

NINETY-SIXTH SESSION

FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2007

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FINANCIAL HIGHLIGHTS

Overview

1. Combined total expenditure for the Administrative and Operational Programmes was USD 783.8 million in 2007, representing an increase of 7 per cent over the 2006 level of USD 733.3 million.

Expenditure	2007 USD millions	2006 USD millions	2005 USD millions
Administrative Programme	32.0	30.1	30.0
Operational Programmes	<u>751.8</u>	<u>703.2</u>	<u>922.0</u>
Total expenditure for the year	<u>783.8</u>	<u>733.3</u>	<u>952.0</u>

2. Expenditure under the Reparation Programmes decreased by USD 57.2 million between 2006 and 2007, and by USD 298.5 million from the high of 2005. Payments under the German Forced Labour Compensation Programme were confined to a small number of adjusted claims and to limited administrative costs in 2007. Appendix 7 gives a summary of the Reparation Programmes.

	2007 USD millions	2006 USD millions	2005 USD millions
Reparation Programmes	<u>14.4</u>	<u>71.6</u>	<u>312.9</u>
Expenditure, net of Reparation Programmes	<u>769.4</u>	<u>661.7</u>	<u>639.1</u>

3. After excluding the Reparation Programmes, expenditure increased by USD 107.7 million from 2006 to 2007. The most notable increases occurred in Colombia (USD 38.9 million) and through an expansion of the Refugee Resettlement Programme (USD 30.8 million); increased activities relating primarily to IDPs in Sudan (USD 13.8 million), Sri Lanka (USD 7.2 million) and Iraq (USD 6.8 million); expanded technical cooperation activities in Ecuador (USD 8.2 million) and Ukraine (USD 6.8 million); and increased global health assessments (USD 6.0 million). These increases were offset by decreases in activities in Afghanistan (USD 36.3 million) and Lebanon (USD 10.7 million), as well as in election observer missions (USD 11.1 million).

4. Two new Member States joined IOM in 2007, bringing the total membership from 120 in 2006 to 122 at 31 December 2007. Over 550 new projects were started (490 in 2006), bringing the number of active operational projects in 2007 to over 1,600. Some 6,500 staff were deployed, primarily in the 400 plus field locations (2006: 290).

5. In 2007, there were over 200,000 IOM-assisted movements, representing a significant increase from 161,371 in 2006. The main reason for the increase was the Sudanese IDP returns and voluntary repatriation operations. There were 47,753 IOM-assisted movements under the Refugee Resettlement Programme during 2007, a 21 per cent increase over 39,555 movements in 2006, due mainly to the large caseload processed from Southeast Asia.

6. IOM continued to strengthen back-office administrative and labour-intensive functions in the Manila Administrative Centre, notably information technology, financial services, human resources administration, movement statistics and airline invoice settlements. In addition, the Panama Administrative Centre started providing accounting support to missions in the Americas and local staff human resources support for missions worldwide.

FINANCIAL HIGHLIGHTS (continued)**Administrative Programme**

7. The approved budget for the 2007 Administrative Programme was CHF 38,045,000 (2006: CHF 37,119,000). The Administrative Programme remains a very small part of total expenditure, accounting for only 4 per cent of consolidated expenditure for 2007. Expenditure for 2007 was CHF 38,229,322 (2006: CHF 37,599,528). The over-expenditure of CHF 184,322 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 1,229,280. The Administrative Part of the Budget uses the budgetary method of funding terminal emoluments and it is difficult to accurately anticipate and budget for staff resignations and terminations for the coming year.

8. Regarding outstanding assessed contributions, there was a small increase in the provision for doubtful receivables in 2007 of CHF 4,645 (2006: decrease of CHF 46,048). The total outstanding assessed contributions requiring a provision increased, therefore, to CHF 5,387,524 at 31 December 2007 (2006: CHF 5,382,879).

9. At 31 December 2007, total outstanding assessed contributions amounted to CHF 7,885,066 (2006: CHF 7,339,143). Out of this balance, eight Member States have concluded repayment plans and account for CHF 2,359,983 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 2007).

10. The surplus carried forward from 2005 of CHF 356,038 (USD 271,785) and 2006 of CHF 196,773 (USD 161,289) will be used in 2008 for non-recurrent expenditure and will be shown as an identifiable item in the Revision of the Programme and Budget for 2008 (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 increase in the provision for doubtful receivables of CHF 4,645 plus the assessed contributions from new Member States of CHF 25,558, less excess expenditure of CHF 184,322, resulted in a negative carry forward of CHF 163,409 (USD 143,341).

Operational Programmes

12. The Summary Update of the Programme and Budget for 2007 (MC/2226) estimated a budget of USD 721.5 million, based on the information available at that time. Actual expenditure under the Operational Programmes was USD 751.8 million, or USD 30.3 million over the budget estimate. This increase was due to additional projects receiving donor support in the last quarter of the year (USD 105.5 million), approximately a third of which was spent in this same period.

13. Total expenditure increased by USD 48.6 million from USD 703.2 million in 2006 to USD 751.8 million in 2007. While direct operational expenditure remained constant at USD 502.3 million, staff and office expenditure increased in 2007 by USD 48.2 million, or 24 per cent, to USD 249.6 million in 2007 from USD 201.4 million in 2006. The main reasons for this increase were increased staff costs (USD 26.3 million) relating to direct project implementation and hardware and software enhancements, principally in anticipation of the deployment of the new financial system, referred to as PRISM (USD 5.8 million).

14. The field locations with the highest levels of expenditure were Colombia, Indonesia, Sudan, Kenya, Thailand, Iraq, Peru, Afghanistan, the United Kingdom and Haiti. Appendix 5 lists 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		Increase/ (decrease)
	2007	2006	
Movement, Emergency and Post-crisis Migration	406.4	347.8	58.6
Migration Health (*)	44.4	40.1	4.3
Migration and Development	51.9	53.6	(1.7)
Regulating Migration	189.4	156.8	32.6
Facilitating Migration	35.6	26.9	8.7
Migration Policy, Research and Communications	1.3	1.0	0.3
Reparation Programmes	14.4	71.6	(57.2)
General Programme Support	8.4	5.4	3
TOTAL	751.8	703.2	48.6

(*) Health issues 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		Increase/ (decrease)
	2007	2006	
Africa	130.5	99.0	31.5
Middle East	26.8	30.3	(3.5)
North America	5.2	4.6	0.6
Latin America	173.7	120.2	53.5
Asia	209.8	212.0	(2.2)
Europe	176.8	222.8	(46.0)
Global	29.0	14.3	14.7
TOTAL	751.8	703.2	48.6

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

- The increase under **Movement, Emergency and Post-Crisis Migration Management** (USD 58.6 million) was mainly the result of increases in **Latin America** (USD 43.6 million), **Africa** (USD 17.9 million) and cross regional global activities (USD 3.7 million), which were offset by decreases in the **Middle East** (USD 3.8 million) and **Asia** (USD 2.6 million). Expenditures under the Refugee Resettlement Programme (USD 30.8 million) increased across all regions except **Europe**. Activities related to IDPs and assistance to former combatants also increased (USD 37.7 million), primarily in **Latin America** and **Africa**. These increases were offset by a reduction in election programmes (USD 11.1 million) across all regions, except **Asia**.
- The increase in **Migration Health** (USD 4.3 million) resulted mainly from the United Kingdom Tuberculosis Detection Programme and other health assessment programmes for migrants which are undertaken at a **Global** level (total increase: USD 6.0 million), together with a small increase in post emergency health programmes (USD 1.0 million). These increases were offset by a USD 3.9 million decrease, primarily as a result of a drop in migration health advice programmes in **Latin America**.

FINANCIAL HIGHLIGHTS (continued)

- **Migration and Development** decreased by USD 1.7 million, primarily due to the winding up of return and reintegration of qualified nationals projects in Afghanistan.
- A significant portion of the increase under **Regulating Migration** (USD 32.6 million) resulted from additional technical cooperation and capacity building activities in **Europe** (USD 11.7 million) – particularly in Ukraine, **Africa** (USD 5.8 million), **Latin America** (USD 4.7 million) and **Asia** (USD 3.7 million). Return assistance to migrants and governments also increased by USD 2.7 million across all regions except **Europe**, where activities decreased slightly.
- **Facilitating Migration** showed an increase of USD 8.7 million, mainly due to labour migration programmes in Central Asia, the facilitation of Colombian and Guatemalan labour migrants to Canada, and an increase in cultural orientation and prepaid movements, principally in **Europe**.
- **Migration Policy, Research and Communications** activities increased by USD 0.3 million due to meetings held on migration policy and research in Poland and Italy.
- **Reparation Programmes** in **Europe** fell sharply by USD 57.2 million, with only residual expenditures for forced labour, Nazi-era property loss and the Holocaust Victims' Assets Programme. The Roma Humanitarian Assistance Project, financed from funds remaining from the German Forced Labour Compensation Programme, incurred expenditures of USD 6.9 million.

18. The Operational Programmes ended 2007 with a carry-forward of USD 339,912,332 (2006: USD 216,272,928) comprised as follows:

- (1) an earmarked carry-forward from operations of USD 335,594,679 (2006: USD 213,211,062);
- (2) a carry-forward from the staff security mechanism of USD 4,242,962 (2006: USD 3,035,609);
- (3) an unearmarked carry-forward from operations of USD 74,691 (2006: USD 26,257).

19. A summary of the staff security mechanism is included in appendix 4 of the financial report.

20. Discretionary income (DI) for 2007, excluding staff security, amounted to USD 32.4 million. DI is composed of miscellaneous income (unearmarked contributions from governments and interest income) and project-related overhead. It is used to cover core structures and other priority needs of the Organization. DI was higher than anticipated in the Summary Update on the Programme and Budget for 2007 (MC/2226) due to higher overhead income. Appendix 4 provides a comparison between the budgeted versus actual sources and application of DI for 2007.

21. Actual expenditure of DI for staff and services at Headquarters, Missions with Regional Functions, the Administrative Centres, Missions with Special Liaison Functions, Country Missions and Global activity/support was USD 18.7 million.

22. In the Summary Update on the Programme and Budget (MC/2226), USD 2.4 million was allocated to the upgrade of IOM's financial management system to an integrated enterprise resource planning (ERP) system, using Systems Applications Products (SAP) software. Additional DI of USD 0.8 million was allocated in 2007 to this project and the related HR management system. The cost of the entire PRISM Financials project, which started in 2007 with an original estimate of USD 15 million, has been revised to USD 19 million. The new system went live from 1 January 2008 and is intended to be rolled out to most field locations during 2008.

FINANCIAL HIGHLIGHTS (continued)

23. As reported last year, there are no comprehensive and integrated preventive controls to ensure that spending cannot exceed available funding in the heavily decentralized and expanding project base of the Organization. The new PRISM system (ERP using SAP), once fully rolled out, will include many additional controls and improved management information to reduce and possibly eliminate expenditure beyond confirmed funding. During 2007, certain project activities undertaken did not have adequate confirmed funding for their completion. In the absence of other sources of income, an amount of USD 1.1 million had to be allocated for unforeseen costs. The largest unbudgeted use of DI in 2007 was for the Voluntary Return Programme in Zambia, where additional operational costs were incurred without adequate funding. Other project expenditure exceeded income because the European Refugee Fund (ERF) did not cover terminal emoluments charges and overhead in certain countries. Some DI allocations have been made for certain projects due to possible co-funding shortfalls. Additional DI was also used to cover funding shortfalls for projects and structures in Romania, Sri Lanka, Azerbaijan and Ukraine.

24. Given the importance and necessity of ensuring staffing in certain key areas, USD 0.6 million has been allocated to increase the reserve for sick and maternity leave replacements.

25. In compliance with Council Resolution No. 1150 (XCIII) which approved the IOM Strategy Document including provisions for an expanded 1035 Facility, an additional USD 3.0 million was allocated for support to Developing Member States and Member States with Economy in Transition, Line II of the 1035 Facility, for use in 2008. This amount is in addition to the annual allocation of USD 1.4 million to Line 1 of the 1035 Facility.

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 122 Member States as at 31 December 2007 (120 at the end of 2006).

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 35 Member States elected for two-year periods, examines and reviews the policies, operations and administration of the Organization. The Standing Committee on Programme and Finance, a committee of the entire membership, meets twice a year to discuss policy, programmes, 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 for voluntary return migration, including voluntary repatriation, as requested by States, or in cooperation with other interested international organizations;
- to provide a forum to States and international and other organizations to exchange views and experiences, and promote cooperation and coordination of efforts on international migration issues, including research and studies on these to develop practical solutions.

ORGANIZATIONAL BACKGROUND (continued)

31. According to the IOM Strategy adopted by the Council in June 2007, “The primary goal of IOM is to facilitate the orderly and humane management of international migration. Building on its expertise and experience, and respecting the mandates of and coordinating with other international organizations, IOM should continue its role as a leading global organization focusing on migration management. The Organization will continue to address the migratory phenomenon from an integral and holistic perspective, including links to development, in order to maximize its benefits and minimize its negative effects. To achieve that goal, IOM will focus on the following activities, acting at the request of or in agreement with Member States:
1. To provide secure, reliable, flexible and cost-effective services for persons who require international migration assistance.
 2. To enhance the humane and orderly management of migration and the effective respect for the human rights of migrants in accordance with international law.
 3. To offer expert advice, research, technical cooperation and operational assistance to States, intergovernmental and non-governmental organizations and other stakeholders, in order to build national capacities and facilitate international, regional and bilateral cooperation on migration matters.
 4. To contribute to the economic and social development of States through research, dialogue, design and implementation of migration-related programmes aimed at maximizing migration’s benefits.
 5. To support States, migrants and communities in addressing the challenges of irregular migration, including through research and analysis into root causes, sharing information and spreading best practices, as well as facilitating development-focused solutions.
 6. To be a primary reference point for migration information, research, best practices, data collection, compatibility and sharing.
 7. To promote, facilitate and support regional and global debate and dialogue on migration, including through the International Dialogue on Migration, so as to advance understanding of the opportunities and challenges it presents, the identification and development of effective policies for addressing those challenges and to identify comprehensive approaches and measures for advancing international cooperation.
 8. To assist States to facilitate the integration of migrants in their new environment and to engage diasporas, including as development partners.
 9. To participate in coordinated humanitarian responses in the context of inter-agency arrangements in this field and to provide migration services in other emergency or post-crisis situations as appropriate and as relates to the needs of individuals, thereby contributing to their protection¹.
 10. To undertake programmes which facilitate the voluntary return and reintegration of refugees, displaced persons, migrants and other individuals in need of international migration services, in cooperation with other relevant international organizations as appropriate, and taking into account the needs and concerns of local communities.

¹ Although IOM has no legal protection mandate, the fact remains that its activities contribute to protecting human rights, having the effect, or consequence, of protecting persons involved in migration.

ORGANIZATIONAL BACKGROUND (continued)

11. To assist States in the development and delivery of programmes, studies and technical expertise on combating migrant smuggling and trafficking in persons, in particular women and children, in a manner consistent with international law.
12. To support the efforts of States in the area of labour migration, in particular short term movements, and other types of circular migration.”

STRUCTURE

32. The structure of IOM is functional and designed along service-oriented lines to address migration challenges and implement activities. In 2007, there were seven services: Movement, Emergency and Post-Conflict Migration Management, Migration Health, Migration and Development, Regulating Migration, Facilitating Migration and Migration Policy, Research and Communications. Together with the Reparation 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): Seventeen Field Offices 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 regions. 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): 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 400 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 durations, mainly to deal with emergency operations or as sub-offices of a Country Mission.

Administrative Centres:

Manila, Philippines – The Manila Administrative Centre (MAC) provides global support principally in the areas of finance, human resources management, information technology, staff security, project tracking and health claims processing.

Panama City, Panama – The Panama Administrative Centre (PAC) provides information technology and administrative support to offices in the western hemisphere and global support services to locally recruited staff worldwide. Other functions are being established.

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 2007: Management Coordination, International Migration Law and Legal Affairs, the Office of the Inspector General, Gender Coordination, Information Technology and Communications and the Ombudsperson.

ORGANIZATIONAL BACKGROUND (continued)

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 developing strategies with 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 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 includes the following: Accounting, Budget, Treasury, Human Resources Management, Staff Travel and Common Services.

Operations Support: The Operations Support Department is responsible for coordinating the activities of the following units: Emergency and Post-crisis Migration Management, 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-crisis Migration Management: This category includes Resettlement, Repatriation and Emergency and Post-crisis Migration Management which are important for IOM both in terms of expenditure and because the movement of people has been the mainstay of IOM's operational programmes over the years. IOM helps to 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 2007, 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 2007 occurred mainly in Africa. Emergency and Post-crisis 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 according to global needs. In 2007, IOM continued to be active in Colombia, Indonesia, Sudan, the Pacific region, Afghanistan, Haiti, Iraq, Zimbabwe, Pakistan and Peru.

ORGANIZATIONAL BACKGROUND (continued)

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 to ensure that the health concerns of migrants are addressed across the board. In 2007, health assessments for the purpose of resettlement remained MHD's biggest task.

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 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 that 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: (1) Migration and Economic/Community Development, and (2) Capacity Building through Qualified Human Resources and Experts. Under the first sub-heading, extensive programmes were undertaken in 2007 in Peru, Ecuador, Guatemala, Kosovo Province (Serbia), and Colombia. Under the second sub-heading, the largest activities in 2007 took place in Afghanistan, Iraq, and Sudan.

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 2007, the largest return activities were from the United Kingdom, the Netherlands, Germany and Belgium. Counter-trafficking activities have also increased since 2006, mainly in Ukraine, South Africa, the Russian Federation and Italy. For Technical Cooperation, the most important activities were carried out in Ukraine, Guatemala, Honduras, Indonesia and the Philippines in 2007.

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 in 2007 were undertaken 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.

Reparation Programmes are specialized global programmes, under which compensation is provided to eligible claimants. IOM also provides legal and technical advice and capacity-building services in areas of property restitution and large-scale victims compensation to national and transitional governments and international actors engaged in post-conflict peace building and rehabilitation efforts following national disasters. See Appendix 7 for further information on these programmes.

STATEMENT OF ASSETS, LIABILITIES AND FUNDS AS AT 31 DECEMBER 2007

	2007 USD	2006 USD
<u>ASSETS</u>		
CURRENT ASSETS		
Bank and cash (note 3)	347 047 813	260 953 443
Accounts receivable:		
Governments and voluntary agencies (note 4)	84 874 114	61 290 908
Member States' outstanding assessed contributions (appendix 2)	6 916 725	6 015 691
Receivable from savings scheme (note 8)	4 189 273	0
Other receivables and deposits	15 693 306	11 252 382
	111 673 418	78 558 981
Less: Provision for doubtful receivables (appendix 2)	(4 725 899)	(4 412 196)
	106 947 519	74 146 785
MEDIUM-TERM ASSETS		
Promissory notes (note 5)	44 500 000	38 600 000
FIXED ASSETS		
Mission buildings (note 6)	472 039	556 039
Headquarters building (note 6)	8 406 691	8 157 564
	8 878 730	8 713 603
<u>TOTAL ASSETS</u>	<u>507 374 057</u>	<u>382 413 831</u>
<u>LIABILITIES AND FUNDS</u>		
CURRENT LIABILITIES		
Accounts payable for transportation services	4 257 800	4 280 118
Other payables (note 7)	15 909 973	17 873 571
Payable to savings scheme (note 8)	0	15 900 564
Payable to UNJSPF	1 917 109	0
Accrued expenses (note 7)	3 956 059	8 847 773
	26 040 941	46 902 026
LONG-TERM LIABILITIES		
Staff terminal emoluments (note 9)	40 790 612	33 835 765
Loan for Headquarters building (note 6)	8 406 691	8 157 564
Sasakawa Endowment Fund (note 10)	2 000 000	2 000 000
Loans from Member States (note 11)	1 680 400	1 680 400
	52 877 703	45 673 729
FUNDS		
Advance contributions from governments, agencies, migrants and sponsors	5 578 474	7 254 251
Refugee Loan Fund (appendix 6)	49 077 875	42 097 109
Emergency Preparedness Account (note 12)	510 605	659 022
Rapid Response Transportation Fund (appendix 8)	2 522 691	2 402 439
Currency translation reserve (note 13)	29 563 702	19 719 253
Operational Programmes - earmarked resources carried forward (note 14)	335 594 679	213 211 062
Operational Programmes - unearmarked resources carried forward (note 14)	74 691	26 257
Operational Programmes - resources carried forward for staff security (note 14)	4 242 962	3 035 609
Administrative Programme – resources carried forward from 2005 and 2006	433 074	433 074
Administrative Programme – expenditure carried forward from 2007	(143 341)	0
Contingency reserve (note 15)	1 000 000	1 000 000
	428 455 413	289 838 076
<u>TOTAL LIABILITIES AND FUNDS</u>	<u>507 374 057</u>	<u>382 413 831</u>

For an estimate of contingent liabilities, refer to note 16.

ADMINISTRATIVE PROGRAMME**STATEMENT OF RESOURCES AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2007****EXPRESSED IN US DOLLARS**

See following page for statement expressed in Swiss francs

	2007	2006
	USD	USD
<u>RESOURCES</u>		
Assessed contributions from Member States (appendix 1)	31 184 426	28 335 115
Gain/(loss) on foreign exchange (note b)	608 806	1 349 519
TOTAL RESOURCES	31 793 232	29 684 634
<u>EXPENDITURE</u>		
Staff salaries and benefits	24 971 773	23 515 748
Terminal emoluments (note 9)	1 027 675	932 974
Travel, subsistence and representation	874 595	830 935
Total staff salaries, benefits, travel and representation	26 874 043	25 279 657
Building rental and maintenance	1 079 148	1 020 877
Computer equipment, maintenance and electronic mail	1 757 103	1 574 524
Office supplies, printing, equipment and vehicles	523 774	524 065
Total general office	3 360 025	3 119 466
Training	543 338	504 132
Outside services and research	417 650	429 801
Total contractual services	960 988	933 933
Communications (telephone, fax and postage)	383 258	392 715
Meetings Secretariat	375 061	356 979
TOTAL EXPENDITURE	31 953 375	30 082 750
Excess of expenditure for the year	(160 143)	(398 116)
Excess of resources/(expenditure) brought forward at the beginning of the year	161 289	271 785
Resources carried forward from previous years for use in 2008 (note a)	(161 289)	(271 785)
Assessed contributions from new Member States (appendix 1)	20 949	521 349
(Increase)/Decrease in provision for doubtful receivables (appendix 2)	(4 147)	38 056
Resources carried forward at the end of the year	(143 341)	161 289

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 2006 of USD 161,289 will be used in 2008 for non-recurrent expenditure and will be shown as an identifiable item in the revision of the Programme and Budget for 2008.

Note b:

The foreign exchange gain in 2007 is due to the strengthening of the Swiss franc against the US dollar during the year from USD 1 = CHF 1.22 at 1 January 2007 to USD 1 = CHF 1.14 at 31 December 2007.

ADMINISTRATIVE PROGRAMME**STATEMENT OF RESOURCES AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2007****EXPRESSED IN SWISS FRANCS**

See previous page for statement expressed in US dollars

	BUDGET		
	2007	2007	2006
	CHF	CHF	CHF
<u>RESOURCES</u>			
Assessed contributions from Member States (appendix 1)		38 045 000	37 119 000
TOTAL RESOURCES		<u>38 045 000</u>	<u>37 119 000</u>
<u>EXPENDITURE</u>			
Staff salaries and benefits	30 297 000	29 917 288	29 447 817
Terminal emoluments (note 9)	620 000	1 229 280	1 140 693
Travel, subsistence and representation	<u>1 031 000</u>	<u>1 044 415</u>	<u>1 037 059</u>
Total staff salaries, benefits, travel and representation	31 948 000	32 190 983	31 625 569
Building rental and maintenance	1 268 000	1 274 766	1 270 586
Computer equipment, maintenance and electronic mail	2 057 000	2 076 989	1 958 184
Office supplies, printing, equipment and vehicles	<u>708 000</u>	<u>621 688</u>	<u>649 384</u>
Total general office	4 033 000	3 973 443	3 878 154
Training	625 000	645 833	627 727
Outside services and research	<u>539 000</u>	<u>519 869</u>	<u>538 298</u>
Total contractual services	1 164 000	1 165 702	1 166 025
Communications (telephone, fax and postage)	465 000	461 811	493 942
Meetings Secretariat	<u>435 000</u>	<u>437 383</u>	<u>435 838</u>
TOTAL EXPENDITURE	<u>38 045 000</u>	<u>38 229 322</u>	<u>37 599 528</u>
Excess of expenditure for the year		(184 322)	(480 528)
Excess of resources/(expenditure) brought forward at the beginning of the year		196 773	(637 548)
Resources carried forward from previous years for use in 2008 (note a)		(196 773)	(356 038)
Assessed contributions from new Member States (appendix 1)		25 558	631 253
(Increase)/Decrease in provision for doubtful receivables (appendix 2)		<u>(4 645)</u>	<u>46 048</u>
Resources carried forward at the end of the year		<u>(163 409)</u>	<u>196 773</u>

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 2006 of CHF 196,773 will be used in 2008 for non-recurrent expenditure and will be shown as an identifiable item in the revision of the Programme and Budget for 2008.

