

## **COUNCIL**

### **108th Session**

## **FINANCIAL REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2016**



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## REPORT OF MANAGEMENT



21 April 2017

### REPORT OF MANAGEMENT

The Financial Report of IOM aims to provide transparency of, and accessibility to, financial information of the Organization. It is regarded as an important element in the overall framework of accountability and financial integrity of the Organization.

The financial statements and related notes and associated disclosures have been drawn up in accordance with the International Public Sector Accounting Standards (IPSAS), the Financial Regulations and relevant resolutions adopted by the governing bodies of the Organization. Contributions from governments and other sources have been used solely for the purposes for which they were given, where these were specifically designated. All transactions have been properly documented.

The system of internal control relating to financial reporting is designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with the Financial Regulations. This system includes relevant policies and procedures that: i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transaction; ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of the financial statements and that receipts and expenditures are being made in accordance with authorizations of management in compliance with the Organization's Financial Regulations; and iii) provide reasonable assurance regarding the prevention or timely detection of unauthorized acquisition, use or disposition of the Organization's assets. Because of the limitations inherent in a decentralized Organization, internal control over the financial reporting may not prevent or detect all misstatements.

To the best of our knowledge and belief, these financial statements present fairly the Organization's financial position at 31 December 2016. IOM has provided the Ghana Audit service, appointed by the Council, with all relevant information and access as agreed in the terms of the audit engagement. The opinion of the external auditor is provided on the next page.

William Lacy Swing  
Director General

Bruce Reed  
Director, Department of  
Resources Management

Andrea Verhas  
Chief of Accounting

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## OPINION OF THE EXTERNAL AUDITOR



REPUBLIC OF GHANA

### THE AUDITOR-GENERAL

My Ref. No: **AG/IOM/01**

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17 May 2017

Dear Mr. Swing

**AUDIT REPORT OF THE EXTERNAL AUDITOR ON THE FINANCIAL  
STATEMENTS OF THE INTERNATIONAL ORGANIZATION FOR MIGRATION  
FOR THE YEAR ENDED 31 DECEMBER 2016**

Sir,

I have the honour to transmit the financial statements of the International Organization for Migration for the year ended 31 December 2016. I have audited these statements and have expressed my opinion thereon.

Please accept the assurances of my highest consideration.

Yours sincerely,

**DANIEL YAW DOMELEVO**  
**AUDITOR GENERAL**

**Mr. William Lacy Swing**  
**Director General**  
**International Organization for Migration**  
**17, route des Morillons**  
**CH 1211**  
**Geneva 19**  
**Switzerland**

**OPINION OF THE EXTERNAL AUDITOR (continued)**

**INDEPENDENT AUDITOR'S REPORT**

**To: THE 108<sup>TH</sup> COUNCIL  
INTERNATIONAL ORGANIZATION FOR MIGRATION**

**Report on the Financial Statements**

We have audited the financial statements of the International Organization for Migration (IOM), which comprise the statement of financial position as at 31 December 2016, the statement of financial performance for the year ended 2016, statement of changes in equity, statement of cash flows, statement of comparison of budget and actual amounts, statement of financial performance and budget comparison, notes to the financial statements, for the financial year ended 31 December 2016, and other explanatory notes.

**Management's Responsibility for the Financial Statements**

Management of IOM is responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards (IPSAS). This responsibility includes the design, implementation and maintenance of internal control procedures relevant to the preparation of financial statements that are free from material misstatements, whether due to fraud or error. This responsibility also includes the selection and application of appropriate accounting policies and the use of accounting estimates that are reasonable in the circumstances.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the International Standards on Auditing. These standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion

**OPINION OF THE EXTERNAL AUDITOR (continued)**

on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, these financial statements present fairly, in all material respects, the financial position of the International Organization for Migration as at 31 December 2016, and its financial performance and of its cash flows for the period 1 January 2016 to 31 December 2016.

**Report on Other Legal and Regulatory Requirements**

Further, in our opinion, the transactions of the International Organization for Migration that have come to our notice or which we have tested as part of our audit have, in all significant respects, been in accordance with the IOM Financial Regulations.

In accordance with Regulation 12.1 of the Financial Regulations, we have also issued a Long-Form Report on our audit of the International Organization for Migration.



**Daniel Yaw Domelevo**  
**Auditor-General of Ghana**  
**External Auditor**

17 May, 2017

## FINANCIAL HIGHLIGHTS

### OVERVIEW

1. Combined total expenditure for the administrative and operational programmes reached USD 1.602 billion in 2016, representing an increase of USD 17.1 million (or an increase of 1.08%) compared with the 2015 (restated) result of USD 1.585 billion.

Expenditure	USD million		Difference	
	2016	2015 Restated	% of total expenditure	USD million
Administrative programme	46.3	45.8	0.03%	0.5
Operational programmes	1 556.0	1 539.4	1.05%	16.6
<b>Total expenditure for the year (excluding exchange rate differences)</b>	<b>1 602.3</b>	<b>1 585.2</b>	<b>1.08%</b>	<b>17.1</b>

2. While the total expenditure increased only moderately from 2015 to 2016, notable changes were experienced both in the geographical and the service segment division of operational activities. A significant decrease in operational programmes was experienced in Latin America and the Caribbean (decrease of USD 219.1 million) mainly owing to several large infrastructure programmes in Peru for which IOM provides technical and administrative assistance reaching their final stages in 2016, which is also reflected in the decrease in Migration and Development activities (decrease of USD 201.4 million in Latin America and the Caribbean, USD 204.3 million globally). These notable reductions were largely offset by an increase in Movement, Emergency and Post-crisis Migration Management activities (USD 153.9 million) in Europe, Africa and the Middle East and under Global Support/Services. There was also a significant increase in operational programmes in the area of Regulating Migration (USD 65.9 million), mainly related to return assistance provided for migrants and governments, as well as to counter-trafficking, border management and technical cooperation activities in Africa and Europe. Migration Health activities also increased during 2016, while Reparation Programmes decreased due to reduced programming in Latin America and the Caribbean and Africa. Activities in Asia in all service categories remained close to the 2015 figures. Crises in the Central African Republic, Iraq, Nigeria, South Sudan, the Syrian Arab Republic and Yemen required IOM to provide a continued extensive level of humanitarian assistance during 2016.

3. Four new Member States joined IOM in 2016, bringing the total membership to 166 (up from 162 in 2015). The number of financially active projects increased to 3,020 during the course of the year (2015: 2,760). At 31 December 2016, 1,710 projects remained active (2015: 1,980). In 2016, 10,184 staff (excluding consultants) were employed in 408 field locations throughout the world (2015: 9,282 staff in 401 field locations). The majority of IOM staff continues to be located in the field (97%), with only 3 per cent based in Geneva at Headquarters.

4. IOM received an opinion from the Ghana Audit Service, stating that the financial statements and related notes and other disclosures give a true and fair view of the financial position for the year ended 31 December 2016.

### ADMINISTRATIVE PROGRAMME

5. The administrative programme remains a very small part of total expenditure, accounting for only 3 per cent of consolidated expenditure in 2016.

