Contributions to the Fund:		
Contributions from the Federal Foundation	36 895 741	305 822 176
Other miscellaneous income	396 278	261 247
Total contributions to the Fund	37 292 019	305 897 347
Expenditure:		
Administrative costs	7 043 421	9 921 452
Compensation payments	48 780 369	281 969 515
Humanitarian and Social Programmes operational costs (note 1)	311 093	2 169 463
Total expenditure	56 134 883	294 060 430
Closing balance at the end of the year	1 848 793	20 691 657

CLAIMS PROGRAMMES (continued)

In December 2000, IOM was also appointed 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 – more than 40,000 claims were received; **Slave Labour Class II** - more than 16,000 claims were received; **Refugee Class** – more than 1,150 claims were received. In all, approximately 58,000 claims were registered; more than 55,000 were resolved, over 24,600 of them positively. In addition, 30,500 claims were rejected, prompting more than 2,820 subsequent appeals. Of these, 194 original decisions were reversed on appeal. The payment of compensation to HVAP claimants will continue through the first six months of 2007.

HVAP STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2006

	2006	2005
	USD	USD
Opening balance at the beginning of the year	1 774 566	4 630 225
Contributions to the Fund:		
Contributions from the Swiss Banks Settlement	14 111 505	12 691 283
Other miscellaneous income	<u>106 368</u>	<u>32 817</u>
Total contributions to the Fund	<u>14 217 873</u>	<u>12 724 100</u>
Expenditure:		
Administrative costs	4 458 896	5 370 614
Compensation payments	7 378 673	7 248 821
Humanitarian and Social Programmes operational costs (note 1)	<u>25 865</u>	<u>2 960 324</u>
Total expenditure	<u>11 863 434</u>	<u>15 579 759</u>
Closing balance at the end of the year	<u><u>4 129 005</u></u>	<u><u>1 774 566</u></u>

Note 1: Humanitarian and Social Programmes (HSP)

The US District Court for the Eastern District of New York (Swiss Banks Settlement) designated IOM to administer a humanitarian assistance programme for needy, elderly Roma, Jehovah's Witness, disabled and homosexual Holocaust survivors. The US Court's allocation to IOM for survivor assistance was US\$ 20.5 million.

In the German Foundation Act, IOM was also given responsibility, inter alia, for delivering social assistance to persecuted Sinti and Roma, and assigned resources in the amount of DEM 24 million (EUR 12.27 million) to carry out the relevant tasks.

During 2006, Humanitarian and Social Programmes (HSP) activities were reduced to the disbursements of the remaining USD 336,958 in Romania, Slovakia, Poland, Montenegro and Serbia. More than 1,700 beneficiaries were provided with medical, social, food, legal or other types of assistance.

Note 2: The closing balance of the GFLCP and HVAP Programmes (USD 5,977,798) are included in the total closing balance of the Operations Programmes – earmarked resources carried forward.

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

A Guidance Note was concluded on 31 May 2000 between 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 through IOM General Bulletin No. 1277 of 27 December 2000.

The RRT Fund may be drawn on, particularly in 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 repatriations, return movements, the resettlement of refugees and, in specific cases, organized evacuations. 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 of 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 2006

	2006 USD	2005 USD
Opening balance of the Fund at the beginning of the year	2 054 636	2 274 350
<u>Contributions to the Fund:</u>		
Government of Finland	191 326	194 049
Interest income	108 253	58 716
Total contributions to the Fund	299 579	252 765
<u>Transfers from the Fund to projects:</u>		
Air repatriation operation of Sudanese from Kenya	(117 549)	
Voluntary repatriation of Lebanese refugees from Syria to Lebanon	(7 500)	
Evacuation of Uzbeks from Kyrgyzstan		(370 000)
Return of stranded migrants from Western Sahara to India and Bangladesh		(300 000)
Total transfers from the Fund to projects	(125 049)	(670 000)
<u>Repayment to the Fund from projects:</u>		
Air repatriation operation of Sudanese from Kenya	117 549	
Evacuation of Uzbeks from Kyrgyzstan	37 007	110 697
Cross-border returns between Croatia and Serbia and Montenegro	18 717	
Voluntary repatriation from Bosnia to Serbia and Montenegro		12 750
Return of stranded migrants from Western Sahara to India and Bangladesh		74 074
Total repayments to the Fund from projects	173 273	197 521
Closing balance of the Fund at the end of the year	2 402 439	2 054 636

GOVERNMENT OF GUATEMALA - FIDUCIARY FUNDS
STATEMENT OF RESOURCES AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2006

The Guatemala Fiduciary Funds are recorded in a separate accounting system and are not included in IOM's financial statements.

	2006	2005
	USD	USD
RESOURCES		
Fonapaz:		
PROSABIE	923 483	715 461
Integrated Development Programmes for Communities - PRODIC	81 551	6 100 683
Rehabilitation Projects - PRODIC REHABILITACION	(1 492)	1 488
Teachers for Peace - EDUCADORES PARA LA PAZ	866 912	680 855
Administrative - FUNCIONAMIENTO	1 988 297	2 851 419
Technical Programmes Executive Branch I - PTV	136 285	317 047
Technical Programmes Executive Branch II - PTP	797 450	569 344
Border Development Programme Guatemala/Mexico - PRODESFRO	5 771 386	9 535 125
Supervision - SUPERVISION	(172 454)	1 163 381
	10 391 418	21 934 803
SCEP:		
Urban and Rural Community Support Programme - SCEP	17 870 271	46 783 676
Public Prosecutor's Office - MINISTERIO PUBLICO	1 611 295	4 618 961
Penitentiary System - SISTEMA PENITENCIARIO	2 723	611 478
	19 484 289	52 014 115
TOTAL RESOURCES	29 875 707	73 948 918
EXPENDITURE		
Fonapaz:		
PROSABIE	580 292	337 536
Integrated Development Programmes for Communities - PRODIC	2 649 098	4 274 907
Teachers for Peace - EDUCADORES PARA LA PAZ	1 040 834	694 091
Administrative - FUNCIONAMIENTO	2 119 802	2 991 075
Technical Programmes Executive Branch I - PTV	3 731 394	(101 979)
Technical Programmes Executive Branch II - PTP	5 313 715	4 883 067
Border Development Programme Guatemala/Mexico - PRODESFRO	21 374 344	2 130 379
Supervision - SUPERVISION	463 613	363 965
Foreign exchange revaluation of balance carried forward	(90 655)	(119 287)
	37 182 437	15 453 754
SCEP:		
Urban and Rural Community Support Programme - SCEP	30 772 129	25 154 783
Public Prosecutor's Office - MINISTERIO PUBLICO	3 299 459	3 489 040
Penitentiary System - SISTEMA PENITENCIARIO	586 533	25 907
	34 658 121	28 669 730
TOTAL EXPENDITURE	71 840 558	44 123 484
Excess of (expenditure)/resources for the year	(41 964 851)	29 825 434
Resources brought forward at the beginning of the year		
Fonapaz	11 013 958	4 532 909
SCEP	23 344 385	0
	34 358 343	4 532 909
Resources carried forward at the end of the year		
Fonapaz	(15 777 061)	11 013 958
SCEP	8 170 553	23 344 385
	(7 606 508)	34 358 343

GOVERNMENT OF GUATEMALA - FIDUCIARY FUNDS (continued)
STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2006

	2006 USD	2005 USD
ASSETS		
Bank and cash	31 099 458	63 662 766
Accounts receivable	4 558 355	642 192
TOTAL ASSETS	35 657 813	64 304 958
LIABILITIES AND FUNDS		
Accounts payable and accrued liabilities	43 264 321	29 946 615
Resources carried forward at the end of the year	(7 606 508)	34 358 343
TOTAL LIABILITIES AND FUNDS	35 657 813	64 304 958

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 and reintegration, and in 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.

The Urban and Rural Community Support Programme is financed by the Executive Coordination Secretary of the Presidency (SCEP), an institution accepting social investment requests from urban and rural communities according to the provisions of Decree No. 35-04 of the Congress of Guatemala and the General Income and Expenditure Budget of the State - Fiscal Year 2005. Specifically, the Programme includes the following components: building local roads; providing drinking water and environmental sanitation; building schools; infrastructure, health services and social assistance; executing productive programmes; and other components helping to improve the living standards of populations in conditions of poverty and extreme poverty all over the country. IOM provides technical and administrative assistance for the implementation and operation of the Urban and Rural Community Support Programme promoted by the Presidency of Guatemala through SCEP. The programme takes advantage of IOM's long experience in the successful execution of FONAPAZ comprehensive development projects.

As a result of the inclusion of the SCEP projects, the fund's name has been broadened to "Guatemala Fiduciary Fund" from simply the "FONAPAZ Fiduciary Fund".

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 or when an obligation is acquired. Expenditure could therefore temporarily exceed recorded income for a given project category.

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 in US dollars, converted at 7.58 at 31 December 2006 (7.60 at 31 December 2005).

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2006**

MEMBER STATES	Unearmarked USD	Earmarked		Total USD	Total USD
		Reimbursable*	Other		
Argentina			4 636 424	4 636 424	4 636 424
Australia		7 754 839	27 404 662	35 159 501	35 159 501
Austria	187 000	125 606	682 517	808 123	995 123
Belgium	842 239		7 647 910	7 647 910	8 490 149
Belarus			8 883	8 883	8 883
Canada		11 699 535	2 607 031	14 306 566	14 306 566
Chile			2 058 389	2 058 389	2 058 389
Colombia			4 169 164	4 169 164	4 169 164
Costa Rica			9 126	9 126	9 126
Croatia			149 521	149 521	149 521
Czech Republic			1 045 017	1 045 017	1 045 017
Denmark		5 250	7 838 569	7 843 819	7 843 819
Dominican Republic			9 990	9 990	9 990
Ecuador			1 300 000	1 300 000	1 300 000
El Salvador			54 600	54 600	54 600
Estonia			29 229	29 229	29 229
Finland		299 727	2 555 431	2 855 158	2 855 158
France			58 024	58 024	58 024
Germany			10 257 534	10 257 534	10 257 534
Greece			1 149 116	1 149 116	1 149 116
Guatemala			5 324 589	5 324 589	5 324 589
Guinea Bissau			108 647	108 647	108 647
Honduras			2 642 728	2 642 728	2 642 728
Hungary		113 554	13 039	126 593	126 593
Ireland		86 094	2 430 249	2 516 343	2 516 343
Italy			10 579 955	10 579 955	10 579 955
Japan			10 125 168	10 125 168	10 125 168
Latvia			97 394	97 394	97 394
Lithuania			(3 254)	(3 254)	(3 254)
Malta			72 388	72 388	72 388
Mexico			782 387	782 387	782 387
Morocco			10 000	10 000	10 000
Netherlands			28 891 467	28 891 467	28 891 467
New Zealand		719 337	376 563	1 095 900	1 095 900
Nicaragua			10 040	10 040	10 040
Norway		1 276 251	9 029 318	10 305 569	10 305 569
Paraguay			30 217	30 217	30 217
Peru			23 636 510	23 636 510	23 636 510
Poland			493 846	493 846	493 846
Portugal			211 171	211 171	211 171
Republic of Korea			147 268	147 268	147 268
Romania			88 541	88 541	88 541
Slovakia			550 306	550 306	550 306
Slovenia			1 408	1 408	1 408
South Africa			47 068	47 068	47 068
Spain			1 521 113	1 521 113	1 521 113
Sweden		1 550 593	12 711 139	14 261 732	14 261 732
Switzerland	160 000	447 796	4 820 889	5 268 685	5 428 685
Turkey			25 000	25 000	25 000
United Kingdom of Great Britain and Northern Ireland			51 438 033	51 438 033	51 438 033
United States of America	1 000 000		177 045 351	177 045 351	178 045 351
Uruguay			298 864	298 864	298 864
Total - Member States	2 189 239	24 078 582	417 228 539	441 307 121	443 496 360
NON-MEMBER STATES, AGENCIES AND OTHER					
Non-member States			709 551	709 551	709 551
European Commission			82 952 499	82 952 499	82 952 499
United Nations organizations			43 050 622	43 050 622	43 050 622
Foundation "Remembrance, Responsibility and Future"			36 888 080	36 888 080	36 888 080
Private sector			2 078 546	2 078 546	2 078 546
Voluntary agencies and other	3 757 706	639 437	47 552 946	48 192 383	51 950 089
Total - Non-member States, agencies and other	3 757 706	639 437	213 232 244	213 871 681	217 629 387
Promissory note repayments			18 683 614	18 683 614	18 683 614
Refugees, migrants and sponsors			27 413 062	27 413 062	27 413 062
GRAND TOTAL CONTRIBUTIONS	5 946 945	24 718 019	676 557 459	701 275 478	707 222 423

* Reimbursements or prepayments principally for resettlement transportation programmes.

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROJECT - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2006**

	Unearmarked USD	Earmarked USD
MEMBER STATES		
ARGENTINA		
Technical Cooperation Project in the Area of Migration (PLACMI) - Argentina		1 511 247
Technical Assistance to Secretariat of Science, Technology and Productive Innovation		1 207 599
Assistance to Small Producers in the Province of Rio Negro in Argentina		1 027 721
Technical Assistance to Secretariat of Tourism - National Institute of Statistics and Censuses in Argentina		784 645
Technical Assistance for the Rural Development of Provinces in Argentina		100 077
Technical Cooperation among Developing Countries - Argentina		5 135
Total - earmarked		4 636 424
AUSTRALIA		
Processing of Australia-bound Irregular Migrants		13 430 692
Sustainable Return and Reintegration of Sri Lankan Refugees from India		3 053 420
Care and Voluntary Return of Irregular Migrants in Indonesia		2 438 835
Enhanced No-Interest Travel Loans for SHP Entrants in Australia		1 183 883
Shelter Assistance to Vulnerable Populations in Nanggroe Aceh Darussalam (NAD) Province, Indonesia		932 913
Community Rehabilitation and Socio-Economic Support for Conflict Transformation in Sri Lanka		775 178
Enhanced Migration Management for Timor-Leste		758 794
Facilitating Sustainable Returns of Sudanese		563 359
Capacity Building for Migration Management (CBMM) in Iraq - Inception Phase		510 949
Cultural Orientation for Australia - Global		399 916
Enhanced Capacity Building to Support Reintegration of Returnees to Sri Lanka		393 214
Enhancing Capacity of Immigration Officials to Combat Irregular Migration in Bangladesh (Phase II)		348 343
Immigration Services Enhancement Project of the Bureau of Immigration: Philippines (ISEPP/BI)		303 580
Pre-Departure Health Assessments for Australian Government Funded Cases		271 643
Strengthening Academy for Migration and Refugee Studies in Tehran, Iran		229 008
Internally Displaced Population in Timor-Leste		218 520
Immigration Information and Counselling Services in Australia		194 492
Return Assistance to Afghan Asylum Seekers Currently Residing in Australia		168 404
Cultural Orientation for Australia - East Africa		164 119
Bali Ministerial Conference on People Smuggling, Trafficking in Persons and Related Transnational Crime		119 676
Return and Reintegration of Trafficked Women and Children in Mekong Region - Thailand		92 241
Cultural Orientation for Australia - Middle East		87 069
Intersessional Workshop on Integration of Migrants in Geneva		69 975
Technical Capacity Building on Returning Labour Migrants in Sri Lanka		69 188
IOM Assistance to the Intergovernmental Consultations on Refugees, Displaced Persons and Migrants (APC)		60 150
Cultural Orientation for Australia - West Africa		53 824
Cultural Orientation for Australia - Egypt		51 572
Support to the Vietnamese Government to Implement the Bilateral Agreement on Counter-Trafficking Activities		51 500
Border Protection and Capacity Building in Turkey		50 773
Migration and Development: Cooperation of IOM and the World Bank in Washington		49 975
Cultural Orientation for Australia - South-East Asia		49 538
Cultural Orientation for Australia - Zimbabwe		47 934
Cultural Orientation for Australia - South Asia		41 789
Pre-Consular Support Service in Damascus		33 250
World Migration Report		30 000
The Enhanced Migration Management Programme in Cambodia		24 630
Shelter Assistance in Indonesia		22 800
Regional Pilot Project for Returning Victims of Trafficking From Australia to Thailand		22 260
Cultural Orientation for Australia - Iran		18 549
Wide Area Network Project of the Bureau of Immigration in the Philippines		16 470
Strengthening Intelligence Capacity to Combat Border Crimes in Cambodia		2 237
Reimbursable transportation and other costs		7 754 839
Total - earmarked		35 159 501

