



IOM International Organization for Migration  
OIM Organisation internationale pour les migrations  
OIM Organización Internacional para las Migraciones

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**FINANCIAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2000**

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This document is submitted to the Executive Committee at its Ninety-eighth Session in June 2001.

**INTERNATIONAL ORGANIZATION FOR MIGRATION**  
**FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2000**

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**INTERNATIONAL ORGANIZATION FOR MIGRATION**  
**FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2000**  
**FINANCIAL HIGHLIGHTS**

**Overview**

The high level of project activity experienced in 1999 continued during 2000. Post-emergency programmes in Kosovo, East Timor and Central America were carried over into 2000 and supplemented by new projects elsewhere. Expenditure remained at a high level and amounted to over USD 286 million for the Administrative and Operational Programmes combined. Under the Operational Programmes, despite the challenge of managing a diverse project base in over 80 countries, IOM was able to preserve a balanced budget and avoid a material deficit. Under the Administrative Programme, zero nominal growth continued for a fifth consecutive year. Although this constraint often stretched resources to the limit, due to efficient management and an improvement in the payment of Member State contributions in arrears, IOM was able to remain virtually within the bounds of available resources.

Total expenditure under both the Operational Programmes and the Administrative Programme for 2000 and 1999 is summarized below:

	<b>2000</b>	<b>1999</b>
	<b>USD</b>	<b>USD</b>
	<b>(in millions)</b>	<b>(in millions)</b>
<b>Operational Programmes</b>	266.1	271.8
<b>Administrative Programme</b>	<u>20.5</u>	<u>22.5</u>
<b>Total expenditure for the year</b>	<b><u>286.6</u></b>	<b><u>294.3</u></b>

**Operational Programmes Overview**

The total number of IOM assisted movements for 2000 and 1999 is summarized below:

	<b>2000</b>	<b>1999</b>
<b>Regular movement programmes</b>	242,800	337,400
<b>Mass migration programmes</b>	<u>207,900</u>	<u>93,300</u>
<b>Total movements</b>	<b><u>450,700</u></b>	<b><u>430,700</u></b>

The total number of movements increased by five per cent from 1999 to 2000. There was a substantial increase in mass migration programmes in 2000, mostly in the South West Asian region where movements under the Afghan Repatriation Programme grew from 16,445 in 1999 to 159,200 in 2000. This increase, however, was largely offset by a decline in movements in the Balkans and East Timor. The conclusion of the Kosovo Humanitarian Evacuation and the initial emergency phase in East Timor accounted for a decline of approximately 100,000 movements in 2000, compared to the high levels experienced in 1999.

In 2000, the Operational Programmes were virtually balanced, with only a very small deficit remaining (USD 24,000). The Administration remains committed to the objective of achieving a balanced budget and striving to undertake fully-funded project activities only.

**INTERNATIONAL ORGANIZATION FOR MIGRATION**  
**FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2000**  
**FINANCIAL HIGHLIGHTS (continued)**

Total expenditure amounted to USD 266.1 million in 2000, only slightly less than USD 271.8 million in 1999. Transportation expenditure was USD 25.2 million lower in 2000 because of the number of special emergency transportation operations which occurred in 1999. Much of this decrease, however, was offset by increased operational expenditure in other categories due to expansion in other migration activities.

Total staff and office costs increased by USD 11.9 million from USD 64.0 million in 1999 to USD 75.9 million in 2000. This was principally due to a change in the mix of IOM's projects which were less focused on transportation than in 1999. Many of the activities undertaken during 2000 were more labour-intensive than traditional transportation programmes. Significant increases in project staff and office costs were registered in Kosovo (USD 9.2 million) and Timor (USD 2.5 million) as these Missions experienced their first full year of operation and gradually shifted focus from emergency transport to longer-term post-conflict assistance.

**Operational Programmes - Comparison of 2000 to 1999 Expenditure by Region**

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

	2000 USD (in millions)	1999 USD (in millions)
<b>Operational Programmes, by Region</b>		
Asia and Oceania	30.4	30.0
Europe	166.4	161.0
Africa and the Middle East	34.0	26.0
Americas	29.9	48.7
Core Staff and Services and General Programme Support	<u>5.4</u>	<u>6.1</u>
<b>Total Operational Expenditure</b>	<b><u>266.1</u></b>	<b><u>271.8</u></b>

Although expenditure in 2000 was similar in level to 1999, there were a number of variations within and between regions:

- Total operational expenditure for **Asia and Oceania** remained almost unchanged. However, within Asia and Oceania there were reductions in certain activities (notably the US Resettlement Programme, the Orderly Departure Programme and Timor Voting) and increases in other areas (Afghan Repatriation Programme and Timor post-emergency capacity-building activities).
- The increase of USD 5.4 million (or three per cent) for **Europe** principally related to the continued high level of operations in Kosovo, following the initial emergency in 1999, and a reclassification of certain return activities from the Americas to Europe. Return activities continued in 2000, as well as various capacity-building activities in the Balkans.

**INTERNATIONAL ORGANIZATION FOR MIGRATION**  
**FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2000**  
**FINANCIAL HIGHLIGHTS (continued)**

- IOM's largest growth region in 2000 was **Africa and the Middle East**, showing an increase of USD 8 million (31 per cent). This reflected an expansion in traditional resettlement programmes. Refugee admissions to a number of countries increased significantly for Africa. This was offset somewhat by the conclusion of the Return of Qualified African Nationals Programme in 1999.
- The significant decrease for the **Americas** of USD 18.8 million (39 per cent) was mostly due to the reduction in Kosovar refugee processing in 2000 and a reclassification of this activity as it was more appropriately reflected under Europe. Excluding this programme, activity levels decreased slightly from 1999 due mainly to reduced activities in Guatemala, post-Mitch operations and technical cooperation activities in Argentina.
- Expenditure under **Global Activities and Overhead** decreased by USD 0.7 million (12 per cent). This was primarily due to the reclassification of certain activities to regional areas in 2000.

