INTERNATIONAL ORGANIZATION FOR MIGRATION

RULES OF PROCEDURE FOR THE COUNCIL

RULES OF PROCEDURE FOR THE EXECUTIVE COMMITTEE

FINANCIAL REGULATIONS
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## RULES OF PROCEDURE FOR THE EXECUTIVE COMMITTEE

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## FINANCIAL REGULATIONS

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RULES OF PROCEDURE FOR THE COUNCIL

I - SESSIONS

Rule 1

The Council shall meet in regular session once a year, at such time as shall be determined by it.

Rule 2

The Council shall meet in special session at the request of:

(a) one third of its members;
(b) the Executive Committee;
(c) the Director General or the Chairman of the Council in urgent circumstances.

Rule 3

1. The meetings of the Council shall be held in Geneva unless two thirds of the members of the Council have agreed to meet elsewhere.

2. Should one of the Member States invite the Council to meet on its territory, the supplementary expenses resulting therefrom shall be borne by the inviting State.

Rule 4

The Director General shall notify the members of the date of the first meeting of each session. Such notifications shall be sent:

1 Adopted by the Council at its First Session, in accordance with Resolution No. 78 (I), and last amended by Resolution No. 772 (LIX) (effective 14 November 1989).
(a) when a regular session is called, at least thirty days in advance;
(b) in cases referred to under Rule 2(a) and (b), within ten days after a request for a special session is received and at least fifteen days in advance of such session.

II - AGENDA

Rule 5

1. The provisional agenda for each session shall be prepared by the Director General, and shall include all items proposed by:
   (a) the Council, at a previous meeting;
   (b) the Executive Committee;
   (c) any member of the Council;
   (d) the Director General.

2. The provisional agenda shall be communicated by the Director General to the members with the notice convening the Council.

Rule 6

At the beginning of each session, and after the election of officers, the Council shall adopt its agenda for the session.

Rule 7

In the case of a special session, priority shall be given to those items on the provisional agenda which have occasioned the session.

Rule 8

The Council may revise the agenda while in session.
III - CREDENTIALS

Rule 9

The credentials of representatives shall be submitted to the Director General, who shall examine them and report to the Council at the beginning of each session. The names of alternates and advisers shall also be communicated to him.

IV - OBSERVERS

Rule 10

1. Upon their application, non-member States may be invited by the Council to be represented at its meetings.

2. Upon their application, international organizations, governmental or non-governmental, concerned with migration, refugees or human resources may also be invited by the Council to be represented at its meetings.

3. Such States and organizations shall be accorded the status of observers and shall communicate to the Director General the names of their representatives.

4. The Council may prescribe conditions governing the granting of observer status.

Rule 11

The Chairman may, at his discretion, authorize observers to take part in the debates and he may impose such limitations upon their interventions as he deems necessary for the orderly conduct of business. No observer shall have the right to vote.
V - OFFICERS

Rule 12

At the beginning of each regular session, the Council shall elect, from among the representatives, a Chairman, and then the following officers: a First Vice-Chairman, a Second Vice-Chairman and a Rapporteur.

Rule 13

The officers shall be elected for a one-year term and shall hold office until their successors are elected. They shall be eligible for re-election.

Rule 14

If the Chairman is absent from a meeting or any part thereof, the First Vice-Chairman or, in the latter's absence, the Second Vice-Chairman shall preside.

Rule 15

A Vice-Chairman acting as Chairman shall have the same duties and powers as the Chairman.

Rule 16

When the representative of a Member State is for the time being the Chairman of the Council, he may authorize an alternate to participate in the proceedings and to vote in the Council. In such case, the Chairman shall not exercise his right to vote.
VI - SUB-COMMITTEES

Rule 17

The Council may set up such sub-committees as may be required for the proper discharge of its functions and refer to them any questions on the agenda for study and report. The terms of reference of sub-committees shall be established by the Council at the time of their being set up.

VII - SECRETARIAT

Rule 18

The Director General shall be present, or be represented by the Deputy Director General or another official designated by him, at all sessions of the Council and any sub-committees. He or his representative may participate in the discussions but shall have no vote.

Rule 19

The Director General shall provide and direct the Secretariat required by the Council and any sub-committees. He shall be responsible for the necessary arrangements for all meetings.