OPERATIONAL PROGRAMMES**STATEMENT OF RESOURCES AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2007**

	2007 USD	2006 USD
<u>RESOURCES (appendix 10)</u>		
Earmarked contributions from:		
Member States	584 194 533	441 307 121
Non-member States, agencies and other	231 991 137	213 871 681
Promissory note repayments	19 266 517	18 683 614
Refugees, migrants and sponsors	30 177 888	27 413 062
Total earmarked contributions	865 630 075	701 275 478
Unearmarked contributions from:		
Member States	1 764 335	2 189 239
Net interest and miscellaneous income	8 076 789	3 757 706
Total unearmarked contributions	9 841 124	5 946 945
TOTAL RESOURCES (appendix 10)	875 471 199	707 222 423
<u>EXPENDITURE</u>		
Transportation	123 773 112	114 979 337
Visas, documentation and transit	6 188 020	5 078 723
Medical examinations, equipment and drugs	14 770 185	11 515 694
Reintegration assistance, grants and compensation payments	39 832 960	95 245 509
Assistance to IDPs and micro-projects	157 786 113	151 932 310
Subcontracted services	145 328 132	113 020 400
Public information and dissemination activities	10 264 856	9 084 103
Other operational costs	4 322 437	951 769
Total operational expenditure	502 265 815	501 807 845
Staff and office expenditure:		
General staff costs	162 810 808	136 527 534
Terminal emoluments	11 437 747	10 100 782
Travel and subsistence	13 416 391	10 601 366
Computers, office equipment and supplies	19 756 184	11 038 539
Premises rent and maintenance	17 531 413	13 710 085
Communications	6 748 262	5 767 704
Vehicle purchase, rental and maintenance	8 133 592	5 045 714
Outside contractual services	6 974 847	6 419 339
UNDSS Security Fee (appendix 4)	2 756 736	2 177 024
Total staff and office expenditure	249 565 980	201 388 087
TOTAL EXPENDITURE (appendices 3 and 5)	751 831 795	703 195 932
Excess of resources for the year	123 639 404	4 026 491
Resources carried forward at the beginning of the year	216 272 928	212 246 437
Resources carried forward at the end of the year	339 912 332	216 272 928
<u>Comprising:</u>		
Earmarked resources carried forward (note 14)	335 594 679	213 211 062
Unearmarked resources carried forward (note 14)	74 691	26 257
Resources carried forward - Staff Security (note 14)	4 242 962	3 035 609
Total resources carried forward at the end of the year	339 912 332	216 272 928

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
- (iv) 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 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**Accounting framework**

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 financial statements are prepared on the accruals basis, unless otherwise specified. IOM is moving towards compliance with the International Public Service Accounting Standards (IPSAS) in order to enhance the accountability and transparency of its financial statements. The extent to which IOM can comply with these standards is still being explored. It should be noted that prior to adoption of these standards, an amendment to IOM's Financial Regulations would be necessary.

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 13).

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.

NOTES TO THE FINANCIAL STATEMENTS (continued)**Investment income**

Investment income is recorded on the accruals basis.

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 2007 to USD 84,874,114 (2006: USD 61,290,908). The largest receivables at 31 December 2007 were due from the Government of the United Kingdom for the Voluntary Return and Reintegration Programme (USD 18.2 million), the European Commission (USD 11.0 million), the Government of Canada for the Canadian Warrant Programme (USD 3.2 million), the Saudi Charity Campaign (USD 3.1 million) and the Government of Australia for the Processing of Irregular Migrants (USD 2.2 million). At 31 December 2007, IOM had USD 5.4 million of amounts receivable more than one year old, the most significant of which were from the European Commission (USD 3.5 million) and the Joint Coalition Forces in Afghanistan (USD 0.9 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 44,500,000 (2006: USD 38,600,000) 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.

NOTES TO THE FINANCIAL STATEMENTS (continued)**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.

	2007	2006
	USD	USD
Mission buildings at cost	1 839 751	1 839 751
Accumulated depreciation	<u>(1 367 712)</u>	<u>(1 283 712)</u>
Net book value	<u>472 039</u>	<u>556 039</u>

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 2007 was CHF 368,600 (2006: 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:

	2007	2006
	CHF	CHF
Building at cost	18 000 000	18 000 000
Accumulated depreciation	<u>(8 416 372)</u>	<u>(8 047 772)</u>
Net book value at 31 December	<u>9 583 628</u>	<u>9 952 228</u>
Swiss Government loan	18 000 000	18 000 000
Accumulated repayments	<u>(8 416 372)</u>	<u>(8 047 772)</u>
Loan balance at 31 December	<u>9 583 628</u>	<u>9 952 228</u>
At the year-end rate equivalent to	USD	
	<u>8 406 691</u>	<u>8 157 564</u>
Year-end exchange rate (CHF/USD)	1.14	1.22

NOTE 7 – OTHER PAYABLES AND ACCRUED EXPENSES

Other payables decreased to USD 15,909,973 at 31 December 2007 (USD 17,873,571 at 31 December 2006). The decrease is due, inter alia, to reduced payables in field missions and for health insurance.

The 2007 closure of accounts in the missions needed to occur earlier than usual in December 2007 due to the transition to the new PRISM Financial System. As a consequence, with regards to the accrued expenses, it is estimated that some USD 4 million worth of costs incurred in 2007 will be accounted for in the 2008 accounts, the majority of which relates to ongoing projects in Colombia and Australia.

NOTES TO THE FINANCIAL STATEMENTS (continued)**NOTE 8 – TRANSFERS TO/FROM THE SAVINGS SCHEME**

The nett amount receivable from the savings scheme of USD 4,189,273 (2006: Payable of USD 15,900,564) is shown as a receivable from IOM in the savings scheme accounts as follows:

US Dollar Savings Scheme				3,276,227
Swiss Franc Savings Scheme	CHF	2,475,634	1.14	2,171,609
Euro Savings Scheme	EUR	(862,193)	0.69	(1,258,563)

Further information on the savings scheme 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; (c) health insurance premiums for retired staff; and (d) other entitlements such as repatriation grant and travel for officials.

For staff covered under the Administrative Part of the Budget, the Council adopted a budgetary method of funding terminal emoluments at its Seventy-second Session in November 1996. 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 2007 and 2006 the budget for terminal emoluments was CHF 620,000, whereas the actual terminal emolument payments for 2007 were CHF 1,229,280 (2006: 1,140,693). The number of staff departing and the entitlements required cannot be fully anticipated at the time the budget is prepared. At 31 December 2007 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 8,992,143 (2006: USD 8,808,190).

Under the Operational Programmes, the total estimated reserve requirements amounted to USD 42,742,423. The reserve of USD 40,790,612 at 31 December 2007 (2006: USD 33,835,765) is considered sufficient to cover the estimated accrued liability for severance pay and other emoluments which are payable to staff members when they retire or leave the Organization. The reserve also 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 the medical service plan for retired staff members. In 2007, the estimated liability for retired staff members' health insurance and medical service plan premiums amounts to USD 5,831,812, of which USD 3,880,000 is covered in the reserve.

NOTES TO THE FINANCIAL STATEMENTS (continued)**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.

	2007 USD	2006 USD
Capital account balance at the end of the year	<u>2 000 000</u>	<u>2 000 000</u>
Income account		
Interest income during the year	105 000	100 000
<u>Transfers from Sasakawa Endowment Fund to projects:</u>		
Regional Dialogue and Programme on Migration – Asia and Europe	(35 000)	
Regional Workshop on Migration and Economic Development – Africa	(50 000)	
Migration Profiles in selected Latin American countries	(20 000)	
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)
Income account at the end of the year	<u><u>0</u></u>	<u><u>0</u></u>

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.

	2007 USD	2006 USD
Opening balance of the EPA at the beginning of the year	659 022	332 094
<u>Contributions to the EPA:</u>		
Transfer of Discretionary Income		300 000
<u>Transfers from the EPA to projects:</u>		
Zambia Flood Response	(45 925)	
Madagascar Cyclones and for Floods	(48 800)	
Recovery Programme Community Stabilization in Mozambique	(63 764)	
Project Development Assessment – South Central Somalia and Puntland	(23 000)	
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)
Total transfers from the EPA to projects	(181 489)	(43 072)
<u>Repayments to the EPA from projects:</u>		
Assessment of detained Ethiopians in Puntland and Somaliland	25 100	
Reintegration of military personnel in Albania	7 972	
Pakistan earthquake emergency		70 000
Total repayments to the EPA from projects	33 072	70 000
Closing balance of the EPA at the end of the year	510 605	659 022

NOTE 13 – CURRENCY TRANSLATION RESERVE

The currency translation reserve of USD 29,563,702 (2006: USD 19,719,253) 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 2007, the average bank and cash balance was USD 166.0 million, of which USD 116.1 million (or 70 per cent) was held in currencies other than US dollars. Due to the strengthening of these other currencies against the dollar during 2007, and IOM's sizeable holdings in these currencies, the currency translation reserve increased substantially during 2007. It should be noted that this is essentially an unrealized reserve as IOM's accounts are maintained in US dollars while actual balances are primarily in other currencies. Refer to Accounting Records and Foreign Currencies Section of note 2.

NOTES TO THE FINANCIAL STATEMENTS (continued)**NOTE 14 – OPERATIONAL PROGRAMMES – RESOURCES CARRIED FORWARD**

The Operational Programmes ended 2007 with a carry-forward of USD 339,912,332 (2006: USD 216,272,928) comprised as follows:

- (1) an earmarked carry-forward from operations of USD 335,594,679 (2006: USD 213,211,062);
- (2) a carry-forward from the staff security mechanism of USD 4,242,962 (2006: USD 3,035,609);
- (3) an unearmarked carry-forward from operations of USD 74,691 (2006: USD 26,257).

NOTE 15 – CONTINGENCY RESERVE

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

NOTE 16 – CONTINGENT LIABILITIES AND OTHER DISCLOSURES**Contingent Liabilities**

Under IPSAS 19, “Provisions, Contingent Liabilities and Contingent Assets”, a contingent liability is:

- a) a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) a present obligation that arises from past events but is not recognized because:
 - (i) it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - (ii) the amount of the obligation cannot be measured with sufficient reliability.

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 French tax authorities 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 UN staff. As IOM is not a specialized agency of the United Nations, the French tax authorities started to send tax forms and reminders to IOM staff residing in neighbouring France.

There are currently 52 IOM staff living in France and tax can be claimed back for a maximum of three years. The maximum total exposure is USD 3.0 million. The French Minister of Foreign and European Affairs indicated in a letter of 12 September 2007 that steps were being taken towards concluding a satisfactory agreement and that, in the meantime, legal proceedings would be suspended.

NOTES TO THE FINANCIAL STATEMENTS (continued)**NOTE 16 – CONTINGENT LIABILITIES AND OTHER DISCLOSURES (continued)****Other Disclosures**

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 upfront but has committed itself 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 Facility 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 attention of Member States 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 2007, IOM had some 50 active projects that required co-funding. Of those projects, 22 did not have the entire co-funding confirmed, representing a maximum exposure of USD 2.6 million. Almost all of these projects commenced during 2007 and cover a two-year period. IOM is actively reviewing options to secure the co-funding requirement over this period.

ADMINISTRATIVE PROGRAMME

ASSESSED CONTRIBUTIONS FOR THE YEAR ENDED 31 DECEMBER 2007

	2007	2006
	CHF	CHF
<u>MEMBER STATES</u>		
Albania	12 779	12 828
Afghanistan	12 779	12 828
Algeria	30 304	30 422
Angola	12 779	12 828
Argentina	381 534	383 018
Armenia	12 779	12 828
Australia	635 282	637 752
Austria	342 833	344 166
Azerbaijan	12 779	12 828
Bahamas	12 779	12 828
Bangladesh	12 779	12 828
Belarus (1)	12 779	
Belgium	426 442	428 100
Belize	12 779	12 828
Benin	12 779	12 828
Bolivia	12 779	12 828
Bosnia and Herzegovina	12 779	12 828
Brazil	607 899	610 263
Bulgaria	12 779	12 828
Burkina Faso	12 779	12 828
Cambodia	12 779	12 828
Cameroon (1)	12 779	
Canada	1 122 697	1 127 062
Cape Verde	12 779	12 828
Chile	89 086	89 432
Colombia	61 703	61 943
Congo	12 779	12 828
Costa Rica	12 779	12 828
Côte d'Ivoire	12 779	12 828
Croatia	14 604	14 661
Cyprus	15 700	15 761
Czech Republic	73 021	73 305
Democratic Republic of the Congo	12 779	12 828
Denmark	286 607	287 721
Dominican Republic	13 874	13 928
Ecuador	12 779	12 828
Egypt	47 829	48 015
El Salvador	12 779	12 828
Estonia	12 779	12 828
Finland	212 856	213 684
France	2 406 403	2 415 763
Gabon	12 779	12 828
Gambia	12 779	12 828
Georgia	12 779	12 828
Germany	3 456 808	3 470 254
Ghana (1)	12 779	
Greece	211 396	212 217
Guatemala	12 779	12 828
Guinea	12 779	12 828
Guinea-Bissau	12 779	12 828
Haiti	12 779	12 828
Honduras	12 779	12 828
Hungary	50 384	50 580
Iran (Islamic Republic of)	62 798	63 042
Ireland	139 835	140 379
Israel	186 203	186 927

ADMINISTRATIVE PROGRAMME**ASSESSED CONTRIBUTIONS FOR THE YEAR ENDED 31 DECEMBER 2007**

	2007	2006
	CHF	CHF
<u>MEMBER STATES (continued)</u>		
Italy	1 949 294	1 956 872
Jamaica	12 779	12 828
Japan	7 107 850	7 135 497
Jordan	12 779	12 828
Kazakhstan	12 779	12 828
Kenya	12 779	12 828
Kyrgyzstan	12 779	12 828
Latvia	12 779	12 828
Liberia	12 779	12 828
Libyan Arab Jamahiriya	52 575	52 779
Lithuania	12 779	12 828
Luxembourg	30 669	30 788
Madagascar	12 779	12 828
Mali	12 779	12 828
Malta	12 779	12 828
Mauritania	12 779	12 828
Mauritius (2)	12 779	
Mexico	751 385	754 307
Republic of Moldova	12 779	12 828
Morocco	18 620	18 693
Netherlands	674 348	676 970
New Zealand	88 355	88 699
Nicaragua	12 779	12 828
Niger	12 779	12 828
Nigeria	16 795	16 860
Norway	270 908	271 961
Pakistan	21 906	21 991
Panama	12 779	12 828
Paraguay	12 779	12 828
Peru	36 876	37 019
Philippines	37 971	38 119
Poland	184 013	184 728
Portugal	187 664	188 393
Republic of Korea	655 728	658 277
Romania	24 097	24 191
Rwanda	12 779	12 828
Senegal	12 779	12 828
Serbia	12 779	12 828
Sierra Leone	12 779	12 828
Slovakia	20 446	20 525
Slovenia	32 859	32 987
South Africa	116 468	116 921
Spain (2)	1 005 863	
Sri Lanka	12 779	12 828
Sudan	12 779	12 828
Sweden	398 329	399 878
Switzerland	477 557	479 414
Tajikistan	12 779	12 828
Thailand	83 244	83 568
Togolese Republic (1)	12 779	
Tunisia	12 779	12 828
Turkey	148 598	149 175
Uganda	12 779	12 828
Ukraine	15 700	15 761
United Kingdom of Great Britain and Northern Ireland	2 445 104	2 454 614

Appendix 1

ADMINISTRATIVE PROGRAMME**ASSESSED CONTRIBUTIONS FOR THE YEAR ENDED 31 DECEMBER 2007**

	2007	2006
	CHF	CHF
<u>MEMBER STATES (continued)</u>		
United Republic of Tanzania	12 779	12 828
United States of America	9 397 785	9 434 339
Uruguay	18 985	19 059
Venezuela (Bolivarian Republic of)	68 275	68 540
Yemen	12 779	12 828
Zambia	12 779	12 828
Zimbabwe	12 779	12 828
Subtotal - Member States - CHF	38 045 000	37 119 000
Subtotal - Member States - USD	31 184 426	28 335 115
<u>NEW MEMBER STATES</u>		
Cameroon (1)		12 828
Ghana (1)		12 828
Belarus (1)		12 828
Togolese Republic (1)		12 828
Mauritius (2)		7 275
Spain (2)		572 666
Montenegro (3)	12 779	
Nepal (3)	12 779	
Subtotal - New Member States - CHF	25 558	631 253
Subtotal - New Member States - USD	20 949	521 349

Note: IOM had 122 Member States at the end of 2007 (120 at the end of 2006). The Republic of Burundi and The Socialist Republic of Viet Nam were admitted as Members by Resolutions Nos. 1152 and 1153, adopted by the Council on 27 November 2007.

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

(2) The Republic of Mauritius and Spain were admitted as Members by Resolutions Nos. 1133 and 1134, adopted by the Council on 8 June 2006.

(3) The Republic of Montenegro and Nepal were admitted as Members by Resolutions Nos. 1138 and 1139, adopted by the Council on 28 November 2006.

ADMINISTRATIVE PROGRAMME**OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE YEAR ENDED 31 DECEMBER 2007**

Member States	2006	2005	Previous Years	Total	2007	Grand Total
Afghanistan					11 431	11 431
Argentina ¹			1 483 440	1 483 440		1 483 440
Armenia ¹			83 478	83 478		83 478
Bahamas					10 415	10 415
Benin	12 828	1 243		14 071	12 779	26 850
Bolivia ^{*3}	12 828	12 963	350 766	376 557	12 779	389 336
Brazil *	610 263	630 391		1 240 654	607 899	1 848 553
Burkina Faso *	12 828	12 963	10 944	36 735	12 779	49 514
Cambodia					12 779	12 779
Cameroon	12 828			12 828	12 779	25 607
Cape Verde *	12 828	12 963	43 341	69 132	12 779	81 911
Côte d'Ivoire *	12 828	12 963	14 656	40 447	12 779	53 226
Dominican Republic ¹			526 164	526 164	5 461	531 625
Ecuador					563	563
El Salvador	12 405			12 405	12 779	25 184
Gabon	12 828	7 316		20 144	12 779	32 923
Gambia *	12 828	12 963	53 501	79 292	12 779	92 071
Georgia ¹			44 588	44 588		44 588
Guinea ^{*2}	12 828	12 963	70 838	96 629	12 779	109 408
Guinea-Bissau ^{*2}	12 828	12 963	95 203	120 994	12 779	133 773
Honduras					7 436	7 436
Iran, Islamic Republic of	43 053			43 053	62 798	105 851
Jordan					12 779	12 779
Kyrgyzstan ¹			30 209	30 209		30 209
Liberia *	12 828	12 963	195 983	221 774	12 779	234 553
Libyan Arab Jamahiriya	52 779			52 779	52 575	105 354
Mali *	12 828	12 963	130	25 921	12 779	38 700
Malta					12 779	12 779
Mauritania	12 828	1 163		13 991	12 779	26 770
Nicaragua ¹			63 831	63 831		63 831
Niger *	12 828	12 963	8 442	34 233	12 779	47 012
Nigeria *	16 860	17 348		34 208	16 795	51 003
Pakistan					1 835	1 835
Panama					12 779	12 779
Paraguay					12 117	12 117
Peru ¹			69 054	69 054	32 978	102 032
Senegal					12 327	12 327
Sierra Leone *	12 828	12 963	53 501	79 292	12 779	92 071
Slovenia					32 859	32 859
South Africa					116 468	116 468
Sudan ¹			20 780	20 780		20 780
Tajikistan *	12 828	12 963	14 690	40 481	12 779	53 260
Togo	12 828			12 828	12 779	25 607

ADMINISTRATIVE PROGRAMME

OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE YEAR ENDED 31 DECEMBER 2007 (continued)

Member States	2006	2005	Previous Years	Total	2007	Grand Total
Uganda*	12 828	12 963	175 163	200 954	12 779	213 733
Ukraine					594	594
United Kingdom					1 174 531	1 174 531
Uruguay					18 985	18 985
Yemen					12 779	12 779
Zambia**	12 828	12 963	160 787	186 578	12 779	199 357
Total CHF	979 092	838 943	3 569 489	5 387 524	2 497 542	7 885 066
Total USD (at 1.14)	858 852	735 915	3 131 131	4 725 898	2 190 826	6 916 725

At 31 December 2007:

(1): Member States having concluded a repayment plan (total number: 8).

(2): Member States negotiating a repayment plan (total number: 3).

(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: 16).

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 5,387,524 (USD 4,725,898) has been made for outstanding assessed contributions for 2006 and prior years.

	<u>CHF</u>	<u>USD</u>
Provision at 1 January 2006 (A)	5 428 927	4 144 219
Outstanding assessed contributions from prior year at 1 January (B)	3 304 544	2 522 553
Payments received in 2006 on outstanding assessed contributions from 2005 and prior years (C)	(3 350 592)	(2 560 609)
Decrease in provision due to payment by Member States (B-C)	(46 048)	(38 056)
Foreign exchange rate fluctuation during the year (D)		306 033
Provision at 31 December 2006 (A+B-C+D)	5 382 879	4 412 196

	<u>CHF</u>	<u>USD</u>
Provision at 1 January 2007 (E)	5 382 879	4 412 196
Outstanding assessed contributions from 2006 at 1 January 2007 (F)	1 956 264	1 603 495
Payments received in 2007 on outstanding assessed contributions from 2006 and prior years (G)	(1 951 619)	(1 599 348)
Increase in provision due to non-payment by Member States (F-G)	4 645	4 147
Foreign exchange rate fluctuation during the year (H)		309 555
Provision at 31 December 2007 (E+F-G+H)	5 387 524	4 725 899

**OPERATIONAL PROGRAMMES - STATEMENT OF RESOURCES AND EXPENDITURE BY SERVICE AND REGION
FOR THE YEAR ENDED 31 DECEMBER 2007 (IN US DOLLARS)**

	RESOURCES			EXPENDITURE				RESOURCES CARRIED FORWARD		
	CARRIED FORWARD FROM 2006 (note a)	NEW RESOURCES 2007	ALLOCATION OF UNEARMARKED INCOME	TOTAL AVAILABLE RESOURCES	DIRECT OPERATIONS	STAFF AND OFFICE	OVERHEAD	TOTAL EXPENDITURE	EARMARKED RESOURCES	UNEARMARKED RESOURCES
By Service		9 841 124	(9 841 124)							
Unearmarked Income										
Movement, Emergency and Post-crisis Migration	71 366 932	481 717 648	355 944	553 440 524	288 387 926	102 450 641	15 538 587	406 377 154	147 063 370	147 063 370
Migration Health	7 218 107	44 592 058	453 645	52 263 810	18 140 753	23 800 897	2 462 547	44 404 197	7 859 613	7 859 613
Migration and Development	19 994 198	56 288 245	300 369	76 582 812	42 402 722	8 326 977	1 163 558	51 893 257	24 689 555	24 689 555
Regulating Migration	84 049 027	209 933 219	335 785	294 318 031	120 316 087	62 029 380	7 015 343	189 360 810	104 957 221	104 957 221
Facilitating Migration	5 641 475	37 839 821	227 663	43 708 959	23 018 589	11 481 752	1 080 702	35 581 043	8 127 916	8 127 916
Migration Policy, Research and Communications	485 636	2 578 011	25 000	3 088 647	531 915	752 825	64 721	1 349 461	1 739 186	1 739 186
Reparation Programmes	9 861 319	17 600 444		27 461 763	8 832 011	5 035 019	491 683	14 358 713	13 103 050	13 103 050
General Programme Support	8 352 798	16 327 963	4 389 092	29 069 853	83 200	6 075 100	425 818	6 584 118	22 485 735	22 485 735
Core Staff and Services	6 267 827	(1 255 139)	3 753 626	8 766 314	472 013	25 225 820	(22 575 243)	3 122 590	5 569 033	5 643 724
UNDSS MECHANISM	3 035 609	7,805	-	3 043 414	80,599	4 387 569	(5 667 716)	(1 199 548)	-	4 242 962
TOTAL US DOLLARS	216 272 928	875 471 199	-	1 091 744 127	502 265 815	249 565 980	-	751 831 795	335 594 679	4 317 653
										339 912 332

	RESOURCES			EXPENDITURE				RESOURCES CARRIED FORWARD		
	CARRIED FORWARD FROM 2006 (note a)	NEW RESOURCES 2007	ALLOCATION OF UNEARMARKED INCOME	TOTAL AVAILABLE RESOURCES	DIRECT OPERATIONS	STAFF AND OFFICE	OVERHEAD	TOTAL EXPENDITURE	EARMARKED RESOURCES	UNEARMARKED RESOURCES
By Region		9 841 124	(9 841 124)							
Unearmarked Income										
Africa	38 447 172	140 501 449	319 239	179 267 860	75 877 928	48 826 240	5 843 822	130 547 990	48 719 870	48 719 870
Middle East	14 247 550	46 115 666		60 363 216	17 673 194	8 032 034	1 077 006	26 782 234	33 580 982	33 580 982
North America	26 501	5 147 351	13 764	5 187 616	3 122 426	1 827 164	219 260	5 168 850	18 766	18 766
Latin America and the Caribbean	41 937 134	209 311 413	266 286	251 514 833	142 630 909	25 876 348	5 167 572	173 674 829	77 840 004	77 840 004
Asia and Oceania	51 989 772	238 779 891	157 926	290 927 589	145 985 595	56 072 681	7 776 072	209 834 348	81 093 241	81 093 241
Europe	50 050 445	190 369 089	418 273	240 837 807	105 299 078	64 438 083	7 076 997	176 814 158	64 023 649	64 023 649
Global Activities	10 270 918	36 652 550	4 912 010	51 835 478	11 124 073	14 880 041	1 082 230	27 086 344	24 749 134	24 749 134
Core Staff and Services	6 267 827	(1 255 139)	3 753 626	8 766 314	472 013	25 225 820	(22 575 243)	3 122 590	5 569 033	5 643 724
UNDSS MECHANISM	3 035 609	7,805	-	3 043 414	80,599	4 387 569	(5 667 716)	(1 199 548)	-	4 242 962
TOTAL US DOLLARS	216 272 928	875 471 199	-	1 091 744 127	502 265 815	249 565 980	-	751 831 795	335 594 679	4 317 653
										339 912 332

Note a: The balances brought forward from 2006 have been regrouped within service and region.

