

MC/2196

Original: English

12 April 2006

NINETY-SECOND SESSION

**FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2005**

<u>TABLE OF CONTENTS</u>	<u>Page</u>
Financial highlights	2
Organizational background	6
Statement of assets, liabilities and funds	10
Statement of resources and expenditure - Administrative Programme	11
Statement of resources and expenditure - Operational Programmes	13
Notes to the financial statements	14
 <u>Appendices</u>	
Appendix 1 - Administrative Programme - Assessed contribution	19
Appendix 2 - Administrative Programme - Outstanding assessed contributions	21
Appendix 3 - Operational Programmes - Statement of resources and expenditure by service and region	23
Appendix 4 - Staff Security Mechanism	24
Appendix 5 - Staff and office expenditure by location	25
Appendix 6 - Refugee Loan Fund	27
Appendix 7 - Claims Programmes	29
Appendix 8 - Rapid Response Transportation Fund	31
Appendix 9 - Government of Guatemala – Fiduciary Funds	32
Appendix 10 - List of voluntary contributions by donor - Operational Programmes	34
Appendix 11 - List of voluntary contributions by donor and programme - Operational Programmes	35
Appendix 12 - Opinion of the external auditors	54
Appendix 13 - Provident Fund	55

FINANCIAL HIGHLIGHTS

Overview

In 2005, IOM's operations expanded even further. Combined total expenditure for the Administrative and Operational Programmes reached USD 952.0 million, representing an increase of 49 per cent over the 2004 level of USD 637.8 million and an increase of 116 per cent over the 2003 level of USD 440.6 million.

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

Expenditure under the Claims Programmes increased by USD 166.9 million, or 144 per cent, from USD 146.0 million in 2004 to USD 312.9 million in 2005, and Claims Programmes accounted for 34 per cent of total operational expenditure during the year (2004: 24 per cent of total operational expenditure). Excluding expenditure incurred under the Claims Programmes, total operational expenditure increased by USD 147.2 million, or 32 per cent, in 2005. The most significant increases were due to out-of-country voting for Iraq (USD 55.7 million), tsunami-related activities (USD 42.9 million), expanded reconstruction activities in Afghanistan (USD 22.1 million) and Pakistan earthquake emergency activities (USD 9.5 million).

Seven new Member States joined IOM in 2005, bringing the total membership to 116 at 31 December 2005 (109 at 31 December 2004). Over 410 new project activities started in 2005 (350 in 2004), the number of staff grew from 4,040 to over 5,400 and the number of field locations increased from 212 to 286.

In 2005, there were 142,863 IOM-assisted international movements, representing a decrease of 91,071 movements since 2004 (233,934 movements). The main reason for the decrease was the absence of a movement component in Post-Emergency Assistance in 2005. IOM-assisted movements under the United States Resettlement Programme accounted for 37 per cent of all movements in 2005, but decreased by 8 per cent compared to 2004 levels.

In order to manage the significant growth in the Organization's activities, IOM continued to strengthen back-office administrative and labour-intensive functions in the Manila Administrative Centre, notably information technology, accounting, treasury operations, movement statistics and human resources administration. In addition, certain Missions with Regional Functions were provided with training and given a sharper focus on higher risk areas, enabling them to provide enhanced support on a regional level.

Administrative Programme

The budget approved for the 2005 Administrative Programme remained at the same level as in 2004: CHF 37,119,000. Expenditure for 2005 was CHF 37,222,183. The overspending of CHF 103,183 was mainly due to information technology costs related to the Human Resources Integrated Management System launched in January 2006 and additional training costs associated with the Performance Development System.

Because a number of Member States paid their overdue assessed contributions in 2005, the provision for doubtful receivables fell by CHF 264,425 (2004: increase of CHF 194,298). This is the first time since 2000 that IOM has had a decrease in the provision for doubtful receivables. The total outstanding assessed contributions requiring a provision decreased from CHF 5,693,352 at 31 December 2004 to CHF 5,428,927 at 31 December 2005.

FINANCIAL HIGHLIGHTS (continued)

At 31 December 2005, total outstanding assessed contributions amounted to CHF 8,733,471 (2004: CHF 7,523,009). 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 2005).

The net result of the decrease in the provision for doubtful receivables of CHF 264,425 plus the assessed contributions from new Member States of CHF 832,344, less the deficit carried forward from 2004 of CHF 637,548 and the excess of expenditure of CHF 103,183 was a surplus carried forward of CHF 356,038 (USD 271,785).

Operational Programmes

The Summary Update on the Programme and Budget for 2005 (MC/2175) estimated a budget of USD 1,095.7 million based on the information available at that time. Actual expenditure under the Operational Programmes (USD 922.0 million) was USD 173.7 million below the budget estimate. The main difference arose under the Claims Programmes because of an over-estimation of the number of successful appeals and legal successors to be paid in 2005 and a delay in payments to 2006 (USD 53.5 million). Technical Cooperation project expenditure was USD 49.8 million below budget in 2005, with most of the under spending occurring in tsunami-related activities and in programmes in Afghanistan. Movement project expenditure was USD 13.4 million below budget in 2005, and assisted voluntary returns programmes were underspent by USD 21.5 million.

The Operational Programmes ended 2005 with a two-part unearmarked carry-forward of USD 1,873,433 (2004: USD 1,960,927):

- (1) an unearmarked carry-forward from operations of USD 16,691 (2004: USD 74,018);
- (2) a carry-forward from the staff security mechanism of USD 1,856,742 (2004: USD 1,866,909). Refer to Appendix 4 for further details.

Discretionary income (composed of miscellaneous income and project related overhead) was higher than anticipated in the budget due to higher overhead income (from the increased level of staff and office expenditure) and higher interest income. A part of the additional discretionary income in 2005 has been earmarked and carried forward as follows:

- (a) USD 2 million were carried forward from 2005 to 2006 pursuant to the 2006 Programme and Budget, approved by Council Resolution No. 1128 (XC) on 2 December 2005;
- (b) USD 1.65 million were carried forward for information technology needs associated with the new financial resource management system.

Furthermore, additional discretionary income was used in 2005 to cover funding shortfalls in Sudan (repayment of the Central Emergency Revolving Fund loan), Liberia, the Republic of Moldova (to co-fund an EC-funded project), Germany (for the office move from Bonn to Nuremberg), Vienna (Technical Cooperation Centre), Azerbaijan, Greece and Spain.

Total expenditure under the Operational Programmes was USD 922.0 million (or 52 per cent more in 2005 than in 2004). At the same time, the level of new resources increased by 40 per cent (from USD 689.4 million in 2004 to USD 962.2 million in 2005). IOM's resources carried forward increased from USD 172.1 million at the end of 2004 to USD 212.2 million at the end of 2005.

Regarding assets, liabilities and funds, the Organization's total assets increased by 13 per cent in 2005 to USD 350.8 million (2004: 311.0 million). Operational receivables increased in 2005 to USD 52.0 million (2004: USD 41.5 million). This increase is in line with the overall growth of the Organization. The Administration is pursuing all amounts receivable to obtain payment as quickly as possible and negotiate the up-front payment of funds.

FINANCIAL HIGHLIGHTS (continued)

Total staff and office expenditure increased by USD 41.9 million from USD 158.9 million in 2004 to USD 200.8 million in 2005. Almost all of the increase (96 per cent) was in the Field, with the steepest rise during 2005 being in Asia. The following offices showed significant increases in staff and office costs (listed in order of size of increase): Indonesia, Iraq, Sri Lanka, Sudan, Afghanistan, Thailand, Germany, United Kingdom, United States, Philippines and the Russian Federation.

Direct operational expenditure also increased substantially, by USD 272.2 million, from USD 449.0 million in 2004 to USD 721.2 million in 2005. The largest increase concerned reintegration assistance, grants and compensation payments (increase of USD 188.0 million) and resulted from the increased level of compensation payments in 2005 of USD 78.7 million. Assistance to IDPs and micro projects also showed a substantial increase of USD 58.7 million, mainly due to expanded activities for shelters in Indonesia, Sri Lanka and Pakistan and other micro projects in Afghanistan and Haiti. Subcontracted services, public information and dissemination activities and rent and maintenance all increased substantially in 2005 mainly owing to the out-of-country voting programme for Iraq.

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

	2005	2004
	USD millions	USD millions
Operational Programmes – expenditure by service		
Movement	147.8	157.5
Migration Health	31.9	23.5
Technical Cooperation on Migration	322.9	191.4
Assisted Voluntary Returns and Integration	70.5	56.9
Counter-Trafficking	24.8	19.7
Labour Migration	3.4	6.4
Claims Programmes	312.9	146.0
General Programme Support	<u>7.8</u>	<u>6.5</u>
Total expenditure	<u>922.0</u>	<u>607.9</u>

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

- The decrease in **Movement** (USD 9.7 million) was mainly due to a drop in activities under the US Refugee Resettlement Programme (USD 8.5 million), most notably in Africa, together with decreased activities in Angola (USD 3.9 million) and Liberia (USD 2.7 million). These decreases were partially offset by an increase in movements of refugees from Zambia to Angola (USD 4.5 million);
- The increase in **Migration Health** (USD 8.4 million) resulted mainly from new projects in Guatemala (USD 2.6 million) and Colombia (USD 1.8 million) together with an increase in the US refugee resettlement-related health assessment activities (USD 1.7 million);
- The increase under **Technical Cooperation on Migration** (USD 131.5 million) was due to the out-of-country voting programme for Iraq (USD 55.7 million), tsunami-related projects (USD 41.2 million), Afghanistan reconstruction projects (USD 22.1 million), Pakistan earthquake emergency activities (USD 9.5 million), increased activities in Colombia (USD 7.9 million), emergency activities in Zimbabwe (USD 5.9 million) and IDP registration and return in Sudan (USD 5.2 million). These increases were offset by a decrease in expenditure resulting from the closure of the out-of-country registration and voting programme for Afghanistan (USD 22.9 million);
- The increase under **Assisted Voluntary Returns and Integration** (USD 13.6 million) was primarily due to increased return programmes from Europe (USD 7.5 million) and reintegration assistance in Afghanistan (USD 2.4 million);

FINANCIAL HIGHLIGHTS (continued)

- The increase in **Counter-Trafficking** (USD 5.1 million) was due to expanded activities, mainly in Asia and Europe, with the number of active projects increasing substantially in 2005;
- Expenditure under the **Claims Programmes** increased in 2005 by USD 166.9 million as a result of increased compensation payments for forced labour (USD 76.3 million), compensation payments for Nazi-era property loss (USD 98.1 million); the increase was offset by a reduction in the Holocaust Victims' Assets Programme (USD 10.3 million).

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

	2005	2004
	USD millions	USD millions
Operational Programmes – expenditure by region		
Africa and the Middle East	166.4	105.3
Americas	99.4	75.8
Asia and Oceania	214.2	159.4
Europe	433.6	260.0
Global activities	<u>8.4</u>	<u>7.4</u>
Total expenditure	<u>922.0</u>	<u>607.9</u>

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

- The increase in expenditure for **Africa and the Middle East** of USD 61.1 million resulted from the Iraq out-of-country voting project (USD 55.7 million), emergency assistance in Zimbabwe (USD 5.9 million), increased activities in Sudan (USD 5.2 million), EU election observers in Palestine and Bissau (USD 3.9 million) and the Iraq property claims project (USD 2.7 million). These increases were offset by a decrease in activities relating to the US Refugee Resettlement Programme (USD 16.0 million) and the registration and survey of former Iraqi soldiers (USD 4.3 million);
- The increase in expenditure for the **Americas** of USD 23.6 million resulted mainly from increased technical cooperation activities in Colombia (USD 7.9 million), the Haiti Transition Initiative (USD 4.6 million), migration health projects in Colombia and Guatemala (USD 4.4 million), community strengthening initiatives in Ecuador (USD 2.6 million) and the EU election observers in Venezuela and Haiti (USD 2.5 million);
- The increase in expenditure for **Asia and Oceania** of USD 54.8 million was brought about by tsunami-related relief and reintegration projects (USD 42.9 million), expanded reconstruction activities in Afghanistan (USD 22.1 million), the Pakistan earthquake emergency (USD 9.5 million) and increases in movements under the US Refugee Resettlement Programme and to Australia and Canada (USD 7.5 million). These increases were offset by a fall in expenditure resulting from the closure of the out-of-country registration and voting project in Afghanistan (USD 22.9 million) and the EU elections observation activity in Indonesia (USD 5.5 million);
- The most significant increases in expenditure for **Europe** (USD 173.6 million) were caused by increased compensation payments under the Claims Programmes (total increase of USD 164.1 million) and an expansion of the United Kingdom's voluntary assisted returns programme (USD 5.7 million).

ORGANIZATIONAL BACKGROUND

CONSTITUTION AND GOVERNANCE

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 116 Member States as at 31 December 2005 (109 at the end of 2004).

The Organization's organs are the Council, the Executive Committee and the Administration. The Council, on which each Member State has one representative and one vote, is the highest authority and determines IOM policies. The Executive Committee, at present comprising 23 Member States elected for two-year periods, examines and reviews the policies, operations and administration of the Organization. The Subcommittee on Budget and Finance, a committee of the entire membership, meets twice a year to discuss budgetary and financial matters.

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

PURPOSES AND FUNCTIONS

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

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

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

ORGANIZATIONAL BACKGROUND (continued)

STRUCTURE

The structure of IOM is functional and designed along a service-oriented approach to address migration challenges and implement activities. In 2005, there were six services: Movement, Migration Health, Technical Cooperation on Migration, Assisted Voluntary Returns and Integration, Counter-Trafficking and Labour Migration. Together with the Claims Programmes and General Programme Support, all IOM projects are categorized in one of these areas of activity. IOM Offices are organized as follows:

Missions with Regional Functions (MRFs): During 2005, 16 Field Offices worldwide were designated as Missions with Regional Functions (MRFs). The MRFs provide administrative, financial, liaison and programme development support for IOM Country and Special-Purpose Missions in the region. The MRFs also provide the structural flexibility for rapid and temporary deployment of expert resources to undertake assessment missions or to monitor and advise on the implementation of project activities in other Missions.

Special Liaison Missions (SLMs): During 2005 seven Special Liaison Missions (SLMs) provided regular liaison with governments, United Nations offices, other intergovernmental partners and relevant interlocutors on a broad range of issues related specifically to IOM's work in migration management.

Country Missions: IOM has a global network of over 200 Country Missions, including sub-offices, which implement projects. Most of these Missions are supported financially by the projects which they carry out.

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

Manila Administrative Centre (MAC): The MAC is considered as an extension of Headquarters, providing administrative support throughout the Organization, and is therefore not considered as part of the MRF structure.

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 2005: Management Coordination, International Migration Law and Legal Affairs, the Office of the Inspector General, Gender Coordination, Information Technology and Communications and the Ombudsperson.

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

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

ORGANIZATIONAL BACKGROUND (continued)

Migration Policy, Research and Communications (continued):

trends, policies and practices to internal and external stakeholders, including relations with the media; coordination of IOM's international dialogue on migration; and cooperation and partnerships with international organizations and non-governmental organizations.

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

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

DESCRIPTION AND SUMMARY OF ACTIVITIES

Movement: Resettlement, repatriation and transportation assistance for migrants, refugees and displaced persons has been an important IOM activity since the beginning. The Organization aspires to provide the most efficient and humane movement service for migrants, governments and other implementing partners, and to that end organizes the safe and reliable transfer of individual migrants for resettlement, work, studies or any other purpose of orderly migration. Regular movement services include transportation, support for selection, processing, language training, orientation activities and various activities to facilitate integration. One of the most prominent movement programmes implemented by IOM on behalf of the United States Government since the early 1950s is the US Refugee Programme (USRP). In 2005, the USRP accounted for approximately half of IOM's movement activities expenditure. In addition to IOM's traditional resettlement activities, a large proportion of expenditure was spent on Australia-bound migrants in the Pacific. IOM's movement services were also active in several locations dealing with post-emergency operations, e.g. IDPs in Iraq and returns from Zambia to Angola.

Migration Health: The aim of IOM's Migration Health Department (MHD) is to promote the health of mobile populations and to provide guidance on migration health research, policies and management. MHD activities therefore benefit migrants, host communities, States and partner agencies. Delivering appropriate services, sometimes in difficult locations, necessitates close cooperation between governments, IOM departments, UN and international partners, and national health authorities. In 2005, WHO and IOM signed a protocol to strengthen the existing MOU between the two organizations. The protocol recognized IOM's lead role in migration and health. Health issues affect all migrants and their host and home communities, and potentially cut across all areas of IOM's work. It has therefore been the role of MHD to raise awareness on migration health within the Organization and ensure that the health of migrants is addressed across the boards. In 2005, migration health assessments for the purpose of resettlement remained MHD's biggest task.

ORGANIZATIONAL BACKGROUND (continued)

Technical Cooperation on Migration: Governments are faced with a complex set of challenges when managing migration, particularly irregular migration, in which they are involved as sending, transit or receiving countries. The work of the Technical Cooperation on Migration (TCM) service is focused on strengthening the capacity of governments and other relevant actors to meet migration challenges through specific national initiatives and through increased partnership and joint action with other concerned States and relevant partners. TCM also facilitates cooperation among governments and helps to develop the necessary legislation, administrative structures, knowledge, and human resources to better manage migration. Technical cooperation projects address core concerns of migration governance such as policy, legal framework and operational systems such as borders and travel document issuance systems, and extend into areas linking migration and development, particularly activities that target the root causes of economically-induced migration. TCM also helps governments test new creative approaches to particular migration challenges. Post-emergency migration management also falls within technical cooperation. There was significant growth in TCM activities in 2005, mainly because of the out-of-country voting programme for Iraq, which accounted for USD 55.7 million of expenditure. Other major technical cooperation activities in 2005 included emergency and post-emergency operations assistance in Afghanistan, Indonesia, Sri Lanka and Pakistan.

Assisted Voluntary Returns and Integration: Assisted voluntary returns and migrant integration strategies are indispensable components of a comprehensive approach to managing migration, including irregular migration. Where migrants are unable to stay in their host country, assisted voluntary returns offer a more humane and cost-effective alternative than forced returns. They also provide a means for persons stranded abroad to return home safely and in dignity. Where migrants are able to stay in the host country, integration support can ease the pain of adjustment to a new culture, while ensuring social harmony between new and old members of the community. IOM implements over 20 major voluntary return programmes for unsuccessful asylum seekers and other migrants in need with countries such as the Netherlands, the United Kingdom, Germany, Belgium, Norway, Denmark, Switzerland and Hungary. In 2005, both the number of migrants assisted and the breadth of services provided, including reintegration assistance in several countries of origin, increased.

Counter-Trafficking: Trafficking in persons is a blatant violation of the human rights of migrants and one of the most serious threats to orderly migration. An increasing number of migrants are trafficked worldwide every year, generating large amounts of money for organized criminal networks. These networks misinform would-be migrants by exploiting their ignorance, often exposing them to physical harm and danger, economic despair, forced labour and vulnerability in destination countries. IOM helps prevent trafficking by providing factual information on the dangers of irregular migration. It assists the victims of trafficking by offering protection, counselling and voluntary return and reintegration. IOM's work also involves research, the compilation of data, dissemination/exchange of information and experience, and assistance to governments to enhance their capacity to combat trafficking. Counter-trafficking project expenditure increased by 26 per cent in 2005, with most growth occurring in Asia and Europe.

Labour Migration: Labour migration, or the movement of people across borders for employment, has moved to the top of the policy agendas of many countries of origin, transit and destination in the 21st century. Governments and migrants at both ends of the labour migration spectrum are increasingly turning to IOM for expert support, facilitation of regulated labour migration and direct assistance to the migrants. IOM's prime objectives in providing these services are: to promote legal forms of labour mobility as an alternative to irregular migration; to provide effective protection and support services to labour migrants and their families; and to foster economic and social development.