**Administrative Programme**

The number of Member States increased further during 2000 totalling 79 at the end of 2000 compared to 71 at the end of 1999.

Under the Administrative Programme, zero nominal growth continued for a fifth consecutive year. By generating savings and achieving efficiencies, the Administration was able to contain expenditure within the limits of most budget line items. The main line item that exceeded the budget (by CHF 0.6 million) was terminal emoluments. This item varies according to the number of staff retirements and is therefore difficult to control. As a result, total expenditure was CHF 0.8 million (or two per cent) above the budget of CHF 34,060,000.

Although expenditure exceeded budget, the Organization did not face a material funding shortage in 2000 due to an improvement in the rate of payment of assessed contributions by Member States in arrears. As a result of payments of arrears by certain Member States, there was a decrease in the provision for doubtful receivables in 2000 by CHF 899,000. Assessed contributions requiring a provision declined to CHF 3,374,000 at 31 December 2000 compared to CHF 4,273,000 at 31 December 1999. This improvement coupled with the contributions received from new Member States of CHF 96,000 offset excess expenditure so that at 31 December 2000 there was an overall deficit of some CHF 24,000 in the Administrative Programme. Had it not been necessary to absorb a deficit of CHF 250,000 carried forward from 1999, the Administrative Programme would have had a surplus of some CHF 226,000.

It should be noted that at the end of December 2000 the total outstanding assessed contributions were CHF 7,391,000. A limited number of States account for the principal part of the overdue amounts. Action plans are being reviewed to encourage payment by Member States in arrears (see Appendix 4, page 22, for a list of outstanding assessed contributions at 31 December 2000).

**INTERNATIONAL ORGANIZATION FOR MIGRATION**  
**FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2000**  
**REPORT OF THE EXTERNAL AUDITORS**

The attached financial statements of assets, liabilities and funds, expressed in US dollars and of resources and expenditure, expressed in US dollars and in Swiss francs, of the International Organization for Migration, Geneva, for the year ended 31 December 2000 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 statements and related notes on pages 6 to 15 give a true and fair view of the resources and expenditure of the Organization's programmes and funds for the year ended 31 December 2000 and of its financial position at that date.

Operational and Administrative Programmes were virtually balanced. Expenditure in the Operational Programmes exceeded available resources by USD 24,352 and this underfunding had to be carried forward to 2001. In the Administrative Programme expenditure exceeded resources by CHF 23,854. This amount was carried forward to 2001.

An amount of approximately USD 118,000 was misappropriated in Kosovo principally due to a fraudulently produced and cashed check by two former IOM staff.

As reported last year, investigations concerning the FONAPAZ Fiduciary Fund in Guatemala noted questionable and unsupported disbursements. In reaction IOM took efforts to strengthen the level of control and revised the agreement specifying the terms of cooperation between IOM and the Government of Guatemala – FONAPAZ. FONAPAZ funds decreased significantly. Despite the improvements reached in 2000, audits still indicate weaknesses in controlling systems that need to be addressed by the Administration. Reviews of the programmes continue.

Helmut Berger

Deputy Director at the Austrian  
Court of Audit

Franz Fiedler

President of the Austrian  
Court of Audit

Vienna, 06 April 2001

**INTERNATIONAL ORGANIZATION FOR MIGRATION**  
**FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2000**  
**GENERAL NOTES TO THE FINANCIAL STATEMENTS**

**NOTE 1 - CONSTITUTION AND STRUCTURE OF THE ORGANIZATION**

The Organization was created in December 1951 and started 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. Certain amendments were made to the Constitution, effective 14 November 1989, and the name of the Organization was changed to International Organization for Migration. The Organization possesses full juridical personality and has its Headquarters in Geneva.

The Organization comprised 79 Member States as at 31 December 2000 (71 at the end of 1999).

The established organs of the Organization are the Council, the Executive Committee and the Administration. The Council, on which each Member State has one representative and one vote, is the highest authority of the Organization and determines its policies. The Executive Committee, comprising at present sixteen Member States elected for two-year periods, examines and reviews the policies, operations and administration of the Organization. The Administration, comprising a Director General, a Deputy Director General and such staff as the Council may determine, is responsible for the administrative and executive functions of the Organization, in accordance with the Constitution and the policies and decisions of the Council and the Executive Committee. The Director General is the highest executive official of the Organization, and is elected by the Council for a period of five years.

**NOTE 2 - PURPOSES AND FUNCTIONS OF THE ORGANIZATION**

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

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

- (a) 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;
- (b) 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;
- (c) 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;

**INTERNATIONAL ORGANIZATION FOR MIGRATION**  
**FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2000**  
**GENERAL NOTES TO THE FINANCIAL STATEMENTS (continued)**

- (d) to provide similar services as requested by States, or in cooperation with other interested international organizations, for voluntary return migration, including voluntary repatriation;
- (e) to provide a forum to States as well as international and other organizations for the exchange of views and experiences, and the promotion of cooperation and coordination of efforts on international migration issues, including studies on such issues in order to develop practical solutions.