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

I. SOURCES AND APPLICATION OF DISCRETIONARY INCOME:

GENERAL

	2007 Budget	2007 Actual Income	Variance
	USD	USD	USD
SOURCES:			
Carry forward from 2006		26 257	(26 257)
Unearmarked Contributions	1 928 000	1 764 335	163 665
Interest Income	8 072 000	8 076 789	(4 789)
General Overhead	20 500 000	22 575 243	(2 075 243)
Subtotal (a)	30 500 000	32 442 624	(1 942 624)
Staff Security Carry forward from 2006		3 035 609	(3 035 609)
Overhead to cover Staff Security	5 100 000	5 667 716	(567 716)
Subtotal (b)	5 100 000	8 703 325	(3 603 325)
TOTAL	35 600 000	41 145 949	(5 545 949)
APPLICATION:			
Staff and Services at Headquarters	4 414 200	4 308 802	105 398
Staff and Services for Missions with Regional Functions	5 388 000	5 301 033	86 967
Staff and Services for Manila Administrative Centre	2 887 700	2 895 693	(7 993)
Staff and Services for Panama Administrative Centre	654 500	655 372	(872)
Staff and Services for Missions with Special Liaison Functions	1 010 300	1 013 981	(3 681)
Staff and Services in Country Missions	2 788 200	2 656 886	131 314
Global activity/support	1 703 000	1 774 788	(71 788)
PRISM	5 761 500	5 761 500	
1035 Facility - Line 1	1 400 000	1 400 000	
1035 Facility - Line 2	1 200 000	2 979 092	(1 779 092)
Medical Service Plan for Employees in the Field	800 000	800 000	
Unbudgeted Activities and Structures ¹	2 492 600	2 820 786	(328 186)
Subtotal (c)	30 500 000	32 367 933	(1 867 933)
Staff Security	(d) 5 100 000	4 460 363	639 637
TOTAL	35 600 000	36 828 296	(1 228 296)
BALANCE / CARRY FORWARD TO 2008		USD	
Unearmarked Resources (a - c)		74 691	
Security (b - d)		4 242 962	

¹ **Unbudgeted Activities and Structures**

	2007 Actual Expenditure
Staff and Services at Headquarters	144 465
Staff and Services for Missions with Regional Functions	306 399
Staff and Services for Manila Administrative Centre	4 462
Staff and Services for Missions with Special Liaison Functions	4 800
Staff and Services in Country Missions	181 784
Global activity/support	90 000
PRISM	751 835
Project Shortfalls	777 041
Maternity and sick leave replacement	560 000
TOTAL	2 820 786

II. 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 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 SCPF thereon.

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 2006, 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 2007

	2007 USD	2006 USD
Opening balance carried forward at the beginning of the year	3 035 609	1 975 169
Income		
Project-related overhead income (2.5 and 1 per cent)	5 667 716	4 389 656
Total contributions to the Fund	8 703 325	6 364 825
Expenditure		
<u>UNDSS fees:</u>		
Malicious Acts insurance	235 505	446 096
Field-related costs	2 521 231	2 629 336
Prior years adjustment to UNDSS fees	0	(898 408)
Total UNDSS fee *	2 756 736	2 177 024
MOSS requirements and other staff security costs	1 703 627	1 152 192
Total expenditure	4 460 363	3 329 216
Closing balance carried forward at the end of the year	4 242 962	3 035 609

* For 2008, UNDSS fees are set to rise to USD 5 million and Malicious Acts Insurance to approximately USD 0.5 million per annum due to the increase in staff numbers.

III. 1035 FACILITY – SUPPORT FOR DEVELOPING MEMBER STATES AND MEMBER STATES WITH ECONOMY IN TRANSITION

This funding mechanism, originally established by Council Resolution No. 1035 (LXXX) in 2000, requested the Director General to allocate Discretionary Income for the development of migration projects in favour of Developing Member States and Member States with Economy in Transition. As a result, USD 1.4 million from Discretionary Income have been allocated annually towards this mechanism (now referred to as Line 1 of the 1035 Facility) since 2001.

In response to a request by Member States for additional funding for the 1035 Facility, this funding mechanism was expanded by the Council at its Ninety-third (Special) Session in June 2007 through the adoption of Resolution No. 1150 (XCIII). The resolution approved the IOM Strategy Document which states that “ 25 per cent of Discretionary Income (excluding security) in excess of the 2007 Programme and Budget. Discretionary Income of USD 20.5 million will be allocated to an expanded 1035 Facility starting in 2008” (referred to as Line 2 of the 1035 Facility).

On the basis of Discretionary Income generated in 2007 of USD 32.4 million, an additional USD 3.0 million were allocated for support to Line 2 of the Facility, for the use in 2008. This amount is in addition to the USD 1.4 million annual allocation to Line 1 of the 1035 Facility.

		2007 USD
Line 1		1 400 000
Line 2		
	Actual 2007 DI	32 416 367
	2007 DI base	<u>20 500 000</u>
	Difference	<u>11 916 367</u>
Allocation to Line 2 (25% of 11,916,367) for application in 2008		<u>2 979 092</u>
Total DI allocation from 2007		<u>4 379 092</u>

EXPENDITURE BY LOCATION FOR THE YEAR ENDED 31 DECEMBER 2007

(in US dollars)

	Operational Programme	Administrative Programme	Total
<u>AFRICA</u>			
Angola	3 168 212		3 168 212
Burkina Faso	35 251		35 251
Cameroon	160 891		160 891
Congo	339 732		339 732
Côte d'Ivoire	1 503 154		1 503 154
Democratic Republic of the Congo	5 029 453		5 029 453
Ethiopia - SLM	7 056 088		7 056 088
Gambia	84 251		84 251
Ghana	5 355 246		5 355 246
Guinea	1 835 997		1 835 997
Guinea-Bissau	59 973		59 973
Kenya - MRF	24 499 899	159 425	24 659 325
Liberia	205 659		205 659
Mali	450 414		450 414
Mauritania	1 615 302		1 615 302
Morocco	1 361 584		1 361 584
Mozambique	855 577		855 577
Namibia	42		42
Niger	485 598		485 598
Nigeria	1 834 679		1 834 679
Senegal - MRF	3 829 055	301 149	4 130 204
Sierra Leone	2 429 291		2 429 291
Somaliland	334 114		334 114
South Africa - MRF	7 925 315	272 899	8 198 215
Sudan	31 934 525		31 934 525
Tunisia	329 806		329 806
Uganda	2 607 316		2 607 316
United Republic of Tanzania	5 126 833		5 126 833
Zambia	3 400 934		3 400 934
Zimbabwe	10 555 746		10 555 746
TOTAL AFRICA	124 409 937	733 474	125 143 411
<u>MIDDLE EAST</u>			
Egypt - MRF	3 084 988	445 644	3 530 632
Iraq	23 338 892		23 338 892
Jordan	3 753 251		3 753 251
Kuwait	713 059		713 059
Lebanon	2 027 839		2 027 839
Libyan Arab Jamahiriya	1 682 903		1 682 903
Saudi Arabia	3 493		3 493
Syrian Arab Republic	2 936 309		2 936 309
United Arab Emirates	126 196		126 196
Yemen	165 400		165 400
TOTAL MIDDLE EAST	37 832 330	445 644	38 277 974
<u>NORTH AMERICA</u>			
USA-Chicago	1 265 437		1 265 437
USA-JFK Airport	1 592 946		1 592 946
USA-Los Angeles	2 622 823		2 622 823
USA-Miami	546 048		546 048
USA-New York - SLM	8 684 498	223 297	8 907 795
USA-Newark	474 840		474 840
USA-Orange County	726 170		726 170
USA-San Francisco	713		713
USA-Washington, D. C. - MRF	4 206 452	394 055	4 600 506
TOTAL NORTH AMERICA	20 119 926	617 352	20 737 278

EXPENDITURE BY LOCATION FOR THE YEAR ENDED 31 DECEMBER 2007 (continued)

(in US dollars)

	Operational Programme	Administrative Programme	Total
<u>LATIN AMERICA AND THE CARIBBEAN</u>			
Argentina - MRF	7 742 975	418 375	8 161 351
Bolivia	329 157		329 157
Chile	3 707 634		3 707 634
Colombia	80 641 754		80 641 754
Costa Rica - MRF	1 711 374	351 405	2 062 779
Dominican Republic	332 576		332 576
Ecuador	13 492 672		13 492 672
El Salvador	528 523		528 523
Guatemala	13 701 764		13 701 764
Haiti	18 443 250		18 443 250
Honduras	3 666 227		3 666 227
Jamaica	172 370		172 370
Mexico	1 712 687		1 712 687
Nicaragua	323 884		323 884
Panama - PAC	962 744		962 744
Paraguay	181 071		181 071
Peru - MRF	22 913 514	232 704	23 146 218
Trinidad and Tobago	430 986		430 986
Uruguay	737 759		737 759
Venezuela	1 412 765		1 412 765
TOTAL LATIN AMERICA AND THE CARIBBEAN	173 145 686	1 002 484	174 148 170
<u>ASIA AND OCEANIA</u>			
Afghanistan	22 111 577		22 111 577
Australia - MRF	15 475 737	308 705	15 784 443
Bangladesh - MRF	3 270 410	215 761	3 486 171
Cambodia	2 680 546		2 680 546
China	716 495		716 495
India	674 447		674 447
Indonesia	56 257 134		56 257 134
Iran (Islamic Republic of)	2 148 466		2 148 466
Japan - SLM	611 620	200 418	812 038
Kazakhstan	1 499 118		1 499 118
Kyrgyzstan	1 836 058		1 836 058
Malaysia	1 064 917		1 064 917
Myanmar	1 089 897		1 089 897
Nauru	5 180 960		5 180 960
Nepal	3 717 621		3 717 621
Pakistan - MRF	11 943 772	238 776	12 182 548
Philippines - MAC	16 188 607	1 785 818	17 974 425
Republic of Korea	361 010		361 010
Sri Lanka	17 985 376		17 985 376
Tajikistan	1 790 280		1 790 280
Thailand - MRF	22 907 795	435 758	23 343 553
Timor-Leste	4 648 302		4 648 302
Turkmenistan	142 212		142 212
Uzbekistan	346 195		346 195
Viet Nam	6 769 189		6 769 189
TOTAL ASIA AND OCEANIA	201 417 739	3 185 236	204 602 975

EXPENDITURE BY LOCATION FOR THE YEAR ENDED 31 DECEMBER 2007 (continued)

(in US dollars)

	Operational Programme	Administrative Programme	Total
EUROPE			
Albania	1 911 402		1 911 402
Armenia	948 757		948 757
Austria - SLM	4 850 628	188 523	5 039 151
Azerbaijan	1 480 320		1 480 320
Belarus	1 816 608		1 816 608
Belgium - MRF	14 893 105	501 510	15 394 615
Bosnia and Herzegovina	4 100 649		4 100 649
Bulgaria	950 510		950 510
Croatia	2 640 204		2 640 204
Czech Republic	816 167		816 167
Estonia	128 361		128 361
Finland - MRF	1 273 584	336 554	1 610 138
France - SLM	483 551	178 878	662 429
Georgia	1 576 331		1 576 331
Germany - SLM	7 956 965	243 395	8 200 360
Greece	1 309 469		1 309 469
Hungary - MRF	1 373 090	243 510	1 616 600
Ireland	1 387 103		1 387 103
Italy - MRF	8 072 732	545 980	8 618 713
Latvia	316 838		316 838
Lithuania	521 958		521 958
Malta	73 262		73 262
Montenegro	530 803		530 803
Netherlands	12 117 350		12 117 350
Norway	2 424 866		2 424 866
Poland	2 336 620		2 336 620
Portugal	713 651		713 651
Republic of Moldova	3 999 904		3 999 904
Romania	1 796 855		1 796 855
Russian Federation	12 921 414		12 921 414
Serbia	3 902 539		3 902 539
Kosovo Province	9 551 956		9 551 956
Slovakia	799 399		799 399
Slovenia	683 989		683 989
Spain	2 182 661		2 182 661
Switzerland - Berne	1 322 747		1 322 747
The former Yugoslav Republic of Macedonia	1 392 181		1 392 181
Turkey	4 116 575		4 116 575
Ukraine	14 487 936		14 487 936
United Kingdom - SLM	21 230 541	286 435	21 516 976
TOTAL EUROPE	155 393 580	2 524 787	157 918 367
TOTAL FIELD LOCATIONS	712 319 199	8 508 976	720 828 175
TOTAL GENEVA HEADQUARTERS (note 1)	39 512 596	23 444 399	62 956 995
GRAND TOTAL	751 831 795	31 953 375	783 785 170

Note 1: Total Geneva Headquarters includes project activities undertaken in Geneva, most notably the Reparation Programmes (USD 10.9 million).

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 2007 there were 47,753 movements (2006: 39,555) under the Refugee Loan Fund.

FUND STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2007

	2007 USD	2006 USD
Opening balance at the beginning of the year:		
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	38 600 000	32 300 000
Opening balance at the beginning of the year	42 097 109	44 751 173
<u>Contributions to the Fund:</u>		
Contributions from the United States Government	90 144 301	49 837 161
Contributions from self-payers in the Russian Federation and Ukraine	133 985	200 102
Promissory note repayments	19 266 517	18 683 614
Interest income	6 633	318 157
Miscellaneous income	10 837	7 448
Total contributions to the Fund	109 562 273	69 046 482
<u>Transfers from the Fund to operational projects:</u>		
Africa	(45 205 087)	(34 549 395)
Middle East	(2 937 780)	(843 364)
Latin America	(2 592 854)	(2 170 495)
North America	(902 206)	(842 937)
Asia and Oceania	(36 327 094)	(14 094 446)
Europe	(20 509 853)	(25 181 752)
Total transfers from the Fund to operational projects	(108 474 874)	(77 682 389)
 Increase in estimated recoverable value of promissory notes	 5 900 000	 6 300 000
Interest paid to the United States Government	(6 633)	(318 157)
Closing balance at the end of the year	49 077 875	42 097 109
<u>Closing balance at the end of the year:</u>		
Balance of funds from the United States Government	4 121 339	3 040 573
Balance of funds from the IOM Refugee Loan Fund	456 536	456 536
Estimated recoverable value of promissory notes	44 500 000	38 600 000
Total	49 077 875	42 097 109

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

Refugees assisted through the Loan Fund are expected to subsequently 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, on behalf of IOM, of amounts due under the promissory notes is carried out by various voluntary agencies which 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, however, since future recoveries depend on 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 2007 for loans issued in 2001 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 and 2007. The improvement in the collection rate reflects the collection activities of IOM Orange County and better debt collection techniques used by the agencies.

	2007 USD	2006 USD
Estimated recoverable value at the beginning of the year	38 600 000	32 300 000
Estimated recoverable value of new notes issued during the year	21 900 000	16 700 000
Adjustment of previously estimated recoverable value	3 266 517	8 283 614
Cash collections during the year	<u>(19 266 517)</u>	<u>(18 683 614)</u>
Estimated recoverable value at the end of the year	<u>44 500 000</u>	<u>38 600 000</u>

REPARATION PROGRAMMES (previously 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 claims 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, approximately 2,600 were decided positively and 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 claims have been resolved: 10,501 positively and 24,499 negatively. 8,349 requests for reconsideration of first instance decisions were received, of which all were resolved: 225 positively and 8,124 negatively.

GFLCP STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2007

	2007 USD	2006 USD
Opening balance at the beginning of the year	1 848 793	20 691 657
Contributions to the Fund:		
Contributions from the German Foundation	2 909 297	36 895 741
Other miscellaneous income	701 119	396 278
Refund to the Donor *	(833 408)	0
Transfer to RHAP **	(2 342 514)	0
Total contributions to the Fund	434 495	37 292 019
Expenditure:		
Administrative costs	2 842 024	7 043 421
Compensation payments ***	(1 730 412)	48 780 369
Humanitarian and Social Programmes operational costs	0	311 093
Total Expenditure	1 111 611	56 134 883
Closing balance at the end of the year	1 171 676	1 848 793

* The remaining amount from Property Loss allocation, USD 833,408 (EUR 587,553), was remitted to the Federal Foundation in accordance with the agreement.

** Following the decision by the Federal Foundation, the residual funds from Forced Labour and Personal Injury allocations were transferred to the Roma Humanitarian Assistance Project (RHAP).

*** The credited amount of USD 1,730,412 represents the funds that were credited to IOM due to uncashed compensation cheques.

REPARATION PROGRAMMES (continued)

In December 2000, IOM was also appointed as one of the implementing organizations of the Settlement Agreement reached between Holocaust victims and the Swiss Banks before a United States Court. In order to compensate non-Jewish members of minority groups persecuted under 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; and **Refugee Class** – more than 1,150 were received. In all, approximately 58,000 claims were registered; more than 55,000 were resolved and more than 24,600 have been decided positively. Some 30,500 claims were rejected, and more than 2,820 appeals lodged. Of these, 194 original decisions were reversed on appeal. The payment of compensation instalments to HVAP claimants were continued through the first six months of 2007.

HVAP STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2007

	2007	2006
	USD	USD
Opening balance at the beginning of the year	4 129 005	1 774 566
Contributions to the Fund:		
Contributions from the Swiss Banks	3 773 173	14 111 505
Other miscellaneous	144 377	106 368
Total contributions to the Fund	3 917 550	14 217 873
Expenditure:		
Administrative costs	947 518	4 458 896
Compensation payments	2 874 497	7 378 673
Humanitarian and Social Programmes operational costs (Note 1)	0	25 865
Total expenditure	3 822 015	11 863 434
Closing balance at the end of the year	4 224 540	4 129 005

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 to needy, elderly Roma, Jehovah's Witnesses, disabled and homosexual survivors. The US Court's allocation to IOM for survivor assistance was USD 20.5 million. This Programme closed in 2006 and the final report was submitted to the donor.

During 2007, most of GFLCP and HVAP activities focused on financial reconciliation, archiving, data transfers, reporting, administrative phase-out and other tasks related to the finalization of the programmes. The closing balances of these two programmes are included in the total of the closing balance of the Operational Programmes earmarked resources carried forward of USD 5,396,216.

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 2007

	2007 USD	2006 USD
Opening balance of the Fund at the beginning of the year	2 402 439	2 054 636
<u>Contributions to the Fund:</u>		
Government of Finland		191 326
Interest income	119 565	108 253
Total contributions to the Fund	119 565	299 579
<u>Transfers from the Fund to projects:</u>		
Repatriation of Congolese refugees from Zambia to DRC	(375 740)	
Air repatriation operation of Sudanese from Kenya		(117 549)
Voluntary repatriation of Lebanese refugees from Syria to Lebanon		(7 500)
Total transfers from the Fund to projects	(375 740)	(125 049)
<u>Repayment to the Fund from projects:</u>		
Repatriation of Congolese refugees from Zambia to DRC	375 740	
Voluntary repatriation of Lebanese refugees from Syria to Lebanon	687	
Air repatriation operation of Sudanese from Kenya		117 549
Evacuation of Uzbeks from Kyrgyzstan		37 007
Cross-border returns between Croatia and Serbia and Montenegro		18 717
Total repayments to the Fund from projects	376 427	173 273
Closing balance of the Fund at the end of the year	2 522 691	2 402 439

GOVERNMENT OF GUATEMALA - FIDUCIARY FUNDS**STATEMENT OF RESOURCES AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2007**

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

	2007 USD	2006 USD
RESOURCES		
Fonapaz:		
PROSABIE	1 596 340	923 483
Integrated Development Programmes for Communities - PRODIC	81 013	81 551
Rehabilitation Projects - PRODIC REHABILITACION	0	(1 492)
Teachers for Peace - EDUCADORES PARA LA PAZ	83 423	866 912
Administrative - FUNCIONAMIENTO	2 178 810	1 988 297
Technical Programmes Executive Branch I - PTV	7 044 940	136 285
Technical Programmes Executive Branch II - PTP	(278 204)	797 450
Border Development Programme Guatemala/Mexico - PRODESFRO	754 314	5 771 386
Supervision - SUPERVISION	1 706 036	(172 454)
	13 166 672	10 391 418
SCEP:		
Urban and Rural Community Support Programme - SCEP	7 340 647	17 870 271
Public Prosecutor's Office - MINISTERIO PUBLICO	632 547	1 611 295
Penitentiary System - SISTEMA PENITENCIARIO	95	2 723
	7 973 289	19 484 289
TOTAL RESOURCES	21 209 563	29 966 362
EXPENDITURE		
Fonapaz:		
PROSABIE	2 168 299	580 292
Integrated Development Programmes for Communities - PRODIC	800 338	2 649 098
Teachers for Peace - EDUCADORES PARA LA PAZ	116 712	1 040 834
Administrative - FUNCIONAMIENTO	2 184 694	2 119 802
Technical Programmes Executive Branch I - PTV	6 536 801	3 731 394
Technical Programmes Executive Branch II - PTP	1 069 131	5 313 715
Border Development Programme Guatemala/Mexico - PRODESFRO	2 902 167	21 374 344
Supervision - SUPERVISION	448 823	463 613
Foreign exchange revaluation of balance carried forward	(69 602)	(90 655)
	16 157 363	37 182 437
SCEP:		
Urban and Rural Community Support Programme - SCEP	11 266 140	30 772 129
Public Prosecutor's Office - MINISTERIO PUBLICO	305 317	3 299 459
Penitentiary System - SISTEMA PENITENCIARIO	3 349	586 533
	11 574 806	34 658 121
TOTAL EXPENDITURE	27 801 771	71 840 558
Excess of (expenditure)/resources for the year	(6 592 208)	(41 964 851)
Resources brought forward at the beginning of the year		
Fonapaz	(15 777 061)	11 013 958
SCEP	8 170 553	23 344 385
	(7 606 508)	34 358 343
Resources carried forward at the end of the year		
Fonapaz	(18 767 752)	(15 777 061)
SCEP	4 569 036	8 170 553
	(14 198 714)	(7 606 508)

GOVERNMENT OF GUATEMALA - FIDUCIARY FUNDS (continued)
STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2007

	2007 USD	2006 USD
ASSETS		
Bank and cash	23 523 590	31 099 458
Accounts receivable	590 855	4 558 355
TOTAL ASSETS	24 114 445	35 657 813
LIABILITIES AND FUNDS		
Accounts payable and accrued liabilities	38 313 159	43 264 321
Resources carried forward at the end of the year	(14 198 714)	(7 606 508)
TOTAL LIABILITIES AND FUNDS	24 114 445	35 657 813

General Note

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

The Urban and Rural Community Support Programme is financed by the Executive Coordination Secretary of the Presidency (SCEP), an institution accepting social investment requests of urban and rural communities according to the stipulations 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 contributing to improve the living standards of populations in conditions of poverty and extreme poverty throughout the country. IOM will provide 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 comprehensive development projects of FONAPAZ.

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 and/or when obligation is acquired. Consequently, on an interim basis, expenditures could 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 included in US dollars, converted at 7.65 at 31 December 2007 (7.58 at 31 December 2006).

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR - OPERATIONAL PROGRAMMES
FOR THE PERIOD ENDED 31 DECEMBER 2007**

MEMBER STATES	Unearmarked	Earmarked		Total
	USD	Reimbursable*	Other	
	USD	USD	USD	USD
Argentina			5 424 493	5 424 493
Australia		8 124 695	46 610 383	54 735 078
Austria	84 000	844 312	766 303	1 694 615
Belarus			7 000	7 000
Belgium	680 335		10 316 796	10 997 131
Canada		12 051 230	9 915 808	21 967 038
Chile			1 835 819	1 835 819
Colombia			72 105 663	72 105 663
Congo			53 964	53 964
Costa Rica			14 093	14 093
Croatia			34 031	34 031
Czech Republic			1 101 856	1 101 856
Denmark		645 954	6 005 689	6 651 643
Ecuador			2 609 234	2 609 234
El Salvador			59 600	59 600
Estonia			76 879	76 879
Finland		988 077	3 212 150	4 200 227
France			627 453	627 453
Germany			6 657 463	6 657 463
Greece			1 378 837	1 378 837
Guatemala			11 619 049	11 619 049
Honduras			4 052 378	4 052 378
Hungary			104 494	104 494
Ireland		100 904	1 712 869	1 813 773
Israel			12 117	12 117
Italy			18 711 423	18 711 423
Japan			32 067 180	32 067 180
Latvia			68 729	68 729
Lithuania			37 820	37 820
Luxembourg			221 607	221 607
Malta			(27 843)	(27 843)
Mexico			943 482	943 482
Moldova			3 425	3 425
Netherlands		928 697	24 878 713	25 807 410
New Zealand		555 776	168 600	724 376
Nicaragua			5 000	5 000
Norway		1 717 342	8 907 957	10 625 299
Panama			14 509	14 509
Paraguay			43 226	43 226
Peru			20 234 749	20 234 749
Poland			614 598	614 598
Portugal			269 098	269 098
Republic of Korea			7 829	7 829
Romania			54 146	54 146
Slovakia			579 277	579 277
Slovenia			71 658	71 658
South Africa			50 562	50 562
Spain			5 952 113	5 952 113
Sweden		1 763 864	13 480 777	15 244 641
Switzerland		326 290	5 900 051	6 226 341
Thailand			3 500	3 500
United Kingdom of Great Britain and Northern Ireland			55 236 598	55 236 598
United Republic of Tanzania			308 350	308 350
United States of America	1 000 000	90 144 301	90 303 145	181 447 446
Uruguay			578 391	578 391
Total - Member States	1 764 335	118 191 442	466 003 091	584 194 533
NON-MEMBER STATES, AGENCIES AND OTHER				
Non-member States			417 480	417 480
European Commission			94 608 075	94 608 075
United Nations organizations			56 908 891	56 908 891
Foundation "Remembrance, Responsibility and Future"			10 979 202	10 979 202
Private sector			6 183 331	6 183 331
Other organizations		1 188 515	60 199 828	61 388 343
Nett interest and miscellaneous income	8 076 789		1 505 815	9 582 604
Total - Non-member States, agencies and other	8 076 789	1 188 515	230 802 622	231 991 137
Promissory note repayments		19 266 517		19 266 517
Refugees, migrants and sponsors			30 177 888	30 177 888
GRAND TOTAL CONTRIBUTIONS	9 841 124	138 646 474	726 983 601	865 630 075

* Reimbursements or prepayments principally for resettlement transportation programmes.

LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2007

	<u>Unearmarked</u> <u>(USD)</u>	<u>Earmarked</u> <u>(USD)</u>
<u>MEMBER STATES</u>		
<u>ARGENTINA</u>		
Administrative and Technical Assistance to Government Programmes - Argentina		2 608 483
Technical Cooperation Project in the Area of Migration (PLACMI)		1 215 068
Technical Assistance to Secretariat of Science, Technology and Productive Innovation - Argentina		1 208 877
Technical Assistance to Secretariat of Tourism - National Institute of Statistics and Censuses in Argentina		165 216
Technical Cooperation among Developing Countries - Argentina		157 951
Assistance to Small Producers in the Province of Rio Negro, Argentina		98 169
Technical Assistance for the Rural Development of Provinces in Argentina - refund		(29 271)
Total Argentina - Earmarked		5 424 493
<u>AUSTRALIA</u>		
Processing of Australia-bound Irregular Migrants		21 484 705
Management and Care of Intercepted Irregular Immigrants in Indonesia		5 951 832
Care and Voluntary Return of Irregular Migrants in Indonesia		2 911 684
Immediate Relief and Rehabilitation Assistance for IDPs in Iraq		2 423 263
Support to Internally Displaced Persons in Timor-Leste		2 395 997
Shelter Assistance to Vulnerable Populations in Nanggroe Aceh Darussalam (NAD) Province, Indonesia		1 346 722
Ausco-Australian Culture Orientation in Cairo		1 051 457
Pre-departure Health Assessments for Australian Government Funded Cases		905 185
Rapid and Efficient Transportation Relief to Conflict-Affected Areas of Sri Lanka		862 915
Immigration Information and Counselling Services in Australia		854 798
Shelter and Protection to Internally Displaced Persons in Sri Lanka		839 472
Immediate Humanitarian Assistance, Rehabilitation, and Reintegration Assistance to IDPs in Iraq		826 446
Shelter and Emergency Assistance to Conflict Affected Populations in Lebanon		639 471
Reinforcing Management of Irregular Migration in Indonesia Through a Network of Surveillance Offices		578 512
Enhanced No-Interest Travel Loans for SHP Entrants in Australia		559 220
Partnership in Migration Management and Border Control in Papua New Guinea		546 545
Capacity Building for Migration Management (CBMM) - Inception Phase - Iraq		527 965
Livelihood Sustainability Project to Earthquake Victims in Central Java, Indonesia		424 268
Training in Security Standards, Procedures and Fraud Prevention for Afghanistan		238 695
Enhanced Migration Management for Timor-Leste		206 612
Support to the Independent International Group of Eminent Persons (IIGEP) - Sri Lanka		202 479
Capacity Building in Migration Management to Support Return and Reintegration of Returnees to Sri Lanka		160 031
Bali Ministerial Conference on People Smuggling, Trafficking in Persons and Related Transnational Crime		117 544
Immigration Services Enhancement Project of the Bureau of Immigration: Philippines (ISEPP-B1)		81 882
Capacity Building for Imigrasi in the Field of Migration Management Information Systems (CBIMMI) - Indonesia		72 000
Assistance to the Intergovernmental Consultations on Refugees, Displaced Persons and Migrants (APC) - Asia Pacific		62 992
Regional Pilot Project for Returning Victims of Trafficking From Australia to Thailand		58 721
Wide Area Network Project of the Bureau of Immigration in the Philippines		53 925
Return Assistance to Afghan Asylum Seekers Currently Residing in Australia		51 755
World Migration Report		50 000
Pre-consular Support Service - Damascus		47 348
IOM Equity Refugee Loan Fund - Australia		31 374
International Border Checkpoint (IBC) Project in Cambodia		30 722
Kabul Airport Travel Document Laboratory Training Programme - Afghanistan		20 362
Facilitating Voluntary Return Assistance to Iraq		15 069
Provision of Services to the Australian Embassy staff during their trips to Albania		4 741
Technical Capacity Building on Returning Labour Migrants in Sri Lanka - refund		(26 326)
Reimbursable transportation and other costs		8 124 695
Total Australia - Earmarked		54 735 078
<u>AUSTRIA</u>		
Unearmarked	84 000	
European Migration Network: Establishment of the National Contact Point in Austria		388 812
Coordination of the Return and Reintegration Assistance for Voluntary Returnees to Moldova		133 333
Associate Experts		104 680
Return and Reintegration Assistance to Returnees to Moldova		72 398
Combating Trafficking in Persons in Montenegro		49 098
Comprehensive Training for Law Enforcement Authorities on Child Trafficking in Austria		10 020
Strengthening of Regional Structures and Continued Support for a Trafficking Victims Shelter in Belgrade		4 184
Coordination of Assistance for Voluntary Return to Afghanistan		3 778
Reimbursable transportation and other costs		844 312
Total Austria - Earmarked	84 000	1 610 615

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2007**

	Unearmarked (USD)	Earmarked (USD)
<u>BELARUS</u>		
Combating Trafficking in Women: Belarus - Prosecution and Criminalization		7 000
Total Belarus - Earmarked		7 000
<u>BELGIUM</u>		
Unearmarked	680 335	
Return and Emigration of Asylum Seekers from Belgium (REAB) 2007		4 778 438
Post-Conflict Psychosocial Assistance and Infrastructure Rehabilitation in Lebanon		2 000 000
Mobilization of Human and Other Resources from the African Great Lakes Diaspora, Phase III		1 813 101
Voluntary Return of Asylum Seekers from Belgium - 2006		211 432
Staff and Office Expenses - Brussels		208 479
Counter Trafficking Initiative Nigeria: Direct Reintegration Assistance		147 493
Capacity Building for Border Control Management in Syria		133 333
Migration Profiles in Selected Countries in West and Central Africa: A Tool for Strategic Policy Development		115 274
Associate Expert, Lanneau - Dakar		110 226
Remittances Study for the Maghreb and the Great Lakes Region - Democratic Republic of the Congo		99 338
Ensuring Equal Rights for Minority EU Citizens to Social and Health Care Benefits in their Home Countries		98 331
Seconded Staff		93 237
Strengthening of an Operational Network in the EU		92 911
Capacity Building in Migration Management (IDCU), Afghanistan (Phase III)		86 455
Strengthening the Capacity of Migration Management in the Democratic Republic of the Congo		85 106
Reinforcement of NGO and Family Capacities in the Democratic Republic of the Congo - Phase II		78 920
Preparatory Study "Moroccan Residents Abroad"		65 833
Operational Networking in Fighting Trafficking in Human Beings in EU Countries (Phase III of AGIS)		62 869
Exchange of Information and Best Practices in the Treatment of Unaccompanied Minors - Europe		20 819
Establishment of the Network in Fighting Human Trafficking into the EU		19 354
EMM French Translation and Dissemination - Worldwide		11 318
Exchange of Information and Best Practices on Irregular Migration and Migrant Smuggling in Europe		7 889
International Conference on Migration and Development - refund		(3 631)
Cooperation on Chechen Irregular Migration - refund		(19 729)
Total Belgium - Earmarked	680 335	10 316 796
<u>CANADA</u>		
Support to Conflict-Affected Communities in Aceh, Indonesia		2 293 133
Foundation of Enterprises for the Recruitment of Foreign Labour (FERME) - Guatemalan Labour Migration Flows to Canada		2 288 967
Capacity Building in Migration Management in Haiti		1 668 376
Canadian Orientation Abroad (COA)		789 176
Prevention and Assistance Programme to Ex-Combatant Minors in Colombia		333 270
Humanitarian Assistance to Mobile and Vulnerable Populations in Zimbabwe		301 724
Security Enhancement through Consular Capacity Building in Cambodia		298 722
Development of Mechanisms to Victims as Part of the Implementation of the Justice and Peace Law - Colombia		242 818
Development of Guidelines and Policies on Health, HIV/AIDS and Trafficking in Nigeria		235 849
Support to the Independent International Group of Eminent Persons (IIGEP) - Sri Lanka		234 503
Combating Trafficking in Persons within, through and from Haiti		215 288
Support to Colombian National Commission for Reparation and Reconciliation (CNRR)		213 548
Palestinian Israeli Claims Mechanisms (PICM)		213 097
Emergency Assistance for Victims of Ghana Floods		205 000
Establishment of the Technical Support Unit (TSU) of the Regional Conference on Migration in Costa Rica		68 000
European Union Electoral Observation Mission in the Democratic Republic of the Congo		63 351
Pre-Departure Malaria Protocol in Africa		58 986
Support to the Independent International Group of Eminent Persons (IIGEP) - Sri Lanka		55 574
Countering Human Trafficking in Kenya: Capacity Building for Health Care Providers and Community Leaders		32 347
Individual Needs Assessment for a Group of Karen Refugees in Thailand		24 919
Anti-Trafficking and Psychosocial Assistance Project in Phnom Penh, Cambodia		23 672
Provision of Services in Albania between IOM and Citizenship and Immigration Canada		21 297
Return of Highly Vulnerable Migrants to Central America and Mexico		15 000
Administrative and Logistical Support Services for the Quebec Immigration Campaign in Moldova		14 875
Administrative and Logistical Support Services for the Biq-Austria in Kiev		7 386
Shattered Dreams: Raising Awareness among Adolescents on the Risks Associated with People Trafficking in Thailand		4 324
Capacity Building of the Kyrgyz Authorities to Improve Legislation on Ethnic Kyrgyz Returnees		3 918
Clean Family Clean, Inc. - Guatemalan Labour Migration Flows to Canada		1 623
Combating Trafficking in Turkey: 157 Helpline, Non-governmental Organizations Capacity Building - refund		(1 240)
EU Election Observation Mission, Aceh 2006 - refund		(11 695)
Reimbursable transportation and other costs		12 051 230
Total Canada - Earmarked		21 967 038

Appendix 11

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2007**

	Unearmarked (USD)	Earmarked (USD)
<u>CHILE</u>		
Technical Assistance to the National Indigenous Development Council (CONADI) in Chile		1 203 983
Towards a Migratory Policy in Chile		298 130
Technical Cooperation among Developing Countries (TCDC) in Chile		272 929
Technical Cooperation Project in the Area of Migration (PLACMI)		40 000
Chilean Special Account (CSA)		20 777
Total Chile - Earmarked		1 835 819
<u>COLOMBIA</u>		
Accion Social - Post-Emergency Attention to IDPs in Colombia		61 644 203
Humanitarian Assistance to Internally Displaced Persons' Families with Special Focus on Children in Bogota, Colombia		7 098 679
Cultural and Consular Affairs Programme for Colombian Communities in Colombia and Abroad		1 832 882
Establishment of a Service Center Aimed at Providing Assistance to the Demobilized Population in Bogota, Colombia		390 579
Educational Infrastructure and Water Supply Systems for Three Municipalities in Colombia		376 114
Execution of Projects under the State Demobilization Policy in the Department of Cesar, Colombia		247 136
Service Center in Baranoa - Colombia		180 357
Risk Prevention Programme for the Youth in Bogota, Colombia		162 179
Protection of Lands and Property of the Displaced Population in Colombia (PLPDP II)		99 602
Assistance to Children and Demobilized Family Groups in the Reinsertion to Civil Life Programme in Colombia		69 911
Extend the Promotion and Prevention Strategies to Reduce Vulnerability of HIV/AIDS - Colombia		62 722
Implementation of Legal Measures of Land Protection in Norte De Santander, Colombia		35 981
Support the Design of Reconciliation Activities and Collective Reparations in Bogota, Colombia		34 347
Support for the Opening of the NCCR Regional Office in Cali, Province of Valle del Cauca - Colombia		23 921
Technical Cooperation Among Developing Countries (TCDC) in Colombia		21 800
Strengthening Reintegration Processes in Colombia		19 920
Support to Displaced and Vulnerable Communities through the Temporary and Circular Labour Migration Model - Colombia		7 048
Integral Educational Assistance Programme for People Displaced in Rural Areas in Colombia - refund		(2 065)
Interinstitutional Cooperation between IOM and Social Solidarity Network (RSS) in Colombia - refund		(38 114)
Emergency and Reintegration Assistance to Internally Displaced Persons in Colombia - refund		(161 539)
Total Colombia - Earmarked		72 105 663
<u>CONGO</u>		
Vulnerability Reduction of Fishermen to HIV/AIDS - Democratic Republic of the Congo		53 964
Total Congo - Earmarked		53 964
<u>COSTA RICA Total</u>		
Establishment of the Technical Support Unit (TSU) of the Regional Conference on Migration in Costa Rica		14 093
Total Costa Rica - Earmarked		14 093
<u>CROATIA</u>		
Research and Capacity Building on HIV/AIDS and Croatian Migrant Workers		34 031
Total Croatia - Earmarked		34 031
<u>CZECH REPUBLIC</u>		
Selection of Qualified Workers - Leaflets for Information Campaign in the Czech Republic		303 133
Prevention of Irregular Migration from Armenia through Vocational Training and Creating Job Opportunities		105 257
Establishment of the Job Counselling and Referral Center in Tbilisi, Georgia		71 981
Informed Labour Migration from Mongolia: Capacity Building and Prevention of Human Trafficking		70 755
Provision of Equipment for Document Examination to the Migration Authorities in Iraq (PEDEI)		89 093
Training of Trainers for Iraqi Experts (PITT) in Iraq and the Czech Republic		70 363
Support to Stabilization of Potential Migrants and Prevention of Irregular Migration of Minors in the Czech		75 855
Enhancing Mechanisms and Standards in the Return of Irregular Migrants in EU Central European Member		53 617
Counter-Trafficking Campaign Targeting Clients of Prostitution in the Czech Republic		50 371
Training in the Czech Republic for Officials of the Ministry of Security of Bosnia and Herzegovina		57 139
Assisted Voluntary Returns in the Czech Republic		64 365
Voluntary Return and Reintegration to Asian Countries from the Czech Republic		37 504
Voluntary Return and Reintegration to European Countries from the Czech Republic		33 424
Voluntary Return and Reintegration to African Countries from the Czech Republic		17 329
Support to the Reintegration Mechanisms in Georgia and Prevention of Irregular Migration from Georgia		5 186
Establishment of Assisted Voluntary Returns, Consultation Places in the Czech Republic - refund		(3 516)
Total Czech Republic - Earmarked		1 101 856
<u>DENMARK</u>		
Programme Against Human Trafficking in Eastern and South-Eastern Europe		2 318 755
Assistance to the Ministry of Education Reform Implementation Management Unit - Afghanistan		650 000
Facilitating Sustainable Return of IDPs in South Sudan		639 854
Promoting Human, Refugee and Migrants' Rights in Central Asia		513 834
Prevention and Protection of Human Trafficking Victims in Bangladesh		510 691
Capacity Building in Migration Management (IDCU), Afghanistan (Phase III)		380 228

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2007**

	Unearmarked (USD)	Earmarked (USD)
<u>DENMARK (continued)</u>		
Addressing Causes of Conflict in Central Asia - A Partnership Programme		378 744
Capacity Building and Awareness Raising to Combat Trafficking and Irregular Migration in Ghana		283 742
Return of Qualified Sudanese from the Diaspora		269 534
Voluntary Return Assistance from Denmark		36 359
Information on Return and Reintegration for Iraqi Migrants in Denmark (IRRIM)		23 948
Reimbursable transportation and other costs		645 954
Total Denmark - Earmarked		6 651 643
<u>ECUADOR</u>		
Modernization of Passport Issuance System for Ecuador		2 559 234
Institutional Cooperation between IOM and UDENOR (Phase II)		50 000
Total Ecuador - Earmarked		2 609 234
<u>EL SALVADOR</u>		
Return of Salvadoran Migrants from Mexico and Guatemala		38 600
Establishment of the Technical Support Unit (TSU) of the Regional Conference on Migration in Costa Rica		14 000
Return of Highly Vulnerable Migrants to Central America and Mexico		5 000
Technical Cooperation among Developing Countries in Costa Rica		2 000
Total El Salvador - Earmarked		59 600
<u>ESTONIA</u>		
Minimum Standards for Reception, Protection and Qualification of Asylum Seekers in Estonia (MINAS II)		73 761
MINAS - ERF Estonia 2006 Programme		3 118
Total Estonia - Earmarked		76 879
<u>FINLAND</u>		
Facilitating Sustainable Return of Sudanese - Sudan		737 463
Prevention of Trafficking in Cambodia		688 742
Counter Trafficking, Prevention and Capacity Building, Kosovo Province (Serbia) and FYROM - Phase II		524 835
Prevention and Improved Assistance to Victims of Trafficking in the Kaliningrad Oblast (PIAVKO)		442 478
Establishing a Framework for Readmission Agreements - Russian Federation		332 587
Staff and Office Expenses in Helsinki		185 900
Cultural Orientation Programme for Finland-bound Refugees		169 903
Capacity-Building Activities in Kosovo Province (Serbia) and The former Yugoslav Republic of Macedonia		79 801
Return and Reintegration of Rejected Asylum Seekers from Finland		19 888
Judges Online: Capacity Building for Judiciary through E-learning in Finland, Estonia and Latvia		13 514
Country of Origin Information (COI) for the Finnish Directorate of Immigration		9 164
Trafficking Assessment and Counter Trafficking Capacity Building Project for the Kaliningrad Oblast - Finland		7 875
Reimbursable transportation and other costs		988 077
Total Finland - Earmarked		4 200 227
<u>FRANCE</u>		
Improvement of Access to Health and Sanitary Facilities in the Democratic Republic of the Congo		346 608
Associate Expert		146 957
Counter-Trafficking in South Eastern Europe		54 077
Capacity Building for Nigerian Immigration Service (NIS)		40 872
Training of Bureau of Immigration and Naturalisation Officials in Liberia		36 300
Family Reunion in France		2 639
Total France - Earmarked		627 453
<u>GERMANY</u>		
Reintegration and Emigration of Asylum Seekers from Germany (REAG / GARP)		6 062 131
Reintegration of Victims of Trafficking: Strengthening of National Supporters in Germany		340 542
Establishing a Framework for Readmission Agreements - Russian Federation		165 706
Promoting Voluntary Return through Intensive Counselling (ZIRF-IRI) in Germany - Phase II		108 660
Associate Experts		99 208
IOM Center for Returnee Information and Counselling in Co-operation with Berlin, Germany		77 598
Promoting Voluntary Return Through Intensive Counselling - Country Fact Sheets in Germany (Phase II)		58 490
Immigrants Entrepreneurship for Cohesion and Improvement of Living Standards (IMMENSITY) in the CADSES Area		50 310
MIDA North Rhine Westphalia - Pilot Project for the Democratic Republic of the Congo		37 464
Support for International Symposium on the Exchange of Best Practices on AVR, Germany		12 305
MIDA North Rhine Westphalia (Germany) - Preparatory Phase		7 763
Look and see Visits to Afghanistan - refund		(4 923)
Prevention and Combating Trafficking in Human Beings in Bavaria - Workshop November 2006 - refund		(7 877)
Assisted Voluntary Return and Reintegration Assistance to Afghan Returnees - refund		(9 147)
Promoting Voluntary Return through Intensive Counselling (Country Fact Sheets) in Germany - refund		(9 944)
Promoting Voluntary Return through Intensive Counselling (Individual Return Related Inquiries) in Germany - refund		(39 733)
Integration of Afghan Returnee Children from European Union Countries into Schools - refund		(89 367)
Construction of Panjawi Road in Afghanistan - refund		(201 723)
Total Germany - Earmarked		6 657 463

Appendix 11

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2007**

	<u>Unearmarked</u> <u>(USD)</u>	<u>Earmarked</u> <u>(USD)</u>
<u>GREECE</u>		
Building Mechanisms to Implement Readmission Agreements between Albania, the EC and Concerned Third Countries		502 566
Trafficking in Human Beings in Greece - Voluntary Return		259 403
ASPIDDA (SHIELD): Combating Exploitation - Creating Perspective in Greece		157 586
Intervention for Migrants, Refugees and Repatriated Greeks in Five Municipalities (Cycle A) - Greece		125 365
Assisted Voluntary Return and Reintegration of Afghan Asylum Seekers and Refugees Currently Residing in Greece		117 994
Assisted Voluntary Returns from Greece		87 706
Information Center in Greece for Support Activities		33 804
Operational Networking in Fighting Trafficking in Human Beings in EU Countries (Phase III of AGIS)		28 238
EQUAL: "New Approach" (DPLM) - Greece		23 463
Pilot Assisted Voluntary Return Project ex Greece		20 492
Equality in Health, Phase II - Health Structures of EU Countries		9 735
Combating Irregular Migration in Albania and the Wider Region - Support to Readmission Policy in Albania		7 708
Assisted Voluntary Return from Greece		2 432
PERSE-FONI - Greece		2 345
Total Greece - Earmarked		1 378 837
<u>GUATEMALA</u>		
Port Infrastructure in the Port of Champerico - Guatemala		5 311 061
IOM Guatemala Multilateral Cooperation with Institutions		4 721 327
FONAPAZ Project - Guatemala		544 868
Urban and Rural Community Support Programme in Guatemala		638 634
Return of Vulnerable Guatemalan Migrants		403 159
Total Guatemala - Earmarked		11 619 049
<u>HONDURAS</u>		
Integral Project for the Modernization of the Passport Issuance Process by the Republic of Honduras		4 024 828
Assistance for Honduran Migrants Returned from the United States		15 426
Establishment of the Technical Support Unit (TSU) of the Regional Conference on Migration in Costa Rica		10 000
Return of Highly Vulnerable Migrants to Central America and Mexico		2 124
Total Honduras - Earmarked		4 052 378
<u>HUNGARY</u>		
National Counter Trafficking Pilot Project in Hungary		35 647
Hungarian Assisted Return and Information Programme 2005-2007 (HARIP II)		18 326
European Cooperation on Labour Migration in European Countries		15 917
Hungarian Assisted Return and Information Programme		4 491
Combating Irregular Employment of Foreigners in the Enlarged EU		3 289
Field of Voluntary Return of Irregular Migrants in EU Central European Member States		26 824
Total Hungary - Earmarked		104 494
<u>IRELAND</u>		
Assisted Voluntary Return Programme in Ireland		1 126 828
Emergency Provision of Transitional Shelter in Zimbabwe		389 105
Research and Capacity-Building in Conflict Management and Federalism - Ethiopia		66 372
Directory on Return for Asylum Seekers (Doras) in Ireland		39 521
VARP for Unaccompanied and over-aged Minors Worldwide		35 541
Training Seminars for Youth Leaders in Migration and Human Trafficking issues in Lithuania and Cambodia		30 252
Capacity Building for Nigerian Immigration Service (NIS)		27 027
HIV/AIDS Awareness Campaign for the Sidama, Silti and Gurage Zones in Ethiopia - refund		(1 777)
Reimbursable transportation and other costs		100 904
Total Ireland - Earmarked		1 813 773
<u>ISRAEL</u>		
Post Arrival Assistance for Returnees in Guinea		12 117
Total Israel - Earmarked		12 117
<u>ITALY</u>		
Solidarity with the Moroccan Children (SALEM)		2 212 389
Integral Attention to Children Young people and Displaced Families in Colombia		1 428 847
Promotion of Human Rights of Victims of Trafficking and Exploitation through Legal and Policy Support - Cambodia		1 368 876
Migration and Return, Resources for Development in Morocco - Phase II		1 361 954
Institutional Support to the Activities of the Central Service (ISA) in Italy		960 224
Associate Experts		851 982
Assisted Voluntary Return and Reintegration of Victims of Trafficking ex Italy		642 621
Programme for the Enhancement of Transit and Irregular Migration Management in Libya (TRIM)		589 971
Across Sahara - Assessment of Migration Phenomenon in Libya and Niger		564 960
Integrarsi Local Networks for AS&R Integration in Italy		563 202
MRF Rome Core Activities in Migration Management		402 189
Promoting Management and Expertise for Trafficking Eradication and Opposition - PROMETEO		369 357
UN Work Plan in Sudan		360 231

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2007**

	Unearmarked (USD)	Earmarked (USD)
<u>ITALY (continued)</u>		
Beyond Poverty Alleviation: Developing a Framework for Leveraging Migrant Remittances in Moldova		293 018
Workshops in Italy on Migration		273 598
Reintegration Facility for Mali, Niger and Ghana		273 598
AD PERSONAM - Italy		266 974
Institutional Support to the Voluntary Return Measures of the National Asylum Programme in Italy		253 284
The Migrant's Image in Italy through Media, Civil Society and the Labour Market - Phase II		249 230
Fostering the Implementation of the Albanian National Strategy on Migration		192 886
Consolidating Reception Capacities in Respect of Migration Flows - Italy (PRAESIDIUM II)		182 126
Return Policy in the Mediterranean Region		162 396
Return of "non-EU" Citizens from Italy		113 343
PCI Unit Core Activities		107 729
Healing the War 2007: International Conference in Geneva		97 469
Mapping of the Social-Health Services within the Protection System for Asylum Seekers and Refugees (PSASR) in Rome		81 252
Sharing Learning for a Better Migrant Life - Egypt, Morocco and Italy		79 251
Actions to Support HIV/AIDS Evidence Based Strategy in Italy		78 929
Voluntary Return Assistance for Irregular Migrants Stranded in The former Yugoslav Republic of Macedonia		71 058
Making Global Labour Mobility a Catalyst for Development (IDM 2007)		68 399
Contribution to 1035 Facility		68 399
Transit Migration in the Maghreb		68 399
Women Migrants and Reproductive Health in Regione Campania		43 228
Pilot Programme for the Promotion of Development of Emigration Zones in Tunisia (PROCHE)		46 407
Immigrants: Improvement of Socio-Sanitary Interventions in the Mediterranean Area		39 840
Preparatory Actions to Family Tracing of Afghan Unaccompanied Minors in Italy		38 903
Support Measures for the Voluntary Return of Stranded Migrants in Italy		30 531
Promoting School Integration Processes for an Effective Civic Citizenship in Rome		29 480
Study on Trafficking and Smuggling of Human Beings in Morocco		27 360
Feasibility Study on the Centre for Migration Research and Training in the Mediterranean		22 220
Resettlement of 39 Eritreans from Libya to Italy		19 959
Partnership in EU/EQUAL (Integration of Asylum Seekers) promoted by ANCI		14 522
Psychosocial Training Programme - Rome		14 009
International Migration Law Course in San Remo, Italy		13 680
System Actions to Support Social Integration for Migrant Workers in Italy (SASI)		11 090
Co-funding for UNFPA Training Project		13 680
Urgent Preparatory Actions for the "TRIM programme" on Transit and Irregular Migration Management in Libya		1 057
Funds received in December 2007		3 687 316
Total Italy - Earmarked		18 711 423
<u>JAPAN</u>		
Programme for Human Security and Stabilization in Iraq		10 000 000
Peace Building Assistance in Conflict-affected Communities in Aceh - Indonesia		9 266 006
Capacity Building in Integrated Border Management in Iraq		7 000 000
Immediate Relief and Rehabilitation Assistance for IDPs in Iraq		4 000 000
Avian and Human Influenza Pandemic Preparedness for Migrants		1 000 000
Associate Experts		491 174
Return and Reintegration Assistance to Victims of Trafficking in Japan		300 000
Bali Ministerial Conference on People Smuggling, Trafficking in Persons and Related Transnational Crime		10 000
Total Japan - Earmarked		32 067 180
<u>LATVIA</u>		
Open Labour Market for Women in Latvia		41 705
Step by Step in Latvia		27 024
Total Latvia - Earmarked		68 729
<u>LITHUANIA</u>		
Implementing Lithuanian State Counter-trafficking Programme		26 732
Safe Trip Home: Assisted Voluntary Return of Persons Applying for Asylum in Lithuania (Phase II)		11 088
Total Lithuania - Earmarked		37 820
<u>LUXEMBOURG</u>		
Local Enterprise Development and Employment Creation in Municipalities - Kosovo Province (Serbia)		221 607
Total Luxembourg - Earmarked		221 607
<u>MALTA</u>		
Pilot Initiative to Foster Assisted Voluntary Return in Malta - refund		(27 843)
Total Malta - Earmarked		(27 843)
<u>MEXICO</u>		
Assisted Voluntary Return from Mexico		910 138
Establishment of the Technical Support Unit (TSU) of the Regional Conference on Migration in Costa Rica		33 344
Total Mexico - Earmarked		943 482