6. At 31 December 2016, total outstanding assessed contributions amounted to CHF 4,846,263 (2015: CHF 5,705,901), a decrease of CHF 859,638. Six Member States have concluded payment plans, accounting for CHF 612,853 of the total amount outstanding (see Appendix 2 for the list of outstanding assessed contributions at 31 December 2016).

7. In line with the decrease in outstanding assessed contributions, the amount of aged receivables (contributions for 2015 and prior years) within the total outstanding assessed contribution receivable balance has also decreased compared to the previous year by CHF 678,757 (2015: increase of CHF 611,013). The total outstanding assessed contributions requiring a provision thus decreased to CHF 1,903,569 at 31 December 2016 (2015: CHF 2,582,326).

## FINANCIAL HIGHLIGHTS (continued)

8. Assessed contributions for the 2016 administrative programme totalled CHF 45,459,030 (2015: CHF 42,587,417). Programme expenditures during the course of the year of CHF 45,559,478 (2015: CHF 42,611,928) resulted in an over-expenditure of CHF 100,448 (2015: over-expenditure of CHF 24,511). After factoring in the above-mentioned decrease in the provision for doubtful receivables of CHF 678,757 (2015: increase of CHF 611,013) and the excess of expenses brought forward at the beginning of the year of CHF 635,524, the administrative programme ended with a deficit of CHF 57,215 (2015: deficit of CHF 635,524).

9. The Administrative Part of the Budget benefits from being naturally hedged, as most expenditures are in the same currency as the revenues, namely the Swiss franc.

## OPERATIONAL PROGRAMMES

10. The Summary update on the Programme and Budget for 2016 (C/107/15) estimated expenditure of approximately USD 1,586.2 million for the operational programmes of IOM, based on the information available at that time.

11. Total expenditure realized under the operational programmes increased by USD 16.6 million from USD 1,539.4 million in 2015 (restated) to USD 1,556.0 million in 2016, a 1.05 per cent increase overall.

12. The field locations with the highest levels of expenditure were (in descending order) Jordan, Iraq, Turkey, South Sudan, Colombia, Peru, Lebanon and Indonesia. Appendix 5 lists total expenditure by field location.

13. Total expenditure, by service classification, is summarized in the table below.

Operational programmes expenditure by service classification	USD million		
	2016	2015 Restated	Increase/ (Decrease)
Movement, Emergency and Post-crisis Migration Management	908.3	754.4	153.9
Migration Health*	162.4	148.2	14.2
Migration and Development	71.9	276.2	(204.3)
Regulating Migration	321.3	255.4	65.9
Facilitating Migration	58.5	56.9	1.6
Migration Policy and Research	7.2	3.9	3.3
Reparation Programmes	17.4	28.0	(10.6)
General Programme Support	9.0	16.4	(7.4)
<b>Total</b>	<b>1 556.0</b>	<b>1 539.4</b>	<b>16.6</b>

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

14. Total expenditure, by region, is summarized in the table below.

Operational programmes expenditure by region	USD million		
	2016	2015 Restated	Increase/ (Decrease)
Asia and Oceania	271.2	274.5	(3.3)
Africa	388.5	349.4	39.1
Europe	306.0	207.4	98.6
Latin America and the Caribbean	193.4	412.5	(219.1)
Middle East	307.2	222.1	85.1
North America	24.7	23.1	1.6
Global Support/Services*	65.0	50.4	14.6
<b>Total</b>	<b>1 556.0</b>	<b>1 539.4</b>	<b>16.6</b>

\* Several projects have been recategorized from Global Support to the respective regions in 2016, as have comparatives for 2015.

## FINANCIAL HIGHLIGHTS (continued)

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

- Movement, Emergency and Post-crisis Migration Management increased by USD 153.9 million. This increase was largely due to an upsurge in resettlement assistance provided to migrants in the Middle East and Africa, an increase in humanitarian assistance provided to internally displaced persons in all regions, and to expanded community stabilization activities in Africa, Asia and Oceania, Europe and the Middle East.
- The increase in Migration Health of USD 14.2 million occurred due to expanded health promotion and assistance activities provided for migrants under global programmes, and to a notable increase in Latin America and the Caribbean due to increased health promotion and assistance activities in Colombia.
- Migration and Development decreased by USD 204.3 million, with the decrease mainly occurring in Peru due to the large infrastructure programmes for which IOM provides technical and administrative assistance reaching their final stages in 2016. In other regions activities remained close to the 2015 level.
- Regulating Migration increased by USD 65.9 million, primarily due to an increase in return assistance for migrants and governments in Europe, particularly with respect to voluntary return and reintegration. This increase followed the significant decrease in these activities in 2015 resulting from funding mechanism-related challenges beyond IOM's control. The programmes were resumed in most of the host countries concerned during the reporting year. A noteworthy increase was also experienced in counter-trafficking and return assistance programmes in Africa.
- Facilitating Migration increased by USD 1.6 million, mainly due to increased activities in Asia and Oceania and in the Middle East, which were balanced by slight reductions in other regions.
- Migration Policy and Research increased by USD 3.3 million compared to 2015, due to slightly increased programming in most of the regions.
- Reparation Programmes decreased by USD 10.6 million, owing primarily to a continued reduction in related activities in Latin America and the Caribbean and a slight reduction in Africa.

16. The operational programmes ended in 2016, on a modified accruals (budgetary) basis, as follows:

- (a) A carry-forward relating to the staff security mechanism of USD 2,853,938 (2015: USD 1,694,704). The mechanism carry-forward increased by USD 1,159,234.
- (b) An increase to the Operational Support Income reserve of USD 8,167,361 (2015: increase of USD 2,702,921), bringing the total of the reserve to USD 33,175,898.

17. Operational Support Income is composed of project-related overhead and miscellaneous income (unearmarked contributions from governments and net interest and other income). It is used to cover core structures and other priority needs of the Organization which are not covered by the Administrative Part of the Budget.

18. Based on the budget reform initiative adopted by the Council in November 2013, and implemented over a three-year period (2014–2016), the budget for Operational Support Income was set for the year at USD 74.4 million. Operational Support Income fluctuates from year to year, as the amount of overhead income varies depending on the level of activities carried out. Thus, funds may need to be drawn from the Operational Support Income reserve should the amount of Operational Support Income available at the end of a financial year be less than the budgeted amount.

19. Actual Operational Support Income, excluding staff security, amounted to USD 70.8 million (2015: USD 59.1 million), while staff security-related overhead amounted to USD 12.7 million (2015: USD 11.0 million), bringing the total Operational Support Income during 2016 to USD 83.5 million (2015: USD 70.1 million). The actual Operational Support Income of USD 83.5 million exceeded the budgeted total of USD 74.4 million by USD 9.1 million. This excess was primarily due to higher than budgeted project-related overhead income. Appendix 4(I) provides a comparison between the budgeted and the actual sources and application of Operational Support Income for 2016.