**NOTE 3 - FINANCIAL REGULATIONS AND FORMAT OF THE FINANCIAL REPORT**

The Financial Regulations require the Organization to issue an annual financial report comprising statements of (a) assets and liabilities, (b) resources and expenditure for the Operational Programmes, (c) resources and expenditure for the Administrative Programme and (d) such other information as is considered necessary to show clearly the financial position and the resources and expenditure of the Organization's activities.

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

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

**NOTE 4 - SIGNIFICANT ACCOUNTING POLICIES**

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

**Accounting records and foreign currencies**

The main accounting records are maintained in US dollars as required by the Financial Regulations as the majority of transactions take place in this currency. Transactions in foreign currencies are expressed in US dollars at the prevailing monthly UN rate of exchange. This is the generally accepted standard in use by most international organizations. Foreign currency assets and liabilities at 31 December 2000 are expressed in US dollars at the UN rate of exchange established on that date. Foreign exchange gains and losses, whether realized or unrealized, are recorded in the appropriate Programme.



**INTERNATIONAL ORGANIZATION FOR MIGRATION**  
**FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2000**  
**GENERAL NOTES TO THE FINANCIAL STATEMENTS (continued)**

**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.

**Operational Programmes**

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

**Resources**

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

**Taxation**

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

**INTERNATIONAL ORGANIZATION FOR MIGRATION**  
**STATEMENT OF ASSETS, LIABILITIES AND FUNDS AS AT 31 DECEMBER 2000**

	2000 USD	1999 USD
<b><u>ASSETS</u></b>		
<b>CURRENT ASSETS</b>		
Bank and cash (note 2, page 10)	66 833 374	59 776 987
Accounts receivable:		
Governments and voluntary agencies	28 698 349	21 897 236
Member States' outstanding assessed contributions (appendix 4, page 22)	4 506 622	3 703 211
Other receivables and deposits	4 736 929	3 255 881
	37 941 900	28 856 328
Less: Provision for doubtful receivables (appendix 4, page 22)	(2 057 273)	(2 670 664)
	35 884 627	26 185 664
<b>MEDIUM-TERM ASSETS</b>		
Promissory notes (note 3, page 10)	33 000 000	30 000 000
<b>FIXED ASSETS</b>		
Headquarters building (note 4, page 10)	7 416 968	7 832 768
Mission buildings (note 4, page 11)	1 060 039	1 144 039
	8 477 007	8 976 807
<b><u>TOTAL ASSETS</u></b>	144 195 008	124 939 458
<b><u>LIABILITIES AND FUNDS</u></b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable for transportation services	5 843 383	6 721 353
Accrued expenses and other payables	11 585 613	8 513 799
Payable to staff Provident Funds	4 018 542	236 543
	21 447 538	15 471 695
<b>LONG-TERM LIABILITIES</b>		
Staff terminal emoluments (note 5, page 11)	11 490 742	10 103 991
Loan for Headquarters building (note 4, page 10)	7 416 968	7 832 768
Sasakawa Endowment Fund (appendix 8, page 27)	2 068 254	2 048 254
Loans from Member States (note 6, page 12)	1 680 400	1 680 400
	22 656 364	21 665 413
<b>FUNDS AVAILABLE FOR ONGOING OR FUTURE OPERATIONS (note 7, page 12)</b>		
Advance contributions from governments, agencies, migrants and sponsors	1 883 294	3 016 505
Refugee Loan Fund (appendix 5, page 23)	42 682 200	38 615 441
Migration for Development Fund (appendix 7, page 26)	16 627	39 627
Emergency Preparedness Account (appendix 6, page 25)	421 000	421 000
IOM Migrant Loan Fund (note 8, page 12)	182 926	182 741
Rapid Response Transportation Fund (appendix 9, page 28)	448 222	0
Operational Programmes carried forward (page 13)	53 495 734	44 714 454
Operational Programmes underfunded (page 13)	( 24 352)	( 31 468)
Administrative Programme carried forward (page 15)	( 14 545)	( 155 950)
Contingency reserve (note 9, page 12)	1 000 000	1 000 000
	100 091 106	87 802 350
<b><u>TOTAL LIABILITIES AND FUNDS</u></b>	144 195 008	124 939 458

**INTERNATIONAL ORGANIZATION FOR MIGRATION**  
**STATEMENT OF ASSETS, LIABILITIES AND FUNDS AS AT 31 DECEMBER 2000**  
**EXPLANATORY NOTES**

**NOTE 1 - STATEMENT OF ASSETS, LIABILITIES AND FUNDS**

The statement incorporates the entire assets, liabilities and balances of funds available to the Organization except for the assets and liabilities of the Provident Funds and the Fiduciary Fund. Although the Organization has responsibility for managing the Provident Funds, the assets of these funds strictly belong to staff members and are therefore distinct from the Organization's assets. The financial statements of the IOM Staff Provident Funds are shown separately under appendix 10 (pages 29-31). The Government of Guatemala - FONAPAZ Fiduciary Fund is also shown separately under appendix 11 (pages 32-33).

**NOTE 2 - BANK AND CASH**

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

**NOTE 3 - PROMISSORY NOTES**

The amount of USD 33,000,000 is the estimated recoverable value of promissory notes signed by refugees who were moved under the terms of the IOM Refugee Loan Fund. See appendix 5 (pages 23 and 24) for further information, including evaluation of the promissory notes.

**NOTE 4 - FIXED ASSETS**

**Headquarters building**

The Headquarters building in Geneva was purchased in 1984 at a cost of CHF 18,000,000. The building is situated on land leased from the Canton of Geneva for a period of 99 years at a nominal cost of CHF 1.