Appendix 11

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2007**

	Unearmarked (USD)	Earmarked (USD)
<u>MOLDOVA</u>		
Programme Against Human Trafficking in eastern and southeastern Europe		3 425
Total Moldova - Earmarked		3 425
<u>NETHERLANDS</u>		
Return and Emigration of Aliens from the Netherlands (REAN) 2007		8 729 817
Immediate Relief and Rehabilitation Assistance to Internally Displaced Persons (IDPs) in Iraq		2 470 000
Return of Qualified Nationals in the Netherlands, Sudan, Afghanistan, Sierra Leone, Kosovo Province (Serbia)		2 305 476
Assistance to those Affected by Operation "Restore Order" in Zimbabwe		1 999 571
Strengthening the Indonesian National Police through Institution Building - Phase II		2 017 391
Support to and Strengthening of the Public Institutions Responsible for the Reintegration Policy in Colombia (Phase II)		1 038 888
Strengthening the Indonesian Police (SINP) Phase 2 / NAD Component in Banda Aceh, Indonesia		1 017 005
Emergency Disaster Response in West Sumatra, Indonesia		906 719
Emergency Disaster Response in Jakarta, Indonesia		666 260
Institutional Strengthening of the National Commission of Reparation and Reconciliation - Phase II, Colombia		654 881
Support to the Independent International Group of Eminent Persons (IIGEP) - Sri Lanka		500 682
IOM Trust Fund Programme - Kosovo Province (Serbia) Protection Corps (KPC) Phase III		323 746
MIDA Ghana Health Project II		317 023
Combating Trafficking in Persons in Kazakhstan		199 357
Combating Trafficking in Human Beings through Legal Assistance to Trafficked Persons in Turkey and BSEC Region		186 578
Randstad Return Initiative II in the Netherlands		178 155
Capacity Building for Imigrasi in the Field of Migration Management Information Systems (CBIMMI) - Indonesia		170 213
Assessment of Options for Voluntary Return for African Migrants Living with HIV/AIDS in the Netherlands		152 263
Transitional Assistance to Former Soldiers in Bosnia and Herzegovina		136 240
Regional HIV Safe-Mobility Curriculum, Mekong Region		131 117
VARRP for Irregular Vulnerable Nigerians in Ireland and the Netherlands		107 527
Return and Reintegration of Angolan Unaccompanied Minor Asylum Seekers from the Netherlands		104 547
Monitoring and Assistance to Migrants Travelling through Somaliland and Puntland to the Gulf States		100 000
World Migration Report		90 744
Programme for Prevention Assistance and Reintegration of Smuggling Victims in Colombia - Phase II		80 486
Sustainable Development Programme for Narino's Coffee Growing Families - Colombia		71 176
Preventing THB in SEE: Capacity Building for Schools in Albania		64 570
Return and Reintegration of Afghan Asylum Seekers from the Netherlands		47 904
Return of Afghans from EU Member States		44 248
Building Capacity to Respond to Trafficking in Persons: Netherlands Antilles		38 835
Foundation for PME - Central European Forum for Migration Research - Warsaw		38 684
Return and Reintegration of Unaccompanied Minor Congolese Asylum Seekers from the Netherlands		38 015
Programme to Support the Migration Management Dialogue in the Maghreb Originating from Western Africa		32 421
Workshop on Migration and Human Rights in Kuwait		28 245
Institution Capacity Building for the Prevention of Human Trafficking in Tachira State, Venezuela		26 880
Addressing the Sexual and Reproductive Health Needs of Returned Migrants in Zimbabwe and South Africa		25 000
Gender Aspects of Migrant Family Separation: Case Study in Lithuania		21 454
Reintegration Fund for Returning Iraqis		19 976
Prevention of Trafficking in Youth through Education and Awareness Raising - Croatia		15 442
IOM Trust Fund Programme (Phase II) in Kosovo Province (Serbia)		3 890
Expanding and Consolidating Reintegration Assistance to Former Albanian Victims of Trafficking		3 887
Return of Unaccompanied Minors to the Democratic Republic of the Congo		1 994
Reintegration Assistance to Separated Ministry of Defence Personnel in the Republic of Croatia - refund		(1 292)
Stranded Migrants, Morocco - refund		(8 451)
Institution Strengthening Support to the National Commission for Repatriation and Reconciliation in Colombia - refund		(20 365)
Assessment Study of Migrants in Syria - refund		(21 176)
Return and Reintegration of Iraqi Asylum Seekers from the Netherlands - refund		(21 272)
Stranded Migrants in Northern Africa - refund		(156 038)
Reimbursable transportation and other costs		928 697
Total Netherlands - Earmarked		25 807 410
<u>NEW ZEALAND</u>		
Bali Ministerial Conference on People Smuggling, Trafficking in Persons and Related Transnational Crime		69 482
Combating Human Trafficking in Indonesia through Law Enforcement		48 500
Pre-consular Support New Zealand		28 073
Migration Health Initiatives Assistance Account (MHIA)		12 645
Migration Health Assessments in Viet Nam		9 900
Reimbursable transportation and other costs		555 776
Total New Zealand - Earmarked		724 376
<u>NICARAGUA</u>		
Establishment of the Technical Support Unit (TSU) of the Regional Conference on Migration in Costa Rica		5 000
Total Nicaragua - Earmarked		5 000

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2007**

	Unearmarked (USD)	Earmarked (USD)
<u>NORWAY</u>		
Southern African Counter-Trafficking Assistance Programme (SACTAP): Phase II		2 473 204
Assistance to the Voluntary Return of Unsuccessful Asylum Seekers from Norway		1 872 808
IRRANA I - Information, Return and Reintegration of Afghan Nationals to Afghanistan		887 824
Establishment of Training Centre for the Border Forces of the Republic of Tajikistan		450 532
Combating Trafficking in Turkey; Local and Direct Assistance		349 507
Prevention and Protection of Human Trafficking Victims in Bangladesh		328 269
Direct Assistance to Trafficked Women from Norway to Nigeria		328 225
Emergency Response to Human Trafficking and Gender-based Violence in Northern Uganda		317 741
Humanitarian Assistance to Internally Displaced and Other Vulnerable Groups in Iraq		279 851
Economic and Social Stabilization for Vulnerable Social Groups Residing in Border Communities (ESS) - Skopja		248 680
Combating Trafficking in Persons in the Kyrgyz Republic: Prevention, Protection, Prosecution		232 240
Preventing Human Trafficking in Roma Communities through the Enhancement of Labour Skills - Skopje		189 727
Organized Crime Training Network for Operational Managers in Southeastern Europe		188 044
Protecting Victims of Trafficking in Moldova		170 940
Direct Health and Psychosocial Assistance Project, Indonesia - Phase II		153 283
Return and Reintegration Assistance to Victims of Trafficking from Norway		143 322
Central Highlands Flood Response - Indonesia		100 381
Counter Trafficking in Kenya: A Capacity Building and Awareness Raising Initiative		84 746
National Mental Health Programme in Cambodia		82 190
Assessment of Montenegro's Security Sector Reform Plans (AMSSR)		15 743
Humanitarian Assistance Fund for "Pavshine" in Western Ukraine		10 700
Reimbursable transportation and other costs		1 717 342
Total Norway - Earmarked		10 625 299
<u>PANAMA</u>		
Establishment of the Technical Support Unit (TSU) of the Regional Conference on Migration in Costa Rica		13 509
Return of Highly Vulnerable Migrants to Central America and Mexico		1 000
Total Panama - Earmarked		14 509
<u>PARAGUAY</u>		
Technical Cooperation Project in the Area of Migration (PLACMI)		43 226
Total Paraguay - Earmarked		43 226
<u>PERU</u>		
Technical Support to Lima's Town Hall Work Execution Services		17 399 109
Strengthening the Management System of Lima's Town Hall		1 413 198
Programme to Reorganize and Modernize the Public Ministry		1 291 426
Technical Assistance Project for Essalud's Work Management Services - Peru		87 745
Strengthening the Public Ministry in Peru		23 125
Technical Cooperation Among Developing Countries		20 146
Total Peru - Earmarked		20 234 749
<u>POLAND</u>		
Partnership for Vocational Activation of Roma People through Social Economy Tools		189 454
Poland Assisted Voluntary Returns Programme 2006		93 591
Integration of Persons Granted Tolerated Stay in Poland		85 816
Return of Irregular Migrants in the Czech Republic, Poland, Slovakia and Hungary		75 132
Reintegration Assistance to Redundant Personnel of the Ministries of Defense, Internal Affairs and Justice in Georgia		50 120
Capacity Building of Migration Management - Ukraine		50 120
Assisted Voluntary Returns and Reintegration of Unsuccessful Asylum Seekers in Poland - Phase II		49 103
Partnership for Vocational Activation of Roma People through Social Economy Tools (Action 3) - Europe		18 062
Foundation for PME - Central European Forum for Migration Research - Warsaw		3 200
Total Poland - Earmarked		614 598
<u>PORTUGAL</u>		
EU Partnerships to Reduce HIV & Public Health Vulnerabilities Associated with Population Mobility - EU Countries		115 988
Programme for Voluntary Return ex Portugal		136 444
Cooperation-Action-Investigation-World Vision		8 855
Certification and Monitoring Temporary Installation Centre (CIT) in Porto, Portugal		7 811
Total Portugal - Earmarked		269 098
<u>REPUBLIC OF KOREA</u>		
Baseline Research: International Marriages between Korea, Viet Nam and the Philippines		7 829
Total Republic of Korea - Earmarked		7 829
<u>ROMANIA</u>		
Assisted Humanitarian Voluntary Returns from Romania (AHVR)		54 146
Total Romania - Earmarked		54 146

LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2007

	<u>Unearmarked</u> <u>(USD)</u>	<u>Earmarked</u> <u>(USD)</u>
<u>SLOVAKIA</u>		
Migration Information Centre to Assist Migrants in their Integration on the Labour Market in Bratislava		439 003
Voluntary Return ex Bratislava		43 952
Enhancing Mechanisms in the Voluntary Return of Irregular Migrants in EU Central European Member States		76 463
Capacity Building and Implementing the Assisted Voluntary Returns Programme II in Slovakia		11 315
Voluntary Return of Irregular Migrants in EU Central European Member States - Phase II		8 544
Total Slovakia - Earmarked		579 277
<u>SLOVENIA</u>		
Disaster Preparedness and Prevention Initiative - Southeastern Europe		33 333
Migration Policies in Southeastern Europe. A Tool for Policy Development		31 844
Training of Public Officials and Non-Governmental Organizations in the Czech Republic		5 467
Translation of IOM Glossary into Slovene		1 014
Total Slovenia - Earmarked		71 658
<u>SOUTH AFRICA</u>		
Study on Transit Visa and Visa Policies for South Africa		43 861
Migration Dialogue for Southern Africa (MDSA)		6 701
Total South Africa - Earmarked		50 562
<u>SPAIN</u>		
Voluntary Return of Immigrants from Spain		2 185 281
Development of Social Programmes for Minors in Beni Mellal and Nador, Morocco		1 520 988
Literacy Campaign for Women in Afghanistan		993 378
Co-Development Project for Costa Rica and Nicaragua (CECN)		401 245
National Commission for Reparation in Colombia		359 005
Facilitating Sustainable Return of Sudanese 2006-2007		257 012
Programme for Managing Migratory Flows, Assisting Integration and Preventing Irregular Flows in Spain		152 537
Reinforcement of the Capacities of Migration Management in the Islamic Republic of Mauritania		82 667
Total Spain - Earmarked		5 952 113
<u>SWEDEN</u>		
Pakistan Post-Earthquake Shelters		2 467 344
Partnership on HIV/AIDS and Mobility in Southern Africa - Phase II		2 305 142
Combating Trafficking in Human Beings in Ukraine ("Phase Out")		1 502 496
Emergency Assistance to Mobile and Vulnerable Population in Zimbabwe		1 412 329
Humanitarian Assistance to Returned Migrants at Beitbridge - Zimbabwe		1 040 231
Humanitarian Assistance to Returned Migrants from Botswana - Zimbabwe		1 037 393
Combating Trafficking in Human Beings in Southeast Europe and Balkan Region - Phase IV		783 482
Swedish Medical Teams for Kosovo Province (Serbia) and Bosnia and Herzegovina		584 353
Reduce Youth's Vulnerability to HIV/AIDS and STIs and Strengthen Reproductive and Sexual Health in West Africa		580 552
Combating Trafficking in Women in Belarus: Prosecution and Criminalization		430 416
Combating Trafficking in Human Beings: Russian Federation, Barents Region and Saint Petersburg Area		398 523
Addendum and Extension to the Agreement on Support to "Combating Trafficking in Human Beings in Turkey"		220 126
Reintegration Assistance to Returnees: Revolving Livestock Scheme in Zimbabwe		207 879
Combating Trafficking in Human Beings through Legal Assistance to Trafficked Persons in Turkey and BSEC Region		204 403
Protection of Land and Property of IDPs in Colombia		145 560
Capacity Building in Migration Management Programme Armenia Assessment - Armenia		57 000
Capacity Building for Migration Management in Kosovo Province (Serbia) (CBMMK)		48 102
Research and Capacity-Building in Conflict Management and Federalism - Ethiopia		42 621
Voluntary Return Assistance from Sweden		41 538
Reintegration Grants to Voluntary Returnees from Sweden to Afghanistan		38 966
Emergency Voluntary Return and Reintegration Assistance to Stranded Congolese Women and Children in Uganda		34 675
The East-Central European Cross-Border Cooperation Enhancement Process (the "Söderköping Process")		1 105
Combating Trafficking in Persons in Tajikistan: Educational Prevention - refund		(3 042)
Emergency Assistance to Mobile and Vulnerable Populations in Zimbabwe - refund		(16 958)
Combating Trafficking in Women in Ukraine - refund		(80 445)
Combating Trafficking in Human Beings in Turkey - refund		(3 014)
Reimbursable transportation and other costs		1 763 864
Total Sweden - Earmarked		15 244 641
<u>SWITZERLAND</u>		
IOM Bern Office Costs		1 233 148
Reintegration Assistance Switzerland (RAS)		449 711
Assisted Voluntary Return of Irregular Migrants in Morocco		356 071
Assisted Voluntary Return to the Western Balkans Bosnia and Herzegovina, Serbia and Kosovo Province (Serbia)		350 000
Economic Development and Income Generation in Nakhchivan Rural Communities, Azerbaijan		344 828
Development of Micro enterprises in Conakry, Guinea		243 128
Assisted Voluntary Return from Switzerland to Nigeria		235 298
Employment Assistance Services for Returnees from Switzerland and receiving Communities, Kosovo Province (Serbia)		175 634

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2007**

	Unearmarked (USD)	Earmarked (USD)
<u>SWITZERLAND (continued)</u>		
Organized Crime Training Network for Operational Managers in Southeastern Europe		173 004
Assisted Voluntary Return to Angola		158 815
Assisted Voluntary Returns from Switzerland to Ethiopia		155 470
Social Rehabilitation and Reintegration of Former Drug Users - Georgia		155 172
Assisted Voluntary Return to Georgia		142 844
Community Owned Sustainable Water Use and Agricultural Initiatives (COSWA) - Azerbaijan		130 054
Malaria, TB and HIV/AIDS Prevention, Diagnosis and Treatment for Migrants in Myanmar		122 951
Technical Assistance to Migration Management - Dakar		120 425
Funds received in December 2007		113 876
Reintegration Assistance to Victims of Trafficking in the Russian Federation - Russia		113 281
Assisted Voluntary Returns from Switzerland to Conakry, Guinea		100 000
Migration Profiles in Selected Countries in West and Central Africa		89 286
IOM Rehabilitation Centre for Victims of Human Trafficking in Moscow		83 245
Combating-Trafficking in Human Beings: Belarus		81 696
Support to IOM's Technical Cooperation Capacities in Southern Africa and Neighboring Countries		76 594
Voluntary Return of Irregular Migrants stranded in Bosnia and Herzegovina		65 574
Performance of the Play "The 7th Kafana" in Switzerland		64 103
Migration Management in Conakry, Guinea		63 090
Mass Information Campaign to Support the Management of Irregular Migration in Cameroon		59 016
World Migration Report		51 230
Capacity Building for Nigerian Immigration Service (NIS)		40 191
Seconded Staff		39 085
Building Capacity to Assist Victims and Prevent Women Trafficking in Costa Rica		37 000
EU Election Observation Mission Timor-Leste 2007		23 809
EU Election Observation Mission Venezuela 2006		22 679
EU Election Observation Mission to Mauritania 2006 & 2007		22 605
Counter Trafficking Capacity Building, Cooperation and Networking in West Africa		21 368
EU Electoral Observation Mission for Presidential and Parliamentary Elections in Sierra Leone 2007		21 117
Voluntary Returns of Irregular Migrants Stranded and Destitute in Serbia and Montenegro		19 397
International Migration Law Course in San Remo, Italy		16 393
Return Assistance for Victims of Trafficking, stranded in Switzerland		15 721
Production of a Documentary Film on Human Trafficking in Ethiopia		15 179
Migrant Health Assessment in Bosnia and Herzegovina		14 674
Support to the Syrian Government Developing Counter-Trafficking Legislation		13 426
Cooperation with Stability Pact Office in Enhancing Social Cohesion in Brussels		11 042
Election Observation Mission in Venezuela (EU-EOM)		10 304
Prevention of Trafficking in Youth through Education and Awareness Raising - Croatia		9 525
EU Election Observation Mission Aceh 2006		9 483
Assisted Voluntary Return to the Democratic Republic of the Congo		9 185
Immediate Emergency Disaster Response in Cazombo, Angola		8 844
Return Information Fund (RIF)		8 333
Prevention of Trafficking in Women and Children in Tehran		5 000
Election Observation Mission in Sri Lanka (EU-EOM)		4 778
EU Election Observation Mission 2007 in Bangladesh		4 017
Election Observation Mission in the Democratic Republic of the Congo, 2006 (EU EOM) - refund		(3 532)
Information Referral Services (IRS) Phase III in Pristina and Zvecan - refund		(7 116)
Reimbursable transportation and other costs		326 290
Total Switzerland - Earmarked		6 226 341
<u>THAILAND</u>		
Public Information Campaign Targeting Migrants for Household Surveys - Thailand		3 500
Total Thailand - Earmarked		3 500
<u>UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND</u>		
Voluntary Assisted Return and Reintegration Programme (VARRP) 2007-2008 for the United Kingdom		18 223 218
Voluntary Assisted Return and Reintegration Programme 2006-2007		12 016 192
Pilot Enhanced Returns Scheme - United Kingdom		10 154 620
Voluntary Assisted Return and Reintegration Programme 2005-2006 (VARRP) - United Kingdom		2 966 313
IDP Assistance and Durable Solutions in Iraq		1 964 637
Voluntary Return and Reintegration for Detained Migrants (VRR-DM) in the United Kingdom		1 963 629
The Refugee Resettlement Programme (2)		800 834
Emergency Assistance to Mobile and Vulnerable Populations in Zimbabwe		773 196
Humanitarian Assistance to Deported Migrants at Beitbridge		587 629
Technical Capacity Building and Increased Border Cooperation at the Croatian-Serbian Border		527 145
United Kingdom Health Assessment Programme		513 517
Reintegration Assistance for Separated Kosovo Province (Serbia) Protection Corps Members		492 916
Support to the Independent International Group of Eminent Persons (IIGEP) - Sri Lanka		396 280

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2007**

	Unearmarked (USD)	Earmarked (USD)
<u>UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND (continued)</u>		
Capacity Building to Reduce Irregular Migration in Somaliland		391 075
Regional Information Campaign in Romania and Bulgaria		370 757
VARRP 2007-2008 Project Partners Shared Costs - United Kingdom		324 468
Capacity Building for Nigerian Immigration Service (NIS)		294 695
Technical Cooperation in Migration - Turkey		220 924
Training and Capacity Building of Public Order Staff to Counter Trafficking in the Republic of Serbia		211 674
Cross Border Mobility, Irregular Migration and HIV/Aids Information Dissemination Strategy in Zimbabwe		185 567
Research and Capacity-Building in Conflict Management and Federalism - Ethiopia		175 572
Returns to Afghanistan Programme (RAP)		156 989
IOM Trust Fund Programme – Kosovo Province (Serbia) Protection Corps (KPC) Phase III		144 092
Training of Police Officers of the Republic of Croatia in the Field of Trafficking of Persons and Smuggling of Migrants		138 103
Organized Crime Training Network for Operational Managers in Southeastern Europe		133 963
Promoting Safe Migration and Preventing Human Trafficking in Albania		128 008
Enhanced Border Control Capacity in Cambodia		126 373
Information and Outreach Work in the Calais Area		112 565
Prevention of Human Trafficking into the United Kingdom from Bulgaria		108 277
Prevention of Human Trafficking into the United Kingdom from Romania		83 248
Capacity Building in Migration and Border Management for Ethiopian Immigration Authorities		67 245
Capacity Building for Government Officials to Combat Human Trafficking and Migrant Smuggling in Georgia		63 531
Make Safe Decisions: Awareness Raising on the Risks of Trafficking in Latvia		56 411
Migrant Information and Advice Centres - Ukraine		49 116
Enhance and Develop Interventions on Irregular Migration and Trafficking in Bangladesh Phase II		47 059
Voluntary Returns of Irregular Migrants Stranded and Destitute in Serbia and Montenegro		46 058
United Kingdom Migration Information Campaign - Viet Nam		40 462
Tackling Child Trafficking in Zimbabwe - Phase I		38 971
Capacity Building on Migration Management in Zimbabwe		33 296
Countering Irregular Migration through Grass Roots Awareness (Phase III) - Sri Lanka		32 628
Voluntary Assisted Return and Reintegration Programme for the United Kingdom (2005)		28 206
Study to Enhance Understanding of and Develop Interventions in Bangladesh		24 125
United Kingdom Migration Information Campaign in Quang Ninh, Viet Nam		19 478
United Kingdom Tuberculosis Detection Programme		15 428
Ugandan Counter Trafficking Programme for Legislation and Capacity Building 2007		14 418
Information Return and Reintegration in Countries of Origin (IRRICO) - EU Countries		13 237
Minimum Standards for Reception, Protection, and Qualification of Asylum Seekers in Estonia (MINAS II)		10 041
IOM Trust Fund Programme in the Republic of Serbia and the Republic of Montenegro, Phase II		9 770
Capacity Building for Protection of Vulnerable Labour Migrants in Asia		5 292
Counter-Trafficking Campaign Targeting Clients of Prostitution in the Czech Republic		3 235
Facilitating Voluntary Return Assistance to Iraq		3 200
Reintegration Assistance for Zimbabweans from the United Kingdom		3 143
Registration and Socio-Economic Reintegration of Former Kosovo Liberation Army Soldiers in the Republic of Serbia		2 200
Internally Displaced Persons Return and Reintegration Assistance in Huambo and Kuanza - Angola		1 374
Counter-Trafficking in Turkmenistan - refund		(1 957)
United Kingdom-Iran Labour Migration Programme - refund		(75 845)
Total United Kingdom of Great Britain and Northern Ireland - Earmarked		55 236 598
<u>UNITED REPUBLIC OF TANZANIA</u>		
Preventing Human Trafficking in Tanzania through Information Dissemination and Increased Public Awareness		308 350
Total United Republic Of Tanzania - Earmarked		308 350
<u>UNITED STATES OF AMERICA</u>		
Unearmarked	1 000 000	
US Refugee Programme		89 063 535
Haiti Transition Initiative		14 818 125
Programme of Community-Oriented Reintegration of ex-Combatants in Colombia		11 123 916
Community Strengthening Initiatives in Northern Ecuador: Sucumbios, Carchi and Esmeraldas		6 650 000
Provincial Reconstruction - Quick Impact Projects in Afghanistan		5 017 535
Preparation for and Response to the Needs of Internally Displaced Persons in Iraq		4 727 053
Programme for Strengthening Peace in Colombia		3 739 121
School and Clinic Construction and Refurbishment Programme in Afghanistan		3 627 707
Support Programme for ex-Combatant Children in Colombia		2 851 502
Facilitating Sustainable Return of IDPs through the Sudan Return Programme 2007		2 429 935
Support to Conflict-Affected Areas within the Peace Agreement Implementation Framework, Indonesia		2 262 902
Assistance Programme for Displaced People Across Colombian Borders with Ecuador, Panama and Venezuela (Phase II)		2 000 000
Activity Management for Migrant Operations - Guantanamo Bay		1 710 000
Afghan Civilian Assistance Programme (ACAP) - Afghanistan		1 695 073
Municipal Support, Infrastructure Development and Health Services Programme on the Borders of Ecuador		1 350 000
Combating Trafficking in Persons in Central Asia		1 166 977