## FINANCIAL HIGHLIGHTS (continued)

20. In compliance with Executive Committee Resolution No. 134 of 3 July 2012, and Council Resolution No. 1240 of 27 November 2012 approving the decisions of the Executive Committee, the Operational Support Income surplus is credited to the Operational Support Income reserve mechanism after: (a) applying the provisions relating to the IOM Development Fund and the staff security mechanism; and (b) covering any unbudgeted and unforeseen shortfalls during the year. Based on these criteria, the excess Operational Support Income of USD 9.1 million (i.e. actual amount minus budgeted amount) has been applied as outlined below.

- USD 1.7 million was applied to the staff security mechanism. See Appendix 4(II) – Staff security mechanism.
- USD 0.7 million was allocated to support developing Member States and Member States with economy in transition under the IOM Development Fund (Line 2), for use in 2017. See also Appendix 4(III) – IOM Development Fund.
- (USD 4.0 million) represents the net balance of savings of budgeted activities where approved Operational Support Income budget lines were underspent due to cost savings and efficiencies. See also Appendix 4(I) – Sources and application of Operational Support Income.
- USD 2.5 million was applied towards unforeseen and unbudgeted project shortfalls that were mainly due (a) to budget overruns on specific operational projects and project costs declared ineligible by donors in Afghanistan, Ethiopia, Democratic Republic of Congo, Niger, the Central African Republic and other locations; and (b) to co-funding shortfalls. See also Appendix 4(I) – Sources and application of Operational Support Income, and Note 25, section on write-offs.
- The remaining amount of USD 8.2 million has been added to the Operational Support Income reserve in line with the requirements of the Council Resolution referred to above. See also Appendix 4(I) – Sources and application of Operational Support Income.

## ORGANIZATIONAL BACKGROUND

### CONSTITUTION AND GOVERNANCE

21. 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. The Constitution was amended, 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 currently has 166 Member States (2015: 162).

22. The organs of the Organization are the Council and its subcommittee, the Standing Committee on Programmes and Finance, as well as 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 was abolished by the entry into force on 21 November 2013 (see Council Resolution No. 1262) of the amendments to the Constitution adopted on 24 November 1998 by the Seventy-sixth Session of the Council (Resolution No. 997). The Standing Committee on Programmes and Finance, as a subcommittee of the Council, is open to the entire membership and, following the adoption of Council Resolution No. 1263 of 26 November 2013, assumed the functions previously carried out by the Executive Committee.

23. The Administration, which comprises the Director General, the Deputy Director General and such staff as the Council may determine, is responsible for administering and managing the Organization in accordance with the Constitution and the policies and decisions of the Council and the Standing Committee on Programmes and Finance. The Director General, who is the Organization's highest executive official, and the Deputy Director General are elected by the Council for a period of five years.

### PURPOSE AND FUNCTIONS

24. IOM is committed to the principle that humane and orderly migration benefits migrants and society. It acts to help meet the operational challenges of migration, advance understanding of migration issues, encourage social and economic development through migration, and work towards effective respect for the human rights and well-being of migrants.

25. 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, cultural orientation activities, medical examination, placement, activities facilitating reception and integration, advisory services on migration questions, and other assistance as is in accord 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)

26. According to the IOM Strategy adopted by the Council in June 2007 and reviewed every three years, the primary goal of IOM is to facilitate the orderly and humane management of international migration. Building on its expertise and experience, and in coordination with other international organizations, IOM continues to act as the leading global organization focusing on migration management. It will continue to address the migratory phenomenon from a comprehensive perspective, including links to development, in order to maximize its benefits and minimize its negative effects. To achieve that goal, IOM will focus on the following activities, acting at the request of or in agreement with Member States:

1. To provide secure, reliable, flexible and cost-effective services for persons who require international migration assistance.
2. To enhance the humane and orderly management of migration and the effective respect for the human rights of migrants in accordance with international law.
3. To offer expert advice, research, technical cooperation and operational assistance to States, intergovernmental and non-governmental organizations and other stakeholders, in order to build national capacities and facilitate international, regional and bilateral cooperation on migration matters.
4. To contribute to the economic and social development of States through research, dialogue, design and implementation of migration-related programmes aimed at maximizing migration's benefits.
5. To support States, migrants and communities in addressing the challenges of irregular migration, including through research and analysis into root causes, sharing information and spreading best practices, as well as facilitating development-focused solutions.
6. To be a primary reference point for migration information, research, best practices, data collection, compatibility and sharing.
7. To promote, facilitate and support regional and global debate and dialogue on migration, including through the International Dialogue on Migration, so as to advance understanding of the opportunities and challenges it presents, the identification and development of effective policies for addressing those challenges and to identify comprehensive approaches and measures for advancing international cooperation.
8. To assist States to facilitate the integration of migrants in their new environment and to engage diasporas, including as development partners.
9. To participate in coordinated humanitarian responses in the context of inter-agency arrangements in this field and to provide migration services in other emergency or post-crisis situations as appropriate and as relates to the needs of individuals, thereby contributing to their protection.<sup>1</sup>
10. To undertake programmes which facilitate the voluntary return and reintegration of refugees, displaced persons, migrants and other individuals in need of international migration services, in cooperation with other relevant international organizations as appropriate, and taking into account the needs and concerns of local communities.
11. To assist States in the development and delivery of programmes, studies and technical expertise on combating migrant smuggling and trafficking in persons, in particular women and children, in a manner consistent with international law.
12. To support the efforts of States in the area of labour migration, in particular short-term movements, and other types of circular migration.

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

## ORGANIZATIONAL BACKGROUND (continued)

### STRUCTURE

#### Headquarters

27. Headquarters is responsible for the formulation of institutional policy, guidelines and strategy, standard-setting, quality control procedures and oversight and is composed of the following four departments under the Office of the Director General:

- Department of International Cooperation and Partnerships
- Department of Migration Management
- Department of Operations and Emergencies
- Department of Resources Management

28. The Department of International Cooperation and Partnerships is responsible for supporting and coordinating the Organization's relations with IOM Member States, intergovernmental organizations, civil society and the media. It also provides guidance and support for relations with governmental, multilateral and private sector donors. The Department leads and coordinates IOM's forum activities, including the International Dialogue on Migration, IOM's support for global and regional consultative processes and preparations for IOM's annual governing body meetings. It is also responsible for the Organization's communications and public information functions. One of the Department's principal functions is to act as a first port of call and a "window" into IOM for external partners, answering enquiries, arranging briefings and generally providing information about the Organization.

29. The Department of Migration Management is responsible for the development of policy guidance for the field; the formulation of global strategies; standard-setting and quality control; and knowledge management relating to "mainstream" migration sectors, including labour and facilitated migration, migration and development, counter-trafficking, assisted voluntary return, migration health, assistance for vulnerable migrants, immigration and border management and overall capacity-building in migration management. It also manages the IOM Development Fund.

30. The Department of Operations and Emergencies is responsible for overseeing IOM's activities related to resettlement, movement, logistics, preparedness and response in migration crises and humanitarian emergencies through recovery and transitional settings. It coordinates IOM's participation in humanitarian responses and provides migration services in emergencies or post-crisis situations to address the needs of individuals and uprooted communities, thereby contributing to their protection.