The cost of the building is fully financed by a Swiss Government loan, which effective from 1 January 1996 is interest free. The loan is repayable over 50 years, until 2033. The repayment for 2000 was CHF 368,600 (1999: CHF 353,269).

**INTERNATIONAL ORGANIZATION FOR MIGRATION**  
**STATEMENT OF ASSETS, LIABILITIES AND FUNDS AS AT 31 DECEMBER 2000**  
**EXPLANATORY NOTES (continued)**

**NOTE 4 - FIXED ASSETS (continued)**

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

	<b>2000 CHF</b>	<b>1999 CHF</b>
Building at cost	18 000 000	18 000 000
Accumulated depreciation	<u>(5 836 172)</u>	<u>(5 467 572)</u>
Net book value at 31 December 2000	<u>12 163 828</u>	<u>12 532 428</u>
Swiss Government loan	18 000 000	18 000 000
Accumulated repayments	<u>(5 836 172)</u>	<u>(5 467 572)</u>
Loan balance at 31 December 2000	<u>12 163 828</u>	<u>12 532 428</u>
At the year-end rate equivalent to	USD 7 416 968	<u>7 832 768</u>
Year-end exchange rate (CHF/USD)	1.64	1.60

**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.

	<b>2000 USD</b>	<b>1999 USD</b>
Mission buildings at cost	1 839 751	1 839 751
Accumulated depreciation	<u>(779 712)</u>	<u>(695 712)</u>
Net book value	<u>1 060 039</u>	<u>1 144 039</u>

**NOTE 5 - STAFF TERMINAL EMOLUMENTS**

At its Seventy-second Session in November 1996, the Council adopted a budgetary method of funding terminal emoluments in the Administrative Programme. Under this method, terminal emolument payments are funded by a yearly allotment in the Administrative Programme based on the anticipated entitlements for staff departing in the upcoming year. For 2000 the budget for terminal emoluments was CHF 560,000 (1999: CHF 515,000), whereas the actual terminal emolument payments for 2000 were CHF 1,122,088 (1999: CHF 771,083). The number of staff departing and the entitlements required cannot be fully anticipated at the time of the budget preparation, but the additional entitlements have been covered by savings from other line items in the Administrative Part of the Budget.

**INTERNATIONAL ORGANIZATION FOR MIGRATION**  
**STATEMENT OF ASSETS, LIABILITIES AND FUNDS AS AT 31 DECEMBER 2000**  
**EXPLANATORY NOTES (continued)**

**NOTE 5 - STAFF TERMINAL EMOLUMENTS (continued)**

At 31 December 2000 the estimated accrued liability for severance pay and other emoluments payable to staff when they retire or leave the Organization under the Administrative Programme amounted to USD 7,203,950 (1999: USD 6,490,743).

Under the Operational Programmes, the reserve of USD 11,490,742 at 31 December 2000 (1999: USD 10,103,991) 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.

**NOTE 6 - LOANS FROM MEMBER STATES**

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

**NOTE 7 - FUNDS AVAILABLE FOR ONGOING OR FUTURE OPERATIONS**

The total funds available of USD 100,091,106 (1999: USD 87,802,350) are earmarked by the contributors for specific ongoing or future operations. These funds can only be used for their designated purpose.

**NOTE 8 - IOM MIGRANT LOAN FUND**

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

**NOTE 9 - 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.

**INTERNATIONAL ORGANIZATION FOR MIGRATION****OPERATIONAL PROGRAMMES****STATEMENT OF RESOURCES AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2000**

	<b>2000 USD</b>	<b>1999 USD</b>
<b>RESOURCES</b>		
Earmarked contributions from:		
Governments, government agencies, voluntary agencies and other	208 906 956	224 198 186
Refugees, migrants, and sponsors	16 708 967	20 269 868
Promissory note repayments by refugees	44 075 633	39 929 725
Total earmarked contributions (annex 1)	<u>269 691 556</u>	<u>284 397 779</u>
Unearmarked contributions from:		
Governments (annex 1)	3 174 966	3 651 382
Interest income - net of expense	1 956 923	1 415 668
Miscellaneous income	61 946	99 770
Total unearmarked contributions	<u>5 193 835</u>	<u>5 166 820</u>
<b>TOTAL RESOURCES</b>	<u>274 885 391</u>	<u>289 564 599</u>
<b>EXPENDITURE</b>		
Transportation	99 722 262	124 914 501
Visas, documentation and transit	3 495 122	5 689 185
Medical examinations, equipment and drugs	6 231 842	6 651 970
Reintegration assistance and grants	42 451 310	40 348 985
Other migration activities	37 690 097	28 742 816
Service fees paid to governments and others	574 467	1 480 576
<b>Total direct expenditure</b>	<u>190 165 100</u>	<u>207 828 033</u>
<b>STAFF AND OFFICE</b>		
General staff costs	42 682 308	34 481 682
Medical staff costs	3 099 405	2 390 476
Terminal emoluments	3 151 596	2 526 241
Total staff costs	<u>48 933 309</u>	<u>39 398 399</u>
Travel and subsistence	4 588 482	4 354 502
Computers, office equipment and supplies	6 540 009	5 150 691
Premises rent and maintenance	4 851 527	4 662 347
Communications	3 334 231	3 086 192
Vehicle purchase, rental and maintenance	2 790 925	3 222 777
Outside contractual services	4 893 412	4 081 012
<b>Total staff and office expenditure (appendix 2, page 19)</b>	<u>75 931 895</u>	<u>63 955 920</u>
<b>TOTAL EXPENDITURE</b>	<u>266 096 995</u>	<u>271 783 953</u>
Excess of resources for the year	8 788 396	17 780 646
Resources carried forward at beginning of year	44 682 986	26 902 340
<b>Resources carried forward at end of year</b>	<u>53 471 382</u>	<u>44 682 986</u>
<b>Comprising:</b>		
Funds earmarked for programmes (page 9)	53 495 734	44 714 454
Programmes underfunded (page 9)	( 24 352)	( 31 468)
<b>Total resources carried forward at end of year</b>	<u>53 471 382</u>	<u>44 682 986</u>