Rule 20

The Secretariat shall interpret speeches made at meetings; shall receive, translate and circulate the documents of the Council and its sub-committees; shall publish and circulate the records of the sessions, the resolutions of the Council and other relevant documentation required, and shall generally perform all other work which the Council may require.
VIII - LANGUAGES AND DOCUMENTATION

Rule 21

English, French and Spanish shall be the official languages of the Council.

Rule 22

1. Speeches made in any of the official languages shall be interpreted into the other two by the interpreters provided by the Secretariat.

2. Any representative or observer may address the Council in a language other than an official language, but he shall himself ensure translation or interpretation into one of the official languages. Interpretation into the other official languages by the interpreters provided by the Secretariat may be based on the translation or interpretation given in the first official language.

Rule 23

All documents of the Council and any sub-committees shall be made available in the official languages.

Rule 24

Summary records of each meeting of the Council shall be prepared by the Secretariat, and shall be distributed as soon as possible to all Member States and observers. Such Member States and observers shall inform the Secretariat in writing of any changes they may wish to have made in their statements appearing in the summary records not later than eight days after receipt of the latter. Any disagreement concerning such changes shall be decided by the Chairman.
Rule 25

1. As soon as possible, the text of all resolutions, recommendations and other formal decisions adopted by the Council, as well as summary records in final form and the draft report on each session of the Council, shall be distributed to all Member States and observers.

2. All final documents of sub-committees shall be distributed to all Member States, unless the Council decides otherwise.

IX - CONDUCT OF BUSINESS

Rule 26

A majority of the members of the Council shall constitute a quorum.

Rule 27

1. In addition to exercising the powers conferred upon him elsewhere by these Rules, the Chairman shall declare the opening and closing of each meeting of the Council, shall direct the discussion, maintain order, ensure the observance of these Rules, accord and withdraw the right to speak, put questions to the vote and announce decisions.

2. Debate shall be confined to the question before the Council and the Chairman may call a speaker to order if his remarks are not relevant to the subject under discussion.

Rule 28

1. During the discussion of any matter, a representative may raise a point of order, and the point of order shall be immediately decided by the Chairman, subject to appeal and to decision by the Council, in accordance with these Rules. Any appeal shall be immediately put to the vote, and the ruling of the Chairman shall stand unless overruled by a majority of the members present and voting.
2. A representative may not, in raising a point of order, speak on the substance of the matter under discussion.

Rule 29

The Council may limit the time allowed to each speaker and the number of times each member may speak on any question. However, on procedural questions, the Chairman shall limit each intervention to a maximum of five minutes.

Rule 30

During the course of a debate the Chairman may announce the list of speakers and, with the consent of the Council, declare the list closed. However, the Chairman may accord the right of reply to any member if, in his opinion, a speech delivered after he has declared the list closed makes this desirable. When the debate of an item is concluded because there are no other speakers, the Chairman shall declare the debate closed. Such closure shall have the same effect as closure by the consent of the Council.

Rule 31

During the discussion of any matter, a representative may move, or the Chairman may propose, the adjournment of the debate. In addition to the proposer of the motion, one representative may speak in favour of and one against the motion, after which the motion shall be immediately put to the vote.

Rule 32

During the discussion of any matter, a representative may move, or the Chairman may propose, the closure of the debate, whether or not any other representative has signified his wish to speak. If application is made for permission to speak against the closure, it may be accorded to not more than two representatives, after which the motion shall be immediately put to the vote.
Rule 33

During the discussion of any matter, a representative may move, or the Chairman may propose, the suspension or the adjournment of the meeting. No discussion on such motions shall be permitted, and they shall be immediately put to the vote.

Rule 34

Subject to Rule 28, the following motions shall have precedence in the following order over all other proposals or motions before the meeting:

(a) to suspend the meeting;
(b) to adjourn the meeting;
(c) to adjourn the debate on the item under discussion;
(d) for the closure of the debate on the item under discussion.

Rule 35

Draft resolutions, and substantive amendments or motions, shall be introduced in writing and handed to the Director General, who shall circulate copies to all representatives and to observers twenty-four hours before they are discussed and voted upon, unless the Council decides otherwise.

Rule 36

A motion may be withdrawn by its proposer at any time before voting on it has commenced, provided that the motion has not been amended. A motion which has thus been withdrawn may be reintroduced by any member.
X - VOTING

Rule 37

Each member of the Council or of any sub-committee shall have one vote.