31. The Department of Resources Management is responsible for establishing and implementing the human, financial and IT resources policies required by the Organization to carry out its activities efficiently. The Department establishes and implements policies to ensure sound financial and personnel management; formulates financial and budgetary proposals for their dissemination to internal and external stakeholders; coordinates administrative, IT, personnel and financial policies; and assists the Director General in making overall management decisions.

#### Field

32. The Organization's Field Offices fell into three broad categories in 2016, as follows:

- Regional Offices
- Special Liaison Offices
- Country Offices

33. In 2016, nine Regional Offices oversaw, planned, coordinated and supported IOM activities within their regions. The Regional Offices are responsible for project review and endorsement and provide technical support to Country Offices, particularly in the area of project development.

34. The following two Field Offices, designated as Special Liaison Offices, were responsible for liaison with multilateral bodies: Addis Ababa, Ethiopia, to the African Union, the United Nations Economic Commission for Africa and the Intergovernmental Authority on Development; and New York, United States of America, as Permanent Observer to the United Nations, in recognition of their important liaison roles.

## ORGANIZATIONAL BACKGROUND (continued)

35. IOM has a global network of Country Offices and sub-offices which implement a wide range of projects addressing specific migration needs. These offices are financed predominantly by the projects implemented in these locations.

36. To ensure effective fundraising and liaison with donors, certain Country Offices that coordinate substantial funding for IOM's activities worldwide (Berlin, Germany; Helsinki, Finland; Tokyo, Japan; and Washington, D.C., United States) had additional responsibilities for resource mobilization.

37. Within the large geographical areas covered by each Regional Office there are subregional migratory realities, for which certain offices have been designated as Country Offices with Coordinating Functions to deal with such specific migration dynamics. In 2016, there were five Country Offices with Coordinating Functions: Astana, Kazakhstan, for Central Asia; Bangkok, Thailand, for South Asia; Canberra, Australia, for the Pacific; Georgetown, Guyana, for the Caribbean; and Rome, Italy, for the Mediterranean.

### Administrative Centres

38. IOM's two Administrative Centres, located in the Philippines and Panama, are considered extensions of Headquarters in fulfilment of the Administration's commitment to manage growth without excessively increasing the need for additional resources.

39. The Manila Administrative Centre in the Philippines serves as an IT and administrative support centre for the Organization's activities.

40. The Panama Administrative Centre in Panama City provides administrative support to offices in the western hemisphere and some global support services, including for field personnel.

## DESCRIPTION AND SUMMARY OF ACTIVITIES

41. In 2016, there were seven service categories, unchanged from previous years: Movement, Emergency and Post-crisis Migration Management; Migration Health; Migration and Development; Regulating Migration; Facilitating Migration; Migration Policy and Research; and Reparation Programmes. These are complemented by the General Programme Support/Services category. All IOM projects are categorized into one of these areas of activity.

42. **Movement, Emergency and Post-crisis Migration Management:** Projects under this service category are involved in arranging the safe, orderly and cost-effective movement of refugees, migrants, returnees and other persons of concern to the Organization and ensuring a comprehensive approach to assisting forced migrants and host communities in emergency preparedness and natural disaster responses, conflict management and mitigation, knowledge management, and cluster coordination and logistics management. One of the largest movement programmes, implemented by IOM on behalf of the United States Government since the early 1950s, is the United States Refugee Programme. The following subheadings classify the projects and programmes under this service classification: Resettlement Assistance; Overseas Processing; Repatriation Assistance; Community Stabilization; Internally Displaced Persons; Former Combatants; and Elections Support.

43. **Migration Health:** These projects aim to meet the needs of Member States in managing health-related aspects of migration and to promote evidence-based policies and integrated preventive and curative health programmes that are beneficial, accessible and equitable for vulnerable migrants and mobile populations. The following subheadings classify the projects and programmes under this service classification: Migration Health Assessments and Travel Health Assistance; Health Promotion and Assistance for Migrants; and Migration Health Assistance for Crisis-affected Populations.

44. **Migration and Development:** Maximizing the positive relationship between migration and development has long been a strategic focus of IOM's work. In an era of unprecedented human mobility, the need to develop a fuller understanding of the linkages between migration and development is particularly urgent, as is the need to act in practical ways to enhance the benefits that migration can have for development, and to devise sustainable solutions for problematic migration situations. The following

## ORGANIZATIONAL BACKGROUND (continued)

subheadings classify the projects and programmes under this service classification: Migration and Economic/Community Development; Capacity-building through Return and Reintegration of Qualified Nationals; and Remittances.

45. **Regulating Migration:** Comprehensive, transparent and coherent approaches to migration management, involving all countries along the migration continuum, can help address irregular migration, including migrant smuggling and trafficking in human beings, minimize the negative impact of irregular migration and preserve the integrity of migration as a natural social process. IOM helps governments develop and implement migration policy, legislation and administrative mechanisms that enhance migration management, while also assisting migrants in ways that respond to their protection needs and are gender- and age-sensitive and empowering. The following subheadings classify projects and programmes under this service classification: Return Assistance for Migrants and Governments; Counter-trafficking; and Technical Cooperation on Migration Management and Capacity-building.

46. **Facilitating Migration:** IOM provides policy and technical advice to governments on the regulation of migrant labour and other migratory movements, as well as programmes to assist governments and migrants with recruitment, language training, pre-departure cultural orientation, pre-consular support services, arrival reception and integration. The following subheadings classify the projects and programmes under this service classification: Labour Migration; and Migrant Processing and Integration (including Pre-consular Support Services and Migrant Training).

47. **Migration Policy and Research:** IOM conducts research on migration issues to enhance the programme delivery of Member States and promotes awareness and understanding of international migration issues. The following subheadings classify the projects and programmes under this service classification: Migration Policy Activities; and Migration Research and Publications.

48. **Reparation Programmes** are specialized global programmes, under which compensation is provided to eligible claimants. IOM also provides legal and technical advice and capacity-building services in the areas of property restitution and large-scale victim compensation to national and transitional governments and international players engaged in post-conflict peacebuilding and in rehabilitation efforts following national disasters.

**STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2016**  
**Statement I (in US dollars)**

	Notes	USD	
		2016	2015 Restated
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	4	507 748 124	495 351 783
Short-term investments	5	311 365 629	212 822 757
Receivables – non-exchange transactions:			
– voluntary contributions	6	160 239 380	125 787 900
– assessed contributions	6	2 414 177	2 630 648
– other	6	14 879 362	12 338 966
Inventories	7	272 716	144 723
Investment property	8	865 979	
Other current assets	9	64 522 968	57 363 620
<b>Total current assets</b>		<b>1 062 308 335</b>	<b>906 440 397</b>
<b>Non-current assets</b>			
Receivables – non-exchange transactions:			
– assessed contributions	6	456 743	521 295
– other	6	2 305 831	1 060 949
Property, plant and equipment	10	59 203 170	58 233 395
Intangible assets	11	264 310	229 424
Other non-current assets	9	1 691 243	998 143
<b>Total non-current assets</b>		<b>63 921 297</b>	<b>61 043 206</b>
<b>TOTAL ASSETS</b>		<b>1 126 229 632</b>	<b>967 483 603</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Deferred revenue – voluntary contributions	12	759 957 757	667 558 734
– assessed contributions	12	573 483	542 247
– other	12	13 850 627	13 772 080
Employee benefits liabilities	13	12 717 902	13 038 418
Payables to suppliers	14	108 323 191	66 877 673
Borrowings – building loan	15	359 610	371 948
Other current liabilities	14	17 629 935	18 542 835
<b>Total current liabilities</b>		<b>913 412 505</b>	<b>780 703 935</b>
<b>Non-current liabilities</b>			
Employee benefits liabilities	13	81 222 116	77 288 683
Borrowings – building loan	15	5 753 783	6 323 136
Refugee Loan Fund – US equity	Appendix 6	22 677 030	31 531 052
Other non-current liabilities	14	3 321 926	3 340 825
<b>Total non-current liabilities</b>		<b>112 974 855</b>	<b>118 483 696</b>
<b>TOTAL LIABILITIES</b>		<b>1 026 387 360</b>	<b>899 187 631</b>
<b>NET ASSETS/EQUITY</b>			
Accumulated fund balance	17	(1 484 480)	(15 847 047)
Reserves	18	78 252 863	63 126 606
Asset revaluation reserve	10	23 073 889	21 016 413
<b>TOTAL NET ASSETS/EQUITY</b>		<b>99 842 272</b>	<b>68 295 972</b>
<b>TOTAL LIABILITIES and NET ASSETS/EQUITY</b>		<b>1 126 229 632</b>	<b>967 483 603</b>

*To be read in conjunction with the accompanying notes to the financial statements.*

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 31 DECEMBER 2016**  
**Statement II (in US dollars)**

	Notes	Appendices	2016		2015 RESTATED			
			TOTAL	ADMINISTRATIVE	OPERATIONAL	TOTAL	ADMINISTRATIVE	OPERATIONAL
REVENUE								
Earmarked contributions								
Voluntary contributions – earmarked	25	7, 8	1 459 358 028		1 459 358 028	1 432 703 678		1 432 703 678
Assessed contributions	25	1	45 887 855	45 887 855		43 148 345	43 148 345	
Receipts from refugees, migrants, sponsors, other	25	7, 8	100 666 871		100 666 871	108 394 762		108 394 762
In-kind contributions	25	7, 8	2 193 742		2 193 742	3 511 880		3 511 880
Subtotal: Earmarked			1 608 106 496	45 887 855	1 562 218 641	1 587 758 665	43 148 345	1 544 610 320
Unearmarked contributions								
Interest and other unearmarked revenue (net)	25	7, 8	4 072 400		4 072 400	3 413 350		3 413 350
Voluntary contributions – unearmarked	25	7, 8	3 455 096		3 455 096	3 317 940		3 317 940
Subtotal: Unearmarked			7 527 496		7 527 496	6 731 290		6 731 290
TOTAL REVENUE	25	7, 8	1 615 633 992	45 887 855	1 569 746 137	1 594 489 955	43 148 345	1 551 341 610
EXPENSES								
Transportation assistance	25		317 729 811		317 729 811	225 063 751		225 063 751
Medical assistance	25		33 982 281		33 982 281	28 342 229		28 342 229
Other direct assistance to beneficiaries	25		196 438 314		196 438 314	172 599 655		172 599 655
Implementing partner transfers	25		63 932 599		63 932 599	76 562 112		76 562 112
Contractual services (including on behalf of beneficiaries)	25		345 173 443	2 869 633	342 303 810	517 559 217	2 214 496	515 344 721
Staff salaries and benefits	25		407 473 229	37 802 279	369 670 950	366 421 450	37 822 433	328 599 017
Travel and subsistence	25		45 797 560	1 857 527	43 940 033	37 862 826	1 407 425	36 455 401
Supplies and consumables	25		174 281 985	3 975 097	170 306 888	144 088 960	3 404 262	140 684 698
Depreciation and amortization	10, 11, 25		15 265 100	139 612	15 125 488	13 343 950	137 512	13 206 438
Doubtful receivables	25		(669 386)	(669 386)		877 192	620 948	256 244
Other expenses	3, 25		2 902 481	353 945	2 548 536	2 478 532	216 290	2 262 242
TOTAL EXPENSES	25	5	1 602 307 417	46 328 707	1 555 978 710	1 585 199 874	45 823 366	1 539 376 508
SURPLUS/(DEFICIT) FOR THE PERIOD before exchange rate differences								
Administrative programme revaluation adjustment			13 326 575	(440 852)	13 767 427	9 290 080	(2 675 021)	11 965 101
Exchange gains/(losses)	17		271 545	271 545		778 557	778 557	
			562 208		562 208	(34 790 156)		(34 790 156)
SURPLUS/(DEFICIT) FOR THE PERIOD after exchange rate differences			14 160 328	(169 307)	14 329 635	(24 721 519)	(1 896 464)	(22 825 055)
Comprising the following balances:								
Administrative programme			(169 307)	(169 307)		(1 896 464)	(1 896 464)	
Operational Support Income reserve			7 830 918		7 830 918	1 888 300		1 888 300
Staff security			1 177 147		1 177 147	(650 867)		(650 867)
Transfer to:								
Accumulated surpluses/(deficits)			1 571		1 571	4 594 870		4 594 870
Accumulated surpluses/(deficits) – exchange transactions			5 903 395		5 903 395	7 751 042		7 751 042
Currency translations (gains/(losses))			562 208		562 208	(34 601 049)		(34 601 049)
Terminations reserve			(1 145 604)		(1 145 604)	(1 807 351)		(1 807 351)
SURPLUS/(DEFICIT) FOR THE PERIOD			14 160 328	(169 307)	14 329 635	(24 721 519)	(1 896 464)	(22 825 055)

*To be read in conjunction with the accompanying notes to the financial statements.*

**STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 31 DECEMBER 2016**  
**Statement III (in US dollars)**

		USD			
		Accumulated fund balance (Note 17)	Reserves (Note 18)	Revaluation surplus (Note 10)	TOTAL
<b>Opening balance at 1 January 2016</b>	<b>Notes</b>	<b>(15 847 047)</b>	<b>63 126 606</b>	<b>21 016 413</b>	<b>68 295 972</b>
<b>Net result for current period</b>	Statement II	<b>15 305 932</b>	<b>(1 145 604)</b>		<b>14 160 328</b>
Increase/(Decrease) in administrative surplus	16	(78 667)			(78 667)
Building revaluation:					
Reversal of accumulated depreciation	10	1 058 904			1 058 904
Revaluation loss due to currency rate fluctuations	10	(1 923 602)			(1 923 602)
Recognized revaluation	10			2 057 476	2 057 476
Terminations reserve	18		15 455 595		15 455 595
Rapid Response Transportation Fund	18		2 865		2 865
Migration Emergency Funding Mechanism	18		813 401		813 401
<b>Subtotal: Movements during 2016</b>		<b>14 362 567</b>	<b>15 126 257</b>	<b>2 057 476</b>	<b>31 546 300</b>
<b>Closing balance at 31 December 2016</b>		<b>(1 484 480)</b>	<b>78 252 863</b>	<b>23 073 889</b>	<b>99 842 272</b>