**INTERNATIONAL ORGANIZATION FOR MIGRATION**  
**ADMINISTRATIVE PROGRAMME**  
**STATEMENT OF RESOURCES AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2000**  
**EXPRESSED IN SWISS FRANCS (note 3, page 7)**

See next page for statement expressed in US dollars

	<b>BUDGET</b>		
	<b>2000</b>	<b>2000</b>	<b>1999</b>
	<b>CHF</b>	<b>CHF</b>	<b>CHF</b>
<b>RESOURCES</b>			
Assessed contributions from Member States (appendix 3, page 20)		34 060 000	34 060 000
<b>TOTAL RESOURCES</b>		<b>34 060 000</b>	<b>34 060 000</b>
<b>EXPENDITURE</b>			
Staff salaries and benefits	26 400 000	26 375 619	26 246 758
Terminal emoluments (note 5, page 11)	560 000	1 122 088	771 083
Travel, subsistence and representation	942 000	1 005 114	878 429
Total staff salaries, benefits, travel and representation	27 902 000	28 502 821	27 896 270
Building rental and maintenance	1 350 000	1 330 329	1 263 851
Computer equipment and maintenance	2 123 000	2 470 527	2 038 918
Office supplies, printing, equipment and vehicles	575 000	554 506	607 922
Total general office	4 048 000	4 355 362	3 910 691
Training	640 000	636 475	706 087
Outside services and research	590 000	572 553	499 123
Total contractual services	1 230 000	1 209 028	1 205 210
Communications	500 000	405 915	710 713
Conference Secretariat	380 000	356 250	312 892
<b>TOTAL EXPENDITURE</b>	<b>34 060 000</b>	<b>34 829 376</b>	<b>34 035 776</b>
Excess of (expenditure)/resources for the year		( 769 376)	24 224
Assessed contributions from new Member States (appendix 3, page 21)		95 907	149 815
Decrease/(increase) in provision for doubtful receivables (appendix 4, page 22)		899 135	( 569 996)
Excess of resources/(expenditure) for the year		225 666	( 395 957)
(Expenditure)/resources brought forward at the beginning of the year (note)		( 249 520)	146 437
<b>Excess of expenditure carried forward at the end of the year</b>		<b>( 23 854)</b>	<b>( 249 520)</b>

**Note:**

In June 2000, the Executive Committee approved the use of the 1998 carry forward of CHF 146,437 to partially offset the 1999 underfunding of CHF 395,957, leaving a net underfunding of CHF 249,520 to be carried forward to 2000.

**INTERNATIONAL ORGANIZATION FOR MIGRATION**  
**ADMINISTRATIVE PROGRAMME**  
**STATEMENT OF RESOURCES AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2000**  
**EXPRESSED IN US DOLLARS (note 3, page 7)**

See previous page for statement expressed in Swiss francs

	<b>2000</b>	<b>1999</b>
	<b>USD</b>	<b>USD</b>
<b>RESOURCES</b>		
Assessed contributions from Member States (appendix 3, page 20 )	21 287 500	24 861 314
Loss on foreign exchange (note 1)	<u>(1 255 768)</u>	<u>(2 332 653)</u>
<b>TOTAL RESOURCES</b>	<b><u>20 031 732</u></b>	<b><u>22 528 661</u></b>
<b>EXPENDITURE</b>		
Staff salaries and benefits	15 573 194	17 497 429
Terminal emoluments (note 5, page 11)	646 049	493 161
Travel, subsistence and representation	<u>596 055</u>	<u>577 216</u>
Total staff salaries, benefits, travel and representation	16 815 298	18 567 806
Building rental and maintenance	771 962	821 277
Computer equipment and maintenance	1 422 851	1 326 366
Office supplies, printing, equipment and vehicles	<u>317 114</u>	<u>398 565</u>
Total general office	2 511 927	2 546 208
Training	364 558	453 064
Outside services and research	<u>334 386</u>	<u>326 177</u>
Total contractual services	698 944	779 241
Communications	227 023	445 481
Conference Secretariat	<u>204 836</u>	<u>202 204</u>
<b>TOTAL EXPENDITURE</b>	<b><u>20 458 028</u></b>	<b><u>22 540 940</u></b>
Excess of expenditure for the year	( 426 296)	( 12 279)
Assessed contributions from new Member States (appendix 3, page 21 )	56 829	107 929
Decrease/(increase) in provision for doubtful receivables (appendix 4, page 22)	<u>510 872</u>	<u>( 358 488)</u>
Excess of resources/(expenditure) for the year	141 405	( 262 838)
(Expenditure)/resources brought forward at the beginning of the year (note 2)	<u>( 155 950)</u>	<u>106 888</u>
<b>Excess of expenditure carried forward at the end of the year</b>	<b><u>( 14 545)</u></b>	<b><u>( 155 950)</u></b>

**Note 1:**

The foreign exchange loss in 2000 is due to the weakening of the Swiss franc against the US dollar during the year from USD 1 = CHF 1.6 at 1 January 2000 to USD 1 = CHF 1.64 at 31 December 2000.