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROJECT - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2006**

	Unearmarked USD	Earmarked USD
AUSTRIA	187 000	
Comprehensive Training for Law Enforcement Authorities on Child Trafficking in Austria		203 498
Coordination of Return and Reintegration Assistance for Returnees to Moldova		153 061
Combating Trafficking in Persons in Montenegro		150 754
Associate Experts		107 904
European Migration Network: Establishment of the National Contact Point in Austria		48 188
Coordination of Assistance for Voluntary Return to Afghanistan		19 112
Reimbursable transportation and other costs		125 606
Total - earmarked		808 123
BELGIUM	842 239	
Voluntary Return of Asylum Seekers from Belgium - 2006		4 033 332
Mobilization of Human and Other Resources from the Diaspora for the Devt of Countries of Origin, Phase III		1 142 132
Centre for Return and Development in Brussels		1 044 873
Staff and Office Expenses in Belgium		210 698
Assistance to IDP: Preventing Trafficking in Persons in Medellin, Colombia		203 050
International Conference on Migration and Development in Brussels		196 493
Strengthening the Capacity of Migration Management in the Democratic Republic of the Congo		131 752
Capacity Building in Migration Management Programme in the Democratic Republic of the Congo		96 574
Associate Experts		96 162
Renforcement du Secteur de la Santé en République Démocratique du Congo		92 227
Capacity Building in Migration Management (IDCU) in Afghanistan		90 880
Reinforcing the Area of Freedom, Security, Justice and Prosperity in Europe and its Neighbours		82 211
Transnational Measures for Ensuring Equal Rights for Minority European Union Citizens		79 287
Information and Awareness-Raising Campaign in the Democratic Republic of the Congo		65 876
African and Mediterranean Dialogue on Irregular Migration		60 459
EMM French Translation and Dissemination		29 082
Minister Christian Dupont's Visit to Ukraine		18 182
Voluntary Return and Reintegration Assistance for Congolese Asylum Seekers from Belgium		6 311
Return and Reintegration of Unaccompanied Minor (UAM) Asylum Seekers from Belgium - refund		(12 666)
Involving Women in Conflict Prevention in Post-Conflict Situations in the Great Lakes - refund		(19 005)
Total - earmarked		7 647 910
BELARUS		
Minsk Conference on Cooperation Between Source and Destination Countries on Trafficking in Persons		8 883
Total - earmarked		8 883
CANADA		
Canadian Orientation Abroad (COA)		733 234
Emergency Disaster Response in Yogyakarta, Indonesia (ERP)		543 747
Emergency Assistance to Mobile and Vulnerable Populations in Zimbabwe		309 735
Direct Health Assistance to Vulnerable Persons in Nanggroe Aceh Darrusalam		228 936
Support to Colombian National Commission for Reparation and Reconciliation (CNRR)		184 678
Palestinian Israeli Claims Mechanisms (PICM)		175 498
Establishment of the Technical Support Unit (TSU) of the Regional Conference on Migration in Costa Rica		68 000
Shattered Dreams: Raising Awareness Among Adolescents on the Risks Associated with People Trafficking in Thailand		53 984
Security Enhancement Through Consular Capacity Building in Cambodia		50 122
Pre-Departure Malaria Protocol in Africa		49 733
Anti-Trafficking and Psychosocial Assistance Project in Phnom Penh, Cambodia		47 557
Evacuation of 450 Uzbek Nationals		37 635
Capacity Building of the Kyrgyz Authorities to Improve Legislation on Ethnic Kyrgyz Returnees		36 631
Individual Needs Assessment for a Group of Karen Refugees in Thailand		24 151
High-Level Counter-Trafficking Media Workshop in Central America		20 332
Combating Trafficking in Turkey: 157 Helpline, Non-governmental Organizations Capacity Building		17 309
EU Election Observation Mission, Aceh, 2006		13 376
Legal Assistance to Victims of Human Trafficking in Romania		12 373
Reimbursable transportation and other costs		11 699 535
Total - earmarked		14 306 566

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROJECT - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2006**

	Unearmarked USD	Earmarked USD
CHILE		
Technical Assistance to the National Indigenous Development Council (CONADI) in Chile		1 178 687
Towards a Migratory Policy in Chile		706 260
Technical Cooperation among Developing Countries (TCDC) in Chile		133 442
Chilean Special Account (CSA)		40 000
Total - earmarked		2 058 389
COLOMBIA		
Humanitarian Assistance to Internally Displaced Persons' Families with Special Focus on Children in Bogota		2 138 344
Protection of Land and Property of Internally Displaced Persons in Colombia		645 973
Implementation of Networks of Colombians Living Abroad		480 688
Construction of Three Co-existence Centres in Colombia		391 146
Construction of Emergency Shelters in Colombia		336 570
Assistance to Children and Demobilized Family Groups in the Reinsertion into Civil Life Programme in Colombia		118 614
Implementation of Legal Measures of Land Protection in Norte de Santander, Colombia		29 334
Technical Cooperation Among Developing Countries (TCDC) in Colombia		22 200
Survey of Demobilized Individuals in Reinsertion Process in Bogota, Colombia		6 295
Total - earmarked		4 169 164
COSTA RICA		
Establishment of the Technical Support Unit (TSU) of the Regional Conference on Migration in Costa Rica		9 126
Total - earmarked		9 126
CROATIA		
Research and Capacity Building on HIV/AIDS and Croatian Migrant Workers		149 521
Total - earmarked		149 521
CZECH REPUBLIC		
Selection of Qualified Workers - Leaflets for Information Campaign in the Czech Republic		354 206
Assisted Voluntary Returns in the Czech Republic		217 220
Support to Reintegration Mechanisms and Prevention of Irregular Migration in Georgia		99 303
Migration and Border Management Support in Georgia and Moldova		82 402
Training in the Czech Republic for Officials of the Ministry of Security of Bosnia and Herzegovina		79 943
Support to Stabilization of Potential Migrants and Prevention of Irregular Migration of Minors in the Czech Republic		70 580
Prevention of Irregular Migration from Armenia through Vocational Training and Creating Job Opportunities		40 046
Capacity Building in Iraq: Study Tours for Iraqi Governmental Officials to the Czech Republic		36 547
Pilot Counter-Trafficking Campaign Targeting Clients of Prostitution in the Czech Republic (PCTCT)		36 251
Increase Capacity Building in Assisted Voluntary Return Programme		15 929
Establishment of Assisted Voluntary Returns Network Consultation Places in the Czech Republic		12 590
Total - earmarked		1 045 017
DENMARK		
Voluntary Repatriation of Angolan Refugees from Zambia		1 700 680
Facilitating Sustainable Return of IDPs in South Sudan		1 419 690
Programme Against Human Trafficking in Eastern and South-Eastern Europe		1 387 205
Return of Qualified Sudanese from the Diaspora		767 678
ROC: IOM Reception and Reintegration Support to Returnees from Denmark to Iraq		633 740
Addressing Causes of Conflict in Central Asia - a Partnership Programme		627 010
Quota Cases to Denmark		561 746
Camp Relocation of Angolan Refugees to Zambia		320 000
Family Reunification to Denmark		145 708
African and Mediterranean Dialogue on Irregular Migration		85 441
IOM-FRESTA Strategic Partnership Programme for Central Asia		84 548
Voluntary Return Assistance from Denmark		82 501
Trafficking of Turkish Citizens: Preparing a Strategic Framework		17 088
Integrated Assisted Voluntary Return Programme from Denmark to Iraq		5 534
Movements from Europe to Denmark - Danish Police		5 250
Total - earmarked		7 843 819

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROJECT - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2006**

	Unearmarked USD	Earmarked USD
DOMINICAN REPUBLIC		
Establishment of the Technical Support Unit (TSU) of the Regional Conference on Migration in Costa Rica		9 990
Total - earmarked		9 990
ECUADOR		
Modernization of Passport Issuance System for Ecuador		1 300 000
Total - earmarked		1 300 000
EL SALVADOR		
Return of Salvadoran Migrants in Mexico and Guatemala		24 600
Establishment of the Technical Support Unit (TSU) of the Regional Conference on Migration in Costa Rica		20 000
Return of Highly Vulnerable Migrants in Central America and Mexico		10 000
Total - earmarked		54 600
ESTONIA		
MINAS - ERF Estonia 2006 Programme		29 229
Total - earmarked		29 229
FINLAND		
Capacity-Building Activities in the Republic of Serbia and The former Yugoslav Republic of Macedonia		1 005 733
Registration and Monitoring of Internally Displaced Persons in Northern and Eastern Uganda		446 429
Prevention of Trafficking in Cambodia		382 653
Staff and Office Expenses in Helsinki		205 950
Quota Refugee and Family Reunification Resettlement - Finland		135 962
Cultural Orientation Programme for Finland-bound Refugees		134 442
Informed Migration - Promoting Legal Migration between South Caucasus and the EU		117 412
Strengthening Migration Management in the Republics of Belarus and Moldova		94 246
Return and Reintegration of Rejected Asylum Seekers from Finland		19 429
Preventing Illegal Employment of Labour Migrants in Helsinki		13 175
Reimbursable transportation and other costs		299 727
Total - earmarked		2 855 158
FRANCE		
Capacity Building for Nigerian Immigration Service (NIS)		36 260
Indicted/Convicted Foreign Minors: Judicial Proceedings and Rehabilitation Measures in EU Member States and Bulgaria		19 231
Capacity Building in Migration Management in Tajikistan		2 533
Total - earmarked		58 024
GERMANY		
Reintegration and Emigration of Asylum Seekers from Germany (REAG / GARP)		7 495 129
Construction of Panjawi Road in Afghanistan		1 331 357
Humanitarian Assistance to Vulnerable Returnees in the Republic of Serbia		257 958
Reintegration of Victims of Trafficking: Strengthening of National Supporters in Germany		258 900
Associate Experts		199 234
Promoting Voluntary Return through Intensive Counselling (Individual Return-Related Inquiries) in Germany		153 389
Integration of Afghan Returnee Children from European Union Countries into Schools		141 631
Programme to Support the Migration Management Dialogue on Irregular Migration in the Maghreb from Western Africa		131 752
Stranded Migrants in Northern Africa		118 343
Promoting Voluntary Return through Intensive Counselling (Country Fact Sheets) in Germany		109 182
Informed Migration - Promoting Legal Migration between South Caucasus and the EU		92 227
Assisted Voluntary Return and Reintegration Assistance to Afghan Returnees		43 637
Integrated Experts Programme (GAPPO) - Germany		19 565
Prevention and Combating Trafficking in Human Beings in Bavaria - Workshop November 2006		18 117
Look and See Visits to Afghanistan		18 038
Indicted/Convicted Foreign Minors: Judicial Proceedings and Rehabilitation Measures in EU Member States and Bulgaria		9 881
Internally Displaced Persons: Return and Reintegration Assistance in Huambo and Kuanza in Angola		9 000
Migration, Asylum, Refugees Regional Initiative (MARRI) - Running Costs - refund		(2 969)
REAG Counselling in Bavaria - refund		(49 284)
Assistance Programme for Occupational Reintegration in the Republic of Serbia - refund		(97 553)
Total - earmarked		10 257 534

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROJECT - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2006**

	Unearmarked USD	Earmarked USD
GREECE		
Trafficking in Human Beings in Greece - Voluntary Return		305 756
Combating Irregular Migration in Albania and the Wider Region - Support to Readmission Policy in Albania		226 307
Emergency Assistance to IDPs in Lebanon		152 672
Assisted Voluntary Return and Reintegration of Afghan Asylum Seekers and Refugees Currently Residing in Greece		142 012
ASPIDDA (SHIELD): Combating Exploitation - Creating Perspective in Greece		124 270
Assisted Voluntary Return from Greece		51 811
EQUAL: "New Approach" (DPLM) - Greece		48 863
Building Mechanisms to Implement Readmission Agreements between Albania, the EC and Concerned Third Countries		42 416
Assisted Voluntary Return of Afghan Asylum Seekers from Greece (under the AKTINERGIA programme)		31 860
Information Center in Greece for Support Activities		23 149
Total - earmarked		1 149 116
GUATEMALA		
IOM Guatemala Multilateral Cooperation with Institutions		1 817 070
Urban and Rural Community Support Programme in Guatemala		1 344 884
FONAPAZ Project		1 033 149
Diagnostic and Feasibility Study for Sanitary Infrastructure in Potun, Peten, Guatemala		789 486
Return of Vulnerable Guatemalan Migrants		328 862
Port Infrastructure in the Port of Champerico in Guatemala		6 280
Programme for the Transition to Civilian Life of Demobilized Military Personnel in Guatemala		4 858
Total - earmarked		5 324 589
GUINEA-BISSAU		
Financial and Procurement Unit for the Programme of ex-Combatants - Guinea Bissau (funded by the World Bank)		108 647
Total - earmarked		108 647
HONDURAS		
Integral Project for the Modernization of the Passport Issuance Process by the Republic of Honduras		2 618 743
Establishment of the Technical Support Unit (TSU) of the Regional Conference on Migration in Costa Rica		22 923
Return of Highly Vulnerable Migrants in Central America and Mexico		1 062
Total - earmarked		2 642 728
HUNGARY		
Hungarian Assisted Return and Information Programme		13 039
Reimbursable transportation and other costs		113 554
Total - earmarked		126 593
IRELAND		
Shelter and NFI Coordination and Distribution in Pakistan		922 266
Assisted Voluntary Return Programme in Ireland		838 996
Emergency Provision of Temporary Shelter and Humanitarian Assistance to Destitute Households in Zimbabwe		604 595
VARRP for Irregular Vulnerable Nigerians in Ireland and the Netherlands		55 403
Migration and Human Resources for Health: From Awareness to Action		25 688
Voluntary Assisted Return and Reintegration Programme for Nationals of Sub-Saharan African Countries in Ireland		9 286
HIV/AIDS Awareness Campaign for the Sidama, Silti and Gurage Zones in Ethiopia - refund		(25 985)
Reimbursable transportation and other costs		86 094
Total - earmarked		2 516 343

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROJECT - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2006**