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

STATEMENT OF ASSETS, LIABILITIES AND FUNDS AS AT 31 DECEMBER 2005

	2005	2004
	USD	USD
<u>ASSETS</u>		
CURRENT ASSETS		
Bank and cash (note 3)	243 526 763	225 508 092
Accounts receivable:		
Governments and voluntary agencies	52 009 756	41 474 023
Member States' outstanding assessed contributions (appendix 2)	6 666 772	6 657 530
Other receivables and deposits	11 900 867	9 162 879
	<u>70 577 395</u>	<u>57 294 432</u>
Less: Provision for doubtful receivables (appendix 2)	(4 144 219)	(5 038 365)
	<u>66 433 176</u>	<u>52 256 067</u>
MEDIUM-TERM ASSETS		
Promissory notes (note 4)	32 300 000	23 100 000
FIXED ASSETS		
Headquarters building (note 5)	7 878 495	9 459 671
Mission buildings (note 5)	640 039	724 039
	<u>8 518 534</u>	<u>10 183 710</u>
<u>TOTAL ASSETS</u>	<u>350 778 473</u>	<u>311 047 869</u>
<u>LIABILITIES AND FUNDS</u>		
CURRENT LIABILITIES		
Accounts payable for transportation services	4 262 502	7 377 427
Other payables	10 620 916	11 048 545
Payable to staff Provident Funds (note 6)	16 598 182	14 035 784
Accrued expenses	7 229 656	6 105 936
	<u>38 711 256</u>	<u>38 567 692</u>
LONG-TERM LIABILITIES		
Staff terminal emoluments (note 7)	28 575 000	23 687 774
Loan for Headquarters building (note 5)	7 878 495	9 459 671
Sasakawa Endowment Fund (note 8)	2 000 000	2 000 000
Loans from Member States (note 10)	1 680 400	1 680 400
	<u>40 133 895</u>	<u>36 827 845</u>
FUNDS		
Advance contributions from governments, agencies, migrants and sponsors	10 348 999	6 342 089
Refugee Loan Fund (appendix 6)	44 751 173	29 864 582
Emergency Preparedness Account (note 9)	332 094	238 000
IOM Migrant Loan Fund (note 11)	180 249	180 249
Rapid Response Transportation Fund (appendix 8)	2 054 636	2 274 350
Currency translation reserve (note 12)	747 949	24 205 690
Operational Programmes - earmarked resources carried forward	210 373 004	170 150 647
Operational Programmes - unearmarked resources carried forward (note 13)	1 873 433	1 960 927
Administrative Programme – resources/(underfunding) carried forward	271 785	(564 202)
Contingency reserve (note 14)	1 000 000	1 000 000
	<u>271 933 322</u>	<u>235 652 332</u>
<u>TOTAL LIABILITIES AND FUNDS</u>	<u>350 778 473</u>	<u>311 047 869</u>

ADMINISTRATIVE PROGRAMME**STATEMENT OF RESOURCES AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2005****EXPRESSED IN US DOLLARS**

See following page for statement expressed in Swiss francs

	2005	2004
	USD	USD
<u>RESOURCES</u>		
Assessed contributions from Member States (appendix 1)	32 848 672	29 695 200
(Loss)/gain on foreign exchange (note a)	<u>(2 935 357)</u>	<u>224 822</u>
TOTAL RESOURCES	<u>29 913 315</u>	<u>29 920 022</u>
<u>EXPENDITURE</u>		
Staff salaries, benefits and terminal emoluments (note 7)	23 986 824	23 909 315
Travel, subsistence and representation	<u>871 701</u>	<u>878 930</u>
Total staff salaries, benefits, travel and representation	24 858 525	24 788 245
Building rental and maintenance	988 107	1 055 970
Computer equipment and maintenance	1 730 293	1 776 337
Office supplies, printing, equipment and vehicles	<u>622 962</u>	<u>409 228</u>
Total general office	3 341 362	3 241 535
Training	594 949	503 688
Outside services and research	<u>470 237</u>	<u>547 956</u>
Total contractual services	1 065 186	1 051 644
Communications	413 324	458 375
Meetings Secretariat	<u>334 961</u>	<u>340 017</u>
TOTAL EXPENDITURE	<u>30 013 358</u>	<u>29 879 816</u>
Excess of (expenditure)/resources for the year	(100 043)	40 206
Excess of expenditure brought forward at the beginning of the year	(564 202)	(471 647)
Assessed contributions from new Member States (appendix 1)	734 179	37 676
Decrease/(increase) in provision for doubtful receivables (appendix 2)	<u>201 851</u>	<u>(170 437)</u>
Resources/(expenditure) carried forward at the end of the year	<u>271 785</u>	<u>(564 202)</u>

Note a:

The foreign exchange loss in 2005 is due to the weakening of the Swiss franc against the US dollar during the year from USD 1 = CHF 1.13 at 1 January 2005 to USD 1 = CHF 1.31 at 31 December 2005.

ADMINISTRATIVE PROGRAMME**STATEMENT OF RESOURCES AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2005****EXPRESSED IN SWISS FRANCS**

See previous page for statement expressed in US dollars

	BUDGET		
	2005	2005	2004
	CHF	CHF	CHF
<u>RESOURCES</u>			
Assessed contributions from Member States (appendix 1)		37 119 000	37 119 000
TOTAL RESOURCES		37 119 000	37 119 000
<u>EXPENDITURE</u>			
Staff salaries and benefits and terminal emoluments (note 7)	29 891 000	29 660 826	29 807 606
Travel, subsistence and representation	1 031 000	1 075 776	1 087 008
Total staff salaries, benefits, travel and representation	30 922 000	30 736 602	30 894 614
Building rental and maintenance	1 268 000	1 259 319	1 284 933
Computer equipment and maintenance	2 057 000	2 166 354	2 079 693
Office supplies, printing, equipment and vehicles	758 000	782 665	504 063
Total general office	4 083 000	4 208 338	3 868 689
Training	625 000	739 903	615 701
Outside services and research	589 000	591 222	664 012
Total contractual services	1 214 000	1 331 125	1 279 713
Communications	465 000	515 573	562 190
Meetings Secretariat	435 000	430 545	414 840
TOTAL EXPENDITURE	37 119 000	37 222 183	37 020 046
Excess of (expenditure)/resources for the year		(103 183)	98 954
Excess of expenditure brought forward at the beginning of the year		(637 548)	(589 559)
Assessed contributions from new Member States (appendix 1)		832 344	47 355
Decrease/(increase) in provision for doubtful receivables (appendix 2)		264 425	(194 298)
Resources/(expenditure) carried forward at the end of the year		356 038	(637 548)

OPERATIONAL PROGRAMMES**STATEMENT OF RESOURCES AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2005**

	2005 USD	2004 USD
<u>RESOURCES (appendix 10)</u>		
Earmarked contributions from:		
Member States	459 186 934	357 726 099
Non-member States, agencies and other	457 267 155	287 203 604
Promissory note repayments	18 473 666	20 308 744
Refugees, migrants and sponsors	21 927 087	19 922 872
Total earmarked contributions	956 854 842	685 161 319
Unearmarked contributions from:		
Member States	2 310 230	3 036 803
Net interest and miscellaneous income	2 989 615	1 196 509
Total unearmarked contributions	5 299 845	4 233 312
TOTAL RESOURCES (appendix 10)	962 154 687	689 394 631
<u>EXPENDITURE</u>		
Transportation	106 189 268	101 855 499
Visas, documentation and transit	4 549 684	6 099 999
Medical examinations, equipment and drugs	9 622 894	9 184 598
Reintegration assistance, grants and compensation payments	315 424 697	127 376 678
Assistance to IDPs and micro-projects	145 918 620	87 177 434
Subcontracted services	126 551 685	112 433 388
Public information and dissemination activities	12 380 138	4 737 767
Other operational costs	583 103	128 376
Total direct expenditure	721 220 089	448 993 739
Staff and office expenditure:		
General staff costs	123 957 387	102 933 879
Terminal emoluments	8 823 298	7 418 270
Travel and subsistence	11 011 255	8 247 412
Computers, office equipment and supplies	12 700 405	10 443 867
Premises rent and maintenance	20 792 234	11 396 048
Communications	7 140 568	4 642 219
Vehicle purchase, rental and maintenance	5 840 863	4 828 739
Outside contractual services	7 602 677	7 973 853
UNDSS Security Fee (appendix 4)	2 931 048	1 049 072
Total staff and office expenditure (appendices 3 and 5)	200 799 735	158 933 359
TOTAL EXPENDITURE	922 019 824	607 927 098
Excess of resources for the year	40 134 863	81 467 533
Resources carried forward at the beginning of the year	172 111 574	90 644 041
Resources carried forward at the end of the year	212 246 437	172 111 574
<u>Comprising:</u>		
Earmarked resources carried forward	210 373 004	170 150 647
Unearmarked resources carried forward (note 13)	1 873 433	1 960 927
Total resources carried forward at the end of the year	212 246 437	172 111 574

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

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

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

and such other reports as requested or deemed necessary.

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

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

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

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

Accounting records and foreign currencies

Accounting records are presented in US dollars, as required by the Financial Regulations. Assets and liabilities are translated into US dollars at the UN rate of exchange set at the end of each month. Income and expenses are translated at the UN exchange rate existing during 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 resource 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 12).

Doubtful receivables

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

Expenditure

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

Fixed assets

Buildings are capitalized and depreciated.

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

Investment income

Investment income is recorded on the accrual basis.

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

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

Resources

Assessed contributions under the Administrative Programme are recorded on the accrual basis. Assessed contributions are due on 1 January and are recorded as income at that date. Voluntary contributions to Operational Programmes are normally recorded once the funds have been received. Pledges and contributions requiring the invoicing of expenditure are accrued to the level of expenditure incurred.

Taxation

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

NOTE 3 – BANK AND CASH

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

NOTE 4 - PROMISSORY NOTES

The amount of USD 32,300,000 (2004: USD 23,100,000) 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 on the evaluation of promissory notes.

NOTE 5 - FIXED ASSETS**Headquarters building**

The Headquarters building in Geneva was purchased in 1984 at a cost of CHF 18,000,000. The building is situated on land leased from the Canton of Geneva for a period of 99 years at a nominal cost of CHF 1. The cost of the building is fully financed by a Swiss Government loan which, effective from 1 January 1996, is interest free. The loan is repayable over 50 years, until 2033. The repayment for 2005 was CHF 368,600 (2004: 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:

		2005	2004
		CHF	CHF
Building at cost		18 000 000	18 000 000
Accumulated depreciation		<u>(7 679 172)</u>	<u>(7 310 572)</u>
Net book value at 31 December		<u>10 320 828</u>	<u>10 689 428</u>
Swiss Government loan		18 000 000	18 000 000
Accumulated repayments		<u>(7 679 172)</u>	<u>(7 310 572)</u>
Loan balance at 31 December		<u>10 320 828</u>	<u>10 689 428</u>
At the year-end rate equivalent to	USD	<u>7 878 495</u>	<u>9 459 671</u>
Year-end exchange rate (CHF/USD)		1.31	1.13

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

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

	2005	2004
	USD	USD
Mission buildings at cost	1 839 751	1 839 751
Accumulated depreciation	<u>(1 199 712)</u>	<u>(1 115 712)</u>
Net book value	<u>640 039</u>	<u>724 039</u>

NOTE 6 – PAYABLE TO STAFF PROVIDENT FUNDS

The amount payable to the staff Provident Funds of USD 16 598 182 (2004: USD 14,035,784) is shown as a receivable from IOM in the Provident Funds accounts as follows:

US dollar Provident Funds			USD	5 903 585
Swiss franc Provident Fund	CHF 9 586 489	at 1.31	USD	7 317 930
Euro Provident Fund	EUR 2 853 284	at 0.845	USD	3 376 667

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

NOTE 7 - STAFF TERMINAL EMOLUMENTS

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

At its Seventy-second Session in November 1996, the Council adopted a budgetary method of funding terminal emoluments in the Administrative Programme. Under this method, terminal emolument payments are funded by a yearly allotment in the Administrative Programme based on the anticipated entitlements for staff departing in the coming year. For 2005 and 2004 the budget for terminal emoluments was CHF 620,000, whereas the actual terminal emolument payments for 2005 were CHF 1,039,320 (2004: CHF 1,149,822). The number of staff departing and the entitlements required cannot be fully anticipated at the time the budget is prepared. At 31 December 2005 the estimated accrued liability for severance pay and other emoluments payable to staff when they retire or leave the Organization under the Administrative Programme amounted to USD 8,979,595 (2004: USD 9,738,895).

Under the Operational Programmes, the reserve of USD 28,575,000 at 31 December 2005 (2004: USD 23,687,774) is sufficient to cover the entire estimated accrued liability for severance pay and other emoluments which are payable to staff members when they retire or leave the Organization. It includes a provision for certain payments that need to be made for IOM staff after retirement, such as IOM's contribution to health insurance premiums and provident fund contributions for staff members accepting mutually agreed termination packages.

NOTES TO THE FINANCIAL STATEMENTS (continued)**NOTE 8 – 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.

	2005 USD	2004 USD
CAPITAL ACCOUNT BALANCE AT THE END OF THE YEAR	2 000 000	2 000 000
INCOME ACCOUNT		
Interest income earned during the year	55 000	27 400
Transfers to Tsunami Emergency	(55 000)	(27 400)
INCOME ACCOUNT BALANCE AT THE END OF THE YEAR	0	0

NOTE 9 – 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.

	2005 USD	2004 USD
Opening balance of the EPA at the beginning of the year	238 000	421 000
<u>Contributions to the EPA:</u>		
Government of the United Kingdom (DFID)	176 236	
<u>Transfers from the EPA to projects:</u>		
Emergency preparedness mission in Musina South Africa	(30 000)	
Pakistan earthquake emergency	(70 000)	
Assistance for displaced population in Côte d'Ivoire	(40 000)	
Shelter assistance – BAM earthquake victims		(100 000)
Santa Fe post-emergency		(15 000)
Support for Sudan joint assessment mission		(18 000)
Post-conflict assessment in Haiti		(15 000)
Tsunami emergency		(50 000)
Total transfers from the EPA to projects	(140 000)	(198 000)
<u>Repayments to the EPA from projects:</u>		
Post-conflict assessment in Haiti		15 000
Shelter assistance – BAM earthquake victims	7 858	
Tsunami emergency	50 000	
Total repayments to the EPA from projects	57 858	15 000
Closing balance of the EPA at the end of the year	332 094	238 000

NOTES TO THE FINANCIAL STATEMENTS (continued)**NOTE 10 – 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.

NOTE 11 – IOM MIGRANT LOAN FUND

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

NOTE 12 – CURRENCY TRANSLATION RESERVE

The currency translation reserve of USD 747,949 (2004: USD 24,205,690) 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 2005, the average bank and cash balance was USD 254.2 million, of which USD 164.5 million (or 65 per cent) was held in euros. Due to a 13 per cent weakening of the euro against the dollar during 2005 (from USD 1 = EUR 0.737 at 1 January 2005 to USD 1 = EUR 0.845 at 31 December 2005), and IOM's sizeable holdings in euros, the currency translation reserve decreased substantially during 2005.

It should be noted that this is essentially an unrealized reserve as IOM's accounts are maintained in US dollars while actual balances are in other currencies, most significantly in euros and Swiss francs. Reference is made to Note 2 - Accounting records and foreign currencies.

NOTE 13 – OPERATIONAL PROGRAMMES – UNEARMARKED RESOURCES CARRIED FORWARD

The unearmarked resources for operational programmes carried forward at 31 December 2005 amounted to USD 1,873,433 (2004: USD 1,960,927) and comprised two parts, as shown in Operational Programmes - Statement of Resources and Expenditure by Service and Region (appendix 3):

- (a) USD 16,691 unearmarked resources carried forward (2004: USD 74,018) from operations;
- (b) USD 1,856,742 unearmarked resources carried forward (2004: USD 1,886,909) from the Staff Security mechanism (refer to appendix 4).

NOTE 14 – CONTINGENCY RESERVE

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

ADMINISTRATIVE PROGRAMME**ASSESSED CONTRIBUTIONS FOR THE YEAR ENDED 31 DECEMBER 2005**

	2005 CHF	2004 CHF
<u>MEMBER STATES</u>		
Afghanistan (2)	12 963	
Albania	12 963	14 643
Algeria	31 483	28 554
Angola	12 963	14 643
Argentina	396 309	394 630
Armenia	12 963	14 643
Australia	659 651	662 597
Austria	355 938	385 844
Azerbaijan	12 963	14 643
Bangladesh	12 963	14 643
Belgium	442 978	459 791
Belize	12 963	14 643
Benin	12 963	14 643
Bolivia	12 963	14 643
Bulgaria	12 963	14 643
Burkina Faso	12 963	14 643
Cambodia	12 963	14 643
Canada	1 165 964	1 041 486
Cape Verde	12 963	14 643
Chile	92 596	86 394
Colombia	64 076	82 001
Congo	12 963	14 643
Costa Rica	12 963	14 643
Côte d'Ivoire	12 963	14 643
Croatia	15 186	16 107
Cyprus	16 297	15 741
Czech Republic	75 928	82 733
Democratic Republic of the Congo	12 963	14 643
Denmark	297 417	304 941
Dominican Republic	14 445	14 643
Ecuador	12 963	14 643
Egypt	49 631	33 313
El Salvador	12 963	14 643
Finland	220 748	212 690
France	2 499 344	2 632 452
Gambia	12 963	14 643
Georgia	12 963	14 643
Germany	3 590 121	3 977 049
Greece	219 637	219 646
Guatemala	12 963	14 643
Guinea	12 963	14 643
Guinea-Bissau	12 963	14 643
Haiti	12 963	14 643
Honduras	12 963	14 643
Hungary	52 224	49 054
Iran (Islamic Republic of)	65 187	110 921
Ireland	145 190	119 707
Israel	193 710	169 127
Italy	2 024 513	2 062 106
Japan	7 210 613	7 144 338
Jordan	12 963	14 643
Kazakhstan	12 963	14 643
Kenya	12 963	14 643
Kyrgyzstan	12 963	14 643
Latvia	12 963	14 643
Liberia	12 963	14 643
Libyan Arab Jamahiriya (2)	54 817	
Lithuania	12 963	14 643
Luxembourg	31 853	32 581
Madagascar	12 963	14 643
Mali	12 963	14 643
Malta (1)	12 963	
Mauritania	12 963	14 643
Mexico	780 396	442 220
Morocco	19 630	17 938
Netherlands	700 393	707 625
New Zealand	91 484	98 108

ADMINISTRATIVE PROGRAMME

ASSESSED CONTRIBUTIONS FOR THE YEAR ENDED 31 DECEMBER 2005

MEMBER STATES (continued)	2005 CHF	2004 CHF
Nicaragua	12 963	14 643
Niger (2)	12 963	
Nigeria	17 408	27 822
Norway	281 491	263 209
Pakistan	22 964	24 893
Panama	12 963	14 643
Paraguay	12 963	14 643
Peru	38 149	48 322
Philippines	39 261	41 001
Poland	191 117	154 118
Portugal	194 821	188 163
Republic of Korea	665 207	677 607
Republic of Moldova	12 963	14 643
Romania	24 816	23 795
Rwanda	12 963	14 643
Senegal	12 963	14 643
Serbia and Montenegro	12 963	14 643
Sierra Leone	12 963	14 643
Slovakia	21 112	17 572
Slovenia	34 075	33 313
South Africa	121 115	166 198
Sri Lanka	12 963	14 643
Sudan	12 963	14 643
Sweden	413 717	418 059
Switzerland	495 942	518 730
Tajikistan	12 963	14 643
Thailand	86 670	119 707
Tunisia	13 334	14 643
Uganda	12 963	14 643
Ukraine	16 297	21 598
United Kingdom of Great Britain and Northern Ireland	2 539 345	2 253 929
United Republic of Tanzania	12 963	14 643
United States of America	9 533 654	9 637 680
Uruguay	20 001	32 581
Venezuela (Bolivarian Republic of)	70 743	84 930
Yemen	12 963	14 643
Zambia	12 963	14 643
Zimbabwe	12 963	14 643
Subtotal - Member States - CHF	37 119 000	37 119 000
Subtotal - Member States - USD	32 848 672	29 695 200
NEW MEMBER STATES		
Malta (1)		14 643
Afghanistan (2)		8 442
Libyan Arab Jamahiriya (2)		15 828
Niger (2)		8 442
Bahamas (3)	12 963	
Brazil (3)	630 391	
Estonia (3)	12 963	
Turkey (3)	154 079	
Jamaica (4)	7 316	
Bosnia and Herzegovina (4)	7 316	
Gabon (4)	7 316	
Subtotal - New Member States - CHF	832 344	47 355
Subtotal - New Member States - USD	734 179	37 676

Note: IOM had 116 Member States at the end of 2005 (109 at the end of 2004). 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.

(1) Malta was admitted as a Member by Resolution No. 1085 adopted by the Council on 18 November 2003.

(2) The Libyan Arab Jamahiriya, Niger and Afghanistan were admitted as Members by Resolutions Nos. 1098 to 1100 adopted by the Council on 4 June 2004. Their contributions for 2004 were pro-rated according to the date of entry to the Organization.

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

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

ADMINISTRATIVE PROGRAMME**OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE YEAR ENDED 31 DECEMBER 2005**

Member States	2004	2003	Previous Years	Total	2005	Grand Total
Afghanistan					12 923	12 923
Albania	14 643	1 395		16 038	12 963	29 001
Argentina (1)		469 226	2 003 174	2 472 400		2 472 400
Armenia (1)		14 393	97 422	111 815		111 815
Bahamas					12 963	12 963
Benin	14 643			14 643	12 963	27 606
Bolivia* (3)	14 643	14 393	380 565	409 601	12 963	422 564
Brazil					630 391	630 391
Burkina Faso	10 944			10 944	12 963	23 907
Cape Verde*	14 643	14 393	14 305	43 341	12 963	56 304
Chile					14 649	14 649
Congo	14 418			14 418	12 963	27 381
Costa Rica	4 902			4 902	12 963	17 865
Côte d'Ivoire	14 643	13		14 656	12 963	27 619
Croatia					15 186	15 186
Dem. Republic of the Congo					12 963	12 963
Dominican Republic (1)	14 643		573 087	587 730		587 730
Ecuador					7 456	7 456
Egypt					49 631	49 631
Gabon					7 316	7 316
Gambia*	14 643	14 393	24 465	53 501	12 963	66 464
Georgia*	14 643	14 393	24 465	53 501	12 963	66 464
Guinea*	14 643	14 393	41 802	70 838	12 963	83 801
Guinea-Bissau*	14 643	14 393	66 167	95 203	12 963	108 166
Haiti					12 963	12 963
Honduras					8 987	8 987
Hungary					52 224	52 224
Iran (Islamic Republic of)		37 785	101 483	139 268		139 268
Jamaica					7 316	7 316
Jordan					12 963	12 963
Kyrgyzstan* (2)	14 643	14 393	3 818	32 854	12 963	45 817
Liberia*	14 643	14 393	166 947	195 983	12 963	208 946
Lithuania					8 472	8 472
Mali	14 643	209		14 852	12 963	27 815
Mauritania					1 163	1 163
Nicaragua (1)		14 393	84 218	98 611		98 611
Niger	8 442			8 442	12 963	21 405
Nigeria					17 348	17 348
Pakistan					5 243	5 243
Paraguay					64	64
Peru (1)	48 322	48 218	4 541	101 081	38 149	139 230
Philippines	14 778			14 778	39 261	54 039
Republic of Korea	143 693			143 693	665 207	808 900
Rwanda*	14 643	14 393		29 036	12 963	41 999
Sierra Leone*	14 643	14 393	24 465	53 501	12 963	66 464
Sudan	14 643	1 212		15 855	12 963	28 818
Tajikistan*	14 643	14 393	10 182	39 218	12 963	52 181

ADMINISTRATIVE PROGRAMME

OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE YEAR ENDED 31 DECEMBER 2005 (continued)

Member States	2004	2003	Previous Years	Total	2005	Grand Total
Uganda*	14 643	14 393	166 367	195 403	12 963	208 366
United Kingdom					1 269 672	1 269 672
United Republic of Tanzania					179	179
Uruguay*	32 581	33 105	30 399	96 085	20 001	116 086
Venezuela (Bolivarian Republic of)	588			588	70 743	71 331
Yemen					12 962	12 962
Zambia* (2)	14 643	14 393	246 882	275 918	12 963	288 881
Zimbabwe	230			230	12 963	13 193
Total CHF	557 115	807 058	4 064 754	5 428 927	3 304 544	8 733 471
Total USD (at 1.31)	425 278	616 075	3 102 866	4 144 219	2 522 553	6 666 772

At 31 December 2005:

(1): Member States having concluded a repayment plan (total number: 5).