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2007**

	Unearmarked (USD)	Earmarked (USD)
UNITED STATES OF AMERICA (continued)		
Community Enhancement and Development Programme in Kosovo Province (Serbia)		1 109 079
Income Tax Reimbursement		1 018 226
Repatriation of Congolese Refugees from Zambia to the Democratic Republic of the Congo		1 000 000
Multi-Action Programme for Assistance to Iraqi Victims of Trafficking in Iraq and the Region		999 941
Integrated Humanitarian Assistance Support to IDPs and Other Vulnerable Groups in Colombia		973 305
Emergency Assistance to Mobile and Vulnerable Populations in Zimbabwe		877 712
Counter-Trafficking in Ukraine		831 953
Reintegration Support in NAD (Nanggroe Aceh Darussalam) Project in Indonesia		800 058
Afghanistan Transition Initiative (ATI)		772 737
Care and Maintenance of Transitional Shelters in Tsunami-Affected Areas in Sri Lanka		599 601
Rubble Removal in Muzaffarabad in Pakistan		586 069
Trafficking in Persons: Prevention and Protection in Bosnia and Herzegovina		563 507
Pilot Programme of Assistance for the Return, Rehabilitation and Reintegration of Trafficked Persons, Indonesia		554 000
Refurbishing Vehicular International Checkpoint at Bek Abad, Kyrgyzstan		536 550
Assistance to Victims of Trafficking in Mexico		500 000
Combating the Trafficking of Persons in Ecuador		481 714
Expansion and Establishment of Border Management Information System (BMIS) in Armenia		476 564
Counter-Trafficking Interventions for Victims of Trafficking in Persons in Bangladesh		472 941
Establishment of the Technical Support Unit (TSU) of the Regional Conference on Migration in Costa Rica		441 400
Prevention of Trafficking in Persons in Belarus		416 762
Multi-Agency Model of Cooperation for Combating Trafficking in Human Beings in Bulgaria		403 229
Emergency Response to Trafficked Congolese Women and Children in Northern Uganda		380 000
Transitional Shelter Assistance to Earthquake-Affected Communities in Yogyakarta and Central Java		337 952
Bicol Core Permanent Shelter and Community Revitalization Assistance Project		314 219
Return and Reintegration of Trafficked Children in West Africa		300 000
A Review of Trafficking among North Koreans		300 000
Assistance to the Victims of Trafficking in USA		295 000
Return and Integration of Trafficked Women and Children between Selected Countries in the Mekong Region		292 000
IOM Counter-Trafficking Database Worldwide		284 716
Strengthening Migration Management Capacity in the Caribbean Region - Dominican Republic and the Bahamas		276 072
Return and Reintegration in Viet Nam		250 000
Population Baselines, Population Tracking and Return Assessment in North and South Darfur		240 765
Preventing Trafficking by Providing Information on Counselling Services in Ethiopia		236 958
Capacity Building of South African Civil Society to Combat Human Trafficking		232 576
Combating Trafficking in Persons in Mongolia		225 000
Training Facilities for Police in Five Regional Centers in Georgia (TFPG)		221 831
Counter-Trafficking Training to Migration Authorities of the Regional Conference - Central America and Mexico		217 413
Health and Childcare Facilities at NongKhai Immigration Detention Center - Thailand		217 210
Prevention and Combat of Trafficking in Persons in the Dominican Republic		200 000
Enhanced Return and Reintegration Support for Victims of Trafficking in Cambodia		200 000
Combating Trafficking in Persons in Kazakhstan		200 000
Enhancing Immigration Inspection and Border Control on the Land Border of Kazakhstan		200 000
Combating Trafficking in Persons in Tajikistan: Shelter for Assistance to Victims		200 000
Support to the Independent International Group of Eminent Persons (IIGEP) - Sri Lanka		196 091
Programme of Assistance for the Protection and Reintegration of Trafficked Women and Children		172 147
Continuation of Training on Counter-Trafficking for International Law Enforcement Academies (ILEA)		167 171
IOM/UNHCR Joint Seminar in the Caribbean		160 000
South Asian Regional Counter-Trafficking Capacity Building in Nepal		156 185
Shelter for Assistance to Victims of Trafficking in Persons in Tajikistan - Phase II		155 134
Institutional Capacity Building to Prevent Trafficking in Argentina		150 000
Trafficking of Women for the Sex Industry in Peru		150 000
Prevention and Assistance to Survivors of Trafficking (PAST) in India		150 000
Capacity Building for the National Victims Assistance Units in Zambia		148 294
South Asian Regional Counter-Trafficking Capacity Building in Bangladesh		146 197
Equipping Evidence Collection Facilities for the National Forensic Lab in Regional Centers in Georgia		141 721
Capacity Building for the Prevention of Trafficking in the Caribbean		140 002
Mass Information Campaign in Pakistan		136 432
Associate Experts		134 961
Assistance for the Voluntary Return of IDPs Living in the CATD to Côte d'Ivoire		127 890
Counter Trafficking Investigation and Prosecution, Jamaica		126 813
Enhanced Surveillance and Treatment of Tuberculosis for US Bound Refugees at Saraburi, Thailand		122 040
Tuberculosis Treatment Enhancement for US Refugees in Tak Province, Thailand		121 300
Shelter Home - Counter-Trafficking Information Campaigns in Islamabad		119 652
Capacity Building and Awareness Raising for Officials in the Baltic States		118 225
Migrant Health Project in Tak and Chiang Rai, Bangkok		112 533

LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2007

	<u>Unearmarked</u> <u>(USD)</u>	<u>Earmarked</u> <u>(USD)</u>
<u>UNITED STATES OF AMERICA (continued)</u>		
Capacity Building in Migration Management Development in Georgia		111 401
Southern African Counter-Trafficking Assistance Programme		110 000
Reception, Recovery and Reintegration Support for Victims of Trafficking in Lao PDR		110 000
Laboratory Capacity Enhancement in Asia and Mexico		108 600
Prevention of Trafficking in Human Beings - Triple Border (Argentina, Brazil and Paraguay)		108 347
Technical Cooperation Project in the Area of Migration (PLACMI)		100 000
Training for Counter-Trafficking Activities with Pilot in the Caribbean		100 000
Yeji Trafficked Children - Ghana		100 000
Counter-Trafficking Training Programme for Religious Personnel - Italy		100 000
Screening and Treating Tuberculosis in Burmese Refugee Camps in Thailand		100 000
Trafficking in Women - Belarus		99 998
Building Capacity to Assist Victims of Trafficking in Honduras		99 989
Political Rights Enfranchisement System Strengthening (PRESS) Washington		95 053
Awareness Raising on Migrant Rights and Welfare in Thailand		94 072
Health Assessment for US-bound Refugees		88 306
Development of Interface Between CDC database and Mimosa		85 000
Training on Counter-Trafficking for International Law Enforcement Academies (ILEA) in Botswana		82 191
Anti-Trafficking in Children and Child Pornography in Uruguay - Phase II		81 829
Technical Assistance in Securing the Integrity of Travel Documents and ID Issuance Systems in Mauritania		80 000
Shelter for Victims of Trafficking in El Salvador		79 905
Technical Assistance to the Government of Tajikistan on Combating Trafficking in Human Beings		79 866
Emergency Agricultural Support to Flood Affected Households in Cazombo, Angola		79 324
Support for Relief Operation in Response to Flooding in Haiti		78 938
Prevention and Protection for Trafficking Victims in Puntarenas, Costa Rica		71 796
Migration Dialogue for Southern Africa (MIDSA)		70 000
Project to Counter Trafficking of Children in Haiti		70 000
Delivery of IOM Counter-trafficking Modules in Libya		59 850
Halt Exploitation and Learn to Prosecute (HELP) Phase II - Timor-Leste		50 048
Best Practices in Psychosocial Support to Victims of Trafficking - Expert Seminar in Poland		50 000
Fourth South American Conference on Migration		50 000
Bali Ministerial Conference on People Smuggling, Trafficking in Persons and Related Transnational Crime		45 000
Capacity Building of District Police Anti-Trafficking Monitoring Cells in Dhaka		43 600
Establishment of a Center for the Prosecution of Traffickers in Colombia		41 647
Federally Administered Tribal Areas Transition Initiative (FTI) in Pakistan		37 986
Improvement of Water and Sanitation System In Refugee Camp - Thailand		36 000
Return of Highly Vulnerable Migrants in Central America and Mexico		30 000
Labour Assessment in Georgia: Construction and Tourism		28 127
Combating Trafficking in Persons in Afghanistan: Capacity Building of the Ministry of Interior		23 951
Counter-Trafficking Technical Assistance and Training: A Global Rapid Response Project		23 595
Combating Trafficking in Persons: Capacity Building for Law Enforcement in Kazakhstan		20 192
Combating Human Trafficking in the Caribbean: Regional Model Legislation		20 099
Counter-Trafficking for ECOWAS TIP Unit in the context of MIDWA		20 000
Research Study on Increased Irregular Migration by Sea from Haiti to Northern Destination		20 000
Criminalization and Prosecution: Measures Addressing Non-sexual Forms of Trafficking in Ukraine		14 000
Regional Reintegration of Returnees to CARICOM Countries, Piloting Jamaica, Guyana and the Bahamas		13 731
South Asian Regional Counter-Trafficking Capacity Building in Bangladesh		5 845
Capacity Building and Support for the Return and Reintegration of Victims of Trafficking in Bolivia		3 185
Strengthening Guinea's Capacity to Investigate and Prosecute Traffickers - Guinea		2 755
Research Assessment of Trafficking in Men between the East and the Horn of Africa, and South Africa		1 072
Forced Labour Programme in Prague - refund		(1 081)
Total United States of America - Earmarked	1 000 000	180 447 446
<u>URUGUAY</u>		
Cooperation Agreement with the University of the Republic of Uruguay		362 030
Programme for Youngsters with Employment Problems in Uruguay		216 361
Total Uruguay - Earmarked		578 391
TOTAL MEMBER STATES	<u>1 764 335</u>	<u>584 194 533</u>
<u>OTHER STATES</u>		
<u>CHINA (HONG KONG SAR)</u>		
IOM Assistance to the Intergovernmental Consultations on Refugees, Displaced Persons and Migrants - Asia Pacific		10 000
Total China (Hong Kong SAR) - Earmarked		10 000
<u>KUWAIT</u>		
Kuwait Initiative: IOM Kuwait Office and Operations		400 000
Total Kuwait - Earmarked		400 000

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2007**

	Unearmarked (USD)	Earmarked (USD)
<u>TIMOR-LESTE</u>		
Support to Community Confidence Building in Timor-Leste (SCC)		7 480
Total Timor-Leste - Earmarked		7 480
TOTAL NON-MEMBER STATES		417 480
<u>EUROPEAN COMMISSION</u>		
Support to Afghanistan Provincial Governance		7 040 028
EU Election Observation Mission Pakistan 2008		6 368 311
EU Election Observation Mission Kenya 2007		4 671 182
Assistance to Dependents of Integrated Brigades in the Democratic Republic of the Congo		4 158 687
EU Electoral Observation Mission for Presidential and Parliamentary Elections in Sierra Leone 2007		3 142 617
EU Election Observation Mission Timor-Leste 2007		2 788 407
Reinforcing the State Border Guard Service of Ukraine Human Resources Management System (HUREMAS)		2 782 495
EU Election Observation Mission 2007 in Bangladesh		2 739 300
Voluntary Assisted Return and Reintegration Programme 2006-2007 in London		2 669 293
Prevention of Human Trafficking in the Russian Federation		2 444 759
Assisted Voluntary Return for Irregular Migrants in the United Kingdom with Reintegration (AVRIM 2007-2008)		2 426 738
EU Election Observation Mission to Ecuador 2007		2 382 617
Support for National Police Reform in Nagroe Aceh Darussalam (NAD), Indonesia		2 102 927
Philippine Border Management Project		1 960 591
Poverty Alleviation in Marginalized Municipalities (PAMM) - Kosovo Province (Serbia)		1 795 413
Facilitating Coherent Migration Management Approach in Ghana, Nigeria, Senegal and Libya		1 788 473
Local Enterprise Development and Employment Creation in the Mitrovica and Zvecan Municipalities - Kosovo Province (Serbia)		1 713 216
EU Election Observation Mission to Mauritania 2006 & 2007		1 676 956
Support for the Stabilisation of Communities in Kosovo Province (Serbia) (SSC) Programme		1 456 269
EU Election Observation Mission in Aceh 2006		1 439 826
Continued Emergency Humanitarian Assistance to Mobile and Vulnerable Households in Urban and Rural Zimbabwe		1 427 825
Transport and Logistics Assistance to DRC Refugees Returning from Zambia		1 415 929
EU Election Observation Mission in Venezuela 2006		1 382 021
Rehabilitation of Common Infrastructure for IDPs in the Province of Katanga, DRC		1 361 430
Reinforcement of the Capacities of Migration Management in Senegal		1 328 528
Sustainable Returns Assistance Programme for Monitoring and Reintegration of Sudanese		1 269 971
Partnership for Vocational Activation of Roma People through Social Economy Tools		1 244 098
Fostering the Return and Reintegration Process of Communities in Kosovo Province (Serbia)		1 240 897
Capacity Building for Migration Management in China		1 153 972
Verification and Monitoring of IDP Movement in Darfur, Sudan		1 152 738
Provision of Durable Solutions for the Displaced in Serbia (PDSD)		1 010 165
Central Asian Labour Migration Programme (CALM)		1 008 559
Combating Trafficking in Human Beings in Ukraine and Moldova		947 947
Establishing a Framework for Readmission Agreements - Russian Federation		909 042
Support to the Independent International Group of Eminent Persons (IIGEP) - Sri Lanka		856 463
Securing Travel Documents, Improving Border Management and Sustaining Return and Reintegration in Bolivia (SISB)		824 602
Assistance to the Government of South Africa to Prevent and React to Human Trafficking		824 410
Migration Profiles in Selected Countries in West and Central Africa: A Tool for Strategic Policy Development		800 914
Temporary Shelter Support and Assistance in Albay, Philippines		763 441
Return Initiative for Irregular Migrants Residing in the Main Cities of the European Union - Netherlands		758 714
IOM Support to Camp Management and Return and Reintegration of IDPs in Timor-Leste		744 162
Capacity Building, Information and Awareness Raising Towards Promoting Orderly Migration in the Western Balkans		736 195
Bicol Typhoon Relief Operations, Philippines		732 821
Central Highlands Emergency Response to Floods and Landslide in Aceh Province, Indonesia		721 511
Support to Migration Management Capacity in Bosnia and Herzegovina		675 234
EU Support to the Implementation of the Integrated Border Management Strategy for Bosnia and Herzegovina (IBMS)		654 563
Rehabilitation of "Type 1" Health Centers and Construction of First Aid Posts in Post-Flood Mozambique		644 490
Zimbabwe Migration and Development Strategies		598 477
Improve Knowledge of Remittance Corridor in the Philippines		501 962
Humanitarian Relief at Huancavelica Department - Peru		495 307
Support Programme to the Government of Serbia's Institutions Dealing with Refugees and IDPs - Serbia		490 431
Voluntary Return or Irregular Migrants in EU Central European Member States - Phase II		480 466
Capacity Building to Enhance Migration and Border Management in Jordan		478 091
Ensuring Dignified Living Environments for Displaced Communities in Sri Lanka		457 120
Displacement and Return: Support for IDP and Host Communities in War-Affected Areas in Sri Lanka		437 757
Fostering the Implementation of the Albanian National Strategy on Migration		423 709
EU Election Observation Mission to Nepal (2007)		401 236
Enhancing Development Impact of Remittances and Promoting Legal Migration in Rural Communities in Tajikistan		356 408
Continued Support to the Independent International Group of Eminent Persons (IIGEP II) - Sri Lanka		354 223
Verification and Monitoring of IDP Movements in Darfur, Sudan		353 586
Beyond Poverty Alleviation: Developing a Framework for Leveraging Migrant Remittances in Moldova		346 788

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2007**

	Unearmarked (USD)	Earmarked (USD)
EUROPEAN COMMISSION (continued)		
Assisted Voluntary Return of Irregular Migrants with Reintegration for Vulnerable Returnees 2006-2007		345 386
Operational Networking in Fighting Trafficking in Human Beings in EU Countries (Phase III of AGIS)		344 195
Provision of Suitable Housing to Vulnerable Displaced Populations in the Republic of Serbia		331 231
Return of Afghans from the European Union		326 914
Enhance Mechanisms and Harmonize Standards for Voluntary Return of Irregular Migrants in EU		323 392
Preparing Assistance to Vulnerable Population in Areas Affected by Natural Disasters in Kyrgyzstan and Turkmenistan		314 239
Temporary and Circular Labour Migration (TCLM) Between Colombia and Spain		304 784
A Comparative Study of the Laws in the 25 EU Member States		292 896
European Union Electoral Observation Mission in Afghanistan		278 976
European Union Electoral Observation Mission in the Democratic Republic of the Congo		272 252
Emergency Humanitarian Assistance to Mobile and Vulnerable Displaced Population in Rural Zimbabwe		260 092
Assessment of Migration Patterns and AVR Programme from Selected European Member States to Brazil		241 325
Not Just Numbers: Teaching Toolkit on Migration and Asylum in the European Union		237 504
EU Election Observation Mission to the General and Presidential Election in Indonesia 2004		213 251
Integrated Pilot Project of Socio-Economic Development in Morocco		206 283
Increasing Public Health Safety Alongside the New Eastern European Border Line (PHBLM)		202 313
Voluntary Assisted Return Programme for Unaccompanied Minors and Aged-Out Minors Worldwide		194 196
Combating Irregular Employment of Foreigners in the Enlarged EU		183 577
Callejon de Huaylas Institutional and Community Civil Defense System		173 050
Partnership for Vocational Activation of Roma People through Social Economy Tools (Action 3) - Europe		170 949
Improving Health Conditions of Migrants in Selected Districts of Chiang Mai Province in Thailand		170 594
Programme to Support the Migration Management Dialogue in the Maghreb Originating from Western Africa		168 236
Assisted Voluntary Returns and Reintegration of Unsuccessful Asylum Seekers in Poland - Phase II		158 202
Information and Management Centre for Migration in Mali		140 612
Election Observation Mission in Haiti (EU-EOM)		139 988
Cité Soleil Infrastructure Rehabilitation Initiatives		130 229
Emergency Disaster Response in Yogyakarta - Phase II		117 465
Local Communities and Refugees: Fostering Social Integration in ERF Countries		117 112
Cooperation on Labour Migration in Budapest, Warsaw, Prague, Bratislava, London, Rome, Lisbon, Bucharest and Kiev		113 839
Assistance to the Displaced Families in Western Côte d'Ivoire		110 955
Exchange of Information and Best Practices on Irregular Migration and Migrant Smuggling in Europe		109 442
A Rights-Based Approach to Empowering Migrant Women Affected by Violence - Viet Nam		105 677
Emergency Humanitarian Assistance to Mobile and Vulnerable Displaced Populations in Urban Areas in Zimbabwe		105 300
Combating Trafficking in Human Beings in Ukraine		105 252
European Migration Network: Establishment and Launching of the National Contact Point in Austria		102 388
Exchange of Information and Best Practices in the Treatment of Unaccompanied Minors - Europe		100 334
BETA (Capacity Building for Latvian Officials on Asylum) - Latvia		99 146
Programme for the Enhancement of Transit and Irregular Migration Management in Libya (TRIM)		98 664
Sustainable Returns Assistance Programme for Monitoring, Transport and Reintegration of Sudanese		95 397
Technical Capacity Building on Returning Labour Migrants in Sri Lanka		79 524
Information Return and Reintegration in Countries of Origin (IRRICO) - EU Countries		76 168
Return of Skilled and Qualified Afghan Nationals to the Public Sector		72 810
Transitional Shelter Assistance in Yogyakarta and Central Java		72 559
Minimum Standards for Reception, Protection and Qualification of Asylum Seekers in Estonia (MINAS II)		64 327
Informed Migration - Promoting Legal Migration between South Caucasus and the EU		62 761
Hungarian Assisted Return and Information Programme 2005-2007 (HARIP II)		53 975
Return and Reintegration Assistance to Returnees to Moldova		51 750
Mediterranean and Eastern European Countries as New Immigration Destinations in the European Union (IDEA)		49 481
Migrants' Discrimination Website - Romania		49 264
Promoting Comparative Quantitative Research in the Field of Migration and Integration in Europe (PROMINSTAT)		49 261
Assistance to Displaced Persons in West Côte d'Ivoire (Guiglio)		43 643
Emergency Assistance for Tsunami Affected Displaced Persons in Eastern Sri Lanka		43 631
Cooperation-Action-Investigation-World Vision		40 441
Reinforcing the Area of Freedom, Security, Justice and Prosperity in Europe and Its Neighbours		39 379
Regional Migrant Service Centres (MSC) in the Western Balkans		37 942
Funds received in December 2007		36 873
Need for Female Immigrants in Ageing Societies		33 062
In-Depth Applied Research to Better Understand Trafficking in Persons in the Central European Region		28 173
Safe Trip Home: Assisted Voluntary Return of Persons Applying for Asylum in Lithuania (Phase II)		27 674
Logistic Support and Public Infrastructure Repair for Disaster Affected Population in Nias, Indonesia - Phase IV		26 513
Development of Reliable and Functioning Policing Systems to Strengthen the CARDS Countries		21 800
Post-Information Centre for Migrants, Refugees and Repatriates - Greece		20 649
Combating Irregular Migration - Support to Readmission Policy Development and Implementation in Albania		16 962
Centre for Returnee Information and Counselling in Co-operation with Berlin		14 305
Judges Online: Capacity Building for Judiciary through E-learning in Finland, Estonia and Latvia		11 207

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2007**

	Unearmarked (USD)	Earmarked (USD)
<u>EUROPEAN COMMISSION (continued)</u>		
Indicted/Convicted Foreign Minors: Judicial Proceedings and Rehabilitation Measures in EU Member States and Bulgaria		9 023
Assisted Voluntary Returns and Reintegration of Unsuccessful Asylum Seekers in Poland		8 871
Return of Skilled and Qualified Afghan Nationals to Jobs in the Private Sector in Afghanistan		8 704
Directory on Return for Asylum Seekers (Doras) in Ireland		8 534
Rehabilitation of Roads in Katanga to Facilitate the Return of DRC Refugees and Internally Displaced Persons		8 057
Emergency Disaster Response in Yogyakarta, Indonesia		7 679
Fighting Trafficking in Persons in the Republic of Moldova		7 492
Cooperation on Chechen Irregular Migration		6 318
Immigrants' Entrepreneurship for Socio-Economic Cohesion and Improvement of Living Standards in the CADSES Area		5 959
Development of Common Return Best Practice Handbook for selected Countries of the Enlarged EU and Romania		5 166
Improve Water and Sanitation Conditions of Acehese Displaced by Earthquake and Tsunami, Indonesia (WATSAN)		3 810
Rehabilitation of Primary Health Care Centres Damaged by the Tsunami in Indonesia		3 721
Humanitarian Assistance to Internally Displaced and Destitute Households in Urban Areas in Zimbabwe		3 560
IOM Rehabilitation Centre in the Republic of Moldova		2 084
Preventing Illegal Employment of Labour Migrants in Helsinki		1 519
Hungarian Assisted Return and Information Programme		1 334
Coping with Return, European Union		(7 900)
Election Observation Mission to Guinea Bissau - refund		(103 154)
Election Observation Mission in Sri Lanka (EU-EOM) - refund		(153 212)
Logistics and Transport Assistance to Angolan Returnees from Namibia - refund		(250 580)
European Union Electoral Observation Mission in West Bank and Gaza - refund		(250 691)
Election Observation Mission in Fiji (EU-EOM) - refund		(288 961)
EU Electoral Observation Mission to Palestine Legislative, Presidential and Municipal Elections - refund		(551 147)
EU Election Support Project Iraq - refund		(698 011)
Election Observation Mission in Uganda (EU-EOM) - refund		(727 468)
Iraq: Election Support Project (ESP) - refund		(1 396 711)
Total European Commission - Earmarked		<u>94 608 075</u>
<u>UN ORGANIZATIONS</u>		
<u>CENTRAL EMERGENCY RESPONSE FUND (CERF)</u>		
Assistance to the Government of Peru to Manage Temporary Camps for Vulnerable Persons		4 419 100
Immediate Humanitarian Relief to IDPs and Host Communities in Iraq		3 533 359
Assistance to Afghan Families Deported from Iran		2 840 143
Transitional Shelter for Mobile and Vulnerable Population in Zimbabwe		1 000 000
Construction of Shelters to Assist the Victims of the Rainy Season in the Mojana Region, Colombia		791 693
Emergency Shelter for Flood and Cyclone Victims in Mozambique		764 797
Procurement and Distribution of NFIs and Potable Water to Flood-affected Displaced Population - Pakistan		593 850
Temporary Shelter Support and Assistance for IDPs in Bicol		520 808
Provision of Shelter and Non-food Items in Tabasco, Mexico		401 700
Assistance to IDPs in Côte d'Ivoire, Particularly in the West Zone		310 300
Support to Returnees Affected by the Floods in Cazombo, Moxico Province, Angola		306 020
Protecting and Promoting Sexual and RH and Rights among Migrants, Displaced and Mobile Populations in Zimbabwe		300 000
Provision of Shelter and Non-food Items in Chiapas, Mexico		281 900
Improvement of Temporary Shelter in Support of Populations Affected by Hurricane Dean - Haiti		254 660
Assistance to the Voluntary Return of 1,000 IDPs of the CATD to their Former Places of Origin - Côte d'Ivoire		230 000
Emergency Response to Child Trafficking in Volatile Areas in Haiti		221 955
Central Highlands Flood Response - Indonesia		183 767
Jakarta Flood Response - Indonesia		110 028
Pakistan Flood Response		100 000
Reestablishment of Water Supply and Basic Sanitation Systems in Choco, Colombia - refund		(7 640)
Total Central Emergency Response Fund (CERF) - Earmarked		<u>17 156 440</u>
<u>COMMON HUMANITARIAN FUND FOR SUDAN (CHF)</u>		
Facilitating Sustainable Return of Sudanese - Sudan		9 955 000
Facilitating Sustainable Returns of Sudanese - IDP Registration in Khartoum, Sudan		1 994 126
Facilitating Sustainable Return of IDPs in Sudan		1 000 000
Technical Support, Protection and Logistical Assistance to Government-Funded Return of IDPs from Khartoum, Sudan		700 000
IDP Tracking and Monitoring Programme for Sudan		550 000
Logistical Assistance to Repatriation Operations for Sudan		500 000
Return Verification, Monitoring and Assessment in Darfur, Sudan		460 000
Reintegration and Infrastructure Support to High-impact Communities of Return - Sudan		400 000
Non-food Item Support to Sustainable Returns - Sudan		375 000
Non-food Item Support to Sustainable Returns in South Kordofan, Sudan		290 000

LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2007

	<u>Unearmarked</u> <u>(USD)</u>	<u>Earmarked</u> <u>(USD)</u>
<u>COMMON HUMANITARIAN FUND FOR SUDAN (CHF) (continued)</u>		
Protection Monitoring of IDP Returns in Sudan		250 000
IDP Registration and Return Data Management and Mapping in Darfur, Sudan		240 000
Return Assistance and Provision Contingencies in South Darfur, Sudan		230 000
Health Assistance to Facilitated IDP Return Operations - Sudan		190 000
Providing Non-food Item Support to Victims of Floods in Unity State, South Sudan		100 000
Total Common Humanitarian Fund For Sudan (CHF) - Earmarked		17 234 126
<u>INTERNATIONAL LABOUR ORGANIZATION (ILO)</u>		
Seconded Staff		186 991
Launch Seminar on the Mediterranean Edition of the OSCE-IOM-ILO Handbook - Morocco		35 658
ILO-IOM Paper on International Migration of Health Workers in Kenya		10 000
Migration of Human Resources for Health in Kenya		3 204
Total International Labour Organization (ILO) - Earmarked		235 853
<u>INTERNATIONAL STRATEGY FOR DISASTER REDUCTION (UN ISDR)</u>		
Reducing the Vulnerability of Crisis-Affected Populations to Forced Migration (RVFM)		13 650
Total International Strategy For Disaster Reduction (UNISDR) - Earmarked		13 650
<u>JOINT UNITED NATIONS PROGRAMME ON HIV/AIDS (UNAIDS)</u>		
HIV Hot-spot Mapping for Hard-to-Reach Risk Populations in Somalia		184 917
Increase Knowledge on Nutrition and HIV/AIDS in Angola		100 328
Reducing Vulnerability of Fishermen to HIV/AIDS in Mauritania		76 523
Migration and HIV/AIDS in Thailand		33 320
HIV and AIDS Information Dissemination to Communities of Mfantseman West District, Central Region, Ghana		23 500
Adapting IEC Materials for HIV Prevention in Infrastructure Projects - Viet Nam		15 000
Situation Report on International Migration in East Asia and Southeast Asia		5 000
Situation Report on International Migration in Thailand: 2007 Update		3 000
Total Joint United Nations Programme on Hiv/Aids (UNAIDS) - Earmarked		441 588
<u>OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS (OCHA)</u>		
Life-saving Assistance to Conflict-Induced IDPs in Gambella, Ethiopia (LSAG)		379 511
Emergency Provision of Shelter and Assistance to People Affected by Operation Murambatsvina - Zimbabwe		250 000
Emergency Assistance to Flood-Affected IDPs in Gambella, Ethiopia		212 805
Assisted Voluntary Return of 900 Irregular Migrants from Ethiopia Stranded in Puntland State of Somalia		23 140
Support to Community Confidence Building in Timor-Leste		16 140
Total Office for the Coordination of Humanitarian Affairs (OCHA) - Earmarked		881 596
<u>THE GLOBAL FUND</u>		
Construction of an Inter-sectorial Response in Health - Colombia		664 121
Tuberculosis Screening Services for Migrants in Detention - Thailand - refund		(6 984)
Total The Global Fund - Earmarked		657 137
<u>UNITED NATIONS ASSISTANCE MISSION FOR IRAQ (UNAMI)</u>		
Security-Awareness Induction Training (SAIT III) in Iraq		833 285
Total United Nations Assistance Mission For Iraq (UNAMI) - Earmarked		833 285
<u>UNITED NATIONS CENTRAL FUND FOR INFLUENZA ACTION (UN CFIA)</u>		
Enhancing Avian and Human Influenza Pandemic Preparedness to Affected Communities in Laos		162 488
Total United Nations Central Fund for Influenza Action (UNCFIA) - Earmarked		162 488
<u>UNITED NATIONS CHILDREN'S FUND (UNICEF)</u>		
Construction of 75 Schools in Nias, Indonesia		593 203
Improving Sanity and Hygiene Conditions at Cité Soleil Schools		441 565
Transport and Logistics Support for Tsunami Recovery and Reconstruction in Sri Lanka		433 376
Improving Water & Sanitation Conditions for Returning Refugees and Host Populations in Sri Lanka		413 061
Internally Displaced Persons Return and Reintegration Assistance in Huambo and Kuanza in Angola		395 784
Management of the Decommissioning of Selected Temporary Living Centres in Aceh Province, Indonesia		259 728
Promoting Livelihoods of Migrant Children and Their Families in the Tsunami-Affected Provinces in Thailand		202 822
Counter-Trafficking Initiative in Uganda		122 745
Reintegration of Underage Former Soldiers and Vulnerable Children in Afghanistan		99 743
Capacity Building for Health Care Staff on Asphyxia and Post-partum Hemorrhage in Bireuen, Indonesia		60 248
Improvement of Childcare Services and Facilities at the Bangkok Immigration Detention Centre (Phase V) - Thailand		44 095
National Capacity-Building Programme to Counter Trafficking of Children in Yemen		38 613
Tackling Child Trafficking in Zimbabwe - Phase I		38 000
Providing Returning IDPs with Adequate Water and Sanitation Systems at Way Stations - Sudan		37 302
Socio-Economic Reintegration Project of Children/Youth Affected by the Armed Conflict in Indonesia		33 307
Joint UN Programme on Trafficking in Persons - Zambia		30 000
Lebanon Emergency Intervention		26 428
Pilot Survey of Temporary Living Centres in Lhoknga, Aceh Besar District of Aceh Province, Indonesia		11 331
Nexus Institute to Combat Human Trafficking		10 693
Return and Integration of Trafficked Women and Children between Selected Countries in the Mekong Region		10 000
Security Training for UNICEF staff in the West Bank		9 798

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2007**

	<u>Unearmarked</u> <u>(USD)</u>	<u>Earmarked</u> <u>(USD)</u>
<u>UNITED NATIONS CHILDREN'S FUND (UNICEF) (continued)</u>		
Counter-Trafficking Protection and Prevention in Sierra Leone		9 504
Participatory Learning Approaches (PLA) Workshops on Avian Influenza Preparedness and Response - Thailand		6 129
Improvement of Childcare Services and Facilities at the Bangkok Immigration Detention Center		6 093
Situation Report on International Migration in East Asia and Southeast Asia		5 000
Flood Response Operations in Northern Uganda		4 422
Situation Report on International Migration in Thailand: 2007 Update		2 500
The Child Vulnerability Survey Project in Uganda - refund		(18 868)
Total United Nations Children's Fund (UNICEF) - Earmarked		3 326 622
<u>UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)</u>		
Return of Qualified Iraqis		991 197
Enhancing National Capacities for Conflict Mapping, Analysis and Transformation in Sudan		876 147
UNDP Programme of Support to the Government of Indonesia's Implementation of the Aceh Peace Agreement		871 215
Support to Human Security in Eastern Sudan - Phase I		867 559
Reintegration Assistance to Haitian Returnees in Port-au-Prince		452 678
Conflict Analysis and Mapping Project in Sudan		440 292
Capacity Building for HIV/AIDS Prevention and Care for Migration-affected Communities in Myanmar		369 982
Scaling-up HIV and AIDS Services for Migrant/Mobile and Vulnerable Populations in Zimbabwe		249 197
IOM Afghanistan Project Development		239 939
Community Mobilization for HIV/AIDS Prevention among Labour Migrants and their Families in Tajikistan - Phase III		227 574
Information Campaign to Prevent Trafficking and Irregular Migration in Ghana		108 618
Remittances and their Development Impact in Rural Communities in Tajikistan		87 500
Migration for Development in Ethiopia		73 612
Responding to HIV and AIDS in Communities of Return and Absorption in Angola - Pilot Phase		67 500
International Migration Law in Zimbabwe		60 000
Support for Field Data Collection and Data Entry of UNDP Livelihood Study in Northern Uganda		50 798
Sustainable Capacity to Train in Employable Skills under Zerafshan Valley Initiative - Tajikistan		24 801
Situation Report on International Migration in East Asia and Southeast Asia		20 000
Bicol Transit Centre Upgrading Support - Philippines		17 115
Migration Dialogue for Southern Africa (MIDSA)		16 480
IOM Consultancy Support to UNDP Capacity Building in Uganda		15 554
Situation Report on International Migration in Thailand: 2007 Update		13 000
HIV/AIDS Information Dissemination to UK Tuberculosis Detection Programme Beneficiaries in Ghana		12 125
Post Tsunami Family Shelter and Non-food Items Project - Aceh, Indonesia		10 661
Combating Trafficking in Women: Belarus - Prosecution and Criminalization		10 000
Resettlement of 90 Displaced Families in Fonds Verrettes, Haiti		6 947
Return and Integration of Trafficked Women and Children between Selected Countries in the Mekong Region		6 060
Community Mobilization for HIV/AIDS Prevention among Labour Migrants and their Families in Tajikistan		5 261
Funds received in December 2007		3 000
Security Training for UNDP staff in the West Bank		1 662
HIV/AIDS Vulnerability Assessment Mapping and Migration Patterns Study, Timor-Leste		(5 248)
Total United Nations Development Programme (UNDP) - Earmarked		6 191 226
<u>UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES (UNHCR)</u>		
Repatriation and Reintegration of Congolese Refugees into Katanga, Democratic Republic of the Congo - Phase III		1 557 433
Transportation and Logical Assistance for the Return of Sudanese		787 096
Air Repatriation Operations of Sudanese Refugees from Kakuma, Kenya to South Sudan, Bor and Malakal		702 247
Cross-border Cooperation Process in Ukraine		411 072
Voluntary Repatriation of Refugees from South Africa		399 564
Internally Displaced Persons Return and Reintegration Assistance in Huambo and Kuanza - Angola		392 333
Transportation to Countries of Resettlement or Transit of Refugees from Various Countries		317 799
UNHCR Ad Hoc Movements		311 144
Transportation and Logistics Assistance for the Return of Sudanese		264 672
Relocation of Refugees from Dadaab Refugee Camp to Kakuma Refugee Camp - Kenya		187 815
Protection of Lands and Property of the Displaced Population in Colombia (PLPDP II)		142 488
Relocation of 1,000 Chadian Refugees from Arara to West Darfur, Sudan		121 489
IOM/UNHCR Joint Seminar in the Caribbean		55 000
Mixed Migration Activities in Bossaso, Somalia		54 000
Assisted Voluntary Return Programme in Belarus		52 238
Refugee Assistance under the Canadian Group Resettlement Programme		44 103
Repatriation from Kenya		28 885
Afghanistan Comprehensive Solution Unit - refund		27 275
Support towards Mixed Migration Initiatives and DVD Translation in Somalia		26 000
Voluntary Repatriation of Refugees from the Russian Federation to Various Countries		19 326
Establishment of the Technical Support Unit (TSU) of the Regional Conference on Migration		18 113
Voluntary Repatriation of Refugees of Various Origins		16 602
Minimum Standards for Reception, Protection and Qualification of Asylum Seekers in Estonia (MINAS II)		2 587
Situation Report on International Migration in Thailand: 2007 Update		2 000

LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
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	<u>Unearmarked</u> <u>(USD)</u>	<u>Earmarked</u> <u>(USD)</u>
<u>UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES (UNHCR) (continued)</u>		
UNHCR Repatriation to Rwanda from Zambia - refund		(2 442)
DNA Testing for 25-30 Families on Behalf UNHCR in Kenya - refund		(15 597)
Assessment of IDP Population in Masindi District - Uganda - refund		(32 168)
Total United Nations High Commissioner For Refugees (UNHCR) - Earmarked		5 891 074
<u>UNITED NATIONS HUMAN SETTLEMENTS PROGRAMME (UN-HABITAT)</u>		
Housing Reconstruction Centre and Field Based Operation in Abbottabad, Pakistan		53 177
Total United Nations Human Settlements Programme (UN-HABITAT) - Earmarked		53 177
<u>UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH (UNITAR)</u>		
Training on International Migration Law		7 000
IOM Special Liaison Missions (SLMs) - New York, United States		1 000
Total United Nations Institute for Training and Research (UNITAR) - Earmarked		8 000
<u>UNITED NATIONS MISSION IN Kosovo Province (Serbia) (UNMIK)</u>		
Capacity Building, Reception and Reinsertion - Kosovo Province (Serbia) - refund		(36 391)
Total United Nations Mission In Kosovo Province (Serbia) (UNMIK) - Earmarked		(36 391)
<u>UNITED NATIONS OFFICE FOR PROJECT SERVICES (UNOPS)</u>		
Malaria, TB and HIV/AIDS Prevention, Diagnosis and Treatment for Migrants in Myanmar		1 057 720
Nexus Institute to Combat Human Trafficking		3 288
Total United Nations Office for Project Services (UNOPS) - Earmarked		1 061 008
<u>UNITED NATIONS OFFICE ON DRUGS AND CRIME</u>		
UN.GIFT Research Forum on Human Trafficking - Cairo and Vienna		11 585
Total United Nations Office on Drugs and Crime - Earmarked		11 585
<u>UNITED NATIONS POPULATION FUND (UNFPA)</u>		
Installation of Prefabricated Health House Structures in Earthquake Affected Areas in Pakistan		659 304
Reconstruction of Health Facilities in Earthquake Affected Areas in Pakistan		312 189
Scaling UP HIV/AIDS Intervention in Emergency Settings - Zimbabwe		100 000
Emergency Response to Human Trafficking and Gender-Based Violence in Northern Uganda 2007		99 996
Situation Report on International Migration in Thailand: 2007 Update		3 000
Total United Nations Population Fund (UNFPA) - Earmarked		1 174 489
<u>UNITED NATIONS STABILIZATION MISSION IN HAITI (MINUSTAH)</u>		
Resettlement of Displaced Families in Fonds Verrettes - Haiti		25 000
Total United Nations Stabilization Mission in Haiti (MINUSTAH) - Earmarked		25 000
<u>UNITED NATIONS UNIVERSITY - INSTITUTE OF ENVIRONMENT AND HUMAN SECURITY (UNU-EHS)</u>		
Environmental Change and Forced Migration Scenarios – Mozambique, Niger, Viet Nam		15 929
Total Institute of Environment and Human Security (UNU-EHS) - Earmarked		15 929
<u>WORLD FOOD PROGRAMME (WFP)</u>		
Emergency Humanitarian Assistance to Mobile and Vulnerable Persons in Harare		765 064
Food Assistance for IDP Families in Azerbaijan		268 893
Humanitarian Assistance to Deported Migrants in Zimbabwe		57 277
Voluntary Repatriation of Angolan Refugees from Zambia 2006		14 706
Partnership on HIV/AIDS and Mobility in Southern Africa - Phase II		10 000
Support to Community Confidence Building in Timor-Leste (SCC)		7 494
Funds received in December 2007		2 998
Total World Food Programme (WFP) - Earmarked		1 126 432
<u>WORLD HEALTH ORGANIZATION (WHO)</u>		
Improvement of Health Conditions of Migrants in Ranong and Samutsakorn Provinces in Thailand		370 000
WHO-IOM Joint Asia Pacific Informal Meeting and Regional Workshop		38 266
Regional Meeting for Latin America and the Caribbean Cluster of the Global Fund to Fight AIDS, TB, & Malaria - Colombia		18 323
Migration of Human Resources for Health in Kenya		8 000
Situation Report on International Migration in Thailand: 2007 Update		4 988
Funds received in December 2007		3 000
Migration Health Research		2 000
Total World Health Organization (WHO) - Earmarked		444 577
TOTAL UN ORGANIZATION		56 908 891
<u>FOUNDATION "REMEMBRANCE, RESPONSIBILITY AND FUTURE"</u>		
Roma Humanitarian Assistance Project (RHAP) - Europe		8 903 313
German Forced Labour Compensation Programme		2 813 568
Compensation for Nazi-Era Property Loss - refund		(737 679)
Total Foundation "Remembrance, Responsibility and Future" - Earmarked		10 979 202

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2007**

	Unearmarked (USD)	Earmarked (USD)
PRIVATE SECTOR		
Almaty Women's Club - Combating Trafficking in Persons in Central Asia		3 964
Argos Foundation - Reintegration and Community Development Programme in Colombia		549 914
Beautiful Foundation - 2007 Research on Labour and Marriage Migration Process in Mongolia and Viet Nam - Korea		25 323
Bom-bit Foundation - Baseline Research on Korean Victims of Trafficking in Japan - refund		(1 078)
Canadian Commercial Corporation - Modernization of Passport Issuance System for Ecuador		57 500
Children on the Edge Foundation - Renovation of the Mother and Children Friendly Wing of Chisinau Rehabilitation Center		39 760
Dow Chemical Company Foundation - Educational Support to Earthquake Survivors in Pakistan		265 015
El Dorado Farms - Guatemalan Labour Migration Flows to Canada		88 432
ESSO Exploration Angola (Block 15) Limited - Malaria Prevention in Communities of Return and Absorption in Angola		200 000
Fondazione Benni - Research on Migrant Families in the Province of Bologna, Italy		7 204
Foundation for Population, Migration and Environment - Central European Forum for Research in Warsaw		87 435
Foundation Moncalme - Healing the War 2007: International Conference in Geneva		80 263
Fundación John Ramirez - Psychological and Social Support to ex-Combatants in Medellín in Colombia		220 648
Fundación Un Sol Mon - Return Assistance to Ecuadorian Entrepreneurs from Spain		5 737
Kahlon Farms Ltd. - Guatemalan Labour Migration Flows to Canada		2 579
Kellogg Foundation - Assistance to Migrant Women & Unaccompanied Minors Victims of Violence in Mexico		85 738
King Baudouin Foundation - Temporary Residence Permit Capacity Building Scheme in Southeastern Europe		179 390
King Baudouin Foundation - Nexus Institute to Combat Human Trafficking		26 284
King Baudouin Foundation - European Migration Network: Establishment of the National Contact Point in Austria		1 344
Korea Press Foundation - Study and Report Visit of Korean Journalists on Migration - Philippines and Viet Nam		58 223
Lakamissionen - Capacity Building for Medical and Psycho-social Care of Victims of Trafficking in Moldova		40 108
Luso-American Foundation for Development (FLAD) - Good Practices for the Reception of Immigrants - Portugal		115 707
MacArthur Foundation - World Migration Report		100 000
Maple Leaf Foods - Labour Migration of Colombian Meat Cutters for Maple Leaf Foods - Canada		347 328
Maple Leaf Foods - Facilitated Labour Migration of Low-skilled Workers from Mauritius to Maple Leaf in Canada		141 383
Maple Leaf Foods - Labour Migration of Honduran Temporary Workers for Maple Leaf Foods in Canada		74 202
Maple Leaf Foods - Reimbursable transportation and other costs		13 982
North Star Foundation - Partnership on HIV/AIDS and Mobility in Southern Africa - Phase II		10 000
Pontis Foundation - Prevention of Trafficking in Persons for Teachers and Students in the Slovak Republic		6 412
Private Donations - Trafficked Children in Ghana		393 304
Private Donations - Sponsorship of 200 Trafficked Children in Ghana		7 910
Private Donations - Partnership Project to Support Trafficked Children in Ghana		4 000
Private Donations - Reducing Vulnerability of Crisis Populations		1 040
RHK Project Management - Mobile Shelter Assistance in Indonesia		885 568
RHK Project Management - Roof Tile Production in the Earthquake-affected Areas in Central Java and Yogyakarta, Indonesia		268 160
Soroptimist International - Prevention of Trafficking in Women in Moldova		105 152
Soros Foundation - Epidemiological Risks of Mobility: HIV/AIDS Prevention for Migrants in Moldova		45 979
Standard Chartered Bank - Community Health Revitalization in Tsunami Areas of Aceh Province		34 056
SunSelect - Guatemalan Labour Migration Flows to Canada		50 318
The Asia Foundation - Poipet Transit Centre - Cambodia		33 692
The Nest Foundation - Pilot Programme for the Return, Rehabilitation and Reintegration of Trafficked Persons in Indonesia		10 000
The Peery Foundation - Technical Cooperation Project in the Area of Migration (PLACMI)		16 500
Titan Sencom Division - Capacity Building in Migration Management Development in Georgia		277 384
UBS - Rehabilitation of Care Homes in Nias, Indonesia		227 182
Valentin Amoes Group - Integrate Rehabilitation of Socio-Infrastructures in Angola		990 289
Total Private Sector - Earmarked		6 183 331
OTHER ORGANIZATIONS		
Academy of European Law - Training on Migration Management in the Balkans		6 319
Afghanistan Reconstruction Trust Fund (ARTF) - Afghan Expatriate Services Programme		40 773
Agence Nationale de l'Accueil des Etrangers et des Migrations - Information and Counselling on Voluntary Return, France		152 734
Ameri Cares - Livelihood Support for IOM Transitional Settlement Communities in Indonesia		1 496 458
Ameri Cares - Improving Child, Maternal and Community Health in Aceh, Indonesia (Special Focus on TLCs)		869 424
American Red Cross - Transitional Housing in Nanggroe Aceh Darussalam		13 275 043
American Red Cross - Continued and Extended Assistance in Tsunami-Affected Areas in Sri Lanka		2 667 261
American Red Cross - Community Water and Sanitation in Aceh, Indonesia		1 980 920
American Red Cross - Construction of New Shelters in Illangaithurai GN Division in Sri Lanka		49 733
Asian Development Bank - Programme Support For HIV Activities and Infrastructure Projects - Viet Nam		10 544
Australian Red Cross - Provision of Eye Care Services to Six Tsunami-affected Districts in Sri Lanka via Mobile Eye Camps		109 150
Australian Red Cross - Assistance for Families in Jaffna District Affected by the Tsunami in Sri Lanka		2 596
CANADEM - Election Observation Mission in the Democratic Republic of the Congo, 2006 (EU EOM) - refund		(17 157)
Caritas - Repatriation of non-EU Citizens from Italy		22 564
Caritas - Selection of Qualified Workers - Leaflets		1 503
Centre for Science, Society and Citizenship - Biometric Identifying Technology Ethics (BITE)		1 241
Chamber of Commerce of Bogota - Strengthening Reintegration Processes in Colombia		74 701
Colegio Euroamericano - Management of Funds to Transfer Qualified Human Resources in Peru		156 166

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2007**

	<u>Unearmarked</u> <u>(USD)</u>	<u>Earmarked</u> <u>(USD)</u>
OTHER ORGANIZATIONS (continued)		
Combined Forces Command - Afghanistan - CERP Ghazni Hospital in Afghanistan		634 046
Confima - Assisted Voluntary Returns in the Czech Republic		1 731
CSEARHAP - Migration and HIV/AIDS in Thailand		13 360
Czech Helsinki Committee - Training of Public Officials and Non-Governmental Organizations in the Czech Republic		23 665
Development Alternatives, Inc. (DAI) - Household Income Generation for Tsunami Survivors		164 545
Development Alternatives, Inc. (DAI) - Serbia Contingency Planning and Economic Security Programme		11 259
Development Alternatives, Inc. (DAI) - Thotamuna Fishers' Facility Building in Sri Lanka		3 478
Directorate of Integration and Diversity (IMDi) - Cultural Orientation Programme for Norway-bound Refugees		497 144
Emerging Markets Group - Improved Utilization, Tracking and Understanding of Remittances in Bangladesh		109 157
Ente Friuli Nel Mondo - Assistance to Migration and Enterprise Development between Argentina and Italy - refund		(93 203)
EQUINET - Study on Managing Migration of Human Resources for Health in Kenya		5 000
FAFO Institute for Applied International Studies - Nexus Institute to Combat Human Trafficking		8 414
Family Health International - Capacity Building of Law Enforcement Agencies in Dhaka, Bangladesh		45 197
Fondation PH Suisse - Migration Health Research		6 019
Foreign Agricultural Resource Management Services (FARMS) - Guatemalan Labour Migration Flows to Canada		66 238
Geneva International Academic Network - Audio-visual Memory of Senegalese Migration - Senegal		19 291
Geneva International Academic Network - Development Potential of Transnational Migrants in the Health Sector in Geneva		8 600
Geneva University Hospital - Health Study of Kosovar Returnees from Switzerland Phase II - Kosovo Province (Serbia)		46 388
German Agency for Technical Cooperation - Integrated Experts Programme (GAPPO)		14 072
Graduate Institute of International Studies in Geneva - Reducing the Vulnerability of Crisis-Affected Populations to Forced Migration		3 630
GVC Viet Nam - Movements from Viet Nam - other than to Australia		1 375
HAMM Germany - Reintegration Assistance Switzerland (RAS)		2 627
Hellenic Migration Policy Institute - Combating Trafficking in Human Beings in Moldova		53 886
Hellenic Migration Policy Institute - Prevention of Trafficking in Human Beings - Republic of Moldova		3 526
High Commissariat for Immigration and Intercultural Dialogue - National Support Centers for Immigrants, Portugal		73 659
Hokkaido University - Central European Forum for Research in Warsaw		1 147
Icelandic Red Cross - Movements from Europe to Iceland		53 375
IGC - net of debtor - non-IOM income		734 521
Immigrazione Dossier Statistico (IDOS) - Study of Migrants Integration through Territorial Index (MITI), Portugal		39 070
Institute of Socio-Professional Reintegration of Former Combatants - Former Combatants in Mungo, Angola		551 069
Institute of Urban Environment and Human Resources (UEHR) - Equality in Health Programme in Rome		8 094
Inter-American Development Bank - Regional Prevention of Trafficking and Smuggling in the Andean Region		101 683
International Centre for Migration Policy Development - Nexus Institute to Combat Human Trafficking		60 703
International Development Association - Leadership and Communication Capacity for National Renewal, Timor-Leste		29 440
International Republican Institute - Funds received in December 2007		25 942
International Social Services - Reintegration Assistance Switzerland (RAS)		3 665
International Trust Fund - Community Based Small Business Trainings and Micro-credit Revolving Fund, Azerbaijan		80 823
ISESCO - Sub-Regional Seminar: The Role of Migrant Women in the Promotion of Multicultural Identities - Rome		36 121
Jesuit Refugee Service in Panama - Emergency Assistance Programme for Displaced by Conflict, Colombia (Phase II)		3 000
Joint Coalition Forces - Commander Emergency Reconstruction Programme - Afghanistan		638 615
Kentro Ginektion Meleton - PERSE-FONI - Greece		71 376
Korea Center for UN Human Rights Policy - Pre-Departure Orientation for Vietnamese Spouses		87 900
Korean Sociological Association - Awareness Raising for Korea-bound Marriage Migrants from Viet Nam		46 388
Latter-day Saint Charities - Rebuilding Acehnese Communities through Permanent House Construction		7 646 894
Legal Settlement Fund - Holocaust Victim Assets Litigation (Swiss Banks)		3 715 065
Monroe Street Journal - Return Assistance Programme for Sudan		15 000
Monroe Street Journal - Facilitating Sustainable Return of Sudanese - Sudan		5 000
Montevideo Group of Universities (AUGM) - Technical Cooperation Among Developing Countries		6 621
NATO Trust Fund - Assistance to Redundant Military Personnel within the Scope of Defense Sector Reform in Serbia		2 728 614
NATO Trust Fund - Bosnia and Herzegovina NATO Trust Fund		1 044 726
Netherlands Interdisciplinary Demographic Institute - Central European Forum for Migration Research in Warsaw		42 466
Netherlands Red Cross - Adjusted Housing and WatSan Assistance for Handicapped Earthquake Victims in Indonesia		508 018
Nikolai Pchelin - Reintegration Assistance Switzerland (RAS)		19 380
Nikolai Pchelin - Return Assistance for Victims of Trafficking, Stranded in Switzerland		3 985
Nordic Council in Copenhagen - Judges Online: Capacity Building for Judiciary in Finland, Estonia and Latvia		74 290
Norwegian Refugee Council - European Union Electoral Observation Mission in Zambia		25 730
Norwegian Refugee Council - European Union Electoral Observation Mission in Aceh, Indonesia 2006		16 227
Norwegian Refugee Council - EU Electoral Observation Mission in Sierra Leone 2007		11 628
Norwegian Refugee Council - European Union Electoral Observation Mission in Timor-Leste 2007		8 065
Norwegian Refugee Council - European Union Electoral Observation Mission in Haiti		7 485
Norwegian Refugee Council - European Union Electoral Observation Mission in Uganda		6 118
Norwegian Refugee Council - European Union Electoral Observation Mission in Venezuela 2006		4 325
Norwegian Refugee Council - EU Electoral Observation Mission in the Democratic Republic of the Congo - refund		(16 397)
Operation Smile - Medical Evacuation Iraq		20 000
OSCE - Launch Seminar on the Mediterranean Edition of the OSCE-IOM-ILO Handbook - Morocco		38 971