	Unearmarked USD	Earmarked USD
ITALY		
Irregular Migration and Trafficking in Unaccompanied Minors in Romania and Moldova		1 747 322
A Brighter Childhood: Tackling Child Trafficking in Afghanistan		1 281 702
MigRESSOURCES: Migration and Return, Resources for Development (MRRD) - Morocco		1 183 268
Institutional Support to the Activities of the Central Service (ISA) in Italy		825 107
Associate Experts		585 701
Assisted Voluntary Return and Reintegration of Victims of Trafficking ex Italy		444 651
Migration and Minors Focussed on Morocco		420 918
Programme for the Enhancement of Transit and Irregular Migration Management in Libya (TRIM)		395 257
Integrarsi Local Networks for AS&R Integration in Italy		364 825
System Actions to Support Social Integration for Migrant Workers in Italy (SASI)		357 330
Institutional Support to the Voluntary Return Measures of the National Asylum Programme - Italy		256 133
Western Mediterranean Action Plan		255 199
Urgent Preparatory Actions for the "TRIM programme" on Transit and Irregular Migration Management in Libya		245 217
Across Sahara - Assessment of Migration Phenomenon in Libya and Niger		243 238
Enhancing the Impact of Migrant Remittances in Albania		215 736
Migration Information and Liaison Service (MILS) in the Mediterranean region		207 685
Regional Migrant Service Centres (MSC) in the Western Balkans		178 825
Support Measures for the Voluntary Return of Stranded Migrants in Italy		176 110
Strengthening of Reception Capacity in Respect of Migration Flows Reaching the Island of Lampedusa		141 347
Programme to Support and Reinforce the Migration Management Dialogue in the Maghreb from Western Africa		131 752
Contribution to 1035 Facility		127 551
Actions to Support HIV/AIDS Evidence-Based Strategy in Italy		118 577
Workshops in Italy on Migration		96 729
Immigrants: Improvement of Socio-Sanitary Interventions in the Mediterranean Area		96 154
Trafficking Prevention in Albania and Romania (TPAR)		95 670
Repatriation of non-European Union Citizens from Italy		79 507
Reintegration Prospects for Assisted Voluntary Returnees in Mali		65 809
Reintegration Prospects for Assisted Voluntary Returnees in Niger		65 671
Women Migrants and Reproductive Health in Regione Campania		36 276
Pilot Programme for the Promotion of Development of Emigration Zones in Tunisia (PROCHE)		30 119
Psychological and Trauma Response in the West Bank and Gaza		29 952
Migratory Flows from Sri Lanka to Italy - Personal Care Sector		24 216
Feasibility Study on the Centre for Migration Research and Training in the Mediterranean		22 028
Psychosocial Dialogue Contribution in Mediterranean Countries		19 901
Promoting School Integration Processes for an Effective Civic Citizenship in Rome		15 646
Selection, Training and Transfer of Migrant Workers from Moldova to Italy		2 399
Integrated Migration Information System in Egypt - refund		(3 573)
Total - earmarked		10 579 955
JAPAN		
Peace Building and Reintegration Assistance to Former Gerakan Aceh Merdeka Combatants in Aceh, Indonesia		8 620 690
Assistance to Internally Displaced Persons in Timor-Leste		1 000 000
Return and Reintegration Assistance to Trafficked Victims in Japan		322 000
Associate Experts		141 204
Japan International Cooperation Agency - Technical Cooperation Project in the Area of Migration (PLACMI)		31 274
Bali Ministerial Conference on People Smuggling, Trafficking in Persons and Related Transnational Crime		10 000
Total - earmarked		10 125 168
LATVIA		
Open Labour Market for Women in Latvia		64 889
Step by Step in Latvia		32 505
Total - earmarked		97 394

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROJECT - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2006**

	Unearmarked USD	Earmarked USD
LITHUANIA		
Micro Hydro Power Project in Ghor Province, Afghanistan		28 256
Safe Trip Home: Assisted Voluntary Return of Persons Applying for Asylum in Lithuania		3 713
Assisted Voluntary Return and Reintegration of Unsuccessful Asylum Seekers from Lithuania - refund		(35 223)
Total - earmarked		(3 254)
MALTA		
Pilot Initiative to Foster Assisted Voluntary Return in Malta		72 388
Total - earmarked		72 388
MEXICO		
Assisted Voluntary Return from Mexico		749 038
Establishment of the Technical Support Unit (TSU) of the Regional Conference on Migration in Costa Rica		33 349
Total - earmarked		782 387
MOROCCO		
Contribution to 1035 Facility		10 000
Total - earmarked		10 000
NETHERLANDS		
Return of Asylum Seekers from the Netherlands (REAN) - 2006		11 621 216
Return Assistance Programme for Sudan		3 614 458
Strengthening the Indonesian National Police through Institutional Building - Phase II		3 167 767
Emergency Disaster Response in Yogyakarta, Indonesia		1 910 028
Immediate Relief and Rehabilitation Assistance to Internally Displaced Persons (IDPs) in Iraq		1 286 208
Emergency Assistance to those Affected by "Operation Drive Out Trash" in Zimbabwe		1 005 025
Sustainable Development Programme for Narino's Coffee-Growing Families in Colombia		748 599
Programme for Prevention Assistance and Reintegration of Smuggling Victims in Colombia		731 334
Assistance to ex-Combatant Youngsters in Colombia		692 971
Temporary Return of Qualified Nationals (TRQN) in The Hague		637 755
Strengthening the Indonesian National Police (SINP) Phase 2 / NAD Component in Banda Aceh		620 108
Preventing THB in SEE: Capacity Building of Schools in Albania		587 080
Randstad Return Initiative II - Netherlands		350 162
Establishment of an Independent Migration Information Centre in Lithuania		345 745
Associate Experts		215 926
Institutional Strengthening Support to the National Commission for Repatriation and Reconciliation in Colombia		207 050
Expanding and Consolidating Reintegration Assistance to Former Albanian Victims of Trafficking		175 199
Building Capacity to Respond to Trafficking in Persons: Netherlands Antilles		155 883
MIDA Ghana Health Project II		130 600
Return, Reception and Reintegration of Afghan Nationals to Afghanistan (RANA)		128 535
Return and Reintegration of Angolan Asylum Seekers from the Netherlands		125 062
IOM Trust Fund Programme (Phase II) in Kosovo (Republic of Serbia)		105 400
Combating Trafficking in Turkey: a Strategic Approach to Law Enforcement		64 986
Programme to Support the Dialogue on West African Migration Management in the Maghreb		63 613
Return Migration and Health II in the Netherlands		50 693
Return and Reintegration of Iraqi Asylum Seekers from the Netherlands		50 184
REAN - Return and Reintegration of Afghan Asylum Seekers from the Netherlands		28 656
KPC (Kosovo Protection Corp) Trust Fund		26 461
Voluntary Return of Irregular Migrants Stranded in Syria		23 258
Return of Unaccompanied Minors to the Democratic Republic of the Congo		21 652
Integrated Information Management System for Migration Management in Morocco		9 030
Return and Reintegration of Unaccompanied Minor Congolese Asylum Seekers from the Netherlands		6 946
HIV/AIDS Prevention Programme for Professional Truck Drivers in Senegal		4 510
Internal Restrictions in the Participation at the Czech Labor Market of Chosen Ethnic Groups (Vietnamese, Ukrainians)		596
Return and Reintegration of Angolan Asylum Seekers from the Netherlands - refund		(4 617)
Reducing Irregular Migration - Development of the Migration Information Centre (MIRC) - Republic of Moldova - refund		(6 162)
International Dialogue for Migration: Seminar on Migration and Development - refund		(10 450)
Total - earmarked		28 891 467

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROJECTS - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2006**

	Unearmarked USD	Earmarked USD
NEW ZEALAND		
Combating Human Trafficking in Indonesia through Law Enforcement		361 619
Communicable Disease Control and Health Promotion in Mon State, Thailand		14 944
Reimbursable transportation and other costs		719 337
Total - earmarked		1 095 900
NICARAGUA		
Establishment of the Technical Support Unit (TSU) of the Regional Conference on Migration in Costa Rica		10 040
Total - earmarked		10 040
NORWAY		
Reintegration Assistance to Separated Ministry of Defence Personnel in the Republic of Croatia		1 934 297
Assistance to the Voluntary Return of Unsuccessful Asylum Seekers from Norway		1 726 479
Southern African Counter-Trafficking Assistance Programme (SACTAP): Phase II		1 137 093
Stemming Illegal Migration Flows from Tajikistan (SIMFT)		442 218
Cultural Orientation Programme for Norway-bound Refugees		383 410
Combating Trafficking in Central Asia: Prevention, Protection and Capacity Building		350 000
Emergency Disaster Response in Yogyakarta, Indonesia (ERP)		327 273
Direct Health and Psychosocial Assistance Project, Indonesia - Phase II		318 471
National Mental Health Programme in Cambodia		388 517
Assistance to Voluntary Return of IDPs of the Temporary Displaced Camp to Former Places of Residence - Côte d'Ivoire		245 278
Combating Trafficking in Turkey: Local Action and Direct Assistance		238 854
IRRANA I - Information, Return and Reintegration of Afghan Nationals to Afghanistan		227 652
Camp Coordination and Camp Management Cluster (CCCM) for Natural Disasters		218 287
Croatia Preventive Counter-Trafficking Capacity Building		213 586
Counter-Trafficking in Kenya: A Capacity-Building and Awareness-Raising Initiative		159 424
Research and Capacity Building in Conflict Management and Federalism - Ethiopia		154 404
Counter-Trafficking Activities in Roma Communities in The former Yugoslav Republic of Macedonia		151 092
Fostering the Regional Network of Prosecutorial Structures in The former Yugoslav Republic of Macedonia		130 482
Maimana City Park Project - Afghanistan		116 728
Capacity Building for Lawyers and Students in The former Yugoslav Republic of Macedonia		75 546
Emergency Assistance to IDPs in Lebanon		72 719
European Union Electoral Observation Mission in West Bank and Gaza		18 138
European Union Electoral Observation Mission in Uganda		6 046
Survey of Trafficking in Persons from Central Asia - refund		(6 676)
Reimbursable transportation and other costs		1 276 251
Total - earmarked		10 305 569
PARAGUAY		
Technical Cooperation Project in the Area of Migration (PLACMI)		30 217
Total - earmarked		30 217
PERU		
Technical Support to Lima's Town Hall Work Execution Services		19 631 157
Strengthening the Public Ministry in Peru		1 558 595
Programme to Reorganize and Modernize the Public Ministry		1 491 307
Strengthening the Management System of Lima's Town Hall		955 451
Total - earmarked		23 636 510
POLAND		
Capacity Building in Reintegration of Separated Personnel of the Law Enforcement Agencies in Georgia		127 226
Emergency Disaster Response in Yogyakarta, Indonesia (ERP)		100 000
Poland Assisted Voluntary Returns Programme 2006		88 158
Building Mechanisms to Implement Readmission Agreements between Albania, the EC and Concerned Third Countries		63 613
Assisted Voluntary Returns and Reintegration of Unsuccessful Asylum Seekers in Poland		49 262
Capacity Building of Migration Management in Ukraine		25 000
Strengthening Migration Management in the Republics of Belarus and Moldova		25 000
Return of Irregular Migrants in the Czech Republic, Poland, Slovakia and Hungary		14 551
Assisted Voluntary Return and Reintegration of Unsuccessful Asylum Seekers from Poland		1 036
Total - earmarked		493 846

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROJECT - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2006**

	Unearmarked USD	Earmarked USD
PORTUGAL		
Programme for Voluntary Return ex Portugal		188 940
Evaluation of the National Support Centers for Immigrants in Lisbon and Porto, Portugal		13 408
Certification and Monitoring Temporary Installation Centre (CIT) in Porto, Portugal		8 823
Total - earmarked		211 171
REPUBLIC OF KOREA		
Policy Research on Foreign Entertainers in Korea		32 051
Socio-Economic Impact of the Employment of Ethnic Koreans on the Korean Labour Market		28 122
Korean Translation of Essentials for Migration Management		22 502
Baseline Research: International Marriage between Korea, Viet Nam and the Philippines		20 149
Third Expert Group Meeting on International Trafficking		19 895
Legal Assistance to Ethnic Korean Migrants - Korea		16 744
Survey on Labour Emigration Management Systems of Republic of Korea		7 805
Total - earmarked		147 268
ROMANIA		
Assisted Humanitarian Voluntary Returns from Romania (AHVR)		88 541
Total - earmarked		88 541
SLOVAKIA		
Migration Information Centre to assist Migrants in their Integration on the Labour Market in Bratislava		371 490
Capacity Building and Implementing the Assisted Voluntary Returns Programme II in Slovakia		106 932
Voluntary Return ex Bratislava		59 251
Information Campaign about Assisted Voluntary Returns to the Country of Origin Slovakia		10 215
Training of Public Officials and Non-Governmental Organizations in Czech Republic		2 418
Total - earmarked		550 306
SLOVENIA		
Translation of IOM Glossary into Slovene		1 408
Total - earmarked		1 408
SOUTH AFRICA		
Migration Dialogue for Southern Africa (MIDSA)		23 534
Southern African Counter-Trafficking Assistance Programme		23 534
Total - earmarked		47 068
SPAIN		
Voluntary Return of Immigrants from Spain		874 992
Programme for Managing Migratory Flows, Assisting Integration and Preventing Irregular Flows in Spain		255 372
Urban Displacements in Zimbabwe: Emergency Humanitarian Assistance		225 118
Support for the Migration Management Observatory in Spain, in cooperation with the Hassan II Foundation		100 000
National Commission for Reparation in Colombia		30 155
Cooperation Agreement for AECL projects in Guatemala		29 330
Facilitating Sustainable Return of Sudanese 2006-2007		6 146
Total - earmarked		1 521 113
SWEDEN		
Pakistan Post-Earthquake Shelters		3 628 447
Humanitarian Assistance for Mobile Population and Returned Migrants at Beitbridge Border in Zimbabwe		1 585 521
Combating Trafficking in Human Beings in South-East Europe and Balkan Region		1 063 255
High-Impact Awareness-Raising on HIV/AIDS in Angola		921 572
Partnership on HIV/AIDS and Mobile Populations in Southern Africa (PHAMSA)		832 576
To Reduce Youth's Vulnerability to HIV/AIDS and STIs and Strengthen Reproductive and Sexual Health in West Africa		827 586
Emergency Assistance to Mobile and Vulnerable Populations in Zimbabwe		483 638
Swedish Medical Teams for the Republic of Serbia, the Republic of Montenegro, Bosnia and Herzegovina		425 000
Institutional Strengthening Capacity in Zimbabwe		398 845
Combating Trafficking in Women in Belarus: Prosecution and Criminalization		378 192
Capacity Building for Developing Migration Management Procedures and Migration Policies in the Republic of Moldova		348 855

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROJECT - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2006**