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

(3): Member State that has failed to meet its obligations under an agreed repayment plan (total number: 1)

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

Note - Provision for Doubtful Receivables: In accordance with IOM's accounting policy, full provision for doubtful receivables is made for assessed contributions that have been outstanding for more than one year. Therefore, a provision of CHF 5,428,927 (USD 4,144,219) has been made for outstanding assessed contributions for 2004 and prior years.

	<u>CHF</u>	<u>USD</u>
Provision at 1 January 2004 (A)	5 499 054	4 399 243
Outstanding assessed contributions from prior year at 1 January (B)	2 332 981	2 221 838
Payments received in 2004 on outstanding assessed contributions from 2003 and prior years	(2 138 683)	(2 051 401)
Increase in provision due to non-payment by Member States (B-C)	194 298	170 437
Foreign exchange rate fluctuation (D)		468 685
Provision at 31 December 2004 (E=A+B-C-D)	5 693 352	5 038 365

	<u>CHF</u>	<u>USD</u>
Provision at 1 January 2005 (E)	5 693 352	5 038 365
Outstanding assessed contributions from 2004 at 1 January 2005 (F)	1 829 657	1 619 165
Payments received in 2005 on outstanding assessed contributions from 2004 and prior years (G)	(2 094 082)	(1 821 016)
Decrease in provision due to payment by Member States (F - G)	(264 425)	(201 851)
Foreign exchange rate fluctuation (H)		(692 295)
Provision at 31 December 2005 (E+F-G-H)	5 428 927	4 144 219

**OPERATIONAL PROGRAMMES - STATEMENT OF RESOURCES AND EXPENDITURE BY SERVICE AND REGION
FOR THE YEAR ENDED 31 DECEMBER 2005 (IN US DOLLARS)**

	RESOURCES			EXPENDITURE			RESOURCES CARRIED FORWARD				
	CARRIED FORWARD FROM 2004 (note a)	NEW RESOURCES 2005	ALLOCATION OF UNEAR-MARKED INCOME	TOTAL AVAILABLE RESOURCES	DIRECT OPERATIONS	STAFF AND OFFICE	OVERHEAD	TOTAL EXPENDITURE	EARMARKED RESOURCES	UNEAR-MARKED RESOURCES	NET CARRY FORWARD
By Service											
Unearmarked income		5 299 845	(5 299 845)								
Movement	10 934 729	145 410 014	32 010	156 376 753	103 460 849	39 609 801	4 764 098	147 834 748	8 542 005		8 542 005
Migration Health	5 332 226	35 752 737	275 000	41 359 963	15 791 950	14 453 198	1 697 841	31 942 989	9 416 974		9 416 974
Technical Cooperation on Migration	102 383 383	335 211 784	3 013 742	440 608 909	242 265 188	72 088 231	8 588 394	322 941 813	117 667 096		117 667 096
Assisted Voluntary Returns and Integration	11 207 440	77 282 393	129 028	88 618 861	45 408 505	22 579 480	2 549 222	70 537 207	18 081 654		18 081 654
Counter-Trafficking	16 338 273	21 696 421	235 000	38 269 694	13 880 101	9 736 688	1 163 404	24 780 193	13 489 501		13 489 501
Labour Migration	1 221 238	3 808 880	175 659	5 205 777	2 212 187	1 036 925	114 890	3 364 002	1 841 775		1 841 775
Claims Programmes (note b)	13 739 817	325 452 990		339 192 807	296 296 391	15 082 083	1 475 330	312 853 804	26 339 003		26 339 003
General Programme Support	6 868 756	11 903 206	2 671 371	21 443 333	1 510 910	7 250 625	670 751	9 432 286	12 011 047		12 011 047
Staff and services covered by Discretionary Income	2 198 803	336 417	(1 231 965)	1 303 255	335 864	15 088 227	(17 003 049)	(1 578 958)	2 865 522	16 691	2 882 213
UNDSS MECHANISM	1 886 909			1 886 909	58 144	3 874 477	(4 020 881)	(88 260)	1 18 427	1 856 742	1 975 169
TOTAL US DOLLARS	172 111 574	962 154 687	0	1 134 266 261	721 220 089	200 799 735	0	922 019 824	210 373 004	1 873 433	212 246 437

	RESOURCES			EXPENDITURE			RESOURCES CARRIED FORWARD				
	CARRIED FORWARD FROM 2004 (note a)	NEW RESOURCES 2005	ALLOCATION OF UNEAR-MARKED INCOME	TOTAL AVAILABLE RESOURCES	DIRECT OPERATIONS	STAFF AND OFFICE	OVERHEAD	TOTAL EXPENDITURE	EARMARKED RESOURCES	UNEAR-MARKED RESOURCES	NET CARRY FORWARD
By Region											
Unearmarked income		5 299 845	(5 299 845)								
Africa and the Middle East	76 599 011	128 903 533	1 915 385	207 417 929	109 524 712	49 941 026	6 971 036	166 436 774	40 981 155		40 981 155
Americas	23 702 393	115 177 461	484 852	139 364 706	82 918 031	14 752 376	1 756 825	99 427 232	39 937 474		39 937 474
Asia and Oceania	23 573 146	249 334 958	300 664	273 208 768	157 753 772	50 438 380	6 039 824	214 231 976	58 976 792		58 976 792
Europe	37 088 646	449 651 327	1 063 890	487 803 863	367 578 552	59 420 572	6 540 531	433 539 655	54 264 208		54 264 208
Global activities	7 062 666	13 451 146	2 767 019	23 280 831	3 051 014	7 284 677	(284 286)	10 051 405	13 229 426		13 229 426
Staff and services covered by Discretionary Income	2 198 803	336 417	(1 231 965)	1 303 255	335 864	15 088 227	(17 003 049)	(1 578 958)	2 865 522	16 691	2 882 213
UNDSS MECHANISM	1 886 909			1 886 909	58 144	3 874 477	(4 020 881)	(88 260)	1 18 427	1 856 742	1 975 169
TOTAL US DOLLARS	172 111 574	962 154 687	0	1 134 266 261	721 220 089	200 799 735	0	922 019 824	210 373 004	1 873 433	212 246 437

Note a: The balances brought forward from 2004 have been regrouped by service and region.

Note b: Claims programmes comprise the German Forced Labour Compensation Programme (GFLCP), the Holocaust Victims Assets Programme (HVAP), the Iraq Property Claims Programmes, the Palestinian Israeli Claims Mechanism and projects for Roma survivors in the Republic of Moldova. For information on the first two programmes refer to Appendix 7.

Note: Appendix 3 summarizes staff and office expenditure by project within each 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 the two appendices is not comparable.

STAFF SECURITY MECHANISM

ESTABLISHMENT AND PURPOSE OF THE STAFF SECURITY MECHANISM

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

Resolution No. 1111 (LXXXVIII), adopted by the Council on 3 December 2004, stipulated that the 2.5 per cent increase in project-related overhead income should be used to cover the costs of participation in UNSECOORD or any successor United Nations mechanism and, within the limits of available resources, MOSS compliance requirements and other staff security costs. An amount of USD 1,120,000 was allocated from the balance carried forward at 31 December 2004 to cover Minimum Operating Security Standards (MOSS) requirements of IOM Offices and to support the current core staff security unit structure in 2005.

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

STATEMENT FOR THE STAFF SECURITY MECHANISM FOR THE YEAR ENDED 31 DECEMBER 2005

	2005 USD	2004 USD
Opening balance receivable at the beginning of the year	1 886 909	(51 687)
Income		
Project-related overhead income (2.5 per cent)	4 020 881	2 987 668
Total contributions to the Fund	5 907 790	2 935 981
Expenditure		
UNDSS fees:		
Malicious acts insurance	351 505	283 477
Field-related costs	2 404 953	1 024 144
Prior years adjustment to UNDSS fees	174 590	(258 549)
Total UNDSS fee	2 931 048	1 049 072
MOSS requirements and other staff security costs	1 001 573	0
Total expenditure	3 932 621	1 049 072
Closing balance carried forward at the end of the year	1 975 169	1 886 909
<u>Comprising:</u>		
Earmarked resources carried forward	118 427	0
Unearmarked resources carried forward	1 856 742	1 886 909
Total resources carried forward	1 975 169	1 886 909

STAFF AND OFFICE EXPENDITURE BY LOCATION FOR THE YEAR ENDED 31 DECEMBER 2005

(in US dollars)

ASIA AND OCEANIA	Operational Programmes	Administrative Programme	Total
Afghanistan	13 485 146		13 485 146
Australia - MRF	2 837 134	209 351	3 046 485
Bangladesh - MRF	382 850	199 032	581 882
Cambodia	2 073 226		2 073 226
China (Hong Kong SAR)	151 828		151 828
India	87 487		87 487
Indonesia	10 466 097		10 466 097
Iran (Islamic Republic of)	824 682		824 682
Japan - SLM	270 492	177 249	447 741
Kazakhstan	1 006 861		1 006 861
Kyrgyzstan	436 526		436 526
Myanmar	23 627		23 627
Nauru	2 166 122		2 166 122
Pakistan - MRF	1 257 172	131 824	1 388 996
Papua New Guinea	61 287		61 287
Philippines - MAC	3 164 395	1 101 024	4 265 419
Republic of Korea	123 249		123 249
Sri Lanka	3 471 753		3 471 753
Tajikistan	325 773		325 773
Thailand - MRF	5 916 069	423 446	6 339 515
Timor-Leste	826 361		826 361
Turkmenistan	121 584		121 584
Viet Nam	2 748 687		2 748 687
TOTAL ASIA AND OCEANIA	52 228 408	2 241 926	54 470 334
EUROPE			
Albania	1 228 182		1 228 182
Armenia	132 659		132 659
Austria - SLM	1 842 944	218 514	2 061 458
Azerbaijan	301 620		301 620
Belarus	271 434		271 434
Belgium - MRF	3 869 535	406 938	4 276 473
Bosnia and Herzegovina	1 008 831		1 008 831
Bulgaria	140 450		140 450
Croatia	727 792		727 792
Czech Republic	189 963		189 963
Denmark	257 081		257 081
Estonia	37 425		37 425
Finland - MRF	961 084	248 215	1 209 299
France - SLM	451 073	210 001	661 074
Georgia	475 605		475 605
Germany - SLM	4 849 809	194 363	5 044 172
Greece	399 124		399 124
Hungary - MRF	532 457	241 884	774 341
Ireland	796 837		796 837
Italy - MRF	2 962 470	514 279	3 476 749
Latvia	98 054		98 054
Lithuania	133 232		133 232
Netherlands	5 610 827		5 610 827
Norway	1 195 544		1 195 544
Poland	506 401		506 401
Portugal	296 543		296 543
Republic of Moldova	629 317		629 317
Romania	656 362		656 362
Russian Federation	9 459 150		9 459 150
Serbia and Montenegro (Kosovo)	1 136 249 2 282 145		1 136 249 2 282 145
Slovakia	209 069		209 069
Slovenia	91 554		91 554
Spain	162 775		162 775
Sweden	685 377		685 377
Switzerland - Berne	751 002		751 002
The former Yugoslav Republic of Macedonia	989 118		989 118
Turkey	1 189 276		1 189 276
Ukraine	2 202 274		2 202 274
United Kingdom - SLM	4 729 425	228 739	4 958 164
TOTAL EUROPE	54 450 069	2 262 933	56 713 002

STAFF AND OFFICE EXPENDITURE BY LOCATION FOR THE YEAR ENDED 31 DECEMBER 2005

(in US dollars)

	Operational Programmes	Administrative Programme	Total
<u>AFRICA AND THE MIDDLE EAST</u>			
Algeria	14 060		14 060
Angola	2 076 944		2 076 944
Burkina Faso	11 331		11 331
Congo	43 363		43 363
Côte d'Ivoire	1 208 731		1 208 731
Democratic Republic of the Congo	364 145		364 145
Egypt - MRF	1 440 257	333 651	1 773 908
Ethiopia - SLM	1 187 463		1 187 463
Gambia	29 443		29 443
Ghana	1 925 142		1 925 142
Guinea	892 910		892 910
Guinea-Bissau	407 855		407 855
Iraq	9 348 284		9 348 284
Israel	24 974		24 974
Jordan	913 613		913 613
Kenya - MRF	7 454 515	225 540	7 680 055
Kuwait	598 406		598 406
Liberia	697 567		697 567
Libyan Arab Jamahiriya	63 612		63 612
Mali	78 016		78 016
Morocco	150 814		150 814
Mozambique	75 516		75 516
Namibia	97 935		97 935
Nigeria	361 799		361 799
Saudi Arabia	29 170		29 170
Senegal - MRF	929 605	245 842	1 175 447
Sierra Leone	427 915		427 915
South Africa - MRF	1 401 198	317 002	1 718 200
Sudan	3 705 749		3 705 749
Syrian Arab Republic	1 201 986		1 201 986
Tunisia	325 440		325 440
Uganda	510 331		510 331
United Arab Emirates	1 002 899		1 002 899
United Republic of Tanzania	145 728		145 728
Zambia	1 450 274		1 450 274
Zimbabwe	1 544 133		1 544 133
TOTAL AFRICA AND THE MIDDLE EAST	42 141 123	1 122 035	43 263 158
<u>AMERICAS</u>			
Argentina - MRF	408 919	358 175	767 094
Bolivia	134 457		134 457
Canada	378 898		378 898
Chile	270 174		270 174
Colombia	5 168 033		5 168 033
Costa Rica - MRF	1 063 282	423 548	1 486 830
Dominican Republic	376 318		376 318
Ecuador	2 254 212		2 254 212
El Salvador	113 436		113 436
Guatemala	1 012 797		1 012 797
Haiti	1 528 095		1 528 095
Honduras	194 531		194 531
Jamaica	161 953		161 953
Mexico	477 971		477 971
Nicaragua	64 819		64 819
Panama	11 235		11 235
Peru - MRF	633 115	228 076	861 191
Uruguay	100 698		100 698
USA-JFK Airport	240 764		240 764
USA-Chicago	798 462		798 462
USA-Los Angeles	393 031		393 031
USA-Miami	419 825		419 825
USA-New York - SLM	2 206 926	218 585	2 425 511
USA-Newark	225 882		225 882
USA-Orange County	584 829		584 829
USA-San Francisco	239 649		239 649
USA-Washington, D.C. - MRF	2 909 458	371 502	3 280 960
Venezuela (Bolivarian Republic of)	76 578		76 578
TOTAL AMERICAS	22 448 347	1 599 886	24 048 233
TOTAL FIELD LOCATIONS	171 267 947	7 226 780	178 494 727
TOTAL GENEVA	29 531 788	22 786 578	52 318 366
GRAND TOTAL	200 799 735	30 013 358	230 813 093

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 2005 there were 52,958 movements (2004: 57,340) under the Refugee Loan Fund.

FUND STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2005

	2005	2004
	USD	USD
Opening balance at the beginning of the year:		
Balance of funds from the United States Government	6 308 046	7 778 634
Balance of funds from the IOM Refugee Loan Fund	456 536	616 495
Estimated recoverable value of promissory notes	23 100 000	17 200 000
Opening balance at the beginning of the year	29 864 582	25 595 129
Contributions to the Fund:		
Contributions from the United States Government	71 686 840	71 005 618
Contributions from self-payers in the Russian Federation and Ukraine	437 942	615 906
Promissory note repayments	18 473 666	20 308 744
Interest income	40 194	4 075
Miscellaneous income	21 377	(35 319)
Total contributions to the Fund	90 660 019	91 899 024
Transfers from the Fund to operational projects:		
Africa and the Middle East	(34 261 650)	(50 358 216)
Americas	(5 669 101)	(4 158 444)
Asia and Oceania	(17 445 650)	(15 492 169)
Europe	(27 556 833)	(23 516 667)
Total transfers from the Fund to operational projects	(84 933 234)	(93 525 496)
Increase in estimated recoverable value of promissory notes	9 200 000	5 900 000
Interest paid to the United States Government	(40 194)	(4 075)
Closing balance at the end of the year	44 751 173	29 864 582
Closing balance at the end of the year:		
Balance of funds from the United States Government	11 994 637	6 308 046
Balance of funds from the IOM Refugee Loan Fund	456 536	456 536
Estimated recoverable value of promissory notes	32 300 000	23 100 000
Total	44 751 173	29 864 582

REFUGEE LOAN FUND (continued)

ACCOUNTING AND EVALUATION OF PROMISSORY NOTES

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

The collection of amounts due under the promissory notes is carried out, on behalf of IOM, by various voluntary agencies that are entitled to retain 25 per cent of the amount collected to cover their own expenses. The remaining 75 per cent is remitted to IOM and credited to the Loan Fund.

The total value of future collections from outstanding promissory notes represents a significant asset of the Loan Fund and therefore requires evaluation for financial reporting purposes. No exact evaluation can be made, since future recoveries depend upon sustained collection efforts which may also be influenced by political and economic events.

One practical and conservative method for evaluating the future value of repayments from outstanding notes is to make an estimate based on past collection experience. A calculation of the average repayment rate achieved as at 31 December 2005 for loans issued in 1998 and earlier gives a 69 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 69 per cent in 2005. The improvement in the collection rate reflects the collection activities of IOM Orange County and better debt collection techniques used by the agencies.

	2005 USD	2004 USD
Estimated recoverable value at the beginning of the year	23 100 000	17 200 000
Estimated recoverable value of new notes issued during the year	19 600 000	18 300 000
Adjustment of previously estimated recoverable value	8 073 665	7 727 142
Cash collections during the year	<u>(18 473 665)</u>	<u>(20 127 142)</u>
Estimated recoverable value at the end of the year	<u>32 300 000</u>	<u>23 100 000</u>

CLAIMS PROGRAMMES**ESTABLISHMENT AND PURPOSE OF THE PROGRAMMES****German Forced Labour Compensation Programme (GFLCP)**

In July 2000, IOM was designated by the German Government as one of the seven partner organizations of the German Foundation for Remembrance, Responsibility and Future, which is responsible 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, which consist in reaching out to claimants, processing claims and making payments, IOM established the **German Forced Labour Compensation Programme (GFLCP)**.

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

Slave and Forced Labour: A total of 332,315 claims were received. All have been resolved: 89,829 were resolved positively and 242,486 were rejected. Survivors have been paid both first and second instalments of their awards and payments are currently being made to eligible legal successors where eligible victims of slave and forced labour are now deceased. In addition, 25,396 slave and forced labour appeals have been received (17,956 from former Italian military internees and 7,440 from other forced or slave labourers). Decisions have been made on 3,123 of these appeals: 291 were setted positively and 2,832 negatively.

Personal Injury: A total of 41,830 claims have been received, of which 40,538 have been resolved. Appeals have been received against 2,882 rejections; 1,199 decisions have been made on the appeals, 276 positive and 923 negative.

Property Loss: A total of 35,050 claims were received. All have been resolved: 10,501 positively and 24,549 negatively. In 8,081 cases, the GFLCP was requested to reconsider its initial decision; 4,260 of those cases have now been dealt with, 99 positively and 4,161 negatively.

GFLCP STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2005

	2005 USD	2004 USD
Opening balance at the beginning of the year	8 854 740	4 081 143
Contributions to the Fund:		
Contributions from the German Foundation	305 822 176	124 267 033
Other miscellaneous income	75 171	261 247
Total contributions to the Fund	305 897 347	124 528 280
Expenditure:		
Administrative costs	9 921 452	13 998 050
Compensation payments	281 969 515	99 363 459
Humanitarian and Social Programmes operational costs (note 1)	2 169 463	6 393 174
Total expenditure	294 060 430	119 754 683
Closing balance at the end of the year	20 691 657	8 854 740

CLAIMS PROGRAMMES (continued)

Holocaust Victim Assets Programme (HVAP)

In December 2000, IOM was also appointed as one of the implementing organizations of the Settlement Agreement reached between Holocaust victims and the Swiss banks before a United States Court. In order to compensate non-Jewish members of minority groups persecuted by the Nazi regime and slave labourers who worked 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 33,000 claims have been received. **Slave Labour Class II:** more than 15,000 claims have been received. **Refugee Class:** more than 1,000 claims have been received. In all, approximately 50,000 claims have been registered; nearly 41,000 claims have been resolved and approximately 19,000 have been paid.