**Note 2:**

In June 2000, the Executive Committee approved the use of the 1998 carry forward of USD 106,888 (CHF 146,437) to partially offset the 1999 underfunding of USD 262,838 (CHF 395,957), leaving a net underfunding of USD 155,950 (CHF 249,520) to be carried forward to 2000.



**INTERNATIONAL ORGANIZATION FOR MIGRATION****OPERATIONAL PROGRAMMES - STATEMENT OF RESOURCES AND EXPENDITURE BY SERVICE AND REGION****FOR THE YEAR ENDED 31 DECEMBER 2000 (IN US DOLLARS)****By Service**

	RESOURCES				EXPENDITURE				RESOURCES CARRIED FORWARD		
	CARRIED FORWARD FROM 1999 (note)	NEW RESOURCES 2000	ALLOCATION OF UNEAR- MARKED INCOME	TOTAL AVAILABLE RESOURCES	DIRECT OPERATIONS	STAFF AND OFFICE	OVERHEAD (9.5%)	TOTAL EXPENDITURE	RESOURCES EARMARKED	PROGRAMMES UNDER- FUNDED	NET CARRIED FORWARD
<b>Unearmarked Income</b>		5 193 835	(5 193 835)								
Movement	4 568 647	104 003 747	162 297	108 734 691	78 043 678	21 253 672	2 021 582	101 318 932	7 415 759		7 415 759
Migration Health	3 608 330	9 355 462	297 682	13 261 474	5 196 553	4 281 760	387 146	9 865 459	3 396 015		3 396 015
Technical Cooperation on Migration	21 630 058	52 987 246	217 143	74 834 447	31 054 540	17 853 519	1 693 457	50 601 516	24 232 931		24 232 931
Assisted Returns	6 953 047	94 505 497	283 642	101 742 186	72 038 696	17 782 315	1 687 492	91 508 503	10 233 683		10 233 683
Mass Information	1 107 037	1 475 492	5 906	2 588 435	851 366	1 284 870	121 835	2 258 071	330 364		330 364
Counter-Trafficking	1 472 664	2 848 056	24 454	4 345 174	1 586 707	686 262	64 978	2 337 947	2 007 227		2 007 227
General Programme Support	5 350 499	3 911 939	312 368	9 574 806	853 166	2 713 160	300 194	3 866 520	5 708 286		5 708 286
Core Staff and Services	24 172	403 669	2 281 481	2 709 322	139 429	2 467 824		2 607 253	102 069		102 069
Overhead	( 31 468)	200 448	1 608 862	1 777 842	400 965	7 608 513	(6 276 684)	1 732 794	69 400	( 24 352)	45 048
<b>TOTAL US DOLLARS</b>	<b>44 682 986</b>	<b>274 885 391</b>		<b>319 568 377</b>	<b>190 165 100</b>	<b>75 931 895</b>		<b>266 096 995</b>	<b>53 495 734</b>	<b>( 24 352)</b>	<b>53 471 382</b>

**By Region**

<b>Unearmarked Income</b>		5 193 835	(5 193 835)								
Asia and Oceania	4 002 733	32 854 484	526 383	37 383 600	20 028 450	9 558 663	863 086	30 450 199	6 933 401		6 933 401
Europe	26 021 835	169 816 956	1 287 626	197 126 417	120 196 951	42 271 920	3 911 622	166 380 493	30 745 924		30 745 924
Africa and the Middle East	355 500	34 390 704	351 198	35 097 402	26 130 211	7 169 391	657 312	33 956 914	1 140 488		1 140 488
Americas	11 130 620	26 850 420	882 347	38 863 387	23 037 927	6 352 173	546 955	29 937 055	8 926 332		8 926 332
Global activities	3 203 766	5 578 544	537 419	9 319 729	370 596	2 971 235	297 709	3 639 540	5 680 189		5 680 189
Overhead	( 31 468)	200 448	1 608 862	1 777 842	400 965	7 608 513	(6 276 684)	1 732 794	69 400	( 24 352)	45 048
<b>TOTAL US DOLLARS</b>	<b>44 682 986</b>	<b>274 885 391</b>		<b>319 568 377</b>	<b>190 165 100</b>	<b>75 931 895</b>		<b>266 096 995</b>	<b>53 495 734</b>	<b>( 24 352)</b>	<b>53 471 382</b>

Note: The balances brought forward from 1999 have been regrouped within service and region.

**INTERNATIONAL ORGANIZATION FOR MIGRATION**  
**OPERATIONAL PROGRAMMES - STATEMENT OF RESOURCES AND EXPENDITURE BY REGION**  
**FOR THE YEAR ENDED 31 DECEMBER 1999 (IN US DOLLARS)**