	Unearmarked USD	Earmarked USD
SWEDEN (continued)		
Combating Trafficking in Turkey: Local Action and Direct Assistance		250 000
Response to HIV Risks and Gender-Based Violence in Zimbabwe		240 614
Protection of Land and Property of IDPs in Colombia		207 209
Associate Experts		207 141
Make the Right Choice: Anti-Trafficking Campaign for Youth in the Kaliningrad Oblast, Russia		165 517
Assistance to Victims of Trafficking in Human Beings in Kyrgyzstan		135 530
Information Support Services to IDP Returnees in Sudan		86 725
Legal Assistance for Migrants in Kazakhstan and Central Asia		86 136
Combating Trafficking in Persons in Central Asia		75 787
Research and Capacity Building in Conflict Management and Federalism in Ethiopia		68 417
Training of Acción Social Field Offices in Colombia		52 401
The East-Central European Cross-Border Cooperation Enhancement Process (the "Söderköping Process")		41 198
Desk Study on Human Trafficking and HIV/AIDS in East and Southern Africa		40 722
Capacity-Building Workshop for Law Enforcement Officers in Istanbul		35 687
Combating Trafficking in Human Beings in Ukraine ("Phase Out")		29 028
Combating Trafficking in Human Beings in Turkey: Dire		27 435
Voluntary Return Assistance from Sweden		24 212
Trafficking and the 2006 World Cup in Germany		20 685
Return of Somali Nationals from Sweden to Somalia: Preparation and Appraisal		20 568
Interpreting Services to the Embassy of Sweden		2 640
Reimbursable transportation and other costs		1 550 593
Total - earmarked		14 261 732
SWITZERLAND	160 000	
IOM Bern Office Costs		871 414
Capacity Building of Migration Management: Ukraine (Phase II)		354 050
Reintegration Assistance Switzerland (RAS)		315 348
Support to IOM's Technical Cooperation Capacities in Southern Africa and Neighboring Countries		248 321
Assisted Voluntary Return from Switzerland to Nigeria		246 467
Voluntary Return of Irregular Migrants Stranded in Bosnia and Herzegovina		206 612
Disaster Preparedness and Prevention Initiative - South-East Europe		233 202
Voluntary Returns of Irregular Migrants Stranded and Destitute in the Republic of Serbia and the Republic of Montenegro		173 554
Community-Owned Sustainable Water Use and Agricultural Initiatives (COSWA) - Azerbaijan		161 414
Employment Assistance Services (EAS) for Kosovar Returnees from Switzerland		157 967
Mass Information Campaign in Nigeria		149 993
Voluntary Return for Vulnerable Cases to Bosnia and Herzegovina, the Republic of Serbia and the Republic of Montenegro		142 170
Employment Assistance Services (EAS) in Bosnia and Herzegovina		139 118
Support to the Syrian Government Developing Counter-Trafficking Legislation		130 000
Assisted Voluntary Return to Georgia		116 488
Information, Return, Reception and Reintegration of Afghans		100 000
Assisted Voluntary Returns from Switzerland to Ethiopia		100 000
Mass Information Campaign to Support the Management of Irregular Migration in Cameroon		100 000
Migration, Remittances and Development Financing Action Research /Case Study Balkans and Switzerland		91 000
Communicable Disease Control and Health Promotion in Mon State, Thailand		75 807
Cooperation with Stability Pact Office in "Visa policy, Migration and Refugees Return in South-Eastern Europe"		75 523
Cooperation with Stability Pact Office in Enhancing Social Cohesion in Brussels		66 050
European Union Electoral Observation Mission in the Democratic Republic of the Congo		65 807
Combating Trafficking in Human Beings in Belarus		60 496
Sustainable IDP Returns and Reintegration in Vulnerable Environments (SIRRVE - Phase II) - Afghanistan		52 537
Provision of Suitable Housing to Vulnerable Displaced Population in the Republic of Serbia		50 942
Assisted Voluntary Return to Angola		42 265
International Migration Law Course in San Remo		40 144
International Migration Law Book		34 200
Return Information Fund (RIF)		31 230

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROJECT - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2006**

	Unearmarked USD	Earmarked USD
SWITZERLAND (continued)		
Structural Aid Projects in Pristina		30 143
Information Referral Services (IRS) in Kosovo (Republic of Serbia)		29 355
Assisted Voluntary Return to Bosnia and Herzegovina, the Republic of Serbia and the Republic of Montenegro		25 143
Information Referral Services (IRS) Phase III in Pristina and Zvecan		20 000
Assisted Voluntary Return to the Democratic Republic of the Congo		19 026
European Union Electoral Observation Mission in West Bank and Gaza		17 751
Assisted Voluntary Return of Unsuccessful Asylum Seekers from Ukraine		15 358
Capacity Building for Nigerian Immigration Services to Improve Border Management		14 778
Capacity Building for HIV/AIDS Prevention and Care for Migration-Affected Communities in Myanmar		13 062
Translation of the Resource Book for Law Enforcement Officers in Combating Child Trafficking - Switzerland		11 282
EU Election Observation Mission Aceh 2006		11 162
Information Referral Services (IRS) for Returnees from Switzerland to Bosnia and Herzegovina		9 566
Awareness Raising for the Prevention of Trafficking in Slovakia		4 175
Humanitarian Assistance to the Village of Jasa Tomic in the Republic of Serbia and the Republic of Montenegro - refund		(2 144)
Seconded Staff - refund		(5 703)
Water Supply for Vukosavlje - Bosnia and Herzegovina - refund		(6 764)
Support to Migration Management Capacities in Bosnia and Herzegovina - refund		(17 420)
Reimbursable transportation and other costs		447 796
Total - earmarked		5 268 685
TURKEY		
Combating Trafficking in Turkey; Local Action and Direct Assistance		25 000
Total - earmarked		25 000
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND		
Pilot Enhanced Returns Scheme in United Kingdom		15 781 319
Voluntary Assisted Return and Reintegration Programme 2006-2007		10 738 555
Voluntary Assisted Return and Reintegration Programme (VARRP)		10 422 834
Emergency Assistance to Mobile and Vulnerable Populations in Zimbabwe		3 354 026
Emergency and Recovery Disaster Response in Yogyakarta, Indonesia		2 185 792
Assisted Voluntary Return of Irregular Migrants with Reintegration for Vulnerable Returnees 2006-2007		2 118 949
Camp Coordination and Camp Management Cluster (CCCM) for Natural Disasters		1 104 762
Humanitarian Assistance to Returned Migrants at Beitbridge, Zimbabwe		1 050 655
Migration Health Assessment, Health Treatment and Travel Services for the Refugee Resettlement Programme		969 255
IOM Trust Fund Programme in the Republic of Serbia and the Republic of Montenegro, Phase II		518 281
Cross-Border Mobility, Irregular Migration and HIV/AIDS Information Dissemination Strategy in Zimbabwe		516 061
Enhanced Border Control Capacity in Cambodia		504 413
Winterization of Emergency Shelter in Pakistan		452 060
Promoting Safe Migration and Preventing Human Trafficking in Albania		312 041
Information Campaign to Prevent Irregular Migration in Afghanistan		270 164
Information and Outreach Work in the Calais Area, France		185 479
Returns to Afghanistan Programme (RAP)		173 245
United Kingdom-Iran Labour Migration Programme		162 516
Capacity Building to Reduce Irregular Migration in Somaliland		151 578
Regional Information Campaign in Romania and Bulgaria		150 168
Countering Illegal Migration through Grass-Roots Awareness in Sri Lanka		81 584
Immigration Analysis and Investigations Project (IAIP) for the Republic of Indonesia		72 026
Study to Enhance Understanding of and Develop Interventions in Bangladesh		69 786
Training of Police Officers of the Republic of Croatia in the Field of Trafficking of Persons and Smuggling of Migrants		57 143
Reintegration Assistance for Zimbabweans from the United Kingdom		54 767
Voluntary Returns of Irregular Migrants in the Republic of Serbia and the Republic of Montenegro		51 142
Workshop on Labour Migration in Western Balkans Regions		43 418
Capacity Building for Border Control Management (CBBCM) in Jordan		39 059
Capacity Enhancement and Outreach Programme for Safe Migration in Bangladesh		30 886
Countering Illegal Migration through Grass-Roots Awareness (Phase III) - Sri Lanka		29 297
Capacity Building for Protection of Vulnerable Labour Migrants in Asia		22 469
Finalization of the Plan for Ministry of Interior Organized Crime Police Department on Counter-Trafficking in Croatia		18 296
Documentary Film: Work in the United Kingdom and Risks of Irregular Labour Migration		15 866
Registration and Socio-Economic Reintegration of Former Kosovo Liberation Army Soldiers in the Republic of Serbia		15 802

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROJECT - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2006**

	Unearmarked USD	Earmarked USD
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND (continued)		
Assistance to Victims of Trafficking from Lithuania		10 270
Communicable Disease Control for Migration-Affected Communities in Mon State, Thailand		8 500
IDP Return and Reintegration Assistance Programme (IRRAP) - DFID-Afghanistan - refund		(12 932)
Mass Information Campaign for Prevention of Irregular Migration from Romania to the UK and Northern Ireland - refund		(56 285)
Community Stabilization Initiative / Alternative Livelihoods - Afghanistan - refund		(91 765)
The Programme for Assisted Voluntary Returns for Irregular Migrants in the United Kingdom - refund		(143 449)
Total - earmarked		51 438 033
UNITED STATES OF AMERICA		
	1 000 000	
US Refugee Programme		58 791 225
Provincial Reconstruction - Quick Impact Projects in Afghanistan		20 298 197
School and Clinic Construction and Refurbishment Programme in Afghanistan		13 057 375
Haiti Transition Initiative		12 436 082
Community Strengthening Initiatives in Northern Ecuador: Sucumbios, Carchi and Esmeraldas		11 807 000
Assistance to Internally Displaced Persons and Receptor Communities in Colombia		7 535 073
Programme for Strengthening Peace in Colombia		4 460 860
Programme of Community-Oriented Reintegration of ex-Combatants in Colombia		4 100 000
Transportation and Logistics Assistance for the Return of Sudanese		4 000 000
Preparation for and Response to the Needs of Internally Displaced Persons in Iraq		3 837 837
Iraq Property Claims Programme		3 210 903
Activity Management for Migrant Operations in Guantanamo Bay		1 796 932
Counter-Trafficking in Ukraine		1 531 749
Combating Trafficking in Persons in Central Asia		1 525 108
Support Programme for ex-Combatant Children in Colombia		1 416 668
Support Programme for Ministry of Displacement and Migration in Iraq		1 299 988
Pilot Programme of Assistance for the Return, Rehabilitation and Reintegration of Trafficked Persons in Indonesia		1 210 000
Voluntary Repatriation of Angolan Refugees from Zambia 2006		1 200 000
Rubble Removal in Muzaffarabad in Pakistan		1 192 386
Transitional Shelter Assistance to Earthquake-Affected Communities in Yogyakarta and Central Java		1 061 344
Reintegration Support in NAD (Nanggroe Aceh Darusallam) Project in Indonesia		1 016 283
Voluntary Repatriation of Liberians from Ghana		1 000 000
Emergency Response to Victims of Yogyakarta Earthquake		927 850
Trafficking in Persons: Prevention and Protection in Bosnia and Herzegovina		882 602
Provincial Women's Centres in Afghanistan		785 947
Counter-Trafficking Initiative in Tanzania		720 000
Prevention of Human Trafficking in the Russian Federation		675 000
Upgrade the Dostuk Vehicular International Checkpoint in Kyrgyz Republic		653 445
Support to Conflict-Affected Areas within the Peace Agreement Implementation Framework in Indonesia		591 708
Pakistan Earthquake Emergency		569 757
Trafficking Prevention and Victim Protection Phase II in Cambodia and Viet Nam		500 000
Counter-Trafficking Protection and Prevention in Sierra Leone		500 000
Prevention and Assistance to Survivors of Trafficking (PAST) in India		500 000
Emergency Assistance to Mobile and Vulnerable Populations in Zimbabwe		484 284
Trafficking Prevention and Victim Protection Project in Cambodia		450 000
Counter-Trafficking Interventions for Victims of Trafficking in Persons in Bangladesh		425 946
Reinforcing the State Border Guard Service of Ukraine Human Resources Management System (HUREMAS)		425 000
Care and Maintenance of Transitional Shelters in Tsunami-Affected Areas in Sri Lanka		400 399
Prevention of New Internal Displacements as a Result of Drought in Afghanistan		385 557
Prevention of Trafficking in Persons in Belarus		369 386
Mobilizing Church Networks to Prevent Human Trafficking in Moldova		350 000
Community Enhancement and Development Programme in Kosovo (Republic of Serbia)		340 649
Essentials of Migration Management (EMM) Toolkit and Applied Trainings		335 000
Migrant Health Project in Tak and Chiang Rai, Bangkok		302 821
Counter-Trafficking Project in Quang Ninh, Viet Nam		290 000
Income Tax Reimbursement		266 119

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROJECT - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2006**

	Unearmarked USD	Earmarked USD
UNITED STATES OF AMERICA (continued)		
Trafficking Reduction Programme in Cambodia		263 476
Yeji Trafficked Children - Ghana		250 000
Direct Assistance and Capacity Building in Mongolia		250 000
Psychosocial Rehabilitation and Material Support in Cambodia		249 276
Improving Capacity to Reintegrate Trafficked Persons in Central America - Pilot Project: Nicaragua		201 438
Return and Integration of Trafficked Women and Children between Selected Countries in the Mekong Region		200 000
Counter-Trafficking Training Programme for Religious Personnel - Italy		200 000
Preventing Trafficking by Providing Information on Counselling Services in Ethiopia		195 995
Project to Counter the Trafficking of Children in Haiti		190 000
Associate Experts		180 436
Capacity Building on Counter-Trafficking in Argentina		175 000
Southern African Counter-Trafficking Assistance Programme		160 000
IOM/UNHCR Joint Seminar in the Caribbean		160 000
Capacity Building in Migration Management Development in Georgia		157 911
Conflict Management Initiative Angola		154 779
Assistance to Victims of Trafficking in Turkey		150 097
Assistance to Victims of Trafficking in USA		150 000
Evacuation of Foreign Nationals from Lebanon to the Neighbouring and Non-neighbouring Region		150 000
Political Rights Enfranchisement System Strengthening (PRESS) Washington		146 863
Capacity-Building for the Prevention of Trafficking in the Caribbean		144 971
Establishment of the Technical Support Unit (TSU) of the Regional Conference on Migration in Costa Rica		141 400
Return of Highly Vulnerable Migrants in Central America and Mexico		140 000
Combating Trafficking in Women - Belarus		140 000
Training for Counter-Trafficking with Pilot Project in the Caribbean		137 367
Training on Counter-Trafficking for International Law Enforcement Academies (ILEA) in Botswana		132 405
Awareness Raising on Migrant Rights and Welfare in Thailand		124 653
Anti-Trafficking in Persons through Capacity Building for Civil Society Institutions in Mexico		116 114
Prevention of Trafficking in Human Beings - Triple Border (Argentina, Brazil and Paraguay)		115 839
Criminalization and Prosecution: Addressing Non-Sexual Forms of Trafficking in Ukraine		110 000
A Partnership Network to Combat and Prevent Trafficking in Persons in Bulgaria		100 000
Counter-Trafficking Activities for Earthquake-Affected Areas in Pakistan		100 000
Pre-Return Psychosocial Assistance/Life Skills Development Project (Phase II)		100 000
Dissemination of the "Essentials of Migration Management" Toolkit - Phase II in Belarus, Kazakhstan, Ukraine		100 000
Combatting Trafficking in Human Beings in Belarus: Criminalization and Prosecution		100 000
Trade and Transport Facilitation in South-East Europe Programme (TTFSE) - Monitoring Data Collection Moldova		100 000
Capacity Building of Border Guards and Allied Services in Armenia		99 593
IOM Counter-Trafficking Database Worldwide		95 260
Economic Rehabilitation of Trafficked Victims in India		87 346
Prevention and Combatting of Trafficking in Persons in the Dominican Republic		85 000
Trafficking Information Campaign in Central America, Mexico and Dominican Republic		80 000
Reintegrate Victims of Trafficking - Cambodia		78 000
Screening and Treating Tuberculosis in Burmese Refugee Camps in Thailand		75 000
Reintegration Programme for Kosovar Victims of Trafficking, Particularly Women and Children		73 852
Combating Trafficking in Persons: Capacity Building for Law Enforcement in Kazakhstan, Phase IV		70 371
Direct Assistance for Victims of Trafficking in Afghanistan		69 993
Transitional Assistance to Victims of Trafficking in Bosnia and Herzegovina		61 925
Counter-Trafficking Campaign Targeting Young Women in the Republic of Serbia and the Republic of Montenegro		51 470
Technical Cooperation Project in the Area of Migration (PLACMI)		50 000
Anti-Trafficking Training Modules in Morocco and Malta		50 000
Fourth South American Conference on Migration		50 000
Emergency Response Yogyakarta Earthquake		49 972
Afghanistan Transition Initiative (ATI)		48 810
Multi-Agency Model of Cooperation for Combating Trafficking in Human Beings in Bulgaria		45 262
Training Facility for the Delivery of IOM Counter-Trafficking Training Module in Bangkok, Thailand		45 000