HVAP STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2005

	2005	2004
	USD	USD
Opening balance at the beginning of the year	4 630 225	675 170
Contributions to the Fund:		
Contributions from the Swiss Banks Settlement	12 691 283	29 750 207
Other miscellaneous income	32 817	49 921
Total contributions to the Fund	12 724 100	29 800 128
Expenditure:		
Administrative costs	5 370 614	4 661 696
Compensation payments	7 248 821	11 250 325
Humanitarian and Social Programmes operational costs (note 1)	2 960 324	9 933 052
Total expenditure	15 579 759	25 845 073
Closing balance at the end of the year	1 774 566	4 630 225

Note 1 – Humanitarian and Social Programmes (HSP)

The US District Court for the Eastern District of New York (Swiss Banks Settlement) designated IOM to administer a humanitarian assistance programme for needy and elderly Roma, Jehovah's Witness, disabled and homosexual Holocaust survivors. The US Court's allocation to IOM for survivor assistance was USD 20.5 million. In the German Foundation Act, IOM was also given responsibility, inter alia, for delivering social assistance to persecuted Sinti and Roma, and assigned resources in the amount of DEM 24 million (EUR 12.27 million) to carry out the relevant tasks.

Humanitarian and Social Programme (HSP) activities are summarized as follows:

IOM oversaw the implementation of 81 projects delivering assistance to some 73,840 persons - Roma (70,099), Jehovah's Witnesses (1,876), disabled persons (1,861) and homosexuals (4) - in 17 countries (Austria, Belarus, Croatia, the Czech Republic, France, Germany, Hungary, Latvia, Lithuania, Poland, Romania, the Republic of Moldova, the Russian Federation, Serbia and Montenegro, Slovakia, The former Yugoslav Republic of Macedonia and Ukraine). Projects funded by the German Foundation ended in June 2005; projects funded by the US Court were completed in January 2006.

Note 2: The closing balances of the GFLCP and HVAP programmes (USD 22,466,223) are included in the total closing balance of the Operational Programmes - earmarked resources carried forward.

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

A Guidance Note was concluded on 31 May 2000 between IOM and the United Nations High Commissioner for Refugees (UNHCR) on cooperation in the field of transportation. To enable IOM to meet its responsibilities under this Guidance Note, a Rapid Response Transportation (RRT) Fund was established in 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 2005

	2005 USD	2004 USD
Opening balance of the Fund at the beginning of the year	2 274 350	3 021 290
<u>Contributions to the Fund:</u>		
Government of Finland	194 049	182 927
Government of Italy		76 336
Interest income	58 716	38 789
Total contributions to the Fund	252 765	298 052
<u>Transfers from the Fund to projects:</u>		
Return of stranded migrants from Western Sahara to India and Bangladesh	(300 000)	(72 202)
Evacuation of Uzbeks from Kyrgyzstan	(370 000)	
Cross-border returns between Croatia and Serbia and Montenegro		(160 040)
Voluntary repatriation from Bosnia to Serbia and Montenegro		(12 750)
Voluntary repatriation of Liberians from Ghana, Nigeria and Benin		(800 000)
Total transfers from the Fund to projects	(670 000)	(1 044 992)
<u>Repayment to the Fund from projects:</u>		
Evacuation of Uzbeks from Kyrgyzstan	110 697	
Voluntary repatriation from Bosnia to Serbia and Montenegro	12 750	
Return of stranded migrants from Western Sahara to India and Bangladesh	74 074	
Total repayments to the Fund from projects	197 521	-
Closing balance of the Fund at the end of the year	2 054 636	2 274 350

GOVERNMENT OF GUATEMALA - FIDUCIARY FUNDS

STATEMENT OF RESOURCES AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2005

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

	2005	2004
	USD	USD
RESOURCES		
FONAPAZ:		
Lands and Credits for Uprooted Populations - FORELAP	715 461	254 785
Integrated Development Programmes for Communities - PRODIC	6 100 683	129 941
Rehabilitation Projects - PRODIC REHABILITACION	1 488	
Teachers for Peace - EDUCADORES PARA LA PAZ	680 855	277 440
Administrative - FUNCIONAMIENTO	2 851 419	1 676 479
Technical Programmes Executive Branch I - PTV	317 047	2 981 842
Technical Programmes Executive Branch II - PTP	569 344	8 627 681
Post-Mitch Infrastructure Project - DPM		(237 179)
Border Development Programme Guatemala/Mexico - PRODESFRO	9 535 125	3 068 478
Supervision - SUPERVISION	1 163 381	247 759
TOTAL RESOURCES - FONAPAZ	21 934 803	17 027 226
SCEP:		
Urban and Rural Community Support Programme - SCEP	46 783 676	
Public Prosecutor's Office - MINISTERIO PUBLICO	4 618 961	
Penitentiary System - SISTEMA PENITENCIARIO	611 478	
TOTAL RESOURCES - SCEP	52 014 115	0
TOTAL RESOURCES	73 948 918	17 027 226
EXPENDITURE		
FONAPAZ:		
PROSABIE	337 536	104 830
Integrated Development Programmes for Communities - PRODIC	4 274 907	346 496
Teachers for Peace - EDUCADORES PARA LA PAZ	694 091	797 023
Administrative - FUNCIONAMIENTO	2 991 075	1 484 597
Technical Programmes Executive Branch I - PTV	(101 979)	1 725 617
Technical Programmes Executive Branch II - PTP	4 883 067	1 928 521
Post-Mitch Infrastructure Project - DPM		(5 423)
Border Development Programme Guatemala/Mexico - PRODESFRO	2 130 379	4 899 580
Supervision - SUPERVISION	363 965	252 857
Foreign exchange revaluation of balance carried forward	(119 287)	27 503
TOTAL EXPENDITURE FONAPAZ:	15 453 754	11 561 601
SCEP:		
Urban and Rural Community Support Program -SCEP	25 154 783	
Public Prosecutor's Office - MINISTERIO PUBLICO	3 489 040	
Penitentiary System-SISTEMA PENITENCIARIO	25 907	
TOTAL EXPENDITURE - SCEP	28 669 730	0
TOTAL EXPENDITURE	44 123 484	11 561 601
Excess of resources for the year	29 825 434	5 465 625
Resources/(expenditure) brought forward at the beginning of the year	4 532 909	(932 716)
Resources carried forward at the end of the year	34 358 343	4 532 909

GOVERNMENT OF GUATEMALA - FIDUCIARY FUNDS (continued)
STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2005

	2005 USD	2004 USD
ASSETS		
Bank and cash	63 662 766	25 179 854
Accounts receivable	642 192	342 278
TOTAL ASSETS	64 304 958	25 522 132
LIABILITIES AND FUNDS		
Accounts payable	29 946 615	20 989 223
Resources carried forward at the end of the year	34 358 343	4 532 909
TOTAL LIABILITIES AND FUNDS	64 304 958	25 522 132

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 or reintegration, and in adjoining areas. Pursuant to an exchange of letters between IOM and the Government of Guatemala during 1997, it was agreed that these activities would be financed 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's Financial Regulations.

The Urban and Rural Community Support Programme is financed by the Executive Coordination Secretary of the Presidency (SCEP), an institution accepting social investment requests from urban and rural communities according to the 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 helping to improve the living standard of populations in conditions of poverty and extreme poverty all over 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 FONAPAZ development projects.

As a result of the inclusion of the SCEP projects, the fund's name has been broadened to "Guatemala Fiduciary Funds" 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 the obligation is acquired. The Fiduciary Funds' resources and expenditure are presented by project category. The underlying transactions and accounts of record for the Fiduciary Funds are in Guatemalan quetzales. The summary financial statement is included in US dollars, converted at 7.60 at 31 December 2005 (7.80 at 31 December 2004).

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2005**

MEMBER STATES	Unearmarked USD	Earmarked		Total USD	Total USD
		Reimbursable* USD	Other USD		
Argentina			1 625 159	1 625 159	1 625 159
Australia		7 869 778	34 596 304	42 466 082	42 466 082
Austria	226 440	198 791	638 202	836 993	1 063 433
Belgium	843 718		7 181 891	7 181 891	8 025 609
Canada		9 495 387	3 646 450	13 141 837	13 141 837
Chile			1 617 997	1 617 997	1 617 997
Colombia			1 228 854	1 228 854	1 228 854
Costa Rica			15 460	15 460	15 460
Croatia			102 403	102 403	102 403
Czech Republic			745 276	745 276	745 276
Denmark		524 021	2 049 020	2 573 041	2 573 041
Dominican Republic			5 000	5 000	5 000
Ecuador			3 390 922	3 390 922	3 390 922
El Salvador			51 140	51 140	51 140
Finland		669 785	1 574 442	2 244 227	2 244 227
Germany			15 197 511	15 197 511	15 197 511
Greece			185 714	185 714	185 714
Guatemala			11 113 580	11 113 580	11 113 580
Guinea Bissau			499 634	499 634	499 634
Honduras			1 647 994	1 647 994	1 647 994
Hungary	48 366	103 538	27 637	131 175	179 541
Ireland		69 371	2 037 202	2 106 573	2 106 573
Italy			9 279 426	9 279 426	9 279 426
Japan			31 362 889	31 362 889	31 362 889
Latvia			62 062	62 062	62 062
Lithuania			80 886	80 886	80 886
Mexico			597 872	597 872	597 872
Netherlands		302 181	25 956 383	26 258 564	26 258 564
New Zealand		726 983	1 447 564	2 174 547	2 174 547
Norway		906 207	7 921 347	8 827 554	8 827 554
Panama			7 923	7 923	7 923
Paraguay			42 743	42 743	42 743
Peru			18 669 172	18 669 172	18 669 172
Poland	20 000		124 777	124 777	144 777
Portugal			767 468	767 468	767 468
Republic of Korea			629 138	629 138	629 138
Romania			85 957	85 957	85 957
Slovakia			45 241	45 241	45 241
Slovenia			20 014	20 014	20 014
South Africa			185 307	185 307	185 307
Sweden		1 103 729	13 536 134	14 639 863	14 639 863
Switzerland	321 706	452 482	4 746 339	5 198 821	5 520 527
Thailand			3 604	3 604	3 604
Turkey			100 000	100 000	100 000
United Kingdom			33 538 851	33 538 851	33 538 851
United States of America	850 000		197 876 920	197 876 920	198 726 920
Uruguay			498 872	498 872	498 872
Total - Member States	2 310 230	22 422 253	436 764 681	459 186 934	461 497 164
NON-MEMBER STATES, AGENCIES AND OTHER					
Non-member States			851 697	851 697	851 697
European Union			64 906 274	64 906 274	64 906 274
UN organizations			21 916 822	21 916 822	21 916 822
Foundation "Remembrance, Responsibility and Future"			306 310 909	306 310 909	306 310 909
Voluntary agencies and other		454 419	59 569 390	60 023 809	60 023 809
Interest income, exchange and miscellaneous income	2 989 615		3 257 644	3 257 644	6 247 259
Total - Non-member States, agencies and other	2 989 615	454 419	456 812 736	457 267 155	460 256 770
Promissory note repayments			18 473 666	18 473 666	18 473 666
Refugees, migrants and sponsors			21 927 087	21 927 087	21 927 087
GRAND TOTAL CONTRIBUTIONS	5 299 845	22 876 672	933 978 170	956 854 842	962 154 687

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

Refer to Appendix 11 for the List of Voluntary Contributions by Donor and Programme.

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2005**

	Unearmarked USD	Earmarked USD
<u>MEMBER STATES</u>		
ARGENTINA		
Technical Assistance to Secretariat of Tourism - National Institute of Statistics and Censuses in Argentina		589 665
Technical Cooperation Project in the Area of Migration (PLACMI)		508 000
Assistance to Small Producers in the Province of Rio Negro in Argentina		477 867
Technical Assistance for the Rural Development of Provinces in Argentina		52 765
Agreement between IOM and the Secretariat of Science, Technology and Productive Innovation - refund		(3 138)
Total - earmarked		1 625 159
AUSTRALIA		
Processing of Australia-Bound Irregular Migrants		17 645 839
Sustainable Return and Reintegration of Sri Lanka Refugees and Development of Host Community		2 340 000
Tsunami Emergency		2 324 800
Care and Voluntary Return of Irregular Migrants in Indonesia		2 119 510
Pakistan Earthquake Emergency		1 851 837
Capacity Building for Migration Management - Inception Phase (CBMM) in Iraq		1 560 273
Immediate Relief and Rehabilitation Assistance to Internally Displaced Persons in Iraq		1 088 208
Reintegration Support for Internally Displaced Persons in Nanggroe Aceh Darussalam, Indonesia		780 000
Jangalak Rehabilitation Project (JRP) in Afghanistan		680 211
Enhanced Migration Management for Timor-Leste		650 542
IOM Regional Support to Assisted Voluntary Returns to Iraq		400 000
Strengthening Intelligence Capacity to Combat Border Crimes in Cambodia		293 152
Return and Reintegration of Trafficked and Other Vulnerable Women and Children in the Mekong Region		269 500
Refurbishment of Indonesian Immigration Offices (REFINIM)		229 008
Cultural Orientation for Australia-Bound Migrants from East Africa		217 530
Technical Capacity Building in Migration Management and Assistance to Returning Labour Migrants in Sri Lanka		200 382
Border Control and Migration Assessment in Fiji		173 235
Border Control and Migration Assessment in Pakistan		170 721
Bali Ministerial Conference on People Smuggling, Trafficking in Persons and Related Transnational Crime		168 852
Border Control and Migration Assessment in Laos		156 438
The Enhanced Migration Management Programme		153 188
Enhanced No-Interest Travel Loans for SHP Entrants in Australia		151 608
Cultural Orientation for Australia in Egypt		128 467
Australia-bound Cultural Orientation in Middle East		116 669
Return Assistance to Afghan Asylum Seekers Currently Residing in Australia		113 240
IOM Assistance to the Intergovernmental Consultations on Refugees, Displaced Persons and Migrants (APC)		62 696
Cultural Orientation for Australia "South Asia" (AUSCO)		58 352
Capacity Building for Border Control Management (CBBCM) in Jordan		56 393
Website on Regional Consultative Processes		54 000
Intersessional Workshop on Developing Capacity to Manage Migration		53 000
Cultural Orientation for Australia in West Africa (AUSCO WA)		52 940
Urban Displacements in Zimbabwe: Emergency Humanitarian Assistance		52 623
Migration and Development: Cooperation between IOM and the World Bank		50 000
Evacuation of 450 Uzbek Nationals		42 984
Australia Cultural Orientation in South-East Asia (AUSCO SEA)		33 433
Australia Cultural Orientation in Iran (AUSCO THR)		32 587
Migration Management Assessments in Timor-Leste		19 914
Capacity Building in Migration Management Programme in Afghanistan		17 912
Pre-Consular Support Service in Damascus		12 386
Australia-Bound Cultural Orientation in Zimbabwe (AUSCO Zimbabwe)		8 319
Regional Identity Management Workshop on Challenges and Opportunities for Cooperation in Bangkok		5 555
Reimbursable transportation and other costs		7 869 778
Total - earmarked		42 466 082

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2005**

	Unearmarked USD	Earmarked USD
AUSTRIA	226 440	
Emergency Shelter Assistance in Earthquake-Affected Areas of Pakistan		470 588
European Migration Network: Establishment and Launching of the National Contact Point in Austria		80 000
Coordination of Assistance for Voluntary Returns to Afghanistan		41 509
Nexus Institute to Combat Human Trafficking		28 354
Strengthening of Regional Structures and Continued Support for a Trafficked Victims Shelter in Belgrade		17 751
Reimbursable transportation and other costs		198 791
Total - earmarked		836 993
BELGIUM	843 718	
Centre for Return and Development		4 547 247
Mobilization of African Great Lakes Diaspora for the Development of the Countries of Origin		1 339 869
Associate Experts		407 051
Capacity Building of Georgian Law Enforcement Entities for the Prosecution of Traffickers and Smugglers		318 851
Voluntary Return of Irregular Migrants from Morocco		136 893
Reinforcement of Non-Governmental Organizations in Democratic Republic of Congo		135 685
Staff and office expenses in Brussels		135 051
Support for the Academy for Migration and Refugee Studies in Tehran		67 843
THB Awareness Raising for Secondary School Students in Slovakia		47 667
Capacity Building in Migration Management Programme in Democratic Republic of the Congo		27 686
AIDS Prevention, Positive Living and Empowerment (APPLE)		6 053
Transnational Measures for Ensuring Equal Rights for Minority European Union Citizens		5 356
Preventing Migration of Congolese Women in Kinshasa through Community Stabilization Activities		4 090
Study tour of the Belgian Senate to Ukraine, Moldova and Romania		2 549
Total - earmarked		7 181 891
CANADA		
Pakistan Earthquake Emergency		1 259 783
Tsunami Emergency		1 212 121
Canadian Orientation Abroad (COA)		613 836
Prevention and Assistance Programme for Former Child Combatants in Colombia		326 487
Palestinian Israeli Claims Mechanisms (PICM)		125 293
Establishment of the Technical Support Unit (TSU) of the Regional Conference on Migration		68 000
Development of NGO Capacity to Provide Assistance to Victims of Trafficking in Kyrgyzstan		53 251
Legal Assistance to Victims of Human Trafficking in Romania		47 044
Development of Conceptual Framework and Strategies on Counter-Trafficking in Pakistan		42 326
Overview of International Migration - Module and Trainer's Guide		20 161
Emergency Response to Aceh's Tsunami Disaster		18 028
Repatriation and Social Reintegration of Children at Risk Affected by Migrant Trafficking in Republic of Honduras		16 440
Provision of Services in Albania between IOM and Citizenship and Immigration Canada		10 924
To Promote the Involvement of Albanian TV and Sports Stars in the Struggle against HIV/AIDS		8 034
Pre-Departure Malaria Protocol in Africa		3 598
Land Emergency Repatriation of West African Third Country Nationals in Liberia - refund		(178 876)
Reimbursable transportation and other costs		9 495 387
Total - earmarked		13 141 837
CHILE		
Technical Assistance to the National Indigenous Development Council (CONADI) in Chile		994 538
Towards a Migratory Policy in Chile		284 890
Technical Cooperation among Developing Countries (TCADC)		279 763
Chilean Special Account (CSA)		30 000
Technical Cooperation Project in the Area of Migration (PLACMI)		15 000
Characterization of Risk and Vulnerability Factors towards HIV/AIDS in the Immigrant Population in Chile		13 806
Total - earmarked		1 617 997

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2005**

	Unearmarked USD	Earmarked USD
COLOMBIA		
Protection of the Land and Property of Internally Displaced Persons in Colombia		811 404
Improvement of Health Services for Internally Displaced Persons in Colombia		188 915
Legal Protection of Internally Displaced Persons' Property in Colombia		124 255
Technical Cooperation Among Developing Countries (TCADC)		62 340
Access to Technology Information Systems for Narino's Coffee-Growing Families		41 940
Total - earmarked		1 228 854
COSTA RICA		
Establishment of the Technical Support Unit (TSU) of the Regional Conference on Migration		15 460
Total - earmarked		15 460
CROATIA		
Research and Capacity Building on HIV/AIDS and Croatian Migrant Workers		102 403
Total - earmarked		102 403
CZECH REPUBLIC		
Selection of Qualified Workers - Leaflets		267 195
Assisted Voluntary Returns in the Czech Republic		173 968
Support for Migration Management in Ukraine		73 805
Reintegration of Rejected Asylum Seekers and Illegal Migrants Returning Voluntarily to Georgia		60 469
Support for Stabilization of Potential Migrants and Prevention of Irregular Migration of Minors in the Czech Republic		57 015
Prevention of Irregular Migration from Armenia through Vocational Training and Creating Job Opportunities		40 593
Training in the Czech Republic for Officials of the Ministry of Security of Bosnia and Herzegovina		25 817
Support for Migration and Asylum Infrastructure Building in Bosnia and Herzegovina		23 459
Supplementary Research for the Analysis of Migration and Settlement of Roma Community		10 545
Pilot Research among Customers of Commercial Sex Services in Two Border Regions of the Czech Republic		7 215
Support for Migration Management in Moldova (SMMM)		5 195
Total - earmarked		745 276
DENMARK		
Return of Qualified Afghans from Neighboring Countries		978 042
Integrated Assisted Voluntary Return Programme from Denmark to Iraq		370 406
Integrated Return, Reception and Reintegration of Afghan Nationals		341 344
Capacity Building in Migration Management (IDCU) in Afghanistan		274 110
IOM-FRESTA Strategic Partnership Programme for Central Asia		86 087
Voluntary Return Assistance from Denmark		52 035
Danish International Development Agency - Internally Displaced Persons Registration in Northern Uganda		13 170
An Assessment: Human Trafficking of Turkish Citizens		12 911
Migration, Asylum, Refugees Regional Initiative (MARRI) - refund		(13 973)
Combating Trafficking in Women in Moldova - Prosecution and Criminalization - refund		(22 841)
Migration, Asylum and Refugees Regional Initiative - refund		(42 271)
Reimbursable transportation and other costs		524 021
Total - earmarked		2 573 041
DOMINICAN REPUBLIC		
Establishment of the Technical Support Unit (TSU) of the Regional Conference on Migration		5 000
Total - earmarked		5 000
ECUADOR		
Modernization of Passport Issuance System for Ecuador		3 050 922
Institutional Cooperation between IOM and UDENOR		330 000
Labour Migration from Ecuador to Spain		10 000
Total - earmarked		3 390 922
EL SALVADOR		
Return of Salvadoran Migrants in Mexico and Guatemala		25 000
Establishment of the Technical Support Unit (TSU) of the Regional Conference on Migration		15 000
Technical Cooperation Among Developing Countries (TCADC)		6 140
Statistical Information System on Migration in Central America (SIEMCA)		5 000
Total - earmarked		51 140