Rule 38

1. Decisions of the Council and of all sub-committees shall be made by a majority of the members present and voting, subject to the provisions contained in paragraphs 2 and 3 of this Rule.

2. Any decision on budgetary matters shall be made by a two-thirds majority of the members present and voting.

3. Special majorities provided for in the Constitution or Rules and Regulations of the Council shall refer to members present and voting.

4. For the purpose of these Rules, the phrase “members present and voting” means members casting an affirmative or negative vote. Members which abstain from voting are considered as not voting.

5. If the total number of votes cast is less than half the number of the members present, the vote shall be void.

6. Except in cases where the Council decides otherwise, decisions of the Council on substantive matters shall be recorded by resolutions. Such decisions include those which:

(a) admit new members;

(b) determine the policies of the Organization and direct the activities of the Director General;

(c) approve the programme, the budget, the expenditure and the accounts;

(d) convene regular or special sessions of the Council or other bodies;
(e) establish and determine the composition of permanent sub-committees, ad hoc committees or working groups;

(f) endorse urgent decisions made by the Executive Committee under the terms of Article 12 of the Constitution;

(g) elect members of the Executive Committee;

(h) elect the Director General and Deputy Director General;

(i) establish or amend the staff regulations;

(j) take note of the annual report;

(k) establish or amend the financial regulations;

(l) approve the representation at the meetings of the Council of non-member States, international governmental organizations and international non-governmental organizations;

(m) amend the Constitution;

(n) are taken pursuant to Article 31 or to Article 32 of the Constitution;

(o) dissolve the Organization.

Rule 39

Subject to the provisions of Rules 40 and 45, voting shall be by show of hands.

Rule 40

1. At the request of a representative, voting shall be by roll-call.

2. Roll-call votes shall be taken in the English alphabetical order of the names of the members, beginning with the member whose name is drawn by lot by the Chairman. The vote of each member participating in a roll-call shall be inserted in the summary record.
Rule 41

If a vote is equally divided on matters other than elections, a second vote shall be taken, preferably at the next meeting, without debate. If this vote also results in equality, the proposal shall be regarded as rejected.

Rule 42

Parts of a proposal shall be voted on separately if a representative requests that the proposal be divided. If objection is made to a request for a division, the motion for division shall be voted upon. Those parts of the proposal which have been approved shall then be put to the vote as a whole; if all the operative parts of a proposal have been rejected, the proposal shall be considered to have been rejected as a whole.

Rule 43

When an amendment is moved to a proposal, the amendment shall be voted on first. When two or more amendments are moved to a proposal, the Council shall first vote on the amendment furthest removed in substance from the original proposal and then on the amendment next furthest removed therefrom and so on until all the amendments have been put to the vote. However, where the adoption of one amendment necessarily implies the rejection of another amendment, the latter amendment shall not be put to the vote. If one or more amendments are adopted, the amended proposal shall then be voted upon. If no amendments are adopted, the proposal shall be put to the vote in its original form. A motion is considered an amendment to a proposal if it merely adds to, deletes from or revises part of that proposal.
Rule 44

1. If two or more proposals relate to the same question, the Council shall, unless it decides otherwise, vote on the proposals in the order in which they have been submitted. The Council may, after each vote on a proposal, decide whether to vote on the next proposal.

2. Any procedural motions requiring that no decisions be taken on the substance of such proposals shall, however, be considered as previous questions and shall be put to the vote before them.

Rule 45

On decisions relating to individuals, a secret ballot shall be taken. However, in the election of the officers of the Council, a secret ballot shall be taken only upon the request of a representative.

Rule 46

1. In the case of elections, the candidates obtaining the greatest number of votes and the required majority on the first ballot shall be elected.

2. If necessary, a second ballot shall be taken, confined to the candidates having obtained the greatest number of votes, provided that the number of candidates shall not exceed twice the number of places remaining to be filled. The candidates obtaining the greatest number of votes shall thus be elected.

3. If necessary, in case of a tie, the Chairman shall decide between the candidates by drawing lots.

4. The provisions of paragraphs 2 and 3 shall not apply to the election of the Director General and Deputy Director General.
XI - PUBLICITY OF MEETINGS

Rule 47
1. The meetings of the Council shall be held in public unless the Council decides otherwise.
2. Private sessions or meetings may be held in the presence or absence of observers, according to the decision of the Council in regard to each private session or meeting.