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROJECT - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2006**

	Unearmarked USD	Earmarked USD
UNITED STATES OF AMERICA (continued)		
Combating Trafficking in Persons in Kazakhstan		38 819
Combating Trafficking in Persons in Kazakhstan: Capacity Building, Phase III		36 430
Combating Trafficking in Persons: Capacity Building for Law Enforcement in Kazakhstan		35 079
Assessment of Labour Migrant HIV-related Knowledge and Behaviour in Viet Nam		30 000
Capacity Building and Awareness Raising for Officials in the Baltic States		29 772
Prevention and Protection for Trafficking Victims in Puntarenas, Costa Rica		28 647
Assess and Build Initial Capacity for Bangladesh Government's Machine-Readable Passport Programme		27 344
Combating Trafficking in Persons in Central Asia		22 011
Technical Assistance to the Government of Tajikistan on Combating Trafficking in Human Beings		20 134
Combating the Trafficking of Persons in Ecuador		18 286
Anti-Trafficking in Children and Child Pornography in Uruguay - Phase II		14 939
Shelter for Victims of Trafficking in El Salvador		10 000
Shelter Home - Counter-Trafficking Information Campaigns in Islamabad		9 213
Health Assessment for US-bound Refugees		8 049
Forced Labour Programme in Prague		6 931
Intersessional Workshop on Developing Capacity to Manage Migration Worldwide		6 453
Mass Information Campaign in Pakistan		5 134
Strengthening Migration Management Capacity in the Caribbean Region - Dominican Republic and the Bahamas		5 101
Upgrade the Dostuk Vehicular International Checkpoint in Kyrgyz Republic		5 000
Emergency Assistance for Displaced People along Colombian Borders with Ecuador, Panama and Venezuela		4 672
Capacity Building of District Police Anti-Trafficking Monitoring Cells in Dhaka		4 255
South Asian Regional Counter-Trafficking Capacity Building in Bangladesh		3 703
South Asian Regional Counter-Trafficking Capacity Building in Nepal		2 955
Capacity Building of South African Civil Society to Combat Human Trafficking		1 070
Total - earmarked		177 045 351
URUGUAY		
Programme for Youngsters with Employment Problems in Uruguay		195 105
Cooperation Agreement with the University of the Republic of Uruguay		68 764
Cooperation Agreement with the Government of Uruguay		29 495
Technical Cooperation among Developing Countries (TCDC) in Paraguay		5 500
Total - earmarked		298 864
<u>Subtotal Member States</u>	<u>2 189 239</u>	<u>441 307 121</u>
<u>OTHER STATES</u>		
CHINA		
Tsunami Emergency, Indonesia		333 034
Shelter Assistance - Sri Lanka		166 517
Total - earmarked		499 551
CHINA (HONG KONG SAR)		
IOM Assistance to the Intergovernmental Consultations on Refugees, Displaced Persons and Migrants		10 000
Total - earmarked		10 000
KUWAIT		
Kuwait Initiative: IOM Kuwait Office and Operations		200 000
Total - earmarked		200 000
<u>Subtotal Non-Member States</u>		<u>709 551</u>

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROJECT - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2006**

	Unearmarked USD	Earmarked USD
EUROPEAN COMMISSION		
IOM Support to Third Country Nationals in Need of Assistance for Evacuation from Lebanon		13 397 436
European Union Electoral Observation Mission in the Democratic Republic of the Congo		7 318 556
EU Electoral Observation Mission for Presidential and Parliamentary Elections in Zambia 2006		2 915 137
Reinforcing the State Border Guard Service of Ukraine Human Resources Management System (HUREMAS)		2 752 370
Community Livelihood Support Project in Ampara District, Sri Lanka		2 635 046
European Union Electoral Observation Mission for Presidential Elections in Mexico		2 473 798
Support for National Police Reform in Nagroe Aceh Darussalam, Indonesia		2 446 864
Capacity Building of Migration Management in Ukraine		2 316 703
Community Stabilization Programme (CSP4) in Kosovo (Republic of Serbia)		1 936 470
Ensuring Dignified Living Environments for Displaced Communities in Sri Lanka		1 826 229
European Union Electoral Observation Mission in Bolivia		1 806 350
Livelihood Support in Conflict-Affected Communities in Aceh, Indonesia		1 757 834
European Union Electoral Observation Mission in Uganda		1 731 719
Emergency Humanitarian Assistance to Mobile and Vulnerable Displaced Populations in Urban Areas in Zimbabwe		1 541 445
Return of Afghans from the European Union		1 537 666
Return and Reintegration of IDPs currently in the Republic of Serbia and the Republic of Montenegro		1 529 497
Verification and Monitoring of IDP Movements in Darfur, Sudan		1 522 819
Sustainable Returns Assistance Programme for Monitoring, Transport and Reintegration of Sudanese		1 507 887
European Union Electoral Observation Mission in Fiji		1 496 363
EU Election Observation Mission to Mauritania 2006 & 2007		1 460 158
Establishment of Integrated Border Management (IBM) Model in Azerbaijan		1 426 379
Prevention of Human Trafficking in the Russian Federation		1 345 452
Assistance to Migration Management and Assisted Voluntary Return through the Islamic Republic of Mauritania		1 247 567
Emergency Humanitarian Assistance to Mobile and Vulnerable Displaced Populations in Zimbabwe		1 224 490
EU Election Observation Mission in Aceh 2006		1 109 471
Immediate Emergency Relief in Nias and Simeulue Islands in Indonesia		1 078 046
Logistic Support and Public Infrastructure Repair for Disaster-Affected Populations in Nias, Indonesia		1 028 487
Partnership for Vocational Activization of Roma People through Social Economy Tools in Poland		1 003 736
Election Observation Mission in Haiti (EU-EOM)		983 853
EU Election Observation Mission in Venezuela 2006		883 989
Placement of Afghans from European Union Countries in the Public Administration of Afghanistan		871 648
Development of Reliable and Functioning Policing Systems to Strengthen the CARDS Countries		711 290
Strengthening Migration Management in the Republics of Belarus and Moldova: MIGRABEL - MIGRAMOL		708 654
Provision of Suitable Housing to Vulnerable Displaced Populations in the Republic of Serbia		696 792
Strengthening the Capacity of Migration Management in the Democratic Republic of the Congo		691 580
Support to Migration Management Capacity in Bosnia and Herzegovina		668 176
Cité Soleil Infrastructure Rehabilitation Initiatives		661 026
Emergency Disaster Response in Yogyakarta - Phase II		516 332
Community Investment Projects (CIP 2005) in Kosovo (Republic of Serbia)		492 701
Support to the Implementation of the Integrated Border Management Strategy for Bosnia and Herzegovina		486 210
Enhancing Mechanisms for the Return of Irregular Migrants in the Czech Republic, Poland, Slovakia and Hungary		452 506
Combating Irregular Migration - Support to Readmission Policy Development and Implementation in Albania		431 759
Combating Trafficking in Human Beings in Ukraine		414 873
Assistance to Displaced Families in Western Côte D'Ivoire		409 249
Emergency Disaster Response in Yogyakarta, Indonesia		380 970
Rehabilitation of Roads in Katanga to Facilitate the Return of DRC Refugees and Internally Displaced Persons		379 279
Emergency Shelter Assistance in Earthquake-Affected Areas of Pakistan		371 529
Transitional Shelter Assistance in Yogyakarta and Central Java		360 514
Technical Capacity Building on Returning Labour Migrants in Sri Lanka		359 679
Rehabilitation of Primary Health Care Centers damaged by the Tsunami in Indonesia		350 786
Integrated Pilot Project of Socio-Economic Development in Morocco		338 333
Strengthening of an Operational Network in the EU		314 196
VARRP for Irregular Vulnerable Nigerians in Ireland and the Netherlands		286 293
EU Election Observation Mission 2007 in Bangladesh		254 124

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROJECT - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2006**

	Unearmarked USD	Earmarked USD
EUROPEAN COMMISSION (continued)		
Improving Water and Sanitation Conditions of Acehese Displaced by the Earthquake and Tsunami in Indonesia (WATSAN)		216 952
Election Observation Mission in the Democratic Republic of the Congo		216 094
Local Communities and Refugees: Fostering Social Integration in EU Member States		214 165
Judges Online: Capacity Building for Judiciary through E-learning in Finland, Estonia and Latvia		203 252
European Migration Network: Establishment of the National Contact Point in Austria		186 886
European Union Electoral Observation Mission in Afghanistan		180 004
Improving Health Conditions of Migrants in Selected Districts of Chiang Mai Province in Thailand		164 975
AVR Programme to the Democratic Republic of the Congo		160 961
Emergency Humanitarian Assistance to Mobile and Vulnerable Populations in Zimbabwe		156 030
Information Return and Reintegration in Countries of Origin (IRRICO) - EU Countries		148 762
Callejón de Huaylas Institutional and Community Civil Defense System - Peru		147 632
Regional Migrant Service Centers (MSC) in the Western Balkans		141 717
Transportation Assistance for the Most Vulnerable Internally Displaced Persons in Liberia		136 931
Support for Enterprise Development in Minority Areas (SEDMIN III) - Kosovo (Republic of Serbia)		136 648
Training of Border Guards and Border Police in Providing Assistance to Victims of Trafficking in Europe		135 177
Return and Reintegration Assistance to Returnees to Moldova		133 493
Reinforcing the Area of Freedom, Security, Justice and Prosperity in Europe and Its Neighbours		103 752
Assisted Voluntary Returns and Reintegration of Unsuccessful Asylum Seekers in Poland		100 304
European Cooperation on Labour Migration in European Countries		99 653
In-Depth Applied Research to Better Understand Trafficking in Persons in the Central European Region		98 526
Cooperation-Action-Investigation-World Vision in Portugal		97 618
Coping with Return, European Union		96 267
Feasibility Study for an Enhanced Cross-border Information Exchange System between Moldova and Ukraine		95 615
IOM Rehabilitation Centre in the Republic of Moldova		81 159
Need for Female Immigrants in Ageing Societies in Poland		68 767
Transport and Logistics Assistance to Angolan Nationals Returning from Zambia		67 056
Hungarian Assisted Return and Information Programme		53 499
Community Stabilization Programme (CSP III) in Kosovo (Republic of Serbia)		45 139
Preparing Assistance to Vulnerable Populations in the Areas of Kyrgyzstan Affected by Natural Disasters		40 858
Assistance to Displaced Persons in West Côte d'Ivoire (Guiglio)		40 426
Fighting Trafficking in Persons in the Republic of Moldova		33 529
Voluntary Assisted Return Programme for Unaccompanied Minors and Aged-Out Minors Worldwide		32 269
European Union Electoral Observation Mission in West Bank and Gaza		28 725
Assistance for Relocation of Internally Displaced Families in Jaffna District in Sri Lanka		28 201
PERSE-FONI (Integrated Interventions in Favour of Women) in Greece		26 865
Community Stabilization Programme, East Regions of Kosovo (Republic of Serbia)		24 607
Let's Talk - Social Mediation for Refugee Communities in Finland		22 570
Indicted/Convicted Foreign Minors: Judicial Proceedings and Rehabilitation Measures in EU Member States and Bulgaria		20 122
Preventing Illegal Employment of Labour Migrants in Helsinki		17 261
Safe Trip Home: Assisted Voluntary Return of Persons Applying for Asylum in Lithuania		17 210
Emergency Assistance to Mobile and Vulnerable Populations in Zimbabwe		15 226
Assisted Voluntary Return and Reintegration Assistance to Afghan Returnees		14 978
Return of Skilled and Qualified Afghan Nationals to the Public Sector		13 981
Livelihood Recovery Project for Earthquake-displaced and Migrant Salt Workers in Gujarat, India		13 604
Coordination of Assistance for Voluntary Return to Afghanistan		13 102
Humanitarian Assistance to Internally Displaced and Destitute Households in Urban Areas in Zimbabwe		12 634
E-learning Tool on Anti-discrimination Legislation for the Judiciary in Latvia, Estonia and Finland		11 925
Darfur Registration and Database Management - Sudan		11 173
Directory on Return for Asylum Seekers (Doras) in Ireland		9 016
Parity-Citizenship in Greece		8 798
Capacity Building for Migration Management Programme for Moldovan Border Guards and Border Officials		8 477
Voluntary Assisted Return for Nationals of Sub-Saharan African Countries in Ireland		6 881
Sustainable Resettlement and Reintegration of Internally Displaced Persons, Sri Lanka		6 254
Community-Based Disaster Risk Reduction with Earthquake-Safer Construction Practices in Tajikistan		6 157
Trafficking, Awareness Raising of Judicial Authorities - EU Member States		2 832
European Union Electoral Observation Mission in Venezuela (EU-EOM)		2 296
Support to Migration Management Capacities in Bosnia and Herzegovina		1 212
Humanitarian Protection Needs Analysis for IDPs and Returnees in Nanggroe Aceh Darussalam, Indonesia - refund		(3 334)
Partnership on HIV/AIDS and Mobile Populations in South Africa (PHAMSA) - refund		(72 706)
Total - earmarked		82 952 499

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROJECT - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2006**

	Unearmarked USD	Earmarked USD
<u>UN ORGANIZATIONS</u>		
CENTRAL EMERGENCY RESPONSE FUND (CERF)		
Support to Internally Displaced Populations in Timor-Leste		873 063
Rehabilitation of Common Infrastructures to Facilitate Aid and the Return of IDPs in Katanga, DRC		680 000
Reestablishment of Water Supply and Basic Sanitation Systems in Choco, Colombia		630 637
Assistance to Internally Displaced Populations in Côte d'Ivoire		272 102
Emergency Response in Port-au-Prince, Haiti		270 000
Emergency Provision of Temporary Shelter to People Affected by Operation Murambatsvina in Zimbabwe		250 000
Emergency Provision of Temporary Shelter and Related Humanitarian Assistance in Zimbabwe		250 000
Strengthening the Protection of IDPs in Western Côte D'Ivoire		250 000
Transport and Logistics: NFIS and Shelter Materials in the Philippines		250 000
Drinkable Water for the Area of Guiglo and in particular Internally Displaced People - Côte D'Ivoire		224 336
Transport and Logistics for Newly Displaced Persons in Sri Lanka		213 000
Health Emergency Response in Sri Lanka		149 800
Emergency Water and Sanitation Assistance in Sri Lanka		149 800
Malaria Control for Forced Migrants and Affected Communities in Myanmar		52 645
Total - earmarked		4 515 383
COMMON HUMANITARIAN FUND FOR SUDAN (CHF)		
Supporting Voluntary Return and Its Sustainability through Profiling, Analysis and Assistance in Darfur, Sudan		2 125 000
Facilitating Sustainable Return of Internally Displaced Persons in Sudan		3 405 874
Tracking and Monitoring of Internally Displaced Persons in Sudan		1 142 400
Information Support Services to Internally Displaced Persons in South Sudan		350 000
Total - earmarked		7 023 274
INTERNATIONAL LABOUR ORGANIZATION (ILO)		
Seconded Staff		53 002
IOM Handbook on Establishing Effective Labour Migration Policies		25 000
Mandatory HIV Testing for Employment of Migrant Workers in Bangkok		15 972
Total - earmarked		93 974
JOINT UNITED NATIONS PROGRAMME ON HIV/AIDS (UNAIDS)		
Regional Project Development Officer on HIV/AIDS and Population Mobility for Southern Africa		50 000
To Promote the Involvement of Albanian TV and Sports Stars in the Struggle against HIV/AIDS		27 692
Myanmar Migrant HIV Vulnerability Study		10 000
Total - earmarked		87 692
OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS (OCHA)		
Rehabilitation of Two Vital Bridges (Mitwaba-Manono) in the Democratic Republic of the Congo		523 604
Residual Internally Displaced Persons Registration and Constraints Survey in Pakistan		201 999
Assisted Voluntary Return of 900 Irregular Migrants from Ethiopia Stranded in Puntland State of Somalia		171 680
Emergency Aid to Katanga in Kinshasa (Moba - Kalemie)		150 000
Emergency Aid to Katanga in Kinshasa		104 685
Seconded Staff		102 098
Emergency Assistance to Flood-Affected IDPs in Gambella, Ethiopia		15 041
Internally Displaced Persons' Intentions concerning Return to their Places of Origin in Sudan		11 944
Supporting Migrants in Tsunami-Affected Provinces of Thailand - refund		(14 393)
Total - earmarked		1 266 658
THE GLOBAL FUND		
The Global Fund - Construction of an Inter-sectoral Response in Health in Colombia		4 675 003
The Global Fund - Tuberculosis Screening Services for Migrants in Detention in Thailand		9 684
Total - earmarked		4 684 687
UNITED NATIONS ASSISTANCE MISSION FOR IRAQ (UNAMI)		
Security-Awareness Induction Training (SAIT) in Iraq		648 373
Security-Awareness Induction Training (SAIT III) in Iraq		201 045
Total - earmarked		849 418