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2005**

	Unearmarked USD	Earmarked USD
FINLAND		
Facilitating Sustainable Return of Internally Displaced Persons in Sudan		764 706
Prevention of Trafficking in Cambodia		363 196
Trafficking Assessment and Counter-Trafficking Capacity Building Project for the Kaliningrad Oblast		182 857
Cultural Orientation Programme for Finland-bound Refugees		160 338
Staff and office expenses in Helsinki		57 136
MORE Project Closing Conference in Helsinki		28 878
Return and Reintegration of Rejected Asylum Seekers from Finland		17 331
Reimbursable transportation and other costs		669 785
Total - earmarked		2 244 227
GERMANY		
Reintegration and Emigration of Asylum Seekers from Germany (REAG / GARP)		9 319 110
Transitional Shelter Assistance to Vulnerable Communities in Aceh (TSAVA)		3 242 542
Emergency Relief and Stabilization Project (ERSP) in Indonesia		1 297 017
Winterization Assistance to Earthquake-Affected Population in Pakistan (WAAP)		411 765
Seconded staff		180 737
Associate Experts		160 839
Info Campaign (REAG/GARP)		144 037
Reintegration of Victims of Trafficking: Strengthening of National Supporters in Germany		109 200
Migration, Asylum, Refugees Regional Initiative (MARRI) - running costs		103 137
Return of Skilled and Qualified Afghan Nationals to the Public Sector		75 282
REAG Counselling in Bavaria		50 807
Return of Skilled and Qualified Afghan Nationals to Jobs in the Private Sector in Afghanistan		50 188
Transfer of Staff from Bonn to Nuremberg		47 059
Look and See Visits to Afghanistan		29 686
Integration of Afghan Returnee Children from European Union Countries into Schools		26 637
Roma Survivors Interview (Holocaust Survivors Interview) in Moldova		9 357
Internally Displaced Persons Return and Reintegration Assistance in Huambo and Kuanza		9 300
Integrated Experts Programme (GAPPO)		8 552
Pilot Programme for the Promotion of Development of Emigration Zones in Tunisia (PROCHE)		4 737
Seminar on Counter-Trafficking in Germany - refund		(4 936)
Technical Assistance for Tschaldavar Checkpoint in Kyrgystan - refund		(8 862)
Technical Assistance for AK-Tilek Checkpoint in Kyrgystan - refund		(9 045)
Support for Enterprise Development in Minority Regions (SEDMIN) in Kosovo - refund		(59 635)
Total - earmarked		15 197 511
GREECE		
ASPIDDA (SHIELD): Combating Exploitation - Creating Perspective in Greece		133 199
Pilot Assisted Voluntary Return Project Ex Greece		41 740
Information Center in Greece for Support Activities		6 824
Assisted Voluntary Return of Afghan Asylum Seekers from Greece (under the AKTINERGIA programme)		3 951
Total - earmarked		185 714
GUATEMALA		
Diagnostic and Feasibility Study for Sanitary Infrastructure in Potun, Peten, Guatemala		5 509 849
Port Infrastructure in the Port of Champerico in Guatemala		3 974 321
Urban and Rural Community Support Programme in Guatemala		675 015
FONAPAZ Project		610 076
IOM-Guatemala Multilateral Cooperation with Institutions		200 663
Return of Vulnerable Guatemalan Migrants		138 656
Establishment of the Technical Support Unit (TSU) of the Regional Conference on Migration		5 000
Total - earmarked		11 113 580
GUINEA-BISSAU		
Financial and Procurement Unit for the Programme of ex-Combatants (funded by the World Bank)		499 634
Total - earmarked		499 634

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2005**

	Unearmarked USD	Earmarked USD
HONDURAS		
Integral Project for the Modernization of the Passport Issuance Process by the Republic of Honduras		1 633 244
Assistance for Honduran Migrants Returned from the United States of America		14 750
Total - earmarked		1 647 994
HUNGARY		
Hungarian Assisted Return and Information Programme	48 366	27 637
Reimbursable transportation and other costs		103 538
Total - earmarked		131 175
IRELAND		
Assisted Voluntary Return Programme in Ireland		742 323
Pakistan Earthquake Emergency		646 916
Research and Capacity Building in Conflict Management and Federalism in Ethiopia		213 599
Support for Displaced Migrant Workers and Other Mobile Populations in the Field of Health Care in Thailand		130 719
Voluntary Assisted Return Programme for Unaccompanied Minors Living in Ireland		92 939
Voluntary Assisted Return and Reintegration Programme for Nationals of Sub-Saharan African Countries in Ireland		91 922
HIV/AIDS National Capacity-Building and Awareness-Raising Activities in Bosnia and Herzegovina		60 533
Study for Irish Economic and Social Council (NESO)		58 251
Reimbursable transportation and other costs		69 371
Total - earmarked		2 106 573
ITALY		
Information Dissemination for the Prevention of Irregular Migration from the Arab Republic of Egypt		791 505
Measures to Support and Integrate Voluntary Return from Italy to Romania		706 834
Migration for Development in Africa: MIDA Senegal		705 882
Migration for Development in Africa: MIDA Ghana		705 882
Promotion of the Human Rights of Victims of Trafficking and Sexual Exploitation in Cambodia		680 312
Institutional Support for the Activities of the Central Service (ISA) in Italy		661 163
Community Health Revitalization Programme (CHRP) in Indonesia		604 595
The Migrant's Image in Italy through Media, Civil Society and the Labour Market		563 015
Voluntary contributions - to be allocated		409 034
Development and Migration Circuits in European Union Member States and Sub-Saharan Africa		361 882
Institutional Support for the Voluntary Return Measures of the National Asylum Programme		321 278
Assisted Voluntary Return and Reintegration of Victims of Trafficking ex Italy		314 068
Counter-Trafficking in Women and Children in the Balkans		313 676
Migration Information and Liaison Service (MILS)		313 676
Trafficking Prevention in Albania and Romania (TPAR)		310 355
Associate Experts		154 780
Migratory Flows from Sri Lanka to Italy - Personal Care Sector		142 535
Urgent Preparatory Actions to the "TRIM programme" on Transit and Irregular Migration Management in Libya		131 990
Technical support for Spain		131 744
Partnership in European Union (Integration of Asylum Seekers) promoted by ANCI		128 864
System Actions to Support Social Integration for Migrant Workers in Italy (SASI)		120 995
Selection, Training and Transfer of Migrant Workers from Moldova to Italy		101 784
Integrarsi Local Networks for AS&R Integration in Italy		90 359
Capacity Building of Georgian Law Enforcement Entities for the Prosecution of Traffickers and Smugglers		65 359
UN, IOM and International Migration: Towards the High-Level Dialogue on International Migration (HLD)		62 735
Regional Migrant Service Centres (MSC) in the Western Balkans		62 735
Somali Family Reunification to Italy		62 735
Repatriation of non-European Union Citizens from Italy		58 925
Integrated Migration Information System (IMIS)		53 806
Voluntary Return of Sri Lankans Stranded in the Arab Republic of Egypt		50 206
Pilot Programme for the Promotion of Development of Emigration Zones in Tunisia (PROCHE)		36 675
Support Measures for the Voluntary Return of Stranded Migrants in Italy		30 113
Irregular Migration and Trafficking in Unaccompanied Minors in Romania and Moldova		29 929
Total - earmarked		9 279 426

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2005**

	Unearmarked USD	Earmarked USD
JAPAN		
Tsunami Emergency		25 000 000
Facilitating Sustainable Return of Internally Displaced Persons in Sudan		4 633 641
Pakistan Earthquake Emergency		1 000 000
Return and Reintegration Assistance for Trafficked Victims in Japan		222 486
Associate Experts		264 482
Urban Displacements in Zimbabwe: Emergency Humanitarian Assistance		87 812
Resettlement of Vietnamese in Japan		60 477
Symposium on the Integration of Foreigners in Japan		51 327
Technical Cooperation Project in the Area of Migration		32 664
Bali Ministerial Conference on People Smuggling, Trafficking in Persons and Related Transnational Crime		10 000
Total - earmarked		31 362 889
LATVIA		
Step by Step in Latvia		39 029
Open Labour Market for Women in Latvia		23 033
Total - earmarked		62 062
LITHUANIA		
Assisted Voluntary Return and Reintegration of Unsuccessful Asylum Seekers from Lithuania		80 886
Total - earmarked		80 886
MEXICO		
Assisted Voluntary Return from Mexico		362 020
Statistical Information System on Migration in Central America (SIEMCA)		202 488
Establishment of the Technical Support Unit (TSU) of the Regional Conference on Migration		33 364
Total - earmarked		597 872
NETHERLANDS		
Return of Asylum Seekers from the Netherlands (REAN)		14 100 685
Strengthening the Indonesian National Police Force through Institution Building		2 405 594
Management Co-ordination Mechanism (MCM) to Verify and Monitor Voluntary Returns in Sudan		2 000 000
Post-tsunami Family Shelter and Non-Food Items Project in Aceh, Indonesia		1 741 381
Urban Displacements in Zimbabwe: Emergency Humanitarian Assistance		1 498 798
Immediate Relief and Rehabilitation Assistance to Internally Displaced Persons in Iraq		1 088 208
Associate Experts		393 889
IOM Trust Fund Programme		376 471
Assistance to Ex-combatant Youngsters		370 017
Stranded Migrants in Northern Africa		293 040
Reintegration Assistance to Separated Ministry of Defence Personnel in the Republic of Croatia		254 045
Regional HIV Safe-Mobility Curriculum in Mekong Region		239 000
MIDA Ghana Health Project II		140 527
Programme for Prevention Assistance and Reintegration of Smuggling Victims in Colombia		134 982
Expanding and Consolidating Reintegration Assistance to Former Albanian Victims of Trafficking in Albania		121 183
Reducing Irregular Migration through Informed Decisions (MIRC) of the Migration Department in Moldova		112 683
Return of Unaccompanied Minors to the Democratic Republic of the Congo		103 259
Information Dissemination for the Prevention of Trafficking in Human Beings in Georgia (2004-2006)		100 000
Assisted Voluntary Return of Irregular Migrants Stranded in Syria		97 316
KPC (Kosovo Protection Corps) Trust Fund		75 320
Return Migration and Health II in the Netherlands		60 587
Return and Reintegration of Afghan Asylum Seekers from the Netherlands		56 879
Combating Trafficking in Turkey: A Strategic Approach to Law Enforcement		41 132
International Dialogue for Migration: Seminar on Migration and Development		35 000

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2005**

	Unearmarked USD	Earmarked USD
NETHERLANDS (continued)		
Trafficking, Awareness Raising of Judicial Authorities		25 882
Migration and Religion in a Globalized World		24 038
Randstad Return Initiative		22 592
Assessment Study of Migrants in Syria		21 176
Information Dissemination for the Prevention of Irregular Migration in Armenia		14 434
Migration Policy and Research Programme (MPRP)		10 987
HIV/AIDS Prevention Programme for Professional Truck Drivers in Senegal		9 695
Research Priority on HIV/AIDS, Population Mobility and Migration		8 760
Awareness Raising on Trafficking in Human Beings for Secondary School Students in Slovakia		4 724
Prevention of the Spread of HIV/AIDS and Sexually Transmitted Infections (STIS) in Slovenia		2 828
Creation of the Unified Database for Social Assistance on Counter-Trafficking in Lithuania		2 506
Tsunami Emergency		2 148
Cross-Border Returns Between Croatia and Bosnia and Herzegovina - refund		(8 474)
Reintegration Assistance to Separated Ministry of Defense Personnel in the Republic of Croatia - refund		(12 193)
Fund to Assist Returnees from Netherlands - refund		(12 716)
Reimbursable transportation and other costs		302 181
Total - earmarked		26 258 564
NEW ZEALAND		
Post-Tsunami Recovery in Banda Aceh		1 419 295
Bali Ministerial Conference on People Smuggling, Trafficking in Persons and Related Transnational Crime		28 269
Reimbursable transportation and other costs		726 983
Total - earmarked		2 174 547
NORWAY		
Reintegration Assistance to Separated Ministry of Defense Personnel in the Republic of Croatia		2 170 374
Assistance to the Voluntary Return of Unsuccessful Asylum Seekers from Norway		1 802 003
Southern African Counter-Trafficking Assistance Programme		613 945
Assistance to UNHCR and the Government of Angola on the Internal Movement of Refugees		473 565
UN Consolidated Inter-Agency Appeal for Côte d'Ivoire		405 832
National Mental Health Programme in Cambodia		384 402
Cultural Orientation Programme for Norway-bound Refugees		383 218
Assistance to Displaced Persons in Côte d'Ivoire		318 616
Long-Term Recovery and Reintegration Assistance to Trafficked Women and Children in Cambodia (LTRR)		245 220
Capacity-Building Project Targeting Staff of the Ministry of Foreign Affairs of Moldova		200 000
Stabilization Project for the Victims of Trafficking in the Border Regions of The former Yugoslav Republic of Macedonia		193 530
Assistance to Trafficked Women and Children in Macedonia (PAPR)		161 328
Research and Capacity Building in Conflict Management and Federalism in Ethiopia		151 396
Travel Assistance to Families of Tsunami Victims		147 959
Counter-Trafficking in Kenya: A Capacity-Building and Awareness-Raising Initiative		104 707
Regional Temporary Exit Programme for Persons at High Risk in Colombia		98 150
Feasibility Study on Social Housing for Migrants in Albania		66 050
Return and Reintegration for Victims of Trafficking in Poland		21 017
Reintegration Assistance to Separated Defence Personnel in Serbia and Montenegro		12 015
European Union Electoral Observation Mission to the General and Presidential Election in Indonesia 2004		5 188
Survey of Trafficking in Persons from Central Asia		3 338
Exchange of Information and Lessons Learned in the Field of Reducing Irregular Migration - refund		(4 034)
Workshops for the Development of Counter-Trafficking Initiatives in Bangladesh - refund		(14 678)
Regional Mechanism to Support Negotiations with Source, Transit and Destination Countries - refund		(21 794)
Reimbursable transportation and other costs		906 207
Total - earmarked		8 827 554
PANAMA		
Establishment of the Technical Support Unit (TSU) of the Regional Conference on Migration		7 923
Total - earmarked		7 923

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2005**

	Unearmarked USD	Earmarked USD
PARAGUAY		
Technical Cooperation Project in the Area of Migration (PLACMI)		42 743
Total - earmarked		42 743
PERU		
Technical Support to Lima's Town Hall Work Execution Services		14 281 185
Strengthening the Public Prosecutor's Office in Peru		3 207 480
Programme to Reorganize and Modernize the Public Prosecutor's Office		704 022
Strengthening the Management System of Lima's Town Hall		476 485
Total - earmarked		18 669 172
POLAND		
	20 000	
Tsunami Emergency		99 980
Assisted Voluntary Return and Reintegration of Unsuccessful Asylum Seekers from Poland		24 797
Total - earmarked		124 777
PORTUGAL		
Tsunami Emergency		482 509
Programme for Voluntary Return ex Portugal		235 544
Cooperation-Action-Investigation-World Vision		44 515
Sowing to Collect in Lisbon		4 900
Total - earmarked		767 468
REPUBLIC OF KOREA		
Tsunami Emergency		500 000
Survey on Labour Emigration Management Systems of Republic of Korea		72 459
Pakistan Earthquake Emergency		50 000
Manila Administrative Center - to cover small projects in Korea		6 679
Total - earmarked		629 138
ROMANIA		
Reducing the Incidence of Trafficking in Aceh Post-Tsunami		46 235
Assisted Humanitarian Voluntary Returns from Romania (AHVR)		30 857
European Union Electoral Observation Mission in Afghanistan		8 865
Total - earmarked		85 957
SLOVAKIA		
Capacity Building and Implementation of Assisted Voluntary Returns in Slovakia		29 186
Voluntary Return ex Bratislava		9 594
Information Campaign about Assisted Voluntary Returns to the Country of Origin in Slovakia		6 461
Total - earmarked		45 241
SLOVENIA		
Translation of the Rapid Action-oriented Research on Trafficking in Slovenia		9 900
Awareness Raising about Integration of Refugees (ARNIR) in Slovenia		6 649
Prevention of the Spread of HIV/AIDS and Sexually Transmitted Infections (STIS) in Slovenia		2 290
Translation of IOM Glossary into Slovene		1 175
Total - earmarked		20 014
SOUTH AFRICA		
Internally Displaced Persons Return and Reintegration Assistance in Huambo and Kuanza in Angola		109 500
Migration Dialogue for Southern Africa (MDSA)		25 269
Southern African Counter-Trafficking Assistance Programme		25 269
Emergency Assistance to Mobile and Vulnerable Populations in Zimbabwe		25 269
Total - earmarked		185 307

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2005**

	Unearmarked USD	Earmarked USD
SWEDEN		
Multisector Support for Return and Reintegration in Sudan		2 221 270
Pakistan Earthquake Emergency		1 244 294
Combating Trafficking in Human Beings in South-East Europe and the Balkans Region		1 077 921
Emergency Assistance to Mobile and Vulnerable Populations in Zimbabwe		1 041 773
Partnership on HIV/AIDS and Mobile Populations in Southern Africa (PHAMSA)		774 980
Establishment of European Union-Compatible Migrations and Visa Matters - CARDS in Western Balkans		741 464
Tsunami Emergency		717 634
Internally Displaced Persons Return and Reintegration Assistance in Huambo and Kuanza in Angola		704 579
Information Support Services to Internally Displaced Persons Returns in Sudan		687 152
Capacity Building for Developing Migration Procedures and Migration Policies in the Republic of Moldova		627 608
Associate Experts		524 219
Swedish Medical Teams for Kosovo and Bosnia and Herzegovina		499 970
High-Impact Awareness Raising on HIV/AIDS in Angola		472 915
Combating Trafficking in Women in Ukraine		423 000
The East-Central European Cross-Border Cooperation Enhancement Process (the "Söderköping Process")		309 647
Combating Trafficking in Women in Moldova (Prosecution and Criminalization/Protection and Reintegration)		297 924
Combating Trafficking in Human Beings in Turkey: Direct Assistance to Victims of Trafficking		271 696
Assistance to Victims of Trafficking in Human Beings in Kyrgyzstan		256 031
Protection of the Land and Property of Internally Displaced Persons in Colombia		186 494
Head of MARRI Unit		140 621
Legal Assistance for Migrants in Kazakhstan and Central Asia		130 646
Internally Displaced Persons Return and Reintegration in Uganda		124 172
Return of Somali Nationals from Sweden to Somalia: Preparation and Appraisal		112 208
Community Strengthening Programme for the Protection of Ethnical Groups' Property in Colombia		98 742
Seconded staff		90 650
Research and Capacity Building in Conflict Management and Federalism in Ethiopia		64 028
Combating Trafficking in Women in Turkey, Awareness Raising/Capacity Building		39 963
Voluntary Return Assistance from Sweden		23 662
"Democratization and Human Rights" in South-Eastern Europe		12 019
Interpreting services for the Embassy of Sweden in Kenya		11 247
Regional Programme of Assistance for the Protection of Trafficked Women and Children in Western Balkans - refund		(392 395)
Reimbursable transportation and other costs		1 103 729
Total - earmarked		14 639 863
SWITZERLAND	321 706	
IOM Bern office costs		740 347
Tsunami Emergency		442 478
Sustainable Internally Displaced Persons Returns and Reintegration in Vulnerable Environments (SIRRVE) in Afghanistan		430 185
Voluntary Return for Vulnerable Cases to Bosnia and Herzegovina and Serbia and Montenegro		396 891
Internally Displaced Persons Return and Reintegration Assistance in Huambo and Kuanza in Angola		305 387
Bern Initiative		289 420
Assisted Voluntary Return to Angola		271 017
Assisted Voluntary Return Programme in the Canton of Vaud, Switzerland		225 947
Employment Assistance Services (EAS) for Returnees from Switzerland to Guinea, Sierra Leone, Burkina Faso and Mali		190 981
Assisted Voluntary Return from Switzerland to Nigeria		164 249
Reintegration Assistance Switzerland (RAS)		155 678
Employment Assistance Services (EAS) for Kosovar Returnees from Switzerland		150 165
Training Programme for Members of the Judiciary and Students of Law in The former Yugoslav Republic of Macedonia		136 041
Community-Owned Sustainable Water Use and Agricultural Initiatives (COSWA) in Azerbaijan		125 000
Assisted Voluntary Returns from Switzerland to Guinea		124 420
Assisted Voluntary Return to the Democratic Republic of Congo		100 000
Employment Assistance Services (EAS) in Bosnia and Herzegovina		91 667
Capacity Building for Nigerian Immigration Services to Improve Border Management		88 640