*To be read in conjunction with the accompanying notes to the financial statements.*

**STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31 DECEMBER 2016**  
**Statement IV (in US dollars)**

	Notes	USD	
		2016	2015 Restated
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Surplus (deficit) for the period</b>		<b>14 160 328</b>	<b>(24 721 519)</b>
<b>Non-cash movements</b>			
Effect of exchange rate change on foreign currency balance		(14 220 701)	(22 757 446)
Administrative programme revaluation adjustment		(271 545)	(778 557)
Financial instruments – derivatives	9	(826 040)	192 200
Depreciation and amortization	10, 11	15 265 100	13 343 950
(Gains)/Losses on sale of property, plant and equipment	10	14 006	(295 980)
(Gains)/Losses on sale of intangible assets	11		8 683
Provision for doubtful debts	6	(669 386)	877 192
(Increase)/Decrease in short-term investments	5	(100 921 833)	(65 556 159)
(Increase)/Decrease in receivables – non-exchange transactions – voluntary contributions	6	(35 342 607)	3 390 973
(Increase)/Decrease in receivables – non-exchange transactions – assessed contributions	6	942 007	224 187
(Increase)/Decrease in receivables – others	6	(3 723 393)	2 678 656
(Increase)/Decrease in inventories	7	(127 993)	(144 723)
(Increase)/Decrease in investment property	8	(865 979)	
(Increase)/Decrease in other current assets	9	(6 880 504)	108 515 204
(Increase)/Decrease in other non-current assets	9	(761 338)	21 720
Increase/(Decrease) in payables relating to employee benefits	13	3 780 258	6 990 081
Increase/(Decrease) in deferred revenue – voluntary contributions	12	92 399 023	(6 510 849)
Increase/(Decrease) in deferred revenue – assessed contributions	12	35 356	495 921
Increase/(Decrease) in deferred revenue – others	12	188 403	(1 747 477)
Increase/(Decrease) in payables to suppliers	14	42 117 722	(16 986 256)
Increase/(Decrease) in other current liabilities	14	(1 101 054)	(3 651 181)
Increase/(Decrease) in other non-current liabilities	14	(18 899)	(39 426)
Increase/(Decrease) in administrative surplus	16	(78 667)	7 356
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>		<b>3 092 264</b>	<b>(6 443 450)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchases of property, plant and equipment	10	(15 502 257)	(18 257 016)
Sale and transfer of property, plant and equipment	10	504 767	566 158
Purchases of intangible assets	11	(93 499)	(99 628)
Transfers from/(Transfers to) Savings Scheme			(1 731 087)
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>		<b>(15 090 989)</b>	<b>(19 521 573)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Increase/(Decrease) in borrowings	15	(373 833)	(372 587)
Contributions from/(Repayments to) the Refugee Loan Fund – US equity	Appendix 6	(8 854 022)	18 882 641
Contributions/Repayments to/(Transfers from) the Rapid Response Transportation Fund	18	2 865	4 873
Contributions/Repayments to/(Transfers from) the Migration Emergency Funding Mechanism	18	813 401	(2 156 088)
Increase/(decrease) in terminations reserve	18	15 455 595	11 951 854
<b>NET CASH FLOWS FROM FINANCING ACTIVITIES</b>		<b>7 044 006</b>	<b>27 950 693</b>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>		<b>(4 954 719)</b>	<b>1 985 670</b>
<b>CASH AND CASH EQUIVALENTS: BEGINNING OF PERIOD</b>		<b>495 351 783</b>	<b>474 243 414</b>
Effect of exchange rate change on foreign currency balance – gain/(loss)		17 351 060	19 122 699
<b>CASH AND CASH EQUIVALENTS: END OF PERIOD</b>	4	<b>507 748 124</b>	<b>495 351 783</b>

*To be read in conjunction with the accompanying notes to the financial statements.*

**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS  
FOR THE PERIOD ENDED 31 DECEMBER 2016 (OPERATIONAL PROGRAMMES)  
Statement V(a) (in US dollars)**

	USD				
	Budgeted amounts <sup>1</sup>			2016 Actual amounts expressed on comparable basis	Difference
	2016 Programme and Budget (C/106/7)	2016 Programme and Budget Revision (S/18/9)	2016 Programme and Budget update (C/107/15)		
Movement, Emergency and Post-crisis Migration Management	416 487 700	735 950 900	885 950 600	907 628 667	(21 678 067)
Migration Health	104 151 300	163 757 200	175 681 200	162 532 510	13 148 690
Migration and Development	73 077 300	77 129 700	87 758 300	70 283 369	17 474 931
Regulating Migration	147 981 700	272 845 700	331 257 600	319 963 579	11 294 021
Facilitating Migration	55 236 500	66 420 400	69 095 000	57 263 228	11 831 772
Migration Policy and Research	1 593 700	4 503 700	5 142 200	6 303 228	(1 161 028)
Reparation Programmes	10 293 600	14 540 300	16 590 500	17 356 341	(765 841)
General Programme Support	11 459 200	13 524 100	14 765 600	13 848 014	917 586
<b>Total</b>	<b>820 281 000</b>	<b>1 348 672 000</b>	<b>1 586 241 000</b>	<b>1 555 178 936</b>	<b>31 062 064</b>
Net accruals adjustments				799 774	
<b>Total on full accruals (IPSAS) basis</b>				<b>1 555 978 710</b>	

<sup>1</sup> Amounts presented in the Statement of financial performance are classified according to their nature, whereas the budget documents are presented by service category.

*To be read in conjunction with the accompanying notes to the financial statements.*

**STATEMENT OF FINANCIAL PERFORMANCE AND BUDGET COMPARISON  
FOR THE PERIOD ENDED 31 DECEMBER 2016 (ADMINISTRATIVE PROGRAMME)  
Statement V(b) (in Swiss francs)**