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROJECT - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2006**

	Unearmarked USD	Earmarked USD
UNITED NATIONS CHILDREN'S FUND (UNICEF)		
Construction of 75 Schools in Nias, Indonesia		868 546
Improving Sanitary and Hygiene Conditions at Cité Soleil Schools in Haiti		434 479
Transport and Logistics Support for Tsunami Recovery and Reconstruction in Sri Lanka		433 377
Reintegration of Underage Former Soldiers and Vulnerable Children in Afghanistan		237 882
The Child Vulnerability Survey Project in Uganda		236 671
National Capacity-Building Programme to Counter Trafficking of Children in Yemen		175 748
Improving Water & Sanitation conditions for Returning Refugees and Host Populations in Sri Lanka		172 022
Internally Displaced Persons Return and Reintegration Assistance in Huambo and Kuanza in Angola		156 723
Internally Displaced Persons in HIV/AIDS Mapping Project 2006 in Uganda		150 000
Prevention and Combating Child Trafficking in Moldova		110 949
Construction of Three Semi-Permanent Child Centres in Aceh		72 720
Assistance for Relocation of Internally Displaced Families in Jaffna District in Sri Lanka		38 598
Improvement of Childcare Services and Facilities at the Bangkok Immigration Detention Center		36 626
Internally Displaced Persons Return and Reintegration in Uganda		29 996
Information Support Services to IDP Returns in Sudan		15 779
Security Training for UNICEF Staff in Iraq		15 357
Nexus Institute to Combat Human Trafficking		15 231
Minsk Conference on Trafficking in Persons with a Focus on the Demand Side		7 000
Emergency Assistance to Mobile and Vulnerable Populations in Zimbabwe		2 000
Total - earmarked		3 209 704
UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)		
Shelter Assistance Pakistan		6 054 369
Demobilization and Reintegration of Former Combatants in Afghanistan		1 695 271
Return of Qualified Iraqis - Iraqis Rebuilding Iraq (TOKTEN)		1 270 534
Reintegration of ex-Combatants/Small Business Start-ups in Afghanistan		1 135 799
Reintegration Assistance to Haitian Returnees in Port-au-Prince		100 000
Reintegration of ex-Combatants in Ghor and Herat Provinces in Afghanistan		356 095
Resettlement of 90 Displaced Families in Fonds Verrettes, Haiti		286 272
Community Mobilization for HIV/AIDS Prevention among Labour Migrants and their Families in Tajikistan		243 292
Assessment and Reintegration of IDP Communities in Ethiopia		205 220
Capacity Building for HIV/AIDS Prevention and Care for Migration-Affected Communities in Myanmar		160 593
Emergency Disaster Response in Yogyakarta, Indonesia (ERP)		148 500
Emergency Assistance to Flood-Affected IDPs in Dire-Dawa, Ethiopia		100 000
IDP Survey of Intentions 2006 - Sudan		100 000
UNDP Strengthening Sustainable Peace & Development in Aceh, Indonesia		79 340
Border Management Central Asia (BOMCA) IV, Airport Control in Kazakhstan		75 654
Coordinated Rural Development of IDP and Refugee-Impacted Communities in Ethiopia		68 145
Reducing the Vulnerability of Crisis-Affected Populations to Forced Migration (RVFM)		60 000
Economic Opportunity Enhancement in Nakhichevan through Community Mobilization and Micro-credit Schemes		54 090
Remittances and Their Development Impact in Rural Communities in Tajikistan		45 154
Post-Tsunami Family Shelter and Non-Food Items Project in Aceh, Indonesia		44 850
Micro Enterprise Development - Armenia		24 410
Enhancing Development Impact of Migrant Remittances in Tajikistan		21 516
Capacity Building in Migration Management Programme in Georgia		18 392
Seconded Staff		17 966
Migration Dialogue for Southern Africa (MIDSA)		13 520
Central European Forum for Migration Research in Warsaw		9 933
Tsunami Emergency		6 022
IOM Consultancy Support to UNDP Capacity Building in Uganda		2 263
Information Campaign to Prevent Trafficking and Irregular Migration in Ghana		1 382
Total - earmarked		12 698 582
UNITED NATIONS ECONOMIC AND SOCIAL COMMISSION FOR ASIA AND THE PACIFIC (UNESCAP)		
Baseline Data Collection and Rapid Assessment Along Three Major Transport Corridors in Viet Nam		30 000
Total - earmarked		30 000

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROJECT - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2006**

	Unearmarked USD	Earmarked USD
UNITED NATIONS EDUCATIONAL, SCIENTIFIC AND CULTURAL ORGANIZATION (UNESCO)		
Migration Museums: Expert Meeting in Rome		19 359
Total - earmarked		19 359
UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES (UNHCR)		
Return Programme for Internally Displaced Persons in Earthquake-Affected Areas in Pakistan		2 205 700
Voluntary Repatriation for Liberian Refugees in Accra		579 500
Voluntary Repatriation of Congolese Refugees from Sudan		525 651
Assistance to Congolese Refugees Returning from Zambia to Katanga, Democratic Republic of the Congo		492 240
Transportation to Countries of Resettlement or Transit of Refugees from Various Countries		403 322
Afghanistan Comprehensive Solution Unit		291 478
Air Repatriation Operations of Sudanese Refugees from Kakuma, Kenya to South Sudan, Bor and Malakal		240 788
Cross-Border Cooperation Process in Ukraine		197 613
Relocation of 7500 Chadian Refugees in Western Darfur, Sudan		195 000
Assessment of IDP Population in Masindi District in Uganda		134 364
Protection of Land and Property of Internally Displaced Persons in Colombia		126 547
Cluster Camp Coordination Management		100 836
Pre-Screening of Asylum Seekers and Migrants (CARDS National Programme 2003) in Albania		80 023
Voluntary Repatriation of Refugees of Various Origins		54 998
Return and Reintegration of Afghan Refugees and Internally Displaced Persons		54 607
Refugee Assistance under the Canadian Group Resettlement Programme		52 923
Voluntary Repatriation of Refugees from South Africa		51 053
UNHCR Ad Hoc Movements		50 952
Assisted Voluntary Return of 900 Irregular Migrants from Ethiopia Stranded in Puntland State of Somalia		26 330
Voluntary Repatriation of Refugees from the Russian Federation to Various Countries		25 961
DNA Testing for 25-30 Families on behalf of UNHCR in Kenya		20 000
Voluntary Repatriation of 400 Liberian Refugees		18 390
Repatriation and Social Reinsertion of Street Children and Children at Risk Affected by Migrant Trafficking - Costa Rica		17 000
Repatriation of Anuak Refugees in Ethiopia		16 226
Iraq Property Claims Programme		14 767
Establishment of the Technical Support Unit (TSU) of the Regional Conference on Migration		10 000
MINAS - ERF Estonia 2006 Programme		2 487
Support to Community Confidence Building in Timor-Leste (SCC)		1 769
Study of Cross-Border Migration Flows between Afghanistan and Pakistan		1 425
UNHCR Repatriation to Rwanda from Zambia - refund		(15 813)
Total - earmarked		5 976 137
UNITED NATIONS JOINT LOGISTICS CENTER (UNJLC)		
Seconded Staff		34 481
Total - earmarked		34 481
UNITED NATIONS MISSION IN KOSOVO (UNMIK)		
Kosovo Source Information Project (KOSIP)		429 749
Total - earmarked		429 749
UNITED NATIONS OFFICE AT GENEVA (UNOG)		
United Nations Office in Geneva Staff Council - Pakistan Emergency Relief		15 504
Publications Systems		12 750
Total - earmarked		28 254
UNITED NATIONS POPULATION FUND (UNFPA)		
Migration and Environmental Workshop, Bangkok		50 000
Combating Trafficking in Human Beings in Turkey: Support for Assistance to Victims of Trafficking		30 000
Total - earmarked		80 000

LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROJECT - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2006

	Unearmarked USD	Earmarked USD
WORLD FOOD PROGRAMME (WFP)		
Provision of Free Trucking for Humanitarian Relief Efforts through South Asia Earthquake Response Logistic Cluster		990 000
Emergency Humanitarian Assistance to Mobile and Vulnerable Persons in Harare		204 777
Food Assistance for IDP Families in Azerbaijan		127 946
WFP Co-operating Partner Capacity Building Project in Zimbabwe		103 195
Emergency Assistance to Urban Households Evicted in Zimbabwe		78 564
Support to Community Confidence Building in Timor-Leste (SCC)		40 615
Humanitarian Assistance to Returned Migrants in Zimbabwe		17 709
Total - earmarked		1 562 806
WORLD HEALTH ORGANIZATION (WHO)		
Improvement of Health Conditions of Migrants in Ranong and Samutsakorn Provinces in Thailand		377 183
Supporting Migrants in Tsunami-Affected Provinces of Thailand		52 608
Avian Flu Materials to Migrant Populations		30 673
Total - earmarked		460 464
<u>Subtotal UN Organizations</u>		<u>43 050 622</u>
<u>FOUNDATION "REMEMBRANCE, RESPONSIBILITY AND FUTURE"</u>		
German Forced Labour Compensation Programme		35 671 745
Compensation for Nazi-Era Property Loss		1 223 996
Flick Donation for Former Roma Slave Labourers - refund		(7 661)
Total - earmarked		<u>36 888 080</u>
<u>PRIVATE SECTOR</u>		
Caracol Television - Assistance to Vulnerable Populations in Association with Private Partners in Colombia		30 608
Development Alternatives, Inc. (DAI) - Contingency Planning and Economic Programme in the Republic of Serbia		27 229
Development Alternatives, Inc. (DAI) - Household Income Generation for Tsunami Survivors		44 808
Development Alternatives, Inc. (DAI) - Thotamuna Fishers' Facility Building in Sri Lanka		35 309
Empresas de Narino LTDA - Sustainable Development Programme for Narino's Coffee-Growing Families in Colombia		806 975
Seylan Bank Limited - IOM Support to Third Country Nationals in Need of Assistance for Evacuation from Lebanon		96 712
Standard Chartered Bank - Community Health Revitalization in Tsunami-Affected Areas in Aceh, Indonesia		143 793
Titan Sencom Division - Capacity Building in Migration Management Development in Georgia		357 484
UBS - Empowerment of Vulnerable Communities to Prevent Human Trafficking in Nias, Indonesia		165 836
UBS - Rehabilitation of Care Homes in Nias, Indonesia		369 792
<u>Subtotal Private Sector</u>		<u>2 078 546</u>
<u>VOLUNTARY AGENCIES AND OTHER</u>		
Academy for Educational Development - Global Civil Society Strengthening Project in Dhaka		58 449
Academy for Educational Development - Strengthening Coordination for Combatting Trafficking in Bangladesh		86 201
Academy of European Law (ERA) - Training on Migration Management in the Balkans		15 306
Afghanistan Reconstruction Trust Fund (ARTF) - Afghan Expatriate Services Programme	3 542 966	
African Capacity-Building Foundation - Capacity Building on Migration and Development in Sub-Saharan Africa		187 275
Agence Nationale de l'Accueil des Etrangers et des Migrations - Return Programme for Asylum Seekers in France		10 687
Agence Intergouvernementale de la Francophonie - Associate Expert		29 449
Agence Intergouvernementale de la Francophonie - Essentials of Migration Management, French Translation		44 217
Ameri Cares - Livelihood Support for IOM Transitional Settlement Communities in Indonesia		550 959
American International Group Disaster Relief Fund - Rapid Disaster Preparedness and Response Teams in Pakistan		1 016 628
American Red Cross - Transitional Housing in Nanggroe Aceh Darussalam		3 475 928
American Red Cross - Continued and Extended Assistance in Tsunami-Affected Areas in Sri Lanka		1 755
Ananda Marga Universal Relief Team (AMURT) - Pakistan Emergency Relief		2 500
Institute of Socio-Professional Reintegration of Former Combatants - Former Combatants in Mungo, Angola		140 724
Asian Development Bank - National Anti-Trafficking Strategic Plan for Action in Bangladesh		16 492
Australian Red Cross - Provision of Eye Care Services in Tsunami-Affected Districts in Sri Lanka		753 480
Australian Red Cross - Assistance for Families in Jaffna District Affected by the Tsunami in Sri Lanka		11 600
Bilateral Safety Corridor Coalition - Bilateral Law Enforcement Training in Mexico		24 100
Bom-bit Foundation - Baseline Research on Korean Victims of Trafficking in Japan		22 972
Canadian Resource Bank for Democracy and Human Rights - Electoral Observation in the Democratic Republic of the Congo		68 878
CARE USA - AIDS Prevention, Positive Living and Empowerment (APPLE) in Pretoria		12 956

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROJECT - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2006**