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2005**

	Unearmarked USD	Earmarked USD
SWITZERLAND (continued)		
Cooperation with Stability Pact Office in Enhancing Social Cohesion in Brussels		63 451
Assisted Voluntary Returns from Switzerland to Sierra Leone		62 200
International Migration Law Course - San Remo 2005		49 277
Revitalization of Shvanidzor in South Armenia - A Pilot Project on Rehabilitation of Water System		45 815
Water Supply for Vukosavlje in Bosnia and Herzegovina		44 228
Capacity Building in Migration Management in Ukraine		39 370
RIF - Return Information Fund		38 630
International Migration Law Book		35 000
Prevention of Trafficking in Women and Children in Tehran		30 000
Humanitarian Assistance to the Village of Jasa Tomic in Serbia and Montenegro		18 324
Reconstruction of Mental Health Center in Bosanski Samac, Bosnia and Herzegovina		15 005
Combating Trafficking in Human Beings in Belarus - Protection and Reintegration Assistance		10 138
Awareness Raising for the Prevention of Trafficking in Slovakia		8 298
Information Referral Services (IRS) for Returnees from Switzerland to Bosnia and Herzegovina		8 287
Regional Clearing Point in Belgrade		7 752
Information Referral Service (IRS) for Swiss Returnees in Pristina		6 989
Community Infrastructure Rehabilitation Project in Azerbaijan		6 344
Sustainable Internally Displaced Persons Return and Reintegration in Vulnerable Environments in Afghanistan		4 862
Migration Health Research		4 425
Assistance to Victims of Trafficking in Ukraine		2 455
Support to IOM's Technical Cooperation Capacities in Southern Africa and Neighboring Countries		1 229
Performance against Trafficking of Women from Armenia		1 000
Associate Experts - refund		(12 501)
International Migration Policy Programme - refund		(172 752)
Reimbursable transportation and other costs		452 482
Total - earmarked		5 198 821
THAILAND		
Bali Ministerial Conference on People Smuggling, Trafficking in Persons and Related Transnational Crime		3 604
Total - earmarked		3 604
TURKEY		
Pakistan Earthquake Emergency		100 000
Total - earmarked		100 000
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND		
Voluntary Assisted Return and Reintegration Programme (VARRP)		15 524 749
Community Stabilization Initiative / Alternative Livelihoods in Afghanistan		5 747 126
Tsunami Emergency		1 915 709
Emergency Assistance to Mobile and Vulnerable Populations in Zimbabwe		1 477 949
Pakistan Earthquake Emergency		1 334 520
The Programme for Assisted Voluntary Returns for Irregular Migrants in the United Kingdom (AVRIM II)		1 112 459
Internally Displaced Persons Return and Reintegration Assistance Programme (IRRAP) in Afghanistan		943 396
Humanitarian Assistance to Deported Migrants and Mobile Populations in Zimbabwe		626 326
Immigration Analysis and Investigations Project (IAIP) for the Republic of Indonesia		592 863
Mass Information Campaign for Prevention of Irregular Migration from Romania to the United Kingdom		522 411
Management Co-ordination Mechanism (MCM) to Verify and Monitor Voluntary Returns in Sudan		500 000
Cross-Border Mobility, Irregular Migration and HIV/AIDS in Zimbabwe - Information Dissemination Strategy		460 321
Urban Displacement in Zimbabwe: Responses to HIV Vulnerability and Gender-Based Violence		401 900
Returns to Afghanistan Programme (RAP)		375 866
Stranded Migrants in Northern Africa		363 196
Joint United Nations Proposal for Fast-Track Funding for a Strengthened HIV/AIDS Response in Zimbabwe		287 356
International Conference in China: Maximizing the Benefits of Internal Migration for Development		274 771
Transitional Assistance to Former Soldiers in Bosnia and Herzegovina		180 505
Capacity Building for Protection of Vulnerable Labour Migrants in Asia		173 563
International Dialogue for Migration: Seminar on Migration and Development in Switzerland		172 414

LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2005

	Unearmarked USD	Earmarked USD
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND (continued)		
Migration Health Assessment, Health Treatment and Travel Services for the Refugee Resettlement Programme		164 289
Assisted Voluntary Return for Irregular Migrants in the United Kingdom		124 852
Registration and Socio-economic Reintegration of Former Kosovo Liberation Army Soldiers (ICRS) in Kosovo		114 193
Research and Capacity Building in Conflict Management and Federalism in Ethiopia		113 100
Capacity Building of Border Security Forces (BSF) and Law Enforcement Forces (NAJA) in Iran		110 900
Enhanced Border Control Capacity Cambodia		90 265
Voluntary Returns of Irregular Migrants Stranded and Destitute in Serbia and Montenegro		82 353
Reintegration in the Balkans by Reinforcing Local Non-governmental Organizations		46 182
Programme for the Development and Maintenance of a Private-Sector Initiative around HIV/AIDS in Lesotho		33 056
Capacity Enhancement and Outreach Programme for Safe Migration in Bangladesh		32 842
Raising Awareness about Safe Migration in Bangladesh through Outreach Programmes		27 049
Outreach Expansion Project in United Kingdom		18 975
Documentary Film: Work in the United Kingdom and Risks of Irregular Labour Migration		17 309
Assistance to Victims of Trafficking from Lithuania		15 878
Cultural Orientation Project for United Kingdom-bound Burmese Refugees in Thailand (UKCO-TH)		13 275
Capacity Building for Border Control Management (CBBCM) in Jordan		13 203
Legal Assistance to Victims of Human Trafficking in Romania		10 000
High-Impact Awareness Raising about HIV/AIDS in Angola		10 000
Workshop on Labour Migration in the Western Balkans Region		3 853
Survey on Zimbabwean Nationals in the United Kingdom and South Africa - refund		(15 623)
Developing Best Practices: Counter-Trafficking of Women and Girls in the Balkans - refund		(28 043)
Regional Information Campaign in Poland, Slovakia, Czech Republic and Hungary - refund		(33 343)
Return, Reintegration and Development in Somalia - refund		(413 114)
Total - earmarked		33 538 851
UNITED STATES OF AMERICA	850 000	
US Refugee Programme - Bureau of Population, Refugees and Migration		66 000 249
Provincial Reconstruction - Quick Impact Projects in Afghanistan		21 474 847
Community Strengthening Initiatives in Northern Ecuador: Sucumbios, Carchi and Esmeraldas		13 944 059
School and Clinic Construction and Refurbishment Programme in Afghanistan		13 942 275
Assistance to Internally Displaced Persons and Receptor Communities in Colombia		11 083 556
Afghanistan Transition Initiative (ATI)		9 849 792
Preparation for and Response to the Needs of Internally Displaced Persons in Iraq		7 501 845
Haiti Transition Initiative		6 291 072
Iraq Property Claims Programme		6 038 947
Programme for Strengthening Peace in Colombia		4 472 487
Pakistan Earthquake Emergency		2 430 243
Assistance Programme for Displaced People along Colombian Borders with Ecuador, Panama and Venezuela		2 000 253
Emergency Assistance to Mobile and Vulnerable Populations in Zimbabwe		1 797 202
Strengthening Technical Capacity in Trinidad and Tobago		1 589 000
Prevention of New Internal Displacements as a Result of Drought in Afghanistan		1 563 789
Activity Management for Migrant Operations in Guantanamo Bay		1 491 109
Transportation and Logistics Assistance to UNHCR on the Internal Movement of Refugees within Angola		1 300 000
Building Iraq's Capacity to Address Migrants' Voluntary Return Assistance Needs		1 300 000
Support Programme for ex-Combatant Children in Colombia		1 256 830
Assistance for Angolan Refugees Repatriation Operation for Zambia		1 212 372
Combating Trafficking in Persons in Central Asia		1 057 749
Provincial Women's Centres in Afghanistan		1 026 728
Transportation and Logistics Assistance for the Return of Sudanese		1 000 000
Emergency Assistance to Tsunami Victims in Indonesia		999 997
Voluntary Repatriation of Liberians from Nigeria		835 000
Counter-Trafficking in Ukraine		822 893
Reintegration Support in NAD (Nanggroe Aceh Darusallam) Project in Indonesia		700 135
Pilot Programme of Assistance for the Return, Rehabilitation and Reintegration of Trafficked Persons in Indonesia		600 000
Conflict Management Initiative Angola		580 347

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2005**

	Unearmarked USD	Earmarked USD
UNITED STATES OF AMERICA (continued)		
Assistance to Victims of Trafficking in Mexico		500 000
Emergency Relief Assistance to Tsunami Victims in Sri Lanka		500 000
Trafficking Prevention and Victim Protection Project in Cambodia		450 000
Expansion of Tajikistan Border Guard Training Centre to Khorog, Tajikistan		450 000
Assistance to Victims of Trafficking in Turkey		444 906
Migrant Health Project in Tak and Chiang Rai, Thailand		403 580
Enhancing Migration Management in Ukraine		350 000
Trafficking Reduction Programme in Cambodia		339 162
Assistance to Mobile Populations in Zimbabwe		326 794
Income tax reimbursement		307 171
Yeji Trafficked Children in Ghana		300 000
Combating Trafficking in Persons in Tajikistan: Shelter for Assistance to Victims		300 000
Voluntary Repatriation of Angolan Refugees by Air Charter from Namibia		300 000
Enhancing Immigration Inspection and Border Control on the Land Border of Kazakhstan and Uzbekistan		300 000
Preparatory Assistance Programme for Internally Displaced Persons Return and Reintegration in Sudan		299 985
Return and Integration of Trafficked Women and Children between Selected Countries in the Mekong Region		287 286
Reintegrate Victims of Trafficking in Cambodia		250 000
Counter-Trafficking Initiative in Tanzania		250 000
Psychosocial Rehabilitation and Material Support in Cambodia		248 771
Internally Displaced Persons Liberia - Return and Reintegration Assistance		240 000
Border Control Kazakhstan and Central Asia		239 426
Associate Experts		236 601
Reintegration Programme for Kosovar Victims of Trafficking, Particularly Women and Children		233 079
Pilot Research Project for the Improved Collection of Data on Trafficking in Persons among ASEAN Countries		231 026
Inter-Agency Referral System (IARS) Project for Return and Reintegration Assistance to Trafficking Victims in Malaysia		215 000
Training on Counter-Trafficking for International Law Enforcement Academies (ILEA)		207 880
Capacity Building for the Prevention of Trafficking in the Caribbean		207 194
Combating Trafficking in Humans in Armenia: A Social Mobilization Project		200 000
Alien Affairs Management Improvement in Costa Rica		200 000
Preventing Trafficking by Providing Information on Counselling Services in Ethiopia		173 406
Protection, Return and Reintegration of Trafficked Persons in Serbia		164 039
Economic Rehabilitation of Trafficked Victims in India		162 654
A Partnership Network to Combat and Prevent Trafficking in Persons in Bulgaria		160 000
Prevention of Sexual Exploitation of Children and Adolescents and Assistance of Victims in Chile		160 000
IOM/UNHCR Joint Seminar in the Caribbean		160 000
The Technical Cooperation Centre for Europe and Central Asia: Support for 2005-2006 Activities		160 000
Migration Management in the EECA: Training in the "Essentials of Migration Management" Tool Kit		150 565
Trafficking Prevention and Awareness-Raising Campaign in Bosnia and Herzegovina (PARC)		150 480
International Trafficking of Women for the Sex Industry in Peru		150 000
Establishment of the Technical Support Unit (TSU) of the Regional Conference on Migration		141 400
Counter-Trafficking Training to Migration Authorities of the Regional Conference		140 000
Programme of Assistance for the Protection and Reintegration of Trafficked Women and Children		130 000
Border Management in Tajikistan, "Bratstvo" Checkpoint		129 000
Screening and Treating TB in Burmese Refugee Camps in Thailand		125 000
Transitional Assistance to Former Soldiers in Bosnia and Herzegovina		125 000
Emergency Response to Aceh's Tsunami Disaster		123 220
Prevention of Trafficking in Persons in Belarus		121 376
Building Networks of Support for Trafficked Persons in Quang Ninh Province, Viet Nam		120 000
Shattered Dreams - Raising Awareness about People Trafficking in Thailand		113 000
Assistance to the Victims of Trafficking in United States of America		110 700
Programme in Southern African Counter-Trafficking Assistance		110 000
Counter-Trafficking Activities in Romania 2003		110 000
Intersessional Workshop on Developing Capacity to Manage Migration		108 110
Technical Assistance to the Government of Tajikistan on Combating Trafficking in Human Beings		100 000

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2005**

	Unearmarked USD	Earmarked USD
UNITED STATES OF AMERICA (continued)		
Training for Counter-Trafficking Activities with Pilot Training Sessions in the Caribbean		97 000
Counter-Trafficking Training Programme for Religious Personnel		95 000
Counter-Trafficking Awareness Campaign Targeting Young Women and Girls		90 743
Assistance to Restaveks in Haiti		90 000
Combating Trafficking in Women in Belarus		85 000
Assess and Build Initial Capacity for Bangladesh Government's Machine-Readable Passport Programme		78 722
Public Information Campaign for the Prevention of Trafficking in Persons in Bangladesh		76 659
Migration Dialogue for Southern Africa		70 000
Global Assistance Counter-Trafficking Database		66 782
Awareness Raising about Migrant Rights and Welfare in Thailand		66 686
Bali Ministerial Conference on People Smuggling, Trafficking in Persons and Related Transnational Crime		61 388
Political Rights Enfranchisement System Strengthening (PRESS)		52 903
Technical Cooperation Project in the Area of Migration (PLACMI)		50 000
Trafficking Victims Assistance Centers in Moscow		50 000
World Migration Report		50 000
Fourth South American Conference on Migration		50 000
Seminar on Health and Migration - International Dialogue		44 872
IOM Rehabilitation Centre in the Republic of Moldova		44 700
Performing Arts against Trafficking in Persons in Romania		43 531
Transitional Assistance to Victims of Trafficking in Bosnia and Herzegovina		36 832
Counter-Trafficking Interventions for Victims of Trafficking in Bangladesh		31 517
Awareness Building to Stop Violence against and Trafficking in Women and Children in Bangladesh		31 508
Capacity Building for Officials in Lithuania: Development of a Counter-Trafficking Training Manual		26 635
Multi-Agency Model of Cooperation for Combating Trafficking in Human Beings in Bulgaria		5 561
Registration and Survey of Iraqi Former Soldiers		2 294
Total - earmarked		197 876 920
URUGUAY		
Programme for Youngsters with Employment Problems in Uruguay		193 931
Cooperation Agreement with the University of Uruguay		153 168
Cooperation Agreement with the Government of Uruguay		151 773
Total - earmarked		498 872
<u>Subtotal Member States</u>	<u>2 310 230</u>	<u>459 186 934</u>
<u>OTHER STATES</u>		
SPAIN		
Voluntary Return of Immigrants from Spain		603 513
Stranded Migrants in Morocco		248 184
Total - earmarked		851 697
<u>Subtotal non-member States</u>		<u>851 697</u>
EUROPEAN UNION		
Demobilization and Reintegration of Former Combatants and Detainees in the Indonesian Province of Aceh		4 567 308
Transport and Logistics Assistance to Angolan Nationals Returning from Zambia		4 445 780
Immediate Emergency Relief in Nias and Simeulue Islands in Indonesia		3 849 208
European Union Electoral Observation Mission in Afghanistan		3 795 268
Capacity Building in Migration Management in Ukraine		3 698 811
European Union Electoral Observation Mission in Haiti		3 311 853
European Union Electoral Observation Mission to Guinea Bissau		2 390 886
European Union Electoral Observation Mission in Venezuela (EU-EOM)		2 337 943
European Union Electoral Observation Mission to West Bank and Gaza		2 248 631
Emergency Assistance for Tsunami-Affected Displaced Persons in Eastern Sri Lanka		2 203 863
Election Support Project (ESP) in Iraq		2 162 965

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2005**

	Unearmarked USD	Earmarked USD
EUROPEAN UNION (continued)		
Philippine Border Management Project		1 726 315
European Union Electoral Observation Mission in the Democratic Republic of the Congo (EU-EOM)		1 667 752
Assistance to Community Stabilization in Timor-Leste		1 595 655
Emergency Shelter Assistance in Earthquake-Affected Areas of Pakistan		1 509 581
European Union Election Support Project Iraq		1 421 846
Rehabilitation of Primary Health Care Centres Damaged by the Tsunami in Indonesia		1 314 691
Programme for the Enhancement of Transit and Irregular Migration Management in Libya (TRIM)		1 054 151
Transport and Logistical Support for Tsunami Recovery and Reconstruction in Sri Lanka		1 047 151
Transportation Assistance for the Most Vulnerable Internally Displaced Persons in Liberia		1 028 870
European Union Election Observation Mission in Sri Lanka (EU-EOM)		899 622
Darfur Registration and Database Management		896 732
Humanitarian Assistance to Internally Displaced People in Iraq		819 615
Combating Trafficking in Human Beings in Ukraine		810 493
Emergency Humanitarian Assistance to Mobile and Vulnerable Populations in Zimbabwe		751 841
Assistance for Relocation of Internally Displaced Families in Jaffna District in Sri Lanka		692 800
Development of Reliable and Functioning Policing Systems to Strengthen the CARDS Countries		627 860
Regional Dialogue and Programme on Facilitating Migration between Asia and the European Union		587 098
Technical Capacity Building on Migration Management and Assistance to Returning Labour Migrants in Sri Lanka		583 215
Assistance to Displaced Persons in West Côte d'Ivoire (Guglio)		554 159
Immediate Assistance to Internally Displaced and Destitute Households Evicted in Urban Areas in Zimbabwe		470 522
Combating Irregular Migration: Support to Readmission Policy Development and Implementation in Albania		461 357
An Integrated Approach to Promoting Legal Migration through National Capacity Building		400 976
Enhanced Capacity Building in Migration Management to Support Effective Readmission of Returnees to Sri Lanka		395 806
Support for Enterprise Development in Minority Areas (SEDMIN III)		372 959
National Strategy on Migration: Development of a Migration Management System in Albania		361 019
Community Stabilization Programme, Eastern Regions of Kosovo		359 023
Dialogue and Technical Capacity-Building Programme in Migration Management for Central Asia and Pakistan		342 854
Reintegration in the Balkans by Reinforcing Local Non-governmental Organizations		331 369
Fighting Trafficking in Persons in the Republic of Moldova		329 268
Support for Dialogue and Irregular Migration Management in the Maghreb, West Africa		305 359
Health and Rehabilitation Project in Iraq (MEHRPI II)		244 613
Training of Border Guards and Border Police in Providing Assistance to Victims of Trafficking		236 456
IOM Security Upgrades for Re-entry into Iraq		227 597
Capacity Building for Migration Management Programme for Moldovan Border Guards and Border Officials		217 654
Community Stabilization Programme (CSP III)		202 673
Integration Pilot Project for Socio-economic Development in a Local Region with High Migration Potential in Morocco		186 176
Coping with Return in Netherlands		184 550
European Migration Network: Establishment of the National Contact Point in Austria		172 894
Partnership for Vocational Activation of Roma People through Social Economy Tools		168 465
Return of Skilled and Qualified Afghan Nationals to Jobs in the Private Sector in Afghanistan		167 245
Return of Afghans from the European Union		165 430
Strengthening of an Operational Network in the European Union		159 821
Placement of Afghans from European Union Countries in the Public Administration of Afghanistan (PAEP-EU)		122 460
Democracy and Election Support Mission Afghanistan		113 580
Trafficking, Awareness Raising of Judicial Authorities - EU Member States		110 022
Support to Migration Management Capacities in Bosnia and Herzegovina		103 817
Capacity Building and Implementation of Assisted Voluntary Returns in Slovakia		100 013
Regional Migrant Service Centres (MSC) in the Western Balkans		98 497
Preparing Assistance to Vulnerable Populations in the Areas of Kyrgyzstan affected by Natural Disasters		96 380
Best Practice Handbook for Selected Countries of the Enlarged European Union and Romania		92 814
Rehabilitation of Roads in Katanga Province to Facilitate the Return of DRC Refugees and Internally Displaced Persons		84 688
Emergency Assistance to Mobile and Vulnerable Populations in Zimbabwe		82 510
Voluntary Assisted Return for Nationals of Sub-Saharan African Countries in Ireland		76 259
Completion and Management of the Temporary Assistance Centre for displaced TCNs in Guiglo, Western Cote d'Ivoire		75 811
Indicted/Convicted Foreign Minors Judicial Proceedings and Rehabilitation Measures		73 118