PROGRAMME	RESOURCES				EXPENDITURE				RESOURCES CARRIED FORWARD		
	CARRIED FORWARD FROM 1998	NEW RESOURCES 1999	ALLOCATION OF UNEAR-MARKED INCOME	TOTAL AVAILABLE RESOURCES	DIRECT OPERATIONS	STAFF AND OFFICE	OVERHEAD (9.5%)	TOTAL EXPENDITURE	RESOURCES EARMARKED	PROGRAMMES UNDER-FUNDED	NET CARRIED FORWARD
Unearmarked Income to allocate		5 166 820	(5 166 820)								
<b>Asia and Oceania</b>											
Humanitarian and National Migration	1 410 945	27 919 240	48 011	29 378 196	21 021 701	5 726 157	544 958	27 292 816	2 085 380		2 085 380
Transfer of Qualified Human Resources	255 475	3 109		258 584	10 874	6 867	652	18 393	240 191		240 191
Technical Cooperation	916 180	677 610		1 593 790	344 129	478 082	65 567	887 778	706 012		706 012
Other Migration Activities	311 160	1 947 242	132	2 258 534	693 951	541 941	51 488	1 287 380	971 154		971 154
Core Staff and Services		73 794		547 100	(2 573)	549 673		547 100			
<b>Total</b>	<b>2 893 760</b>	<b>30 620 995</b>	<b>521 449</b>	<b>34 036 204</b>	<b>22 068 082</b>	<b>7 302 720</b>	<b>662 665</b>	<b>30 033 467</b>	<b>4 002 737</b>		<b>4 002 737</b>
<b>Europe</b>											
Humanitarian and National Migration	12 792 504	158 134 204	97 738	171 024 446	122 865 675	26 901 859	2 418 969	152 186 503	18 837 943		18 837 943
Transfer of Qualified Human Resources	153 464	39 802		193 266	161 156	29 318	2 792	193 266			
Technical Cooperation	1 791 711	8 373 398	1 027	10 166 136	1 940 269	2 781 547	307 210	5 029 026	5 137 110		5 137 110
Other Migration Activities	144 915	4 422 080	1 907	4 568 902	993 579	1 538 274	149 473	2 681 326	1 887 576		1 887 576
Core Staff and Services	57 031	247 788	622 133	926 952	12 175	890 604		902 779	24 173		24 173
<b>Total</b>	<b>14 939 625</b>	<b>171 217 272</b>	<b>722 805</b>	<b>186 879 702</b>	<b>125 972 854</b>	<b>32 141 602</b>	<b>2 878 444</b>	<b>160 992 900</b>	<b>25 886 802</b>		<b>25 886 802</b>
<b>Africa and the Middle East</b>											
Humanitarian and National Migration	(813 141)	22 255 621	1 057 043	22 499 523	17 753 520	4 158 733	395 081	22 307 334	192 189		192 189
Transfer of Qualified Human Resources	470 953	2 378 350	329 902	3 179 205	2 500 890	432 444	41 080	2 974 414	204 791		204 791
Technical Cooperation		73 525		73 525					73 525		73 525
Other Migration Activities	3 787	618 169		621 956	146 986	415 456	39 467	601 909	20 047		20 047
Core Staff and Services		38 985	50 918	89 903	23 265	66 638		89 903			
<b>Total</b>	<b>(338 401)</b>	<b>25 364 650</b>	<b>1 437 863</b>	<b>26 464 112</b>	<b>20 424 661</b>	<b>5 073 271</b>	<b>475 628</b>	<b>25 973 560</b>	<b>490 552</b>		<b>490 552</b>
<b>Americas</b>											
Humanitarian and National Migration	3 542 764	35 985 741	246 188	39 774 693	23 562 792	7 546 304	699 471	31 808 567	7 966 126		7 966 126
Transfer of Qualified Human Resources	1 520 556	7 435 846	57 436	9 013 838	6 694 368	925 651	89 034	7 709 053	1 304 785		1 304 785
Technical Cooperation	2 122 322	7 741 615	218 451	10 082 388	7 834 559	396 087	39 140	8 269 786	1 812 602		1 812 602
Other Migration Activities		233 000		233 000	181 410	4 081	387	185 878	47 122		47 122
Core Staff and Services		40 287	674 535	714 822	388 118	326 704		714 822			
<b>Total</b>	<b>7 185 642</b>	<b>51 436 489</b>	<b>1 196 610</b>	<b>59 818 741</b>	<b>38 661 247</b>	<b>9 198 827</b>	<b>828 032</b>	<b>48 688 106</b>	<b>11 130 635</b>		<b>11 130 635</b>
<b>Global Activities and Programme Support</b>	<b>2 221 714</b>	<b>5 758 373</b>	<b>827 790</b>	<b>8 807 877</b>	<b>701 189</b>	<b>4 515 627</b>	<b>418 801</b>	<b>5 635 617</b>	<b>3 203 728</b>	<b>(31 468)</b>	<b>3 172 260</b>
<b>Overhead</b>			<b>460 303</b>	<b>460 303</b>		<b>5 723 873</b>	<b>(5 263 570)</b>	<b>460 303</b>			
<b>TOTAL US DOLLARS</b>	<b>26 902 340</b>	<b>289 564 599</b>		<b>316 466 939</b>	<b>207 828 033</b>	<b>63 955 920</b>		<b>271 783 953</b>	<b>44 714 454</b>	<b>(31 468)</b>	<b>44 682 986</b>

**INTERNATIONAL ORGANIZATION FOR MIGRATION****STAFF AND OFFICE EXPENDITURE BY COUNTRY FOR THE YEAR ENDED 31 DECEMBER 2000**

(In US dollars)

**ASIA AND OCEANIA**

Afghanistan  
 Australia - Canberra - MRF  
     Australia - Darwin  
 Bangladesh - MRF  
 Cambodia  
 China (Hong Kong)  
 East Timor  
 Indonesia  
     West Timor  
 Iran, Islamic Republic of  
 Japan  
 Kazakhstan  
 Kyrgyzstan  
 Pakistan - MRF  
 Philippines - MRF  
 Republic of Korea  
 Tajikistan  
 Thailand - MRF  
 Turkmenistan  
 Viet Nam