	Unearmarked USD	Earmarked USD
<u>VOLUNTARY AGENCIES AND OTHER (continued)</u>		
CERGE Foundation - Internal Restrictions in the Czech Labour Market: Vietnamese and Ukrainians		4 945
Chemonics - Nexus Institute to Combat Human Trafficking		14 713
Colegio Euroamericano - Management of Funds to Transfer Qualified Human Resources in Peru		119 854
Combined Forces Command - Ghazni Hospital in Afghanistan		600 000
Costa Rica-USA Foundation for Cooperation - Build Capacity on Selected Schools in Costa Rica		73 858
Council of Europe Development Bank - Economic and Social Stabilization Project for the Victims of Trafficking		62 814
Czech Helsinki Committee - Training of Public Officials and Non-Governmental Organizations in the Czech Republic		119 662
Danish Red Cross - Support to the Red Cross Programme "Response to Human Trafficking" - Ukraine, Moldova and Belarus		9 600
FAFO Institute for Applied International Studies - Nexus Institute to Combat Human Trafficking		103 084
Family Health International - Capacity Building of Law Enforcement Agencies in Dhaka, Bangladesh		24 553
Fondazione Benni - Research on Migrant Families in the Province of Bologna, Italy		6 476
Foundation for Population, Migration and Environment - Central European Forum for Research in Warsaw		74 579
Fundación John Ramirez - Psychological and Social Support to ex-Combatants in Medellín in Colombia		68 756
Geneva International Academic Centre - The Potential of Transnational Migrants in the Health Sector in Geneva		81 403
Global Commission on International Migration - International Migration Policy Programme		47 860
Global Development Network - Central European Forum for Migration Research in Warsaw		15 000
Hellenic Migration Policy Institute - Prevention of Trafficking in Human Beings - Republic of Moldova		50 532
Hellenic Migration Policy Institute - Combating Trafficking in Human Beings in Moldova		10 333
Human European Consultation - Central European Forum for Migration Research in Warsaw		9 936
Institute of Urban Environment and Human Resources (UEHR) - Equality in Health Programme in Rome		60 990
Instituto Portugues - Seminar on Migration and Development Policy within the CPLP Framework in Lisbon		31 888
Inter-American Commission of Women - Combating Trafficking in Persons in Mexico		19 524
Inter-American Development Bank - Prevention of Trafficking and Smuggling in Children in the Andean Region		45 000
Inter-Governmental Consultations (IGC)		1 409 332
International Centre for Migration and Health - Reducing Vulnerability of Crisis-Affected Populations		66 900
Islamic Educational, Scientific and Cultural Organization (ISESCO) - Migration and Religion in a Globalized World		4 975
Japan Foundation - Media and Trafficking Workshop in Mekong in Thailand - refund		(10 227)
Joint Coalition Forces - Commander Emergency Reconstruction Programme - Afghanistan		4 874 648
Kellogg Foundation - Assistance to Migrant Women & Unaccompanied Minors Victims of Violence in Mexico		77 838
King Baudouin Foundation - Nexus Institute to Combat Human Trafficking		23 601
King Baudouin Foundation - Intersessional Workshop on Integration of Migrants in Geneva		2 585
King Baudouin Foundation - Balkans Temporary Residence Permit Project		41 694
Korea International Foundation for Health and Development - Health Survey of Migrant Workers in Korea		3 795
Korea Press Foundation - Study Visit of Korean Journalists to the Balkans		19 808
Lakarmissionen - Capacity Building for Medical and Psycho-social Care of Victims of Trafficking in Moldova		46 467
Latter-day Saint Charities - Rebuilding Acehese Communities through Permanent House Construction		2 110 322
Legal Settlement Fund - Holocaust Victim Assets Litigation (Swiss Banks)		14 111 505
Louvain University - Central European Forum for Migration Research in Warsaw		28 256
Migration, Asylum, Refugees Regional Initiative (MARRI) Center in Skopje - MARRI - Running Costs - refund		(25 305)
Montevideo Group of Universities - Technical Cooperation among Developing Countries		13 135
National Association of Italian Municipalities (ANCI) - Mapping of the Social-Health Services in Rome		5 710
NATO Trust Fund - Assistance to Redundant Military Personnel in the Republic of Serbia and the Republic of Montenegro		2 365 617
Netherlands Interdisciplinary Demographic Institute - Central European Forum for Migration Research in Warsaw		47 854
Norwegian Refugee Council - European Union Electoral Observation Mission in Haiti		31 888
Norwegian Refugee Council - European Union Electoral Observation Mission in the Democratic Republic of the Congo		89 286
Norwegian Refugee Council - Information Support Services to IDP Returnees in Sudan		10 000
Norwegian Refugee Council - Camp Coordination and Camp Management Cluster for Natural Disasters Worldwide		1 406
Operations USA - Capacity Building for Health Care Staff in Aceh Jaya, Aceh Barat and Nagan Raya, Indonesia		250 000
Organization of American States (OAS) - Capacity Building in Migration Management Assessments in the Caribbean		173 722
Organization of American States (OAS) - Regional Workshop on Travel Document Security in Miami		48 825
Organization of American States (OAS) - Technical Cooperation Among Developing Countries		143 387
Organization of American States (OAS) - Trafficking of Women and Minors for Exploitation in Bolivia		15 382
Organization for Security and Co-operation in Europe - Handbook on Effective Labour Migration Policies		51 983
Organization for Security and Co-operation in Europe - Resource Center for Labour Migrants in Tajikistan		76 757
Organization for Security and Co-operation in Europe - Support of Migration Amnesty Programme in Russia		4 960
Organization for Security and Co-operation in Europe - Combating Trafficking in Human Beings in Ukraine		11 678

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROJECT - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2006**

	Unearmarked USD	Earmarked USD
<u>VOLUNTARY AGENCIES AND OTHER (continued)</u>		
Pan American Development - Humanitarian Assistance Support to Internally Displaced Persons in Colombia		4 605 657
Pan American Health Organization - Institutional Strengthening in HIV/AIDS Testing and Treatment		33 213
Pearson Peacekeeping Centre - Reducing the Vulnerability of Crisis-Affected Populations to Forced Migration		47 000
Programa de Cooperación Hispano Peruano - Management of Funds to Transfer Qualified Human Resources		8 047
Public Insurance Company - Foreigner and Health Insurance in the Czech Republic		4 425
Qatar Charitable Association - Assistance of Vulnerable Conflict-Affected Populations in Lebanon		302 500
Rockefeller Foundation - Life Skills for TB and HIV/AIDS Prevention among Immigrants in Thailand		88 055
Save the Children Federation, Inc - Enabling Communities to Combat Child Trafficking in Indonesia		522 324
Save the Children Federation, Inc - HIV/AIDS Prevention in Populations in Ethiopia - refund		(2 500)
SIDACTION - Malian Migrants Living with HIV in France		12 755
Social Solidarity Network - Integral Educational Assistance Programme for People Displaced in Rural Areas in Colombia		633 207
Social Solidarity Network - Interinstitutional Cooperation between IOM and Social Solidarity Network in Colombia		1 538 335
Social Welfare Services of Cyprus - Measures to Counteract Trafficking in Women and Children in Mekong Region		1 256
Solidar - Counter-Trafficking for Returnee and IDP Communities in Mannar, Sri Lanka		20 588
Soroptimist International - Prevention of Trafficking in Women in Moldova		82 057
Soros Foundation - Epidemiological Risks of Mobility: HIV/AIDS Prevention for Migrants in Moldova		62 845
South African Migration Project - Migration Dialogue for Southern Africa (MIDSA)		110 000
Stability Pact for South-Eastern Europe - Visa policy, Migration and Refugee Returns in South-Eastern Europe		7 235
Stability Pact for South-Eastern Europe - Crime Training Network for Operational Managers in South-Eastern Europe		769 684
Stability Pact for South-Eastern Europe - Democratization and Human Rights in South-Eastern Europe		78 356
Stability Pact for South-Eastern Europe - Disaster Preparedness and Prevention Initiative in South-Eastern Europe		496 396
Stability Pact for South-Eastern Europe - Seconded Staff		255 253
Suzie Reizod Foundation - Pakistan Emergency Relief		5 000
Swedish Red Cross - Reimbursable transportation and other costs		639 437
Terra Dos Homes - Internally Displaced Persons' Return and Reintegration Assistance in Huambo and Kuanza - Angola		19 414
University of Bochum - Roma Survivors Interview (Holocaust Survivors Interview)		5 838
World Bank - "Development-friendly": a Study of Policymakers' Perspectives in Countries of Origin and Destination		38 045
World Bank - Central European Forum for Migration Research in Warsaw		6 970
World Bank - Protection of Land and Property of IDPs in Colombia		698 632
World Bank - Regional Report on Labour Emigration and Insourcing in MENA Countries		27 000
World Bank - Direct Health and Psychosocial Assistance Project (DHPAP) in Aceh Province		592 916
World Bank - Migration and Development: Cooperation of IOM and the World Bank		50 000
World Childhood - Day-Care Centre and Playground for Child Victims of Trafficking in Kiev		1 325
World Childhood - Mother and Child-Friendly Wing of the Chisinau Rehab Center in Moldova		45 629
World Vision - Reducing the Vulnerability of Crisis-Affected Populations to Forced Migration (RVFM)		1 000
World Vision - Supporting Tsunami-Hit Migrants in Health, Thailand		27 100
World Vision - Supporting Tsunami Migrants in Labour, Thailand		19 272
Zonta Club - Assistance to Victims of Trafficking in Sarajevo		6 588
Private Donations - Pakistan Earthquake Emergency		9 206
Private Donations - Reducing Vulnerability of Crisis Populations		1 807
Private Donations - Trafficked Children in Ghana		68 667
Private Donations - Tsunami Emergency		3 249
Interest income	3 757 706	936 662
Repayment of loans and transfers from completed projects		(2 569 576)
Income transferred to projects from the Sasakawa Endowment Fund		100 000
Net income transferred from projects to the Rapid Response Transportation Fund		(48 224)
Net income transferred from projects to the Emergency Preparedness Account (EPA) Fund		(26 928)
<u>Subtotal Voluntary Agencies and Other</u>	3 757 706	48 192 383
Promissory note repayments		18 683 614
Refugees, migrants and sponsors		27 413 062
TOTAL	5 946 945	701 275 478
GRAND TOTAL CONTRIBUTIONS		707 222 423



Riksrevisjonen
Office of the Auditor General
of Norway

OPINION OF THE EXTERNAL AUDITORS
ON THE FINANCIAL STATEMENTS OF IOM FOR THE YEAR 2006

AUDIT ASSIGNMENT AND SCOPE

We have audited the financial statements and accounts of IOM International Organization for Migration for the year ended 31 December 2006. The basis for the audit by the External Auditors is given in Article 12.1 of the Financial Regulations of IOM. The main task of the External Auditors is to examine and audit the annual financial statements and to report whether the annual financial statements present fairly, in all material respects, the Organization's financial position at the end of the financial year and the results of the operations for the year.

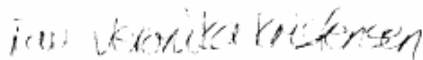
We have conducted the audit in accordance with generally accepted international auditing standards, supplemented where appropriate by audit standards issued by INTOSAI, the International Organization of Supreme Audit Institutions, to the extent that these apply to IOM. These standards require that we plan and perform the audit to obtain reasonable assurance that the financial statements are free from 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 and evaluated the overall presentation of the financial statement. We believe that our audit provides a reasonable basis for the audit opinion.

AUDIT OPINION

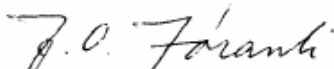
The financial statements of assets, liabilities and funds, expressed in US dollars, and of resources and expenditures, expressed in US dollars and in Swiss francs, of the International Organization for Migration, Geneva, for the year ended 31 December 2006 have been audited by us in accordance with Article 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 2006, and of its financial position at that date.

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


Fay Veronika Kristensen


Cecilie Middelthon


Jan Otto Jøranli

Auditors from the Office of the Auditor General of Norway
30 March 2007

PROVIDENT FUND
FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2006

Introduction

The IOM Provident Fund was created 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. A third euro fund exists only from funds transferred from either the USD fund or the CHF fund.

Provident Fund until 31st December 2006

The USD and CHF funds were accumulated by compulsory salary deductions from Provident Fund members and by contributions from the Organization at a rate of 7.9 and 15.8 per cent of pensionable salary respectively.

Accumulated contributions were placed into a central “core” fund invested in short-term, interest bearing securities of the denominated currency. Until October 2006, a substantial part of the CHF fund was managed by external investment managers, Pictet Asset Management of Geneva, but since that date the fund has been invested in bank term deposits managed by the Division of Treasury at Headquarters. The USD Portfolio funds are placed in short term renewable deposits with UBS in Geneva. Further liquid funds in USD are also managed by the Division of Treasury at Headquarters and placed in bank term deposits. The investment guidelines for 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).

In 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 were six mutual funds available, denominated in Swiss francs (CHF) or US dollars (USD), as follows: Pictet Bank – Swiss Equities (CHF), Global Equities (CHF), US Equities (USD), World Equities excl N.America (USD), Pictet LPP 25 Fund (CHF) and UBS - Balanced Fund “A” (USD). The Pictet funds (excluding the LPP 25 Fund) 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 could exercise a facility to convert part of their core Provident Fund balance between US dollars, euros and Swiss francs, up to four times a year. The purpose of this facility was to permit a diversification of currency risk. CHF conversions were restricted to officials and Headquarters staff. Euro core funds were invested within IOM’s overall euro portfolio and not separately for the euro Provident Fund because the total size of the current euro Provident Fund was too small to achieve efficient returns on its own.

PROVIDENT FUND (continued)
FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2006**Post-1 January 2007**

In Resolution No. 1130 (XC) of 2 December 2005, the Council approved the Organization's request for affiliation to the United Nations Joint Staff Pension Fund (UNJSPF); this affiliation became effective from 1 January 2007, after the adoption of United Nations General Assembly resolution 61/240. With some limited exceptions, all qualifying staff were required to join. For those staff joining the UNJSPF, contributions previously accruing to the Provident Fund will now instead be paid on their behalf into the UNJSPF. These staff were also given the option to use accrued Provident Fund balances to purchase or "validate" years of UNJSPF qualifying service not exceeding their actual years of contributions to the Provident Fund. Those staff members who did not elect to do so will be paid out their existing Provident Fund balances during 2007.

No further purchases of mutual funds are allowed from 1 January 2007. Existing holdings in the mutual funds may be sold and paid out, or retained on behalf of the staff members by IOM at the staff member's own choice. Staff also had the option to sell their mutual funds in order to use the proceeds to validate years of service in the UNJSPF.

The limited exceptions to those joining UNJSPF will continue to form the base of a much reduced Savings Scheme.

Fund members

The number of Provident Fund members as at 31 December 2006 was 1,894, with the membership developing as follows:

	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
Headquarters Swiss franc payroll	195	215	218	206
Headquarters US dollar payroll	620	571	542	544
Field employees US dollar fund	1 079	987	816	719
Total	1 894	1 773	1 576	1 469

Market conditions and results

Worldwide equity markets were strong through most of 2006 as bull markets took hold across the globe. Most of the mutual funds had another good year, improving their value by between 8 and 19 per cent for CHF equity funds, and 19 and 35 per cent for USD equity funds in the year. Balanced funds advanced more modestly, by CHF 2% and USD 12%. Tables of stock exchange indices and Provident Fund historical returns are provided in this Financial Report as a guide to market conditions.

Given that investments for Core Provident Funds are restricted to the short term, the average yield recorded per currency during 2006 directly reflected developments in the respective short-term fixed income markets. The year was marked by four successive increases in US interest rates which moved to 5.25% by mid-year. European interest rates also rose at a regular pace throughout the year, with the euro reaching 3.5% and the Swiss franc 2% in December 2006.

At present, the general market perception is that US interest rates have reached the top of their cycle, with the next move expected to be a reduction during the second half of 2007. Conversely, euro interest rates are forecast to continue rising throughout 2007. Swiss interest rates are also forecast to rise from their present levels but more from the perspective of guarding against excessive weakness of the Swiss franc versus the euro and the US dollar.