	CHF		
	BUDGET 2016	2016	2015
<b>REVENUE</b>			
Assessed contributions from Member States		44 164 770	42 586 949
Assessed contributions from new Member States		1 294 260	468
<b>TOTAL REVENUE</b>		<b>45 459 030</b>	<b>42 587 417</b>
<b>EXPENSES</b>			
Staff salaries and benefits	35 631 000	35 934 366	34 355 869
Terminal emoluments	700 000	264 360	776 283
Travel, subsistence and representation	1 142 000	1 437 184	1 065 548
<b>Total: Staff salaries, benefits, travel and representation</b>	<b>37 473 000</b>	<b>37 635 910</b>	<b>36 197 700</b>
Building rental and maintenance	1 156 792	1 278 752	1 226 996
Computer equipment and maintenance	2 384 000	2 391 557	2 143 712
Office supplies, printing, equipment and vehicles	735 000	752 028	706 794
<b>Total: General office</b>	<b>4 275 792</b>	<b>4 422 337</b>	<b>4 077 502</b>
Training	705 430	781 909	699 532
Contractual services	806 978	1 748 462	887 130
<b>Total: Contractual services</b>	<b>1 512 408</b>	<b>2 530 371</b>	<b>1 586 662</b>
Communications	471 000	450 000	322 866
Meetings Secretariat	435 000	520 860	427 198
Allocation of pro rata contributions from new Member States which joined the Organization mid-year	1 291 830		
<b>Subtotal: Expenses – before provision for doubtful receivables</b>	<b>45 459 030</b>	<b>45 559 478</b>	<b>42 611 928</b>
<b>SURPLUS/(DEFICIT) BEFORE PROVISION FOR DOUBTFUL RECEIVABLES IN CHF</b>		<b>(100 448)</b>	<b>(24 511)</b>
(Increase)/Decrease in provision for doubtful receivables (Appendix 2)		678 757	(611 013)
<b>SURPLUS/(DEFICIT) FOR THE PERIOD IN CHF (on modified accruals (budgetary) basis)</b>		<b>578 309</b>	<b>(635 524)</b>
Excess of resources/(Expenses) brought forward at the beginning of the year		(635 524)	0
<b>SURPLUS/(DEFICIT) AT THE END OF THE PERIOD IN CHF (on modified accruals (budgetary) basis)</b>		<b>(57 215)</b>	<b>(635 524)</b>
		<b>USD</b>	
<b>SURPLUS/(DEFICIT) AT THE END OF THE PERIOD IN USD (on modified accruals (budgetary) basis) 1.025 (2015: 0.991)</b>		<b>(77 091)</b>	<b>(641 295)</b>
Adjustment for excess expenses brought forward at the beginning of the year applied on budgetary basis in USD		641 295	0
Net accruals adjustment		(733 511)	(1 255 169)
<b>Surplus/(Deficit) for the period in USD (on full accruals (IPSAS) basis)</b>		<b>(169 307)</b>	<b>(1 896 464)</b>

*To be read in conjunction with the accompanying notes to the financial statements.*

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 1: ACCOUNTING FRAMEWORK

#### Reporting entity

49. In addition to the migration services described earlier and reported in these financial statements, IOM provides financial services to the Intergovernmental Consultations on Migration, Asylum and Refugees and the Global Forum on Migration and Development, for which separate financial statements are provided to their respective governing bodies. The Guatemala Fiduciary Fund is recorded in a separate accounting system and not consolidated into IOM's financial statements – see Appendix 9.

#### Basis of preparation

50. The financial statements and accompanying schedules and notes are prepared on the accrual basis of accounting, in accordance with the International Public Sector Accounting Standards (IPSAS).

51. The preparation of financial statements in conformity with IPSAS requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Examples include: assumptions relating to defined benefit medical insurance and other post-employment benefit obligations; financial risks on accounts receivable; and estimates for accrued revenue and accrued expenses. Although these estimates and assumptions are based on the management's best knowledge of current events and actions, actual results ultimately may differ from these estimates.

52. The statements, accompanying notes and appendices consolidate the administrative and operational programmes, unless otherwise stated.

53. Supplementary schedules are also provided, including those related to the administrative programme, the budget for which is denominated in Swiss francs in accordance with the Financial Regulations. A supplementary Statement of financial performance and budget comparison for the administrative programme is also provided in Swiss francs (Statement V(b)).

#### Implementation of new IPSAS

54. All of the IPSAS in effect on the reporting date have been applied. IPSAS 39 – Employee Benefits will come into effect on 1 January 2018, and IPSAS 40 – Public Sector Combinations on 1 January 2019. The following IPSAS, which were effective on 1 January 2017 and have no material impact on IOM's financial statements, have been applied in advance:

IPSAS	Title
IPSAS 33	First-time Adoption of Accrual Basis International Public Sector Accounting Standards (IPSASs)
IPSAS 34	Separate Financial Statements
IPSAS 35	Consolidated Financial Statements
IPSAS 36	Investments in Associates and Joint Ventures
IPSAS 37	Joint Arrangements
IPSAS 38	Disclosure of Interests in Other Entities

#### Measurement base

55. The accounting principles adopted for the measurement and reporting of the financial performance and financial position on an accrual basis use historical costs or fair values, as appropriate, in the preparation of these statements.

**NOTE 2: SIGNIFICANT ACCOUNTING POLICIES**

56. The following specific accounting policies that materially affect the measurement of financial performance and the financial position are applied.

**Foreign currency transactions**

57. All transactions occurring in other currencies are translated into US dollars using the United Nations exchange rates prevailing at the date of the transaction. Both realized and unrealized gains and losses resulting from the settlement of such transactions and from the currency translation at the reporting date of financial assets and financial liabilities denominated in currencies other than US dollars are recognized initially in the Statement of financial position and subsequently included in the currency translation reserve.

58. Assessed contributions paid by Member States are fixed in Swiss francs in accordance with the Financial Regulations.

**Cash and cash equivalents**

59. Cash and cash equivalents include cash on hand, deposits held at call with banks and other short-term highly liquid investments readily convertible to cash and subject to a low risk of changes in value. As a general rule, cash is held in Headquarters-controlled accounts to maximize the interest-earning potential. Separate project codes are used to monitor and report the financial performance of activities undertaken by the Organization on behalf of Member States and other donors, rather than using separate bank accounts, in order to capture all project-related costs. In accordance with the Financial Regulations, funds not immediately needed are placed in short-term deposits or investments and the interest earned is credited to the appropriate programmes.

**Receivables**

60. Receivables are recorded at their estimated realizable value after providing for doubtful and uncollectible debts. A provision for doubtful receivables related to assessed contributions is recorded for all contributions outstanding for two years or more. Receivables from Member States that have negotiated long-term payment plans are measured initially at fair value and subsequently valued at amortized cost using the effective interest rate methodology. Amounts due for more than 12 months after the reporting date in accordance with payment plans are classified as non-current receivables. Voluntary contributions receivable are classified as "current" if the agreement with the donor provides for the receipt of payment within 12 months of the reporting date, or "non-current" if all or part of the contribution is not payable until 12 months after the reporting date. For all other receivables, a provision for doubtful receivables is established based on a review of the outstanding amounts at the reporting date.

61. Any advances (or down payments) paid by IOM to suppliers, implementing partners, staff, and so on (e.g. airline companies, insurance companies, local non-governmental organizations (NGOs)), are recorded as receivables to the Organization until the goods are received, services performed or the amounts repaid, as appropriate.

**Inventory**

62. The cost of inventory, such as global stocks of non-food items held in pre-positioning warehouses for future transfer to projects and subsequent distribution to beneficiaries, is valued at the lower of cost or current replacement cost. The cost is determined using a weighted average cost formula and includes costs incurred in acquiring the inventory and other costs incurred in bringing the inventory to the present location and condition (e.g. purchase cost, transport from the supplier to the warehouse, demurrage costs, unreimbursed taxes and custom duties). For inventory acquired through a non-exchange transaction (e.g. in-kind contributions), the fair value as at the date of acquisition is deemed to be its cost.