XII - AMENDMENTS AND SUSPENSIONS

Rule 48
Any of these Rules may be amended by the Council, provided that the proposed amendment be consistent with the Constitution of the Organization.

Rule 49
Any of these Rules may be temporarily suspended by the Council, provided that twenty-four hours’ notice of the proposal for such suspension has been given and that such suspension be consistent with the Constitution of the Organization. The notice may be waived if no member objects.
RULES OF PROCEDURE FOR
THE EXECUTIVE COMMITTEE

I - SESSIONS

Rule 1

The Executive Committee shall meet at least once a year.

Rule 2

The Executive Committee shall meet, as necessary, in order to
perform its functions, at the request of:

(a) its Chairman;
(b) the Council;
(c) the Director General after consultation with the Chairman of
   the Council;
(d) a majority of its members.

Rule 3

1. The meetings of the Executive Committee shall be held in Geneva,
   unless two thirds of the members of the Executive Committee have
   agreed to meet elsewhere.

2. Should one of the members invite the Executive Committee to meet
   on its territory, the supplementary expenses resulting therefrom shall be
   borne by the inviting member.

Rule 4

The meetings of the Executive Committee shall be held in private.

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1 Adopted by the Executive Committee at its First Session, in accordance with
Resolution No. 1 (I), and amended by Resolution No. 65 (LXXIV) (effective 14 November
1989).
Rule 5

The Director General shall notify all the Member States of the Organization of the date of the first meeting of each session. Such notifications shall be sent:

(a) in cases referred to under Rule 1, at least twenty-one days in advance;

(b) in cases referred to under Rule 2, within seven days after the receipt of a request for such a session and at least ten days before the opening.

II - AGENDA

Rule 6

1. The provisional agenda for each session shall be prepared by the Director General and shall include all items proposed by:

(a) the Council;

(b) the Executive Committee, at a previous meeting;

(c) any member of the Executive Committee;

(d) the Director General.

2. The provisional agenda and the main documents of the session shall be communicated by the Director General to all Member States, to the extent practicable with the notice convening the Executive Committee.

Rule 7

At the beginning of each session, the Executive Committee shall adopt its agenda for the session.

Rule 8

The Executive Committee may revise the agenda while in session.
III - CREDENTIALS

Rule 9

A communication from a State member of the Executive Committee to the Director General announcing the name of its representative and any alternates and advisers shall be deemed sufficient credentials.

IV - OBSERVERS

Rule 10

Members of the Organization which are not members of the Executive Committee may be represented at all meetings of the Executive Committee by observers, whose names shall be communicated to the Director General by the Member State concerned.

V - CHAIRMAN

Rule 11

1. Immediately following its election by the Council, the Executive Committee shall meet to elect from among the representatives of its members a Chairman and a Vice-Chairman.

2. The Chairman and the Vice-Chairman shall be elected for a one-year term and shall hold office until their successors are elected. They shall be eligible for re-election.

3. In the event of a vacancy, the Executive Committee shall proceed to a new election as soon as possible.
Rule 12

The Vice-Chairman, when acting as Chairman, shall have the same duties and powers as the Chairman.

VI - SUB-COMMITTEES

Rule 13

The Executive Committee may, subject to review by the Council, set up such sub-committees as may be required for the proper discharge of its functions and refer to them any questions on the agenda for study and report. The terms of reference of sub-committees shall be established by the Executive Committee at the time of their being set up.

VII - SECRETARIAT

Rule 14

The Director General shall be present, or be represented by the Deputy Director General or another official designated by him, at all sessions of the Executive Committee and any of its sub-committees. He or his representative may participate in the discussions but shall have no vote.

Rule 15

The Director General shall provide and direct the Secretariat required by the Executive Committee and any of its sub-committees. He shall be responsible for the necessary arrangements for all meetings.
VIII - LANGUAGES AND DOCUMENTATION

Rule 16
English, French and Spanish shall be the official languages of the Executive Committee.

Rule 17
1. Speeches made in any of the official languages shall be interpreted into the other two by the interpreters provided by the Secretariat.

2. Any representative or observer may address the Executive Committee in a language other than the official languages, but he shall himself provide for translation or interpretation into one of the official languages. Interpretation into the other official languages by the interpreters provided by the Secretariat may be based on the translation or interpretation given in the first official language.

Rule 18
All documents of the Executive Committee and any of its subcommittees shall be made available in the official languages.