US DOLLAR PROVIDENT FUND

STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2006

	2006 USD	2005 USD
ASSETS		
Current accounts	1 976 797	197 055
Deposit accounts	72 227 799	63 006 681
Investments in mutual funds (Note 1)	2 763 981	5 429 764
Accrued interest	138 155	121 226
IOM intercompany account (Note 2)	13 025 200	5 903 585
Withholding taxes recoverable	562 331	285 319
	<u>90 694 263</u>	<u>74 943 630</u>
 LIABILITIES		
CHF Provident Fund intercompany account	1 001 351	57 965
	<u>1 001 351</u>	<u>57 965</u>
 TOTAL NET ASSETS OF THE FUND	 <u><u>89 692 912</u></u>	 <u><u>74 885 665</u></u>
 Represented by:		
TOTAL NET SAVINGS DUE TO STAFF MEMBERS	 <u><u>89 692 912</u></u>	 <u><u>74 885 665</u></u>

US DOLLAR PROVIDENT FUND**CONTRIBUTIONS AND WITHDRAWALS FOR 2006**

	2006	2005
	USD	USD
CONTRIBUTIONS		
Staff and IOM contributions	14 026 524	12 560 172
Transfers from Mission Provident Funds	231 479	164 650
Transfers from CHF Provident Fund	434 944	0
Housing loan repayments	471 627	584 034
	<u>15 164 574</u>	<u>13 308 856</u>
WITHDRAWALS		
Staff on separation from service	4 586 920	4 069 903
Housing loan disbursements	1 416 571	1 413 256
Transfers to CHF Provident Fund	0	790 490
Transfers to Euro Provident Fund	1 559 961	936 209
	<u>7 563 452</u>	<u>7 209 858</u>
MISSION STAFF CONTRIBUTIONS		
Net contribution from field mission staff	2 650 043	1 758 156
	<u>10 251 165</u>	<u>7 857 154</u>
TOTAL NET CONTRIBUTION FOR THE YEAR		
	<u>10 251 165</u>	<u>7 857 154</u>
TOTAL NET SAVINGS DUE TO STAFF MEMBERS		
Staff savings at the beginning of the year	74 885 665	64 778 562
Net contributions	10 251 165	7 857 154
Net income	4 556 082	2 249 949
	<u>89 692 912</u>	<u>74 885 665</u>
Staff savings at the end of the year	<u>89 692 912</u>	<u>74 885 665</u>

US DOLLAR PROVIDENT FUND

STATEMENT OF INCOME AND EXPENDITURE

	2006	2005
	USD	USD
INCOME		
Interest on current accounts	1 709	1 348
Interest on deposit accounts	3 496 463	1 962 893
Dividends on mutual funds	10 683	8 389
Interest on amounts owing from IOM (Note 2)	300 513	120 252
Mutual fund realized gains (Note 1)	746 779	0
	<u>4 556 147</u>	<u>2 092 882</u>
EXPENDITURE		
Mutual fund realized losses (Note 1)	0	379
Deposit account fees	65	93
	<u>65</u>	<u>472</u>
NET RESULT FOR THE YEAR BEFORE REVALUATION	<u>4 556 082</u>	<u>2 092 410</u>
REVALUATION (unrealized gains and losses)		
Mutual fund - Changes due to movement in price (Note 3)	0	157 539
	<u>0</u>	<u>157 539</u>
NET RESULT FOR THE YEAR AFTER REVALUATION	<u>4 556 082</u>	<u>2 249 949</u>

US DOLLAR PROVIDENT FUND
NOTES

	2006 USD		2005 USD	
	Market value	Cost	Market value	Cost
1. Investments in mutual funds				
Pictet US Equities fund	1 108 935	1 076 943	2 129 610	2 376 492
Pictet World Equities excluding N. America fund	1 817 337	1 264 879	2 950 203	2 395 715
UBS Balanced Fund 'A' (USD)	485 180	422 159	704 885	657 557
	<u>3 411 452</u>	<u>2 763 981</u>	<u>5 784 698</u>	<u>5 429 764</u>

Investments in mutual funds are an option offered to individual Provident Fund members. They are shown in the accounts at market value, after any unrealized losses. Realized profits or losses arising from a sale of mutual funds are included separately in the income and expenditure account and are reflected in the individual staff member's account. Cost represents historical cost since inception. At 31 December 2006 the market value of the mutual funds exceeded the cost by USD 647,471 in total. This amount has not been recognized in the income and expenditure account.

2. 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, euro and Swiss franc deposits during the year. In 2006 the rate was 5 per cent as compared to 2.75 per cent in 2005.

3. Revaluations

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

US DOLLAR PROVIDENT FUND

PERFORMANCE OF INVESTMENTS

		2006		2005	
		USD		USD	
		<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>
TOTAL RETURNS					
Before revaluations	a	5.694	4 556 082	a	3.038 2 092 410
After revaluations	a	5.694	4 556 082	a	3.275 2 249 949

CORE FUND

Internally managed funds

Cash and short-term deposits	b	5.170	3 498 172	b	3.310 1 964 148
IOM intercompany account	c	5.000	300 513	c	2.750 120 252

Externally managed funds

There were no USD externally managed funds in 2006 or 2005

MUTUAL FUNDS

Pictet - US Equities	d	18.650	51 915	d	1.819 43 667
Pictet - World Equities excluding N. America	d	34.737	657 320	d	18.600 457 084
UBS - USD Balanced Fund A	d	9.951	37 544	d	1.956 11 342

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 the 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

31 March
30 June
30 September
31 December

2006	2005
%	%
5.00	3.12
5.48	3.52
5.37	4.06
5.36	4.54

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

2006		2005	
Index 31.12.2006	Change since 1.1.2006 (%)	Index 31.12.2005	Change since 1.1.2005 (%)
12 463	16.29	10 717	-0.61
6 221	10.71	5 619	16.72
17 226	6.92	16 111	40.23
8 786	15.85	7 584	33.22

IOM USD Provident Fund historical returns

Year	Core Fund	Mutual Fund	Overall
	%	%	%
2006	5.00	24.77	5.69
2005	3.25	9.42	3.28
2004	1.47	10.73	2.38
2003	1.10	19.99	2.88
2002	1.43	-16.51	-0.40
2001	4.26	-17.35	1.93
2000	6.57	-11.50	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 2006

	2006 CHF	2005 CHF
ASSETS		
Current accounts	321 630	34 632
Deposit accounts	29 488 948	0
Funds under external management (Note 1)	0	19 526 532
Investments in mutual funds (Note2)	2 911 356	5 161 573
Accrued interest	3 325	0
IOM intercompany account (Note 3)	0	9 586 489
USD Provident Fund intercompany account	1 260 282	77 952
Withholding taxes recoverable	62 794	118 945
	<u>34 048 335</u>	<u>34 506 123</u>
 LIABILITIES		
IOM intercompany account (Note 3)	2 452 695	0
	<u>2 452 695</u>	<u>0</u>
 TOTAL NET ASSETS OF THE FUND	 <u>31 595 640</u>	 <u>34 506 123</u>
 Represented by:		
TOTAL NET SAVINGS DUE TO STAFF MEMBERS	<u>31 595 640</u>	<u>34 506 123</u>

SWISS FRANC PROVIDENT FUND**CONTRIBUTIONS AND WITHDRAWALS FOR 2006**

	2006	2005
	CHF	CHF
CONTRIBUTIONS		
Staff and IOM contributions	3 608 423	3 940 518
Transfers from USD Provident Fund	0	992 266
Housing loan repayments	200 233	247 888
	<u>3 808 657</u>	<u>5 180 672</u>
WITHDRAWALS		
Staff on separation from service	6 212 450	3 395 950
Housing loan disbursements	678 886	628 013
Transfers to USD Provident Fund	518 781	0
Transfers to Euro Provident Fund	191 177	297 000
	<u>7 601 294</u>	<u>4 320 963</u>
TOTAL NET (WITHDRAWAL)/		
CONTRIBUTION FOR THE YEAR	<u><u>(3 792 637)</u></u>	<u><u>859 709</u></u>
 TOTAL NET SAVINGS DUE TO STAFF MEMBERS		
Staff savings at the beginning of the year	34 506 123	32 157 168
Net (withdrawals)/contributions	(3 792 637)	859 709
Net income	882 154	1 489 246
Staff savings at the end of the year	<u><u>31 595 640</u></u>	<u><u>34 506 123</u></u>

SWISS FRANC PROVIDENT FUND

STATEMENT OF INCOME AND EXPENDITURE

	2006	2005
	CHF	CHF
INCOME		
Income on managed funds	169 911	118 097
Interest on deposit accounts	171 085	0
Dividends on mutual funds	19 712	23 361
Interest on amounts owing from IOM (Note 3)	36 077	172 255
Mutual fund realized gains (Note 2)	44 781	51 917
	<u>441 566</u>	<u>365 630</u>
EXPENDITURE		
Mutual fund realized losses (Note 2)	0	0
	<u>0</u>	<u>0</u>
NET RESULT FOR THE YEAR BEFORE REVALUATION	<u>441 566</u>	<u>365 630</u>
REVALUATION (unrealized gains and losses)		
Managed fund - Changes due to movement in price (Note 4)	0	13 882
Mutual fund - Changes due to movement in price (Note 4)	440 588	1 109 734
	<u>440 588</u>	<u>1 123 616</u>
NET RESULT FOR THE YEAR AFTER REVALUATION	<u><u>882 154</u></u>	<u><u>1 489 246</u></u>

SWISS FRANC PROVIDENT FUND
NOTES

	2006	2005
	CHF	CHF
1. Funds under external management		
Cash and short-term deposits	0	19 526 532
Bonds	0	0
	<u>0</u>	<u>19 526 532</u>

Funds under management included a portfolio of short-term money market funds managed by Pictet and Cie. During 2006 this portfolio was closed and the investments placed in short-term deposits in IOM's own name.

2. Investments in mutual funds	Market	Cost	Market	Cost
	value		value	
Pictet Swiss Equities fund	964 317	830 448	2 007 357	1 939 647
Pictet Global Equities fund	1 570 554	1 726 589	2 733 820	3 259 081
Pictet LPP 25	376 485	368 282	420 396	417 397
	<u>2 911 356</u>	<u>2 925 319</u>	<u>5 161 573</u>	<u>5 616 125</u>

Investments in mutual funds are an option offered to individual Provident Fund members. They are shown in the accounts at market value, after unrealized losses. Realized profits or losses arising from a sale of mutual funds are included separately in the income and expenditure account and are reflected in 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, euro and Swiss franc deposits during the year. In 2006, the rate was 1.50 per cent as compared to 2.10 per cent in 2005.

4. Revaluations

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

SWISS FRANC PROVIDENT FUND

PERFORMANCE OF INVESTMENTS

		2006		2005		
		<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	
TOTAL RETURNS						
Before revaluations	a	1.333	441 566	a	1.068	365 630
After revaluations	a	2.705	882 154	a	4.570	1 489 246
CORE FUND						
Internally managed funds						
Cash and short-term deposits	b	1.528	171 085	-	-	-
IOM intercompany account	c	1.500	36 077	c	2.100	172 255
Externally managed funds						
Cash and short-term deposits	b	1.138	169 911	b	0.674	131 979
MUTUAL FUNDS						
Pictet - Swiss Equities	d	19.610	277 825	d	26.816	525 959
Pictet - Global Equities	d	7.885	199 277	d	17.648	565 624
Pictet - LPP 25	d	2.104	3 064	-	1.437	2 999

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 the IOM intercompany account.
- The total profit or loss as a percentage of the 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

2006	2005
%	%
1.25	0.78
1.52	0.75
1.81	0.79
2.10	1.01

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

2006		2005	
Index 31.12.2006	Change since 1.1.2006 (%)	Index 31.12.2005	Change since 1.1.2005 (%)
12 643	17.97	10 717	-0.61
6 221	10.71	5 619	16.72
17 226	6.92	16 111	40.23
8 786	15.85	7 584	33.22

IOM CHF Provident Fund historical returns

Year	Core Fund	Mutual Fund	Overall
	%	%	%
2006	1.30	11.19	2.71
2005	1.07	20.47	4.57
2004	0.73	2.77	1.33
2003	0.45	9.84	2.33
2002	1.23	-22.22	-2.80
2001	3.07	-19.31	-0.51
2000	2.64	-5.91	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

EURO PROVIDENT FUND

STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2006

	2006 EUR	2005 EUR
ASSETS		
IOM intercompany account (Note 2)	3 713 185	1 923 942
	<u>3 713 185</u>	<u>1 923 942</u>
LIABILITIES	0	0
	<u>0</u>	<u>0</u>
TOTAL NET ASSETS OF THE FUND	<u><u>3 713 185</u></u>	<u><u>1 923 942</u></u>
Represented by:		
TOTAL NET SAVINGS DUE TO STAFF MEMBERS	<u><u>3 713 185</u></u>	<u><u>1 923 942</u></u>

EURO PROVIDENT FUND**CONTRIBUTIONS AND WITHDRAWALS FOR 2006**

	2006	2005
	EUR	EUR
CONTRIBUTIONS		
Transfers from USD Provident Fund	1 200 663	755 503
Transfers from CHF Provident Fund	121 165	191 120
	<u>1 321 828</u>	<u>946 623</u>
WITHDRAWALS		
Staff on separation from service	567 018	64 530
	<u>567 018</u>	<u>64 530</u>
TOTAL NET CONTRIBUTION FOR THE YEAR	<u>754 810</u>	<u>882 093</u>
 TOTAL NET SAVINGS DUE TO STAFF MEMBERS		
Staff savings at the beginning of the year	2 853 284	1 923 942
Net contributions	754 810	882 093
Net income	105 091	47 249
Staff savings at the end of the year	<u>3 713 185</u>	<u>2 853 284</u>

EURO PROVIDENT FUND

STATEMENT OF INCOME AND EXPENDITURE

	2006	2005
	EUR	EUR
INCOME		
Interest on amounts owing from IOM (Note 2)	105 091	47 249
	<u>105 091</u>	<u>47 249</u>
EXPENDITURE		
	<u>0</u>	<u>0</u>
NET RESULT FOR THE YEAR	<u>105 091</u>	<u>47 249</u>

NOTES ON EURO PROVIDENT FUND

1. Euro Provident Fund

From July 2003, all IOM Provident Fund members were provided with the option to invest core funds in euros.

2. 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, Swiss franc and euro deposits during the year. In 2006 the rate was 3 per cent as compared to 2.10 per cent in 2005.

PERFORMANCE OF INVESTMENTS

	2006		2005	
	EUR		EUR	
	%	<u>Amount</u>	%	<u>Amount</u>
TOTAL RETURNS	<i>3.000</i>	105 091	<i>2.100</i>	47 249
CORE FUND				
Cash and short-term deposits	<i>3.000</i>	105 091	<i>2.100</i>	47 249

The percentage amounts are computed as the fixed predetermined rate for the IOM intercompany account.



Riksrevisjonen
Office of the Auditor General
of Norway

OPINION OF THE EXTERNAL AUDITORS
ON THE FINANCIAL STATEMENTS OF IOM PROVIDENT FUND
FOR THE YEAR 2006

AUDIT ASSIGNMENT AND SCOPE

We have audited the financial statements of the IOM Provident Fund for the year ended 31 December 2006. The statements audited are presented as Appendix 13 to the IOM Financial Report for 2006.

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 where appropriate by audit standards issued by INTOSAI, the International Organization of Supreme Audit Institutions, to the extent that these apply to IOM Provident Fund. These standards require that we plan and perform the audit to obtain reasonable assurance that the financial statements are free from 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 and evaluated the overall presentation of the financial statement. We believe that our audit provides a reasonable basis for the audit opinion.

AUDIT OPINION

In our opinion, the financial statements and related notes present fairly, in all material respects, the financial position of IOM Provident Fund as at 31 December 2006 and the results of its operations for the year then ended.

Fay Veronika Kristensen
Fay Veronika Kristensen

Cecilie Middelthon
Cecilie Middelthon

J. O. Jøranli
Jan Otto Jøranli

Auditors from the Office of the Auditor General of Norway
30 March 2007