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2005**

	Unearmarked USD	Earmarked USD
EUROPEAN UNION (continued)		
Community-Based Disaster Risk Reduction with Earthquake-Safer Construction Practices (CBDRR) in Tajikistan		70 587
PERSE-FONI (Integrated Interventions in Favour of Women) in Greece		70 370
European Union Electoral Observation Mission to the General and Presidential Election in Indonesia 2004		66 437
E-learning Tool on Anti-discrimination Legislation for the Judiciary		64 026
Community Stabilization Programme (CSP4)		50 480
Hungarian Assisted Return and Information Programme		46 613
Return of Skilled and Qualified Afghan Nationals to the Public Sector		43 762
Dimensions of Integration - Migrant Youth in Central European Countries		43 358
Transit Centres for Returning Internally Displaced Persons in Afghanistan		36 319
Partnership for Vocational Activization of Roma People through Social Economy Tools		33 638
Support for Enterprise Development in Minority Areas (SEDMIN II)		29 737
Awareness Raising and Legal Training for Lawyers on Discrimination Practices		29 230
Network of Officers Fighting Human Trafficking in European Union Member States		27 683
Post-Information Centre for Migrants, Refugees and Repatriates in Greece		25 890
Sust. Resettlement & Reint. of Internally Displaced Persons in Sri Lanka		25 434
Coordination of Assistance for Voluntary Returns to Afghanistan		22 860
Cooperation on Chechen Illegal Migration		22 749
European Union Electoral Observation Mission to Palestine Legislative, Presidential and Municipal Elections		16 222
Seminar/Workshop on Trafficking of Unaccompanied Minors in European Union Member States		16 194
Look and See Visits to Afghanistan		9 543
Pre-Screening of Asylum-Seekers and Migrants (CARDS National Programme 2003)		7 201
Return, Reintegration and Rehabilitation of Internally Displaced Persons in Sri Lanka		6 603
Strengthening Humanitarian Protection and Reconciliation through Institution Building in Indonesia		5 165
Community Stabilization Initiatives for Minority Communities in Kosovo		3 947
Victim Assistance for Minors in European Union Member States, Candidate and Third Countries		3 412
Community Investment Projects (CIP 2005)		3 058
Feasibility Study for an Enhanced Cross-border Information Exchange System between Moldova and Ukraine		2 561
Awareness Raising about the Integration of Migrants and Refugees into Slovene Society		1 313
Migrant Rights Resource Center in Morocco - refund		(59 893)
European Union Electoral Observation Mission to Mozambique 2003 - refund		(158 111)
Total - earmarked		64 906 274
<u>UN ORGANIZATIONS</u>		
ILO		
Registration of Albanian Emigrants		3 334
Total - earmarked		3 334
OCHA		
Livelihood Assistance to Tsunami Victims in Sri Lanka		1 700 000
Emergency Shelter Assistance to Tsunami Victims in Sri Lanka		950 000
Support for Displaced Migrant Workers and Other Mobile Populations in the Field of Health Care in Thailand		550 000
Internally Displaced Persons' Intentions concerning Return to their Places of Origin in Sudan		8 056
Total - earmarked		3 208 056
UNAIDS		
Enhancing Community Capacity to Respond to HIV/AIDS among the Mobile Population - Senegal		75 000
To Promote the Involvement of Albanian TV and Sports Stars in the Struggle against HIV/AIDS		35 625
Myanmar Migrant HIV Vulnerability Study		30 000
Technical Capacity Building in Migration Management and Assistance to Returning Labour Migrants in Sri Lanka		14 133
HIV Transport Workers - Great Lakes Initiative on HIV/AIDS (GLIA) Countries		13 440
Migration Health Pre-Departure Orientation		7 743
Total - earmarked		175 941

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2005**

	Unearmarked USD	Earmarked USD
UNAMI		
Security Awareness Induction Training (SAIT) in Iraq		445 241
Total - earmarked		445 241
UNDP		
Demobilization and Reintegration of Former Combatants in Afghanistan		4 134 611
Afghanistan's New Beginnings Programme (ANBP) - Reintegration Ex-Combatants/Small Business Start-ups in Afghanistan		4 115 892
Pakistan Earthquake Emergency		1 500 000
Security Awareness Induction Training in Iraq		432 769
Information and Support for Internally Displaced Person Return in Nuba Area, Sudan		343 750
Return of Qualified Iraqis		314 837
Seconded staff		258 017
Border Management Central Asia (BOMCA) IV, Airport Control in Kazakhstan		180 881
Drought Response in Astana Valley in Afghanistan		178 329
Assessment of Internally Displaced Persons Communities in Somali National Regional State, Ethiopia		162 681
Security Awareness Induction Training (SAIT) in Iraq		160 727
Enhancing Development Impact of Migrant Remittances in Tajikistan		131 165
Emergency Assistance to Mobile and Vulnerable Population in Zimbabwe		96 000
HIV/AIDS Prevention among Labour Migrants and their Families in Tajikistan		76 537
Resettlement of 90 Displaced Families in Fonds Verrettes		72 339
HIV/AIDS Vulnerability Assessment Mapping and Migration Patterns Study in Timor-Leste		71 135
Border Staff Training under Border Management Central Asia Project		44 950
Performance against Trafficking of Women from Armenia		27 393
Provision of Transportation Services to the Demobilize, Disarm, Rehabilitate, Reintegrate (DDRR) Programme in Liberia		12 972
Transfer of Knowledge through Expatriate Nationals to Bosnia and Herzegovina (TOKTEN)		12 701
MRF Bangkok - To cover research projects		3 000
Border Management in Central Asia (BOMCA) - refund		(25 094)
Out-of-Country Registration and Voting (OCRV) - refund		(1 994 530)
Total - earmarked		10 311 062
UNHCR		
Transportation to Countries of Resettlement or Transit of Refugees from Various Countries		390 185
Pre-Screening of Asylum Seekers and Migrants (CARDS National Programme 2003)		368 909
Voluntary Repatriation of Liberians from Ghana, Nigeria and Benin		263 959
Transportation and Logistics Assistance on the Internal Movement of Refugees within Angola		195 900
Repatriation from Kenya		146 767
Assistance to Congolese Refugees Returning from Zambia to Katanga, Eastern Democratic Republic of Congo		80 000
Voluntary Repatriation of Refugees from South Africa		58 987
UNHCR Repatriation to Rwanda from Zambia		56 200
Study of Cross-Border Migration Flows between Afghanistan and Pakistan		55 000
IOM/UNHCR Joint Seminar in the Caribbean		55 000
Assessment of Internally Displaced Persons Population in Masindi District in Uganda		49 707
Protection of the Land and Property of Internally Displaced Persons in Colombia		48 246
Post-Arrival Health Assessment for Uzbek Refugees in Romania		24 678
Voluntary Repatriation of Refugees of Various Origins		23 947
UNHCR Ad Hoc Movements		18 846
Voluntary Repatriation of Refugees from Russian Federation		9 865
Afghanistan Study of Cross-Border Migration		2 665
Voluntary Repatriation of Haitians - refund		(14 370)
Total - earmarked		1 834 491
UNFPA		
Baseline Assessment of HIV/AIDS Awareness and Service Provision in Northern Uganda		19 250
Combating Trafficking in Human Beings in Turkey: Core Support for Direct Assistance to Victims of Trafficking		10 000
Updating and Reprinting of the Training Manual and Booklet on "Migration Health Pre-departure Orientation"		9 767
Total - earmarked		39 017

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2005**

	Unearmarked USD	Earmarked USD
UNJLC		
Seconded staff		152 589
Total - earmarked		152 589
UNICEF		
UNICEF-IOM: Construction of Temporary Schools in Nanggroe Aceh Darussalam Province (NAD) in Indonesia		2 299 502
Capacity Building in Protection and Prevention against Trafficking of Children in Yemen		89 936
Security Training for UNICEF Staff in Iraq		45 793
Preventing and Combating Child Trafficking in Moldova		43 981
Prevention of Sexual Abuse and Exploitation among Internally Displaced Adolescents and Young Adults in Colombia		42 827
Information Mechanism for the Protection of Migrant Non-accompanied Children in Central America and Mexico		29 980
Improvement of Childcare Services and Facilities at the Bangkok Immigration Detention Centre		25 519
Yeji Trafficked Children in Ghana		22 679
Disarmament, Demobilization and Reintegration (DDR) of Underage Soldiers in Afghanistan		18 200
Internally Displaced Persons Return and Reintegration Assistance in Huambo and Kuanza		11 021
MRF Bangkok - to cover research projects		7 935
Internally Displaced Persons' Intentions concerning Return to their Places of Origin in Sudan		3 000
Technical Cooperation in the Area of Migration (PLACMI)		2 793
Total - earmarked		2 643 166
UNMIK		
Return of Internally Displaced Persons to Kosovo, Peje/Pec Municipality		2 795 704
Capacity Building, Reception and Reintegration in Kosovo		403 329
Kosovo Protection Corps Training - refund		(205 128)
Total - earmarked		2 993 905
WHO		
Supporting Migrants in Tsunami-affected Provinces of Thailand		46 531
Improvement of Health Conditions of Migrants in Ranong and Samutsakorn Provinces in Thailand		45 799
Internally Displaced Persons' Intentions concerning Return to their Places of Origin in Sudan		9 430
Resettlement of Ninety Displaced Families in Fonds Verrettes		5 260
MRF Bangkok - to cover research projects		3 000
Total - earmarked		110 020
<u>Subtotal UN Organizations</u>		<u>21 916 822</u>
<u>FOUNDATION "REMEMBRANCE, RESPONSIBILITY AND FUTURE"</u>		
German Forced Labour Compensation Programme		195 493 857
Compensation for Nazi-Era Property Loss		110 328 319
Flick Donation for Former Roma Slave Labourers		488 733
Total - earmarked		<u>306 310 909</u>
<u>VOLUNTARY AGENCIES AND OTHER</u>		
Academy for Educational Development - ATSEC - Global Civil Society Strengthening Project, Dhaka		5 332
Academy for Educational Development - Strengthening Coordination for Combating Trafficking in Bangladesh		32 787
Adventist Development and Relief Agency - Preventing Trafficking among Children (PTAC) in Moldova		8 000
Afghanistan Reconstruction Trust Fund (ARTF) - Afghan Expatriate Services Programme		2 549 361
African Capacity-Building Foundation - Capacity Building in Migration and Development in Sub-Saharan Africa		37 490
American International Group (AIG) Disaster Relief Fund - Pakistan Emergency Relief		100 000
American Red Cross -Transitional Housing in Nanggroe Aceh Darussalam		4 107 597
American Women's Club - Shelter Assistance in Indonesia		1 938
Institute of Socio-Professional Reintegration of Former Combatants - Reintegration of Former Combatants in Mungo Municipality		248 872
Asian Development Bank - National Anti-Trafficking Strategic Plan for Action in Bangladesh		8 230
Association of Universities Montevideo Group - Technical Cooperation Among Developing Countries (TCDC)		29 192
Australian Red Cross - Assistance for Families in Jaffna District Affected by the Tsunami in Sri Lanka		217 597
Australian Red Cross - Provision of Eye Care Services to Six Tsunami-Affected Districts in Sri Lanka via Mobile Eye Camps		731 156
Bilateral Safety Corridor Coalition - Bilateral Law Enforcement Training		36 150

LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2005

	Unearmarked USD	Earmarked USD
<u>VOLUNTARY AGENCIES AND OTHER (continued)</u>		
Bom-bit Foundation - Baseline Research on Korean Victims of Trafficking in Japan		8 821
CARE - AIDS Prevention, Positive Living and Empowerment (APPLE)		20 562
Center for Economic Research and Graduate Education - Internal Restrictions in the Czech Republic		7 287
Center for Science, Society and Citizenship - Biometric Identifying Technology Ethics (BITE)		33 048
Chevron Texaco - Community Revitalization Initiative in Angola		832 558
Colegio Euroamericano - Management of Funds to Transfer Qualified Human Resources		106 674
Comisión Interamericana de Mujeres (CIM) - Combating Trafficking in Persons in Mexico		80 000
Conseil d' Europe - Central European Forum for Migration Research in Warsaw		3 705
Costa Rica-USA Foundation for Cooperation - Building Capacity in Selected Schools in Costa Rica		46 030
Council of Europe Development Bank - Stabilization for Victims of Trafficking in the former Yugoslav Republic of Macedonia		60 533
Czech Helsinki Committee -Training of Public Officials and Non-Governmental Organizations in the Czech Republic		86 434
DOW Chemicals -Temporary Shelter Support for Tsunami Survivors in Nias in North Sumatra		799 806
Empresas de Narino LTDA - Sustainable Development Programme for Narino's Coffee-Growing Families in Colombia		1 148 169
Family Health International - Awareness Building for Police on the Prevention of HIV/AIDS in Bangladesh		57 328
Financier Halles University Belgium - Central European Forum for Migration Research in Warsaw		30 488
Fondazione Benni - Research on Migrant Families in the Province of Bologna in Italy		25 873
Fondazione Cassa di Risparmio di Roma - Migrant Domestic Workers' Rights and Obligations in Rome		14 778
Foundation for PME - Central European Forum for Migration Research in Warsaw		291 489
German Agency for Technical Cooperation - Assistance: Unaccompanied Minor Victims of Trafficking to Bulgaria		6 545
Global Commission on International Migration - Migration Dialogue for Southern Africa (MIDSA)		30 000
Global Commission on International Migration - International Migration Policy Programme (IMP)		250 928
Global Development Network - Central European Forum for Migration Research in Warsaw		15 000
Handicap International - Livelihoods for Persons with Disabilities (PWD) in Herat		33 000
Hellenic Migration Policy Institute - Prevention of Trafficking in Human Beings in the Republic of Moldova		11 761
Icelandic Red Cross - Movements from Europe to Iceland		24 121
IECI - Out-of-Country Voting (OCV) in Iraq		17 400 828
Institute of Urban Environment and Human Resources (UEHR) - Equality in Health Programme in Rome		74 573
Inter-Governmental Consultations (IGC)		1 682 001
International Republican Institute - Iraq Property Claims Programme		63 602
Islamic Educational Scientific and Cultural Organization - Migration and Religion in a Globalized World		10 000
Japan Foundation - Media and Trafficking Workshop in Mekong in Thailand		11 603
Joint Coalition Forces - Commander Emergency Reconstruction Programme (CERP) in Afghanistan		165 316
King Baudouin Foundation - Balkans Temporary Residence Permit Project		182 353
Korea Press Foundation - Manila Administrative Centre - to cover small projects		7 367
L' Agence Intergouvernementale de la Francophonie - Associate Expert		145 376
Lakarmissionen - Capacity Building Programme for Victims of Trafficking in the Republic of Moldova		20 989
Legal Settlement Fund - Holocaust Victim Assets Litigation (Swiss Banks)		12 691 283
Milward Brown - Tsunami Emergency		62 000
Municipality of Bosanski Samac, Bosnia - Reconstruction of Mental Health Centre in Bosnia and Herzegovina		3 008
Network for Migrant Rights - Korea-Pakistan Emergency Relief		10 000
Norwegian Refugee Council - European Union Electoral Observation Mission in Afghanistan		6 098
Norwegian Refugee Council - Internally Displaced Persons' Intentions concerning Return to their Places of Origin in Sudan		5 000
Operations USA - IOM Community Health Revitalization Program (CHRP) in Indonesia		250 000
Organization for Economic Cooperation and Development - External Relations		1 029
Organization for Security and Co-operation in Europe - Assistance to Former Soldiers in Bosnia and Herzegovina		149 816
Organization for Security and Co-operation in Europe - Information Resource Centre for Labour Migrants in Tajikistan		82 239
Organization for Security and Co-operation in Europe - Information in Support of Migration Amnesty in the Russian Federation		19 840
Organization of American States (OAS) - Management of Funds to Transfer Qualified Human Resources		18 119
Organization of American States (OAS) - CBMM Assessments in the Caribbean		217 152
Organization of American States (OAS) - Technical Cooperation among Developing Countries		117 082
Organization of American States (OAS) -Trafficking of Women and Minors in Bolivia for Exploitation		69 168
Pan American Development - Humanitarian Assistance for Internally Displaced Persons in Colombia		180 000
Polish Humanitarian Organization - "You can learn to understand" (MUR) in Warsaw		2 192

**LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME - OPERATIONAL PROGRAMMES
FOR THE YEAR ENDED 31 DECEMBER 2005**

	Unearmarked USD	Earmarked USD
<u>VOLUNTARY AGENCIES AND OTHER (continued)</u>		
Programa de Cooperación Hispano-Peruano - Management of Funds to Transfer Qualified Human Resources		10 604
Regione Lazio (via Strateghia) - MIGRIMPRESA		33 441
Royal Schelde (Netherlands)		134 000
Save the Children (UK) - Return and Reintegration of Trafficked Women and Childred in the Mekong Region		4 662
Save The Children Federation, Inc - Enabling Communities to Combat Child Trafficking through Education in Indonesia		341 767
Save The Children Federation, Inc - HIV/AIDS Prevention in Mobile Populations along the High-Risk Corridor		108 803
Social Solidarity Network - Integral Educational Assistance Programme for People Displaced in Rural Areas in Colombia		434 783
Social Solidarity Network - Interinstitutional Cooperation between IOM and the Social Solidarity Network (RSS) in Colombia		7 467 395
Soros Foundation - E-learning Tool on Anti-discrimination Legislation for the Judiciary		5 000
Stability Pact for South-Eastern Europe - "Democratization and Human Rights" in South-Eastern Europe		85 707
Stability Pact for South-Eastern Europe - "Visa Policy, Migration and Refugee Return in South-Eastern Europe"		178 028
Stability Pact for South-Eastern Europe - Seconded staff		234 077
Stability Pact for South-Eastern Europe - Disaster Preparedness and Prevention Initiative in South-Eastern Europe		565 229
Stability Pact for South-Eastern Europe - Nexus Institute to Combat Human Trafficking		140 101
Stability Pact for South-Eastern Europe - Organized Crime Training for Operational Managers in South-Eastern Europe		371 064
Standard Chartered Bank - Community Health Revitalization in Tsunami-Affected Areas of Aceh Province		179 742
Swedish Red Cross - Reimbursable transportation and other costs		454 419
Terres des Hommes - Trauma Project in Cambodia		16 349
The Global Fund - Construction of an Inter-sectorial Response in Health in Colombia		1 722 185
The Global Fund - Tuberculosis Screening Services for Migrants in Detention in Thailand		9 488
Titan Sencom Division - Capacity Building in Migration Management Development in Georgia		282 857
UAE Red Crescent Society - Tsunami Emergency		9 986
University Bochum - Roma Survivors Interview (Holocaust Survivors Interview) in the Republic of Moldova		12 016
Wide Open School Foundation - Training of Public Officials and Non-Governmental Organizations in the Czech Republic		6 195
World Bank - "Development-friendly": A Study of Policymakers' Perspectives in Countries of Origin and Destination		23 481
World Bank - Migration and Development: Cooperation of IOM and the World Bank - refund		(2 288)
World Bank - MRF Bangkok- to cover research projects		5 000
World Bank - Protection of Internally Displaced Persons' Property in Colombia		432 753
World Childhood Foundation - Day-care Centre and Playground for Child Victims of Trafficking in Kiev		10 670
World Vision Sri Lanka - Improving Water and Sanitation Conditions for Tsunami-affected Populations in Sri Lanka		350 000
Income transferred to projects from the Emergency Preparedness Account (EPA)		82 142
Income transferred to projects from the Sasakawa Endowment Fund		55 000
Income transferred to projects/repaid from the Rapid Response Transportation Fund		472 479
<u>Subtotal Voluntary Agencies and Other</u>		<u>60 023 809</u>
Interest income, exchange and miscellaneous income	2 989 615	3 257 644
Promissory note repayments		18 473 666
Refugees, migrants and sponsors		21 927 087
TOTAL		<u>5 299 845</u>
		<u>43 658 397</u>
GRAND TOTAL CONTRIBUTIONS		<u>962 154 687</u>



Riksrevisjonen
Office of the Auditor General
of Norway

OPINION OF THE EXTERNAL AUDITORS
ON THE FINANCIAL STATEMENTS OF IOM FOR THE YEAR 2005

AUDIT ASSIGNMENT AND SCOPE

We have audited the financial statements and accounts of IOM International Organization for Migration for the year ended 31 December 2005. 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 Auditor 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 by audit standards issued by INTOSAI, the International Organization of Supreme Audit Institutions, to the extent that these apply to IOM. Those standards require that we plan and perform the audit to obtain reasonable assurance that the financial statements are free of material misstatement. We have examined, on a test basis, evidence supporting the amounts and disclosures in the financial statements. We have assessed the accounting principles used and significant estimates made by management 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 2005 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 2005, 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.


Catrine Spro Hansen


Cecilie Middelthorn


Jan Otto Jøranli

Auditors from the Office of the Auditor General of Norway
23 March 2006

PROVIDENT FUND
FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2005**Introduction**

The IOM Provident Fund provides a savings retirement provision for IOM staff. There are two funds, one denominated in Swiss francs, mainly for employees at Headquarters, and one denominated in US dollars, mainly for all officials and Field employees in some Missions. A third euro fund receives only funds transferred from either the USD fund or the CHF fund.

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

Accumulated contributions are placed into a central “core” fund which is invested in short-term, interest-bearing securities of the denominated currency. A substantial part of the CHF fund is managed by the external investment managers Pictet Asset Management, Geneva. The USD portfolio funds are placed in short-term renewable deposits with UBS bank in Geneva. Further liquid funds in USD are managed by the Division of Treasury at Headquarters and placed in bank term deposits.

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

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

There are six mutual funds available, denominated in Swiss francs (CHF) or US dollars (USD), as follows: Pictet Bank – Swiss Equities (CHF), Global Equities (CHF), US Equities (USD), World Equities excl N. America (USD), Pictet LPP 25 Fund (CHF) and UBS - Balanced Fund A (USD).

During 2005, the funds held in the IST Foundation Mixta Optima Fund had to be sold for legal reasons relating to international tax treaties that made IOM ineligible to invest in the fund. A replacement fund, the Pictet LPP 25 Fund, which had a similar asset allocation profile, was offered to staff members as an alternative to replace the Mixta Optima Fund investment.