Rule 19
As soon as possible, the text of all resolutions, recommendations and other formal decisions adopted by the Executive Committee, as well as the summary records and the report on each session of the Executive Committee, shall be distributed to all Member States.

IX - CONDUCT OF BUSINESS

Rule 20
A majority of the members of the Executive Committee shall constitute a quorum.
Rule 21

In addition to exercising the powers conferred upon him elsewhere by these Rules, the Chairman shall declare the opening and closing of each meeting of the Executive Committee, shall direct the discussion, maintain order, ensure the observance of these Rules, accord and withdraw the right to speak, put questions to the vote and announce decisions.

Rule 22

During the discussion of any matter, a representative may raise a point of order, and the point of order shall be immediately decided by the Chairman in accordance with these Rules.

Rule 23

During the discussion of any matter, the Executive Committee may decide to adjourn or close the debate, or to suspend or close the meeting.

X - VOTING

Rule 24

Each member of the Executive Committee or of any of its sub-committees shall have one vote.

Rule 25

1. Decisions of the Executive Committee and of all of its sub-committees shall be made by a majority of the members present and voting, unless otherwise provided for in the Constitution or in the rules and regulations of the Council.
2. For the purpose of these Rules, the phrase "members present and voting" means members casting an affirmative or negative vote. Members which abstain from voting are considered as not voting.

3. If the total number of votes cast is less than half the number of the members present, the vote shall be void.

Rule 26

Subject to the provisions of Rules 27 and 31, voting shall be by show of hands.

Rule 27

1. At the request of a representative, voting shall be by roll-call.

2. Roll-call votes shall be taken in the English alphabetical order of the names of the members, beginning with the member whose name is drawn by lot by the Chairman. The vote of each member participating in a roll-call shall be inserted in the summary record.

Rule 28

If a vote is equally divided on matters other than elections, a second vote shall be taken, preferably at the next meeting, without debate. If this vote also results in equality, the proposal shall be regarded as rejected.

Rule 29

Parts of a proposal shall be voted on separately if a representative requests that the proposal be divided. If objection is made to a request for a division, the motion for division shall be voted upon.
Rule 30
When one or more amendments are moved to a proposal, the Executive Committee shall first vote on the amendment or on each of the amendments and then, as appropriate, on the amended or original proposal.

Rule 31
On decisions relating to individuals, a secret ballot shall be taken. However, in the case of the election of the officers of the Executive Committee, a secret ballot shall be taken only upon the request of a representative.

XI - MISCELLANEOUS PROVISIONS

Rule 32
In the absence of specific provisions with respect to the conduct of discussions, voting and other procedural matters, the Executive Committee may apply the pertinent provisions of the Rules of Procedure for the Council.

Rule 33
Any of these Rules may be amended or temporarily suspended by the Executive Committee, provided that the proposed amendment or the suspension be consistent with the Constitution of the Organization.
FINANCIAL REGULATIONS

ARTICLE 1
Applicability

1.1 These Regulations shall govern the financial administration of the International Organization for Migration, hereinafter referred to as the Organization.

ARTICLE 2
Financial Year

2.1 The financial year shall be the calendar year from 1 January to 31 December.

ARTICLE 3
Budget

3.1 (a) The Director General shall prepare and submit to the Council, through the Executive Committee, a budget of estimated income and expenditure for the following financial year. A copy of the budget shall be transmitted to all Member States at least four weeks prior to the opening of the session of the Executive Committee.

(b) Amendments to the budget, due to changing circumstances, may be submitted by the Director General to subsequent sessions of the Executive Committee and the Council.

3.2 The budget shall show in separate parts:

(a) estimated administrative income and expenditure expressed in Swiss francs;

(b) estimated operational income and expenditure expressed in US dollars.

1 Adopted by the Council at its First Session, in accordance with Resolution No. 84 (I), and last amended by Resolution No. 68 (LXXV) of the Executive Committee (effective 14 November 1989).
The Administrative and Operational parts of the budget shall be classified under programmes and items corresponding to the various types of activities or expenditure as necessary, and accompanied by such information annexes and explanatory statements as may be specifically requested by the Council or as may be considered necessary and useful by the Director General.

3.3 The Council shall approve the budget for the following financial period after consideration of and report on the proposed budget by the Executive Committee and the Sub-Committee on Budget and Finance.