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2007**

	<u>Unearmarked</u> <u>(USD)</u>	<u>Earmarked</u> <u>(USD)</u>
OTHER ORGANIZATIONS (continued)		
OSCE - Enhancing Immigration Inspection and Border Control on the Land Border of Kazakhstan		10 893
OSCE - Handbook on Effective Labour Migration Policies		10 491
OSCE - Nexus Institute to Combat Human Trafficking		5 263
OSCE - Resource Center for Labour Migrants in Tajikistan - refund		(8 065)
Organization of American States (OAS) - Technical Cooperation among Developing Countries		127 257
Organization of American States (OAS) - Statistical Research on Victims of Trafficking in Persons in Bolivia		30 000
Pan American Development - Humanitarian Assistance Support to Internally Displaced Persons in Colombia		10 468 005
Polish Humanitarian Organization (PAH) - Social and Occupational Integration of Foreigners in Poland		37 777
Polish Humanitarian Organization (PAH) - Integration of Persons Granted Tolerated Stay in Poland		7 092
Public Insurance Company - Foreigner and Health Insurance in the Czech Republic		19 201
Regional Centre for Migration and Refugee Issues - Assistance to Vulnerable Population in Kyrgyzstan and Turkmenistan		16 000
Research Centre for Gender Equality (KETHI) - Prevention and Support Activities for Victims of Trafficking in Albania		124 324
Research Centre for Gender Equality (KETHI) - Policies for Combating Trafficking in Women - Athens, Pristina and Sarajevo		56 567
Research Centre for Gender Equality (KETHI) - Training Greek Structures in Counter-Trafficking in Greece		42 944
Regione Lazio (via Strateghia) - MIGRIMPRESA-Starting a New Business for Migrants in Italy		1 268
Royal Institute of International Affairs (RIIA) - Palestinian Israeli Claims Mechanisms (PICM)		1 694
Saudi Charity Campaign - Construction of an Exemplary Housing City in the Republic of Sri Lanka		5 165 219
Save the Children Federation, Inc. - Enabling Communities to Combat Child Trafficking in Indonesia		458 484
Save the Children Federation, Inc. - Capacity Building for Health Care Staff in Indonesia		171 452
Save the Children Federation, Inc. - Return and Integration of Trafficked Women and Children in the Mekong Region		5 000
Save the Children Federation, Inc. - HIV/AIDS Prevention in Mobile Populations along the High Risk Corridor - refund		(18 680)
Solidar - Counter-Trafficking for Returnee and IDP Communities in Mannar		(10 438)
Stability Pact for Southeastern Europe - Seconded Staff		415 822
Stability Pact for Southeastern Europe - Visa Policy, Migration and Refugees Return in Southeastern Europe - refund		(16 990)
Swedish Red Cross - Reimbursable transportation and other costs		1 188 515
United States Holocaust Memorial Museum (USHMM) - Settlement Fund - Holocaust Victim Assets Litigation		58 108
University of Leeds - Central European Forum for Migration Research in Warsaw		19 322
University of Toronto - International Study of Interstate Cooperation in the Field of Migration		49 742
Telefono Azzurro - Indicted/Convicted Foreign Minors Judicial Proceedings and Rehabilitation Measures		6 831
Veneto Lavoro - Voluntary Returns of Albanian Citizens from Italy and Greece to their Country of Origin		31 213
Warsaw School of Economics - Foundation for PME - Central European Forum for Migration Research - Warsaw		8 160
World Bank - Roof Structures Assistance to Earthquake-affected Communities in Yogyakarta and Central Java (JRF)		1 044 991
World Bank - Protection of Land and Property of IDPs in Colombia		219 368
World Bank - Finca Sana: Health and Highly Mobile Populations - Costa Rica		59 953
World Bank - "Development-friendly": a Study of Policymakers' Perspectives in Countries of Origin and Destination		43 474
World Bank - Development of Training Module on HIV/AIDS Prevention - Tajikistan		15 951
World Bank - Situation Report on International Migration in Thailand: 2007 Update		3 000
World Childhood - Mother and Child-Friendly Wing of the Chisinau Rehabilitation Centre in Moldova		49 181
World Federation for Mental Health - Migration Health Research		1 335
World Learning - Counter-Trafficking in Persons in Ukraine		11 230
World Learning - Nexus Institute to Combat Human Trafficking		1 816
World Vision - Supporting Tsunami Migrants in Labour, Thailand		37 894
World Vision - Supporting Tsunami-Hit Migrants in Health, Thailand		36 729
Net income transferred to projects from the Sasakawa Endowment Fund		105 000
Net income transferred to projects from the Emergency Preparedness Account (EPA) Fund		148 417
Net income transferred from projects to the Rapid Response Transportation Fund		(687)
Total Other Organizations Total - Earmarked		61 388 343
Net interest and miscellaneous income	8 076 789	1 505 815
Promissory note repayments		19 266 517
Refugees, migrants and sponsors		30 177 888
	9 841 124	865 630 075
TOTAL CONTRIBUTIONS FOR 2007		875 471 199



Riksrevisjonen
Office of the Auditor General
of Norway

OPINION OF THE EXTERNAL AUDITORS
ON THE FINANCIAL STATEMENTS OF IOM FOR THE YEAR 2007

AUDIT ASSIGNMENT AND SCOPE

We have audited the financial statements and accounts of IOM International Organization for Migration for the year ended 31 December 2007. 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 auditing 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 about whether 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 2007, 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 2007, 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


Liss Johansen


Jan Otto Jøranli

Auditors from the Office of the Auditor General of Norway
28 March 2008

SAVINGS SCHEME
FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2007**Introduction**

The IOM Savings Scheme, formerly known as Provident Fund, was created to provide a savings retirement provision for IOM staff. There are two accounts, one denominated in Swiss francs, mainly for employees at Headquarters, and one denominated in US dollars, mainly for all officials and for employees in some Field Offices. A third Euro account exists only from funds transferred from either the USD account or the CHF account.

Savings Scheme (Provident Fund) until 31 December 2006

The USD and CHF funds were accumulated by compulsory salary deductions from staff 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. The funds have been invested in bank term deposits managed by the Division of Treasury at Headquarters. The investments have a very low risk profile and are designed to provide a rate of return reflecting the short-term money markets.

In 2000, the Organization introduced an option whereby staff 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. There were six mutual funds available denominated in Swiss francs (CHF) or US dollars (USD).

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.

Post 1 January 2007

Through its 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 the 1 January 2007 after the adoption of United Nations General Assembly Res. 61/240. With some limited exceptions all qualifying staff were required to join. For staff joining the UNJSPF, contributions previously accruing to the Provident Fund are now paid on their behalf to the UNJSPF. These staff were also given the option to use accrued Provident Fund balances and their mutual funds to purchase or “validate” years of UNJSPF qualifying service not exceeding their actual years of contributions to the Provident Fund. A small number of staff (*41 at HQ and 42 Field Employees*) not subject to compulsory affiliation to the UNJSPF were allowed to continue to make new contributions. As a result of these events, the assets of the Savings Scheme have been substantially reduced to less than a fifth of their total value at 31 December 2006.

No further purchases of mutual funds were 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.

SAVINGS SCHEME (continued)
FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2007

Savings Scheme Members

The number of Savings Scheme members as at 31 December 2007 was 415 and the membership has developed as follows:

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
Headquarters Swiss franc payroll	108	195	215	218
Headquarters US dollar payroll	260	620	571	542
Field employees US dollar fund	47	1079	987	816
Total	415	1894	1773	1 576

Market conditions and results

After continued gains in early 2007, global equity markets became very volatile during the latter part of 2007 with many markets experiencing successive gains and falls. Whilst US and European markets finished the year at higher or similar levels compared to 31 December 2006, Asian markets receded. The level of performance for the mutual funds fell considerably in 2007 compared to 2006. The mutual funds showed an average rate of return of between 1.8% and 2.8% for CHF equity funds and 7.8% to 17.6% per cent for USD equity funds in the year. Balanced mutual funds had more modest average rates of return of CHF 1.3% and USD 3.13%. Tables of stock exchange indices and Provident Fund historical returns are provided in this Financial Report as a guide to market conditions.

As investments for Core Funds are restricted to the short-term, the average yield recorded per currency during 2007 reflected the developments in their respective short-term fixed income markets. US interest rates remained at 5.25% for most of the year, but were then reduced three times by the Federal Reserve in the fourth quarter to 4.25% by year-end. European interest rates were increased twice during the year by the European Central bank to 4.00% at which level they remained to year-end, while Swiss rates also rose to reach 2.50% in December 2007.

During the second half of 2007, markets were dominated by the ever worsening credit crisis in the US, which also had direct effects on European markets. The US Federal Reserve was prompted to reduce rates by 75 points in mid-January 2008, followed by a further 50 points at month-end to 3.00% and it is widely expected that further rate cuts will follow during the course of the year. The European authorities, however, have yet to follow suit and have generally been more reticent in respect of reducing rates, being more mindful of the inflation. Nevertheless, the outlook for 2008 is for continued rate cuts in the US and in Europe, reflecting the slowing economies on both sides of the Atlantic.

US DOLLAR SAVINGS SCHEME**STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2007**

	2007	2006
	USD	USD
ASSETS		
Current accounts	3 622 660	1 976 797
Deposit accounts	10 097 149	72 227 799
Investments in mutual funds (note 1)	1 491 022	2 763 981
Accrued interest	1 333	138 155
IOM intercompany account (note 2)	0	13 025 200
Withholding taxes recoverable	640 312	562 331
	<u>15 852 476</u>	<u>90 694 263</u>
LIABILITIES		
IOM intercompany account (note 2)	3 276 227	0
CHF Savings Scheme intercompany account	654 817	1 001 351
	<u>3 931 044</u>	<u>1 001 351</u>
TOTAL NET ASSETS	<u>11 921 432</u>	<u>89 692 912</u>
Represented by;		
TOTAL NET SAVINGS DUE TO STAFF MEMBERS	<u>11 921 432</u>	<u>89 692 912</u>

US DOLLAR SAVINGS SCHEME

CONTRIBUTIONS AND WITHDRAWALS FOR 2007

	2007 USD	2006 USD
CONTRIBUTIONS		
Staff & IOM contributions	1 448 617	14 026 524
Transfers from Field Offices Savings Schemes	17 716	231 479
Transfers from CHF Savings Scheme	0	434 944
Housing loans repayments	0	471 627
	<u>1 466 333</u>	<u>15 164 574</u>
WITHDRAWALS		
Staff withdrawals	71 732 847	4 586 920
Housing loans disbursements	0	1 416 571
Transfers to CHF Savings Scheme	478 563	0
Transfers to Euro Savings Scheme	69 870	1 559 961
	<u>72 281 280</u>	<u>7 563 452</u>
MISSION STAFF CONTRIBUTIONS		
Net contribution from/to field staff	(9 324 745)	2 650 043
TOTAL NET CONTRIBUTION FOR THE YEAR	<u>(80 139 692)</u>	<u>10 251 165</u>
TOTAL NET SAVINGS DUE TO STAFF MEMBERS		
Staff savings at the beginning of the year	89 692 912	74 885 665
Net contributions	(80 139 692)	10 251 165
Net income (expenditure)	<u>2 368 212</u>	<u>4 556 082</u>
Staff savings at the end of the year	<u>11 921 432</u>	<u>89 692 912</u>

STATEMENT OF INCOME AND EXPENDITURE

	2007 USD	2006 USD
INCOME		
Interest on current account	97 053	23 410
Interest on deposit accounts	1 333 397	3 474 762
Dividends on mutual funds	4 871	10 683
Interest on amounts owing from IOM (note 2)	578 472	300 513
Mutual fund realized gains (note 1)	354 498	746 779
	<u>2 368 291</u>	<u>4 556 147</u>
EXPENDITURE		
Mutual fund realized losses (note 1)	0	0
Deposit account fees	79	65
	<u>79</u>	<u>65</u>
NET RESULT FOR THE YEAR BEFORE REVALUATION	<u>2 368 212</u>	<u>4 556 082</u>
REVALUATION (unrealized gains and losses)		
Mutual fund - Changes due to movement in price (note 3)	0	0
	<u>0</u>	<u>0</u>
NET RESULT FOR THE YEAR AFTER REVALUATION	<u>2 368 212</u>	<u>4 556 082</u>

US DOLLAR SAVINGS SCHEME
NOTES

	2007		2006	
	USD		USD	
1. Investments in mutual funds	Market value	Cost	Market value	Cost
Pictet US Equities Fund	593 997	526 926	1 108 935	1 076 943
Pictet World Equities excluding N. America fund	1 197 412	794 997	1 817 337	1 264 879
UBS Balanced Fund 'A' (USD)	198 357	169 099	485 180	422 159
	1 989 766	1 491 022	3 411 452	2 763 981
Market value less cost		498 744		647 471
Change in difference		<u>(148 727)</u>		<u>292 537</u>

Investments in mutual funds 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 2007 the market value of the mutual funds exceeded the cost by USD 498,744 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 Savings Scheme. 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 2007 the rate was 5.25 per cent as compared to 5.00 per cent in 2006. Interest is calculated on the average monthly balances, which declined from USD 13,025,200 due to the Savings Scheme at 1 January 2007, to a credit balance due to IOM at 31 December 2007.

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. The difference between market value and cost has changed during the year by USD (148,727). As market value exceeds cost at the end of the year by USD 498,744, this change has not been recognized in the Financial Statements as a reduction in unrealized gain due to movement in price.

US DOLLAR SAVINGS SCHEME

PERFORMANCE OF THE INVESTMENTS

		2007		2006	
		USD		USD	
		%	<u>Amount</u>	%	<u>Amount</u>
TOTAL RETURNS					
Before revaluations	a	6.078	2 368 212	a	5.694 4 556 082
After revaluations	a	6.078	2 368 212	a	5.694 4 556 082

CORE FUND

Internally managed funds

Cash and short-term deposits	b	5.280	1 430 371	b	5.170 3 498 172
IOM intercompany account	c	5.250	578 472	c	5.000 300 513

Externally managed funds

There were no USD externally managed funds in 2005 or 2004

MUTUAL FUNDS

Pictet - US Equities	d	7.765	63 897	d	18.650 51 915
Pictet - World Equities	d	17.607	133 361	d	34.737 657 320
excluding N. America					
UBS - USD Balanced Fund A	d	3.130	8 514	d	9.951 37 544

The percentage amounts are computed as follows:

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

US DOLLAR SAVINGS SCHEME**COMPARATIVE INFORMATION****Bank rates on deposits**

LIBOR for 3-month USD deposits	2007	2006
	%	%
31 March	5.35	5.00
30 June	5.36	5.48
30 September	5.23	5.37
31 December	4.7	5.36

Stock Exchange movements

	2007		2006	
	Index 31.12.2007	Change since 1.1.2007 (%)	Index 31.12.2006	Change since 1.1.2006 (%)
Dow Jones index (USA)	13 265	4.92	12 643	17.97
FTSE index (UK)	6 457	3.79	6 221	10.71
Nikkei index (Japan)	15 308	-11.13	17 226	6.92
SMI index (Switzerland)	8 485	-3.43	8 786	15.85

**IOM USD Savings Scheme historical
returns**

Year	Core Fund	Mutual Fund	Overall
	%	%	%
2007	5.57	11.109	6.08
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

SWISS FRANC SAVINGS SCHEME

STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2007

	2007 CHF	2006 CHF
ASSETS		
Current accounts	1 174 056	321 630
Deposit accounts	5 079 052	29 488 948
Investments in mutual funds (note1)	1 715 613	2 911 356
Accrued interest	8 132	3 325
USD savings scheme intercompany account	882 179	1 260 282
Withholding taxes recoverable	81 566	62 794
	<u>8 940 598</u>	<u>34 048 335</u>
 LIABILITIES		
IOM intercompany account (note 2)	2 475 634	2 452 695
	<u>2 475 634</u>	<u>2 452 695</u>
 TOTAL NET ASSETS	 <u><u>6 464 964</u></u>	 <u><u>31 595 640</u></u>
 Represented by		
TOTAL NET SAVINGS DUE TO STAFF MEMBERS	<u><u>6 464 964</u></u>	<u><u>31 595 640</u></u>

SWISS FRANC SAVINGS SCHEME**CONTRIBUTIONS AND WITHDRAWALS FOR 2007**

	2007 CHF	2006 CHF
CONTRIBUTIONS		
Staff & IOM contributions	371 357	3 608 423
Transfers from USD Savings Scheme	619 673	0
Housing loans repayments	450	200 234
	<u>991 480</u>	<u>3 808 657</u>
WITHDRAWALS		
Staff withdrawals	26 477 485	6 212 450
Housing loans disbursements	0	678 886
Transfers to USD Savings Scheme	0	518 781
Transfers to Euro Savings scheme	0	191 177
	<u>26 477 485</u>	<u>7 601 294</u>
TOTAL NET CONTRIBUTION FOR THE YEAR	<u>(25 486 005)</u>	<u>(3 792 637)</u>
TOTAL NET SAVINGS DUE TO STAFF MEMBERS		
Staff savings at the beginning of the year	31 595 640	34 506 123
Net contributions	(25 486 005)	(3 792 637)
Net income (expenditure)	355 329	882 154
Staff savings at the end of the year	<u>6 464 964</u>	<u>31 595 640</u>

STATEMENT OF INCOME AND EXPENDITURE

	2007 CHF	2006 CHF
INCOME		
Income on managed funds	0	169 911
Interest on current account	16 465	1 757
Interest on deposit accounts	284 238	169 328
Dividends on mutual funds	7 215	19 712
Interest on amounts owing from IOM (note 2)	0	36 077
Mutual fund realized gains (note 1)	82 484	44 781
	<u>390 402</u>	<u>441 566</u>
EXPENDITURE		
Mutual fund realized losses (note 1)	0	0
	<u>0</u>	<u>0</u>
NET RESULT FOR THE YEAR BEFORE REVALUATION	<u>390 402</u>	<u>441 566</u>
REVALUATION (unrealized gains and losses)		
Mutual fund - Changes due to movement in price (note 3)	<u>(35 073)</u>	<u>440 588</u>
NET RESULT FOR THE YEAR AFTER REVALUATION	<u>355 329</u>	<u>882 154</u>

SWISS FRANC SAVINGS SCHEME
NOTES

	2007		2006	
	CHF		CHF	
1. Investments in mutual funds	Market value	Cost	Market value	Cost
Pictet Swiss Equites fund	519 861	462 283	964 317	830 448
	1 173 506	1 272 281	1 570 554	1 726
Pictet Global Equities fund				589
Pictet LPP 25	22 246	30 085	376 485	368 282
	1 715 613	1 764 649	2 911 356	2 925
				319
Market value less Cost		(49 036)		(13 963)
Change in difference		<u>(35 073)</u>		<u>440 588</u>

Investments in mutual funds 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.

2. IOM Intercompany account

The IOM intercompany account represents amounts due to or from IOM and the CHF Savings Scheme. 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 2007 no amounts were due to be paid from IOM for interest. In 2006 the rate for interest was 1.50 per cent.

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. The difference between market value and cost has changed during the year by CHF (35,073). As market value at the end of the year was lower than cost by CHF (49,036), this change has been recognized as an unrealized loss due to movement in price.

SWISS FRANC SAVINGS SCHEME**PERFORMANCE OF THE INVESTMENTS**

		2007		2006	
		CHF		CHF	
		%	Amount	%	Amount
TOTAL RETURNS					
Before revaluations	a	2.340	390 402	a	1.333 441 566
After revaluations	a	2.140	355 329	a	2.705 882 154
CORE FUND					
Internally managed funds					
Cash and short-term deposits	b	2.170	300 703	b	1.528 171 085
IOM intercompany account	c	-	0	c	1.500 36 077
Externally managed funds					
Cash and short-term deposits	b	-	0	b	1.138 169 911
MUTUAL FUNDS					
Pictet - Swiss Equities	d	2.833	16 210	d	19.610 277 825
Pictet - Global Equities	d	1.763	28 541	d	7.885 199 277
Pictet - LPP 25	d	1.346	2 660	d	2.104 3 064

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, including unrealized gains and losses, as a percentage of the average annual cost of units.

SWISS FRANC SAVINGS SCHEME

COMPARATIVE INFORMATION

Bank rates on deposits

LIBOR for 3-month CHF deposits

31 March

30 June

30 September

31 December

2007	2006
%	%
2.30	1.25
2.70	1.52
2.79	1.81
2.76	2.10

Stock Exchange movements

Dow Jones index (USA)

FTSE index (UK)

Nikkei index (Japan)

SMI index (Switzerland)

2007		2006	
Index 31.12.2007	Change since 1.1.2007 (%)	Index 31.12.2006	Change since 1.1.2006 (%)
13 265	4.92	12 643	17.97
6 457	3.79	6 221	10.71
15 308	-11.13	17 226	6.92
8 485	-3.43	8 786	15.85

IOM CHF Savings Scheme historical returns

Year	Core Fund	Mutual Fund	Overall
	%	%	%
2007	2.67	1.985	2.14
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

EURO SAVINGS SCHEME**STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2007**

	2007 EUR	2006 EUR
ASSETS		
IOM intercompany account (note 2)	862 193	3 713 185
	<u>862 193</u>	<u>3 713 185</u>
LIABILITIES	0	0
	<u>0</u>	<u>0</u>
TOTAL NET ASSETS	<u>862 193</u>	<u>3 713 185</u>
Represented by		
TOTAL NET SAVINGS DUE TO STAFF MEMBERS	<u>862 193</u>	<u>3 713 185</u>

CONTRIBUTIONS AND WITHDRAWALS FOR 2007

	2007 EUR	2006 EUR
CONTRIBUTIONS		
Transfers from USD Savings Scheme	48 497	1 200 663
Transfers from CHF Savings Scheme	0	121 165
	<u>48 497</u>	<u>1 321 828</u>
WITHDRAWALS		
Staff on separation from service	2 999 604	567 018
TOTAL NET CONTRIBUTION FOR THE YEAR	<u>(2 951 107)</u>	<u>754 810</u>
TOTAL NET SAVINGS DUE TO STAFF MEMBERS		
Staff savings at the beginning of the year	3 713 185	2 853 284
Net contributions	(2 951 107)	754 810
Net income (expenditure)	100 115	105 091
Staff savings at the end of the year	<u>862 193</u>	<u>3 713 185</u>

EURO SAVINGS SCHEME

STATEMENT OF INCOME AND EXPENDITURE

	2007 EUR	2006 EUR
INCOME		
Interest on amounts owing from IOM (note 2)	100 115	105 091
	<u>100 115</u>	<u>105 091</u>
EXPENDITURE		
	<u>0</u>	<u>0</u>
NET RESULT FOR THE YEAR	<u>100 115</u>	<u>105 091</u>

NOTES ON EURO SAVINGS SCHEME

1. Euro Savings Scheme

From July 2003, all IOM staff 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 Savings scheme. 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 2007 the rate was 4.00 per cent as compared to 3.00 per cent in 2006.

PERFORMANCE OF THE INVESTMENTS

	2007 EUR		2006 EUR	
	%	<u>Amount</u>	%	<u>Amount</u>
TOTAL RETURNS	4.000	100 115	3.000	105 091
CORE FUND				
Cash and short-term deposits	4.000	100 115	3.000	105 091

The percentage amounts are computed as the fixed predetermined rate for the IOM intercompany account in 2007.



Riksrevisjonen
Office of the Auditor General
of Norway

OPINION OF THE EXTERNAL AUDITORS
ON THE FINANCIAL STATEMENTS OF IOM SAVINGS SCHEME
FOR THE YEAR 2007

AUDIT ASSIGNMENT AND SCOPE

We have audited the financial statements of the IOM Savings Scheme for the year ended 31 December 2007. The statements audited are presented as Appendix 13 to the IOM Financial Report for 2007.

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 auditing standards issued by INTOSAI, the International Organization of Supreme Audit Institutions, to the extent that these apply to IOM Savings Scheme. These standards require that we plan and perform the audit to obtain reasonable assurance about whether 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 Savings Scheme as at 31 December 2007 and the results of its operations for the year then ended.

Fay Veronika Kristensen

Fay Veronika Kristensen

Liss Johansen

Liss Johansen

Jan Otto Jøranli

Jan Otto Jøranli

Auditors from the Office of the Auditor General of Norway
28 March 2008