**TOTAL ASIA AND OCEANIA**

Operational Programme	Administrative Programme	Total
31 000		31 000
497 138		497 138
69 975		69 975
191 267	187 413	378 680
753 380		753 380
136 678		136 678
1 649 745		1 649 745
450 951		450 951
1 234 648		1 234 648
542 737		542 737
122 331		122 331
232 438		232 438
287 768		287 768
583 137	176 950	760 087
543 831	212 695	756 526
66 594		66 594
169 603		169 603
412 925	165 728	578 653
77 120		77 120
1 366 970		1 366 970
<b>9 420 236</b>	<b>742 786</b>	<b>10 163 022</b>

**EUROPE**

Albania  
 Armenia  
 Austria - MRF  
 Azerbaijan  
 Belarus  
 Belgium - MRF  
 Bosnia and Herzegovina  
 Bulgaria  
 Croatia  
 Czech Republic  
 Finland - MRF  
 France  
 Georgia  
 Germany  
 Greece  
 Hungary - MRF  
 Italy - MRF  
 Latvia  
 Lithuania  
 Netherlands  
 Portugal  
 Romania  
 Russian Federation  
 Slovakia  
 Spain  
 Switzerland - Berne  
 The former Yugoslav Republic of Macedonia  
 Turkey  
 Ukraine  
 United Kingdom  
 Yugoslavia  
     Province of Kosovo

**TOTAL EUROPE**

1 502 944		1 502 944
299 791		299 791
2 647 980	463 449	3 111 429
524 861		524 861
75 341		75 341
1 283 818	317 289	1 601 107
1 191 673		1 191 673
156 908		156 908
1 449 578		1 449 578
209 484		209 484
583 063		583 063
298 637		298 637
323 448		323 448
3 223 123	293 425	3 516 548
270 725		270 725
434 931		434 931
935 074	328 814	1 263 888
43 234		43 234
13 324		13 324
2 796 609		2 796 609
596 580		596 580
187 011		187 011
2 977 161		2 977 161
133 629		133 629
121 916		121 916
450 000		450 000
1 539 503		1 539 503
389 835		389 835
606 087		606 087
526 431		526 431
1 757 285		1 757 285
12 157 859		12 157 859
<b>39 707 843</b>	<b>1 402 977</b>	<b>41 110 820</b>

**INTERNATIONAL ORGANIZATION FOR MIGRATION****STAFF AND OFFICE EXPENDITURE BY COUNTRY FOR THE YEAR ENDED 31 DECEMBER 2000**

(In US dollars)

	Operational Programme	Administrative Programme	Total
<b>AFRICA AND THE MIDDLE EAST</b>			
Angola	122 693		122 693
Cape Verde	27 326		27 326
Democratic Republic of the Congo	20 850		20 850
Egypt - MRF	1 025 586	364 799	1 390 385
Ethiopia	367 068		367 068
Ghana	475 565		475 565
Guinea	17 098		17 098
Guinea-Bissau	81 365		81 365
Jordan	294 762		294 762
Kenya - MRF	2 196 932	139 207	2 336 139
Mali	90 606		90 606
Republic of the Congo	28 616		28 616
Rwanda	19 651		19 651
Saudi Arabia	67 009		67 009
Senegal - MRF	1 644 042	158 088	1 802 130
South Africa - MRF	629 380	134 167	763 547
Uganda	245 664		245 664
Zambia	101 864		101 864
Zimbabwe	97 724		97 724
<b>TOTAL AFRICA AND THE MIDDLE EAST</b>	<b>7 553 801</b>	<b>796 261</b>	<b>8 350 062</b>
<b>AMERICAS</b>			
Argentina - MRF	498 276	420 665	918 941
Bolivia	23 695		23 695
Chile	301 283		301 283
Colombia	656 144		656 144
Costa Rica - MRF	826 587	394 050	1 220 637
Ecuador	29 269		29 269
El Salvador	150 874		150 874
Guatemala	1 275 335		1 275 335
Haiti	373 011		373 011
Honduras	1 247 374		1 247 374
Nicaragua	224 778		224 778
Peru - MRF	223 853	329 355	553 208
Uruguay	52 950		52 950
USA - Chicago	237 516		237 516
USA - Los Angeles and San Francisco	298 017		298 017
USA - Miami	148 745		148 745
USA - New York - MRF	2 734 012	168 099	2 902 111
USA - Orange County	693 174		693 174
USA - Washington, D.C. - MRF	655 867	284 285	940 152
Venezuela	104 829		104 829
<b>TOTAL AMERICAS</b>	<b>10 755 589</b>	<b>1 596 454</b>	<b>12 352 043</b>
<b>TOTAL FIELD LOCATIONS</b>	<b>67 437 469</b>	<b>4 538 478</b>	<b>71 975 947</b>
<b>GENEVA HEADQUARTERS</b>			
Programme Support and Administration	6 249 002	15 919 550	22 168 552
Operational Programmes	2 245 424		2 245 424
<b>TOTAL GENEVA HEADQUARTERS</b>	<b>8 494 426</b>	<b>15 919 550</b>	<b>24 413 976</b>
<b>GRAND TOTAL</b>	<b>75 931 895</b>	<b>20 458 028</b>	<b>96 389 923</b>

**Note**

Appendix 2 summarizes staff and office expenditure by location where incurred. Appendix 1 summarizes staff and office expenditure by project, within service and region. As projects may span multiple locations and regions, the regional breakdown of staff and office expenditure in the two appendices is not comparable.