ARTICLE 4

Administration of the Budget

4.1 Expenditure appropriations approved by the Council shall constitute an authorization to the Director General to incur obligations and make payments for the purposes and up to the amounts approved and within the limit of funds available.

4.2 Appropriation shall be available for obligations incurred during the financial year to which they relate.

4.3 Appropriations required at the end of a financial year to cover unliquidated obligations incurred during the year in respect of goods supplied and services rendered shall remain available for twelve months following the end of the financial year to which they relate to defray the payment of these obligations. The balance of the appropriations for a financial year shall be surrendered at the end of that financial year.

4.4 At the end of the twelve months’ period provided in Article 4.3, the then remaining balance of any appropriation not liquidated will be surrendered. Appropriation for any unliquidated obligation for a prior year shall at that time be cancelled or when the obligation remains a valid charge transferred to the budget of the year in which the obligation is liquidated.

4.5 (a) Transfers of appropriations between the Administrative and the Operational parts of the budget may be made only upon authorization by the Council.
(b) The Director General is authorized, except for contributions which have been specifically earmarked, to make transfers of appropriations between items of the Administrative part of the budget up to an amount not exceeding 10 per cent of the amount appropriated for the item from which the transfer is made. Transfers exceeding 10 per cent may be made only upon authorization by the Council.

(c) The Director General is also authorized to make transfers between programmes of the Operational part of the budget except for contributions which have been specifically earmarked.

(d) The Director General will report all such transfers to the next session of the Council together with a written explanation thereof.

4.6 The Director General shall undertake partially reimbursable or non-reimbursable operational expenditure only in accordance with the policies established by the Council.

4.7 Subject to the provisions of Article 4.6, the Director General is authorized, in exceptional circumstances, to incur obligations and make payments in respect of operational projects which have not been included in the approved Operational part of the budget provided that:

(a) such additional operational projects are of an emergency nature and could not be foreseen at the time the budget was approved and that it is clearly undesirable to await approval by the next meeting of the Council;

(b) the financial and other resources required to carry out such additional projects are either available to the Organization or committed by contributing States or other donors;

(c) the Director General includes such additional projects with an explanation thereof in an amended budget submitted to the next regular or special session of the Executive Committee or the Council.
4.8 The funds appropriated for special operational projects which have not become operational during the period of twelve months following the end of the financial year for which they were approved, shall be surrendered automatically unless the Council decides to maintain the appropriation for a further period.

ARTICLE 5
Contributions

5.1 Every Member State shall be required to contribute to the Administrative part of the budget. Contributions shall be expressed in Swiss francs and shall be made in freely convertible currencies, except to the extent that the Director General finds that non-convertible currencies may be utilized by the Organization. These contributions shall be due at the beginning of the financial year to which they relate and shall be paid promptly.

5.2 (a) Contributions to the Operational part of the budget shall be voluntary. They may be for the general operations of the Organization, or for specific programmes in which the contributing State or donor is directly concerned and may be made in cash and/or in kind.

(b) Voluntary contributions for specific operational programmes, which Member States or donors have agreed to pay, shall be due and payable in advance. Such advances shall normally be made at the beginning of each quarter and in amounts not less than the expenditure which it is estimated will be incurred in that quarter.

(c) The terms and conditions under which contributions or advances to the Operational part of the budget are made shall govern the disposal of any uncommitted portion thereof in the event that the Member State which has contributed such funds withdraws from the Organization pursuant to Article 3 of the Constitution. Uncommitted and unused contributions of other donors will also be disposed of in accordance with the terms under which the contributions were made.
5.3 The Director General may also receive reimbursements in cash, in kind or in services in respect of activities undertaken by the Organization.

5.4 The Director General may solicit and accept voluntary contributions from sources other than States, provided that the purposes for which the contribution is made are consistent with the purposes and functions of the Organization.

5.5 The Director General may reject offers of any funds or services which are not appropriate or cannot be utilized for the purposes of the Organization.

5.6 The Director General shall report to the Council, through the Executive Committee, any offers of funds accepted or rejected under Articles 5.4 and 5.5.

ARTICLE 6

Miscellaneous Income

6.1 Income arising from investments of funds as defined in Article 7.2, foreign exchange transactions, sale of equipment or other assets shall be credited to miscellaneous income and reported in the annual financial statements. Miscellaneous income shall be attributed to the appropriate part of the budget.

ARTICLE 7

Investment of Funds

7.1 The Director General may make short-term investments of monies not needed for immediate requirements and shall inform the Executive Committee of such investments.