The Pictet funds (excluding the LPP 25 Fund) are invested 100 per cent in equities and have a medium to high risk profile in the short term. The remaining funds are invested in balanced portfolios comprising equities and bonds and represent a medium to low risk profile.

Furthermore, staff members can 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 is to permit a diversification of the currency risk. CHF conversions are restricted to officials and Headquarters staff. Euro core funds were invested within IOM’s overall euro portfolio and not separately for the Euro Provident Fund because the current euro Provident Fund was too small to achieve efficient returns on its own.

PROVIDENT FUND (continued)
FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2005

In late 2004, a Working Group on Social Security (WGSS) composed of two members each from the Administration and the SAC (Staff Association Committee) was established to examine the option of a pension fund. The WGSS concluded that a reliable and secure social security scheme could only be one that provided periodic payments of pension upon retirement, rather than a one-time lump sum payment; periodic payments of pension in case of incapacity to work or death while in service; protection against a fall in the purchasing power of saving schemes due to inflation and/or currency depreciation. The WGSS concluded that the United Nations Joint Staff Pension Fund (UNJSPF) was the preferred option, not only because of the range of its benefits, but also because IOM follows the UN conditions of service for its staff.

After extensive consultations with the staff and having considered the opinion of the SAC, the WGSS recommended to the Director General that IOM proceed with an affiliation to the UNJSPF and that the matter be put on the agenda of the autumn sessions of the Governing Bodies. The recommendation was endorsed by the Director General.

The appropriate document (MC/2177) was submitted to the Subcommittee on Budget and Finance and to the Council for their consideration and approval. On 2 December 2005, the Council adopted Res. No. 1130 (XC) requesting the Director General to submit to the Board of the UNJSPF a request for IOM's affiliation to the UNJSPF and to amend the staff regulations accordingly. The necessary formalities will be accomplished by the IOM Administration in the course of 2006.

Fund Members

The number of Provident Fund members as at 31 December 2005 was 1,773. The membership has developed as follows:

	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
Headquarters Swiss franc	215	218	206	180
Headquarters US dollar	571	542	544	440
Field employees US dollar	987	816	719	350
Total	1773	1 576	1 469	970

Market conditions and results

Worldwide equity markets were slow at the start of 2005 but rose steadily during the year. Most of the mutual funds had an excellent year, improving their value by between 18-27 per cent for CHF equity funds and 2 to 19 per cent for USD funds. As reported above, the Mixta Optima fund was liquidated in September 2005, by which time the value had increased by 22 per cent in the year. The replacement LPP 25 Fund had made small gains between its introduction in October 2005 and the end of the year. 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 Provident Funds are restricted to the short-term, the average yield recorded per currency during 2005 has directly reflected developments in their respective short-term fixed income markets. The year was marked by eight successive increases in US interest rates by the US Federal Reserve, moving from 2.25 per cent to 4.25 per cent by year-end. However, European rates remained virtually static throughout the year, only recording a modest 0.25 per cent increase in December 2005 to 2.50 per cent, with Swiss rates following suit by the same margin to 1.00 per cent. At present, the general market perception is that US interest rates are reaching the top of their cycle, with only one or two further increases being forecast which would take short-term rates to 5 per cent.

PROVIDENT FUND (continued)
FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2005

Conversely, euro interest rates are forecast to continue rising during the course of 2006 since the general European economy is showing signs of renewed growth accompanied by a concern over inflationary pressures. Swiss interest rates are not forecast to rise appreciably from their present levels and can be expected to lag behind euro rates in conformity with the objective of not fostering the strength of the Swiss franc versus the euro.

The results for the year are presented in the following financial statements. Total net savings due to staff members has increased from USD 64.8 million to USD 74.9 million for the USD fund, from 32.2 million CHF to 34.5 million CHF for the CHF fund and from 1.9 million euros to 2.9 million euros for the euro fund.

US DOLLAR PROVIDENT FUND

STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2005

	2005	2004
	USD	USD
ASSETS		
Current accounts	197 055	297 490
Deposit accounts	63 006 681	55 313 754
Investments in mutual funds (note 1)	5 429 764	5 092 816
Accrued interest	121 226	90 416
IOM intercompany account (note 2)	5 903 585	3 982 420
Withholding taxes recoverable	285 319	88 543
	<u>74 943 630</u>	<u>64 865 439</u>
 LIABILITIES		
CHF Provident Fund intercompany account	57 965	86 877
	<u>57 965</u>	<u>86 877</u>
TOTAL NET ASSETS OF THE FUND	<u>74 885 665</u>	<u>64 778 562</u>
 Represented by:		
TOTAL NET SAVINGS DUE TO STAFF MEMBERS	<u>74 885 665</u>	<u>64 778 562</u>

US DOLLAR PROVIDENT FUND**CONTRIBUTIONS AND WITHDRAWALS FOR 2005**

	2005	2004
	USD	USD
CONTRIBUTIONS		
Staff contributions	4 186 724	3 930 320
IOM contributions	8 373 448	7 860 640
Transfers from Mission Provident Funds	164 650	77 134
Housing loans repayments	584 034	345 315
	<u>13 308 856</u>	<u>12 213 409</u>
WITHDRAWALS		
Staff on separation from service	4 069 903	3 982 848
Housing loans disbursements	1 413 256	1 092 353
Transfers to CHF Provident Fund	790 490	26 087
Transfers to Euro Provident Fund	936 209	892 985
	<u>7 209 858</u>	<u>5 994 273</u>
MISSION STAFF CONTRIBUTIONS		
Net contribution from/to field mission staff	1 758 156	1 193 393
TOTAL NET CONTRIBUTION FOR THE YEAR	<u><u>7 857 154</u></u>	<u><u>7 412 529</u></u>
TOTAL NET SAVINGS DUE TO STAFF MEMBERS		
Staff savings at the beginning of the year	64 778 562	55 948 381
Net contributions	7 857 154	7 412 529
Net income	2 249 949	1 417 652
Staff savings at the end of the year	<u><u>74 885 665</u></u>	<u><u>64 778 562</u></u>

US DOLLAR PROVIDENT FUND

STATEMENT OF INCOME AND EXPENDITURE

	2005	2004
	USD	USD
INCOME		
Interest on current account	1 348	4 313
Interest on deposit accounts	1 962 893	731 440
Dividends on mutual funds	8 389	6 944
Interest on amounts owing from IOM (note 2)	120 252	77 513
	<u>2 092 882</u>	<u>820 210</u>
EXPENDITURE		
Mutual fund realized losses (note 1)	379	46 655
Deposit account fees	93	87
	<u>472</u>	<u>46 742</u>
NET RESULT FOR THE YEAR BEFORE REVALUATION	<u>2 092 410</u>	<u>773 468</u>
REVALUATION (unrealized gains and losses)		
Mutual fund - Changes due to movement in price (note 3)	157 539	644 184
	<u>157 539</u>	<u>644 184</u>
NET RESULT FOR THE YEAR AFTER REVALUATION	<u>2 249 949</u>	<u>1 417 652</u>

US DOLLAR PROVIDENT FUND
NOTES

	2005		2004	
	USD		USD	
1. Investments in mutual funds	Market value	Cost	Market value	Cost
Pictet US Equities Fund	2 129 610	2 376 492	2 040 974	2 347 659
Pictet World Equities excluding N. America fund	2 950 203	2 395 715	2 504 260	2 395 731
UBS Balanced Fund 'A' (USD)	704 885	657 557	547 582	506 965
	<u>5 784 698</u>	<u>5 429 764</u>	<u>5 092 816</u>	<u>5 250 355</u>

Investments in mutual funds are offered as an option to individual Provident Fund members. They are shown in the accounts at market value, after any unrealized losses. Realized profits or losses arising from a sale of mutual funds are included separately in the income and expenditure account and are reflected in the individual staff member's account. Cost represents historical cost since inception. At 31 December 2005 the market value of the mutual funds exceeded the cost by USD 354,934 in total. This amount has not been recognized in the income and expenditure account.

2. IOM intercompany account

The IOM intercompany account represents amounts due to or from IOM and the Provident Fund. Interest is paid on the average balance at a composite rate derived from the weighted average yield for US dollar, euro and Swiss franc deposits during the year. In 2005 the rate was 2.75 per cent as compared to 2.00 per cent in 2004.

3. Revaluations

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

US DOLLAR PROVIDENT FUND

PERFORMANCE OF THE INVESTMENTS

			2005 USD		2004 USD	
		%	<u>Amount</u>		%	<u>Amount</u>
TOTAL RETURNS						
Before revaluations	a	<i>3.038</i>	2 092 410	a	<i>1.805</i>	773 468
After revaluations	a	<i>3.275</i>	2 249 949	a	<i>2.376</i>	1 417 652

CORE FUND

Internally managed funds

Cash and short-term deposits	b	<i>3.310</i>	1 964 148	b	<i>1.400</i>	735 666
IOM intercompany account	c	<i>2.750</i>	120 252	c	<i>2.000</i>	77 513

Externally managed funds

There were no USD externally managed funds in 2005 or 2004.

MUTUAL FUNDS

Pictet - US Equities	d	<i>1.819</i>	43 667	d	<i>7.358</i>	174 629
Pictet - World Equities excluding N. America	d	<i>18.600</i>	457 084	d	<i>14.595</i>	342 909
UBS - USD Balanced Fund A	d	<i>1.956</i>	11 342	d	<i>7.571</i>	26 430

The percentage amounts are computed as follows:

- a. 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.
- b. The annual profit as a percentage of the average monthly balance.
- c. The fixed predetermined rate for the IOM intercompany account.
- d. The total profit or loss as a percentage of average annual cost of units.

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

LIBOR rates for 3-month USD deposits	2005	2004
	%	%
31 March	3.12	1.11
30 June	3.52	1.61
30 September	4.06	2.02
31 December	4.54	2.56

Stock Exchange movements

	2005		2004	
	Index 31.12.2005	Change since 1.1.2005 (%)	Index 31.12.2004	Change since 1.1.2004 (%)
Dow Jones index (USA)	10 717	-0.61	10 783	3.15
FTSE index (UK)	5 619	16.72	4 814	7.53
Nikkei index (Japan)	16 111	40.23	11 489	7.61
SSMI index (Switzerland)	7 584	33.22	5 693	3.74

IOM USD Provident Fund historical returns

Year	Core Fund	Mutual Fund	Overall
	%	%	%
2005	3.25	9.42	3.28
2004	1.47	10.73	2.38
2003	1.10	19.99	2.88
2002	1.43	-16.51	-0.40
2001	4.26	-17.35	1.93
2000	6.57	-11.50	4.98
1999	1.41	-	1.41
1998	7.63	-	7.63
1997	5.59	-	5.59
1996	5.51	-	5.51
1995	5.52	-	5.52
1994	4.89	-	4.89
1993	5.03	-	5.03
1992	5.38	-	5.38
1991	7.92	-	7.92
1990	9.58	-	9.58

SWISS FRANC PROVIDENT FUND

STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2005

	2005	2004
	CHF	CHF
ASSETS		
Current accounts	34 632	78 556
Funds under external management (note 1)	19 526 532	19 450 115
Investments in mutual funds (note 2)	5 161 573	4 063 251
IOM intercompany account (note 3)	9 586 489	8 411 174
USD Provident Fund intercompany account	77 952	98 865
Withholding taxes recoverable	118 945	55 207
	<u>34 506 123</u>	<u>32 157 168</u>
 LIABILITIES	 0	 0
	<u>0</u>	<u>0</u>
 TOTAL NET ASSETS OF THE FUND	 <u>34 506 123</u>	 <u>32 157 168</u>
 Represented by:		
TOTAL NET SAVINGS DUE TO STAFF MEMBERS	<u>34 506 123</u>	<u>32 157 168</u>

SWISS FRANC PROVIDENT FUND**CONTRIBUTIONS AND WITHDRAWALS FOR 2005**

	2005	2004
	CHF	CHF
CONTRIBUTIONS		
Staff contributions	1 313 506	1 301 976
IOM contributions	2 627 012	2 603 951
Transfers from USD Provident Fund	992 266	11 846
Housing loans repayments	247 888	266 780
	<u>5 180 672</u>	<u>4 184 553</u>
WITHDRAWALS		
Staff on separation from service	3 395 950	3 190 717
Housing loans disbursements	628 013	481 725
Transfers to Euro Provident Fund	297 000	701 477
	<u>4 320 963</u>	<u>4 373 919</u>
TOTAL NET CONTRIBUTION FOR THE YEAR	<u>859 709</u>	<u>(189 366)</u>
TOTAL NET SAVINGS DUE TO STAFF MEMBERS		
Staff savings at the beginning of the year	32 157 168	31 924 257
Net contributions	859 709	(189 366)
Net income	1 489 246	422 277
Staff savings at the end of the year	<u>34 506 123</u>	<u>32 157 168</u>

SWISS FRANC PROVIDENT FUND

STATEMENT OF INCOME AND EXPENDITURE

	2005	2004
	CHF	CHF
INCOME		
Income on managed funds	118 097	65 772
Dividends on mutual funds	23 361	19 999
Interest on amounts owing from IOM (note 3)	172 255	149 183
Mutual fund realized gains (note 2)	51 917	0
	<u>365 630</u>	<u>234 954</u>
EXPENDITURE		
Mutual fund realized losses (note 2)	0	101 827
	<u>0</u>	<u>101 827</u>
NET RESULT FOR THE YEAR BEFORE REVALUATION	<u>365 630</u>	<u>133 127</u>
REVALUATION (unrealized gains and losses)		
Managed fund - Changes due to movement in price (note 4)	13 882	(8 449)
Mutual fund - Changes due to movement in price (note 4)	1 109 734	297 599
	<u>1 123 616</u>	<u>289 150</u>
NET RESULT FOR THE YEAR AFTER REVALUATION	<u><u>1 489 246</u></u>	<u><u>422 277</u></u>

SWISS FRANC PROVIDENT FUND
NOTES

	2005	2004
	CHF	CHF
1. Funds under external management		
Cash and short-term deposits	19 526 532	19 450 115
Bonds	<u>0</u>	<u>0</u>
	<u>19 526 532</u>	<u>19 450 115</u>

Funds under management include a portfolio of fixed-term debt instruments managed by Pictet and Cie. The benchmark of the portfolio was moved in 2002 from medium-term bonds to short-term money market funds.

2. Investments in mutual funds	Market value	Cost	Market value	Cost
Pictet Swiss Equities fund	2 007 357	1 939 647	1 461 429	1 941 993
Pictet Global Equities fund	2 733 820	3 259 081	1 991 174	3 085 850
IST Mixta Optima fund	-	-	610 648	599 694
Pictet LPP 25	<u>420 396</u>	<u>417 397</u>	<u>-</u>	<u>-</u>
	<u>5 161 573</u>	<u>5 616 125</u>	<u>4 063 251</u>	<u>5 627 537</u>

Investments in mutual funds are offered as an option to individual Provident Fund members. They are shown in the accounts at market value, after unrealized losses. Realized profits or losses arising from a sale of mutual funds are included separately in the income and expenditure account and are reflected in the individual staff member's account. Cost represents historical cost since inception. In 2005 the Mixta Optima fund was liquidated and the Pictet LPP 25 fund introduced as a replacement option.

3. IOM intercompany account

The IOM intercompany account represents amounts due to or from IOM and the CHF Provident Fund. Interest is paid on the average balance at a composite rate derived from the weighted average yield for US dollar, euro and Swiss franc deposits during the year. In 2005, the rate was 2.10 per cent as compared to 2.00 per cent in 2004.

4. Revaluations

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

SWISS FRANC PROVIDENT FUND

PERFORMANCE OF INVESTMENTS

		2005 CHF		2004 CHF	
		<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>
TOTAL RETURNS					
Before revaluations	a	1.068	365 630	a	0.394 133 127
After revaluations	a	4.570	1 489 246	a	1.327 422 277
CORE FUND					
Internally managed funds					
IOM intercompany account	c	2.100	172 255	c	2.000 149 183
Externally managed funds					
Cash and short-term deposits	b	0.674	131 979	b	0.277 57 323
Bonds	b	-	0	b	- 0
MUTUAL FUNDS					
Pictet - Swiss Equities	d	26.816	525 959	d	4.734 96 202
Pictet - Global Equities	d	17.648	565 624	d	1.725 53 845
1) IST - Mixta Optima	d	22.368	67 069	d	1.124 5 151
2) Pictet - LPP 25	d	1.437	2 999	-	- -

1) Jan-Sep 2005

2) Oct-Dec 2005

The percentage amounts are computed as follows:

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

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

LIBOR rates for 3-month CHF deposits

31 March
30 June
30 September
31 December

2005	2004
%	%
0.78	0.25
0.75	0.50
0.79	0.70
1.01	0.72

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

2005		2004	
Index 31.12.2005	Change since 1.1.2005 (%)	Index 31.12.2004	Change since 1.1.2004 (%)
10 717	-0.61	10 783	3.15
5 619	16.72	4 814	7.53
16 111	40.23	11 489	7.61
7 584	33.22	5 693	3.74

IOM CHF Provident Fund historical returns

Year	Core Fund	Mutual Fund	Overall
	%	%	%
2005	1.07	20.47	4.57
2004	0.73	2.77	1.33
2003	0.45	9.84	2.33
2002	1.23	-22.22	-2.80
2001	3.07	-19.31	-0.51
2000	2.64	-5.91	1.52
1999	-0.61	-	-0.61
1998	1.53	-	1.53
1997	2.58	-	2.58
1996	1.89	-	1.89
1995	3.21	-	3.21
1994	4.13	-	4.13
1993	5.73	-	5.73
1992	8.07	-	8.07
1991	8.04	-	8.04
1990	8.18	-	8.18

EURO PROVIDENT FUND

STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2005

	2005 EUR	2004 EUR
ASSETS		
IOM intercompany account (note 2)	2 853 284	1 923 942
	<u>2 853 284</u>	<u>1 923 942</u>
LIABILITIES	0	0
	<u>0</u>	<u>0</u>
TOTAL NET ASSETS OF THE FUND	<u><u>2 853 284</u></u>	<u><u>1 923 942</u></u>
Represented by:		
TOTAL NET SAVINGS DUE TO STAFF MEMBERS	<u><u>2 853 284</u></u>	<u><u>1 923 942</u></u>

EURO PROVIDENT FUND**CONTRIBUTIONS AND WITHDRAWALS FOR 2005**

	2005	2004
	EUR	EUR
CONTRIBUTIONS		
Transfers from USD Provident Fund	755 503	684 720
Transfers from CHF Provident Fund	191 120	457 643
	<u>946 623</u>	<u>1 142 363</u>
WITHDRAWALS		
	<u>64 530</u>	<u>0</u>
	<u>64 530</u>	<u>0</u>
TOTAL NET CONTRIBUTION FOR THE YEAR	<u><u>882 093</u></u>	<u><u>1 142 363</u></u>
 TOTAL NET SAVINGS DUE TO STAFF MEMBERS		
 Staff savings at the beginning of the year	1 923 942	760 112
 Net contributions	882 093	1 142 363
 Net income	47 249	21 467
 Staff savings at the end of the year	<u><u>2 853 284</u></u>	<u><u>1 923 942</u></u>

EURO PROVIDENT FUND

STATEMENT OF INCOME AND EXPENDITURE

	2005 EUR	2004 EUR
INCOME		
Interest on amounts owing from IOM (note 2)	47 249	21 467
	<u>47 249</u>	<u>21 467</u>
EXPENDITURE		
	<u>0</u>	<u>0</u>
NET RESULT FOR THE YEAR	<u>47 249</u>	<u>21 467</u>

NOTES ON EURO PROVIDENT FUND

1. Euro Provident Fund

From July 2003, all IOM Provident Fund members were given the option of investing core funds in euros.

2. IOM intercompany account

The IOM intercompany account represents amounts due to or from IOM and the Provident Fund. Interest is paid on the average balance at a composite rate derived from the weighted average yield for US dollar, Swiss franc and euro deposits during the year. In 2005 the rate was 2.10 per cent as compared to 2.00 per cent in 2004.

PERFORMANCE OF INVESTMENTS

	2005 EUR		2004 EUR	
	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>
TOTAL RETURNS	2.100	47 249	2.000	21 467
CORE FUND				
Cash and short-term deposits	2.100	47 249	2.000	21 467

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



OPINION OF THE EXTERNAL AUDITORS
ON THE FINANCIAL STATEMENTS OF IOM PROVIDENT FUND
FOR THE YEAR 2005

AUDIT ASSIGNMENT AND SCOPE

We have audited the financial statements of the IOM Provident Fund for the year ended 31 December 2005. The statements audited are presented as Appendix 13 to the IOM Financial Report for 2005.

The basis for the audit by the External Auditors is given in Article 12.1 of the Financial Regulations of IOM. We have conducted the audit in accordance with generally accepted international auditing standards, supplemented by audit standards issued by INTOSAI, the International Organization of Supreme Audit Institutions, to the extent that these apply to IOM Provident Fund. Those standards require that we will plan and perform the audit to obtain reasonable assurance that the financial statements are free of material misstatement. We have examined, on a test basis, evidence supporting the amounts and disclosures in the financial statements. We have assessed the accounting principles used and significant estimates made by management 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 give a true and fair view of the financial position of IOM Provident Fund as at 31 December 2005, and of the results of its operations for the year then ended.

Catrine Spro Hansen
Catrine Spro Hansen

Cecilie Middelthon
Cecilie Middelthon

Jan Otto Jøranli
Jan Otto Jøranli

Auditors from the Office of the Auditor General of Norway
23 March 2006