63. IOM regularly reviews its global stocks of pre-positioned inventory to determine the quantities on hand, their value and quantities used. If the review indicates estimated or actual losses arising from excess or obsolete inventory or a decline in the value of the global stocks of pre-positioned inventory, the value is reduced through an impairment charge to expenses in the Statement of financial performance.

64. IOM also purchases non-food items and food items using project-specific funds provided by donors which are then typically distributed very soon thereafter (within three months of procurement) or are immaterial in value. Such items, therefore, are expensed on delivery to IOM.

**NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)****Investment property**

65. Investment property is carried at fair value as determined by an independent valuation. Changes in fair value are recognized in the Statement of financial performance. On the sale of investment property, any difference between the net carrying value and the amount actually realized from the sale is recognized in the Statement of financial performance.

**Property, plant and equipment**

66. Land and buildings have been recorded at fair value (i.e. the amount for which an asset could be exchanged between knowledgeable, willing parties in an arm's-length transaction) as determined by independent valuers in accordance with international valuation standards.

67. Leasehold improvements are recorded at historical cost and presented at depreciated cost. Leasehold improvements are capitalized and recognized as an asset if their cost exceeds or is equal to a threshold of USD 100,000.

68. Other assets from which future economic benefit or service potential will flow to the Organization are capitalized if the total cost of acquisition is USD 5,000 or more.

69. Provided that the assets would otherwise have been purchased by IOM, any material in-kind donations are recorded at fair value at the time of donation (where the value is USD 5,000 or more). An amount equivalent to the fair value of such assets is simultaneously recognized as revenue in the reporting period when IOM received the goods. The fair value of such assets is amortized by way of depreciation over the useful life of these assets.

70. Depreciation of assets (other than land) is calculated on a straight-line (i.e. even) basis over their estimated useful lives, as shown in the table below.

Asset class	Estimated useful life
Land	No depreciation
Buildings	30 to 50 years
Buildings – mobile structures	3 to 5 years
Vehicles	3 to 10 years
Communications and IT	3 to 7 years
Furniture and fixtures	3 to 12 years
Leasehold improvements	10 years or the lease term (whichever is shorter)

71. Depreciation is calculated from the date of acquisition until disposal occurs. Gains or losses on disposal, determined by comparing the proceeds, if any, with the carrying amounts, are recognized in the Statement of financial performance.

72. Impairment reviews are undertaken by each office for all assets as part of the annual property, plant and equipment stocktake.

73. It should be noted that, for donor financial reporting purposes, IOM will continue to use a modified accrual accounting approach, with property, plant and equipment fully expensed on acquisition in order to avoid deficits given IOM's project-based nature.

**Intangible assets**

74. Intangible assets principally consist of purchased computer software, which is capitalized if the total cost of acquisition is USD 5,000 or more, and internally developed software, which is capitalized if the total development cost is USD 100,000 or more. Intangible assets have been recognized prospectively beginning 1 January 2012 in accordance with the transition provisions in IPSAS. Costs incurred prior to this date were previously expensed.

75. Intangible assets are carried at cost less accumulated amortization and impairment. Donated intangible assets, if any, are recognized at cost, using the fair value at acquisition date.

**NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)**

76. Amortization is calculated on a straight-line basis over the estimated useful lives of the intangible assets, as shown in the table below.

Asset class	Estimated useful life
Purchased software	3 years
Internally developed software	6 to 10 years

77. Amortization is calculated from the date of acquisition for purchased software and from the date of roll-out for internally developed software. Gains or losses on disposal, determined by comparing the proceeds, if any, with the carrying amounts, are recognized in the Statement of financial performance.

**Deferred revenue (contributions received in advance of delivery/performance)**

78. Earmarked voluntary contributions received from donors for the operational programmes are treated as deferred revenue and recognized once the services required under the conditions included in agreements with donors of voluntary contributions are performed.

79. Assessed contributions received in advance of the year to which the assessment scale relates are recognized as deferred revenue.

80. Funds are received in advance from certain sponsors of migrants and from migrants themselves to cover costs of transport and other allowable costs. The amounts received are treated as advance receipts until the services covered by the payment are provided.

**Staff benefits**

81. IOM is a member organization participating in the United Nations Joint Staff Pension Fund (UNJSPF), which was established by the General Assembly of the United Nations to provide retirement, death, disability and related benefits pursuant to Council Resolution No. 1130 of 2 December 2005 and United Nations General Assembly resolution 61/240.

82. The UNJSPF is a funded, multi-employer defined benefit plan. As specified by Article 3(b) of the Regulations of the Fund, membership in the Fund is open to the specialized agencies and to any other international, intergovernmental organization which participates in the common system of salaries, allowances and other conditions of service of the United Nations and the specialized agencies.

83. The plan exposes participating organizations to actuarial risks associated with the current and former staff of other organizations participating in the Fund, with the result that there is no consistent and reliable basis for allocating the obligations, plan assets and costs to individual organizations participating in the plan. IOM and the UNJSPF, in line with the other participating organizations in the Fund, are not in a position to identify IOM's proportionate share of the defined benefit obligations, the plan assets or the costs associated with the plan with sufficient reliability for accounting purposes. Hence, IOM has treated this plan as if it were a defined contribution plan, in line with the requirements of IPSAS 25 – Employee Benefits. IOM's contributions to the plan during the financial period are recognized as expenses in the Statement of financial performance.

84. Other staff benefit obligations can include the following, depending on the entitlements of the individual staff member:

- Separation benefits:
  - Unused annual leave, repatriation travel and removal of personal effects. These elements are calculated on an actual entitlement basis using current salary scales and cost estimates.
  - Repatriation grants and separation entitlements (e.g. severance pay). These elements are calculated based on an annual independent actuarial assessment.
- After-service defined benefit plans, which include IOM's contribution towards after-service health insurance premiums for retired Professional staff and participating General Service staff. These elements are calculated based on an annual independent actuarial assessment. The liability for after-service health insurance is a defined benefit obligation which is accounted for using the corridor approach, under which amounts up to 10 per cent of the change in the defined benefit obligation related to changes in actuarial assumptions are amortized over the average remaining service of active staff for each benefit.

**NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)**

- The calculation of the net liability to IOM is made using the corridor approach, under which actuarial gains and losses are recognized only if they exceed 10 per cent of the present value of the defined benefit obligation. IPSAS 39, which will be effective from 1 January 2018, will require that the gains and losses resulting from actuarial adjustments be recognized immediately in a separate element of net assets. Had IPSAS 39 been in effect in 2016, the unrecognized actuarial loss of USD 10.9 million would have had to be recognized in the Statement of financial position as an increase in the employee benefits liability and a decrease in net assets. The actual impact in 2018 will depend on the discount rate determined according to the financial market conditions existing at that time.
- Other payables to staff: unpaid salaries and allowances, reimbursements payable, and so on, at the reporting