7.2 Interest income from investments shall be credited to miscellaneous income unless otherwise provided in the regulations, rules or resolutions relating to a fund or account, or as specified by a contributor.
ARTICLE 8
Funds in Special Accounts

8.1 Trust funds, reserves and special accounts may be established by the Director General.

8.2 The purpose and limits of each trust fund, reserve and special account shall be clearly defined. Unless otherwise specifically provided by the Council, such funds and accounts shall be administered in accordance with the present Regulations.

8.3 The Director General shall report all such trust funds, reserves and special accounts to the Council, through the Executive Committee, as at the end of each financial year.

ARTICLE 9
Custody of Funds

9.1 The Director General shall designate the bank or banks in which the funds of the Organization shall be kept.

ARTICLE 10
Internal Control

10.1 The Director General shall:

(a) establish detailed financial rules and procedures in order to ensure effective financial administration and the exercise of economy and efficiency;

(b) ensure that all payments are made on the basis of supporting documentary evidence which proves that the services or goods have been or will be received and that such payments have not previously been made;

(c) designate the officers who may receive money and supplies, incur obligations and make payments on behalf of the Organization;
10.2 The Director General may, after full investigation, authorize the write-off of losses of cash or other assets. A statement of all such write-offs shall be submitted to the External Auditors and reported in the annual financial statements.

10.3 Tenders for the purchases of equipment, supplies and other requirements shall be advertised or competitive offers requested. The same procedure shall apply in case of sale of surplus equipment and supplies. Exceptions to these rules can only be made where the Director General deems it is in the best interests of the Organization.

ARTICLE 11

Accounts and Reports

11.1 The Director General shall maintain such accounting records as are necessary and shall submit to the Council, through the Executive Committee, the following financial reports:
(a) annual financial statements, as at the close of each financial year or the date of termination of the Organization’s activities, comprising:

(i) statements of assets and liabilities of the Organization’s own funds and of other funds administered by the Organization;

(ii) statements of resources and expenditure of the Organization’s administrative and operational programmes and of other funds administered by the Organization;

(iii) such other information as is considered necessary to show clearly the financial position and the resources and expenditure of the Organization’s activities;

(b) such other reports as requested or deemed necessary.

11.2 The reports shall be presented in terms of US dollars; for administrative income and expenditure, they shall also be presented in terms of Swiss francs. Accounting records may, however, be kept in such currency or currencies as the Director General may deem appropriate.

11.3 The accounts shall be maintained in accordance with the approved budget. Appropriate separate accounts shall be maintained for all trust funds, reserves and special accounts.

11.4 Appropriate records shall be maintained in regard to equipment and supplies.

11.5 The annual financial statements and reports shall be submitted by the Director General, through the Executive Committee, to the next regular session of the Council following the end of the financial year.

ARTICLE 12

External Auditors

12.1 The Council shall appoint External Auditors of international repute who shall audit the accounts of the Organization in accordance with the principles set out in the Annex to these Regulations and with such other directives as the Council may give.

12.2 The cost of such audit shall be a charge on the funds of the Organization.

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ARTICLE 13

Resolutions involving Expenditures

13.1 Before the adoption by the Council of any resolution involving expenditure, the Director General shall submit a report on the administrative and financial implications of the proposal.

13.2 Where, in the opinion of the Director General, any proposed expenditure cannot be met within the existing budget, it shall not be incurred unless the Council has considered and approved supplementary funds.

ARTICLE 14

Cash Reserve

14.1 A cash reserve shall be established in two parts, one for the Administrative part and one for the Operational part of the budget.

14.2 The source of the Cash Reserve shall be interest-free loans from Member States. The amounts of both parts of the Cash Reserve shall be decided upon by the Council. The individual shares of the Cash Reserve to be loaned by Member States shall be agreed upon by the Council and by the States concerned.

14.3 Each State shall have the right to designate whether its loan or loans to the Cash Reserve are available for both parts of the budget or for a specific part only.

14.4 Subject to the provisions of Article 14.3, both parts of the Cash Reserve may be used to meet cash requirements pending the receipt of assured income and to solve temporary liquidity problems.

14.5 Any Member State shall be entitled to repayment of its loan to the Cash Reserve in the event that it does not continue its membership or the Organization is dissolved.
14.6 Advances made from the Cash Reserve to finance budgetary appropriations during a financial year shall be reimbursed to the Cash Reserve as soon as and to the extent that the assured income referred to in Article 14.4 is available.

**ARTICLE 15**

**Liquidation of Assets**

15.1 Upon dissolution of the Organization, assets in respect of unexpended and unobligated funds remaining to the credit of the Administrative part of the budget shall, after all liquidation costs have been settled, be distributed to the Member States proportionately to their contributions thereto, to the extent possible in the currency in which the contributions were made, unless such Member States make other arrangements with respect to the disposition of such assets and each Member State agrees to such arrangements with respect to its share.

15.2 Assets in respect of unexpended and unobligated funds of the Organization derived from voluntary contributions or advances to the Operational part of the budget shall be redistributed to Member States and other donors according to the terms and conditions under which these operational contributions were made.

**ARTICLE 16**

**General Provisions**

16.1 These Regulations may be amended by a decision of the Council, concurred in by the majority of the Members present and voting, with the exception of Article 15 for which the unanimity of all Member States of the Organization is required.

16.2 In cases of doubt as to the interpretation and application of any of the foregoing Regulations, the Director General is authorized to rule thereon, subject to such ruling as the Council may subsequently make.
Annex

PRINCIPLES TO GOVERN THE AUDIT
OF THE ORGANIZATION

1. The External Auditors shall perform an audit of the accounts of the Organization including all trust and special accounts as they may deem necessary with a view to:

(a) ascertaining that the annual financial statements are in accord with the books and records of the Organization;

(b) drawing attention to any departures from the Financial Regulations;

(c) making comments, if deemed advisable, and suggesting improvements with respect to the efficiency of the financial procedures and the accounting system of the Organization;

(d) reporting whether the annual financial statements represent a true and fair view of the status of the Organization’s affairs as of the close of the financial year.

2. Subject to the provisions of the Financial Regulations, the External Auditors shall be the sole judge as to the acceptance in whole or in part of certifications by the Administration and may proceed to such detailed examination and verification as they choose of all financial records including those relating to supplies and equipment.

3. The External Auditors may affirm by test the reliability of the internal audit or internal control, and may make such reports with respect thereto as they may deem necessary to the Council or the Executive Committee or the Director General.

4. In no case shall the External Auditors include criticism in their audit report without first affording the Administration an opportunity of explanation to the External Auditors of the matter under observation.
The External Auditors shall submit to the Council, through the Executive Committee, an annual report on the certified accounts which should mention so far as they consider material:

(a) the extent and character of their examination or any important changes therein;

(b) matters affecting the completeness or accuracy of the accounts, such as:

   (i) information necessary to the correct interpretation of the accounts;

   (ii) any amounts which ought to have been received but which have not been brought to account;

   (iii) expenditure not properly substantiated;

(c) other matters which should be brought to the notice of the Council, such as:

   (i) cases of fraud or presumptive fraud;

   (ii) improper expenditure of the Organization’s money or other assets (notwithstanding that the accounting for the transactions may be correct);

   (iii) contractual commitments which could lead the Organization to future large-scale expenditure;

   (iv) any defect in the general system or detailed regulation governing the control of receipts and expenditure, or of other assets;

   (v) expenditure not in accordance with the budget approved by the Council after making allowance for duly authorized transfers within the budget;

   (vi) expenditure in excess of appropriations, as amended by duly authorized transfers within the budget;

   (vii) expenditure not in conformity with the authority which governs it;
(d) the accuracy or otherwise of fixed asset and stock records as determined by inspection and examination of records;

(e) transactions accounted for in a previous year concerning which further information has been obtained, or transactions in a later year concerning which it seems desirable that the Council should have early knowledge.

6. The External Auditors should report on the annual financial statements in the following terms:

The attached financial statements . . . . . . expressed in US dollars, and . . . . expressed in Swiss francs, of the International Organization for Migration, Geneva, for the year ended . . . . , have been audited by us in accordance with Article 12.1 of the Financial Regulations. We have obtained all the information and explanations that we have required and, as a result of the audit, we report that in our opinion the statements and related notes on pages . . . . to . . . . give a true and fair view of the resources and expenditure of the Organization’s programmes and funds for the year ended . . . . , and of its financial position at that date.

7. The report of the External Auditors shall be transmitted through the Sub-Committee on Budget and Finance and the Executive Committee to the Council not later than 1 May following the end of the financial period to which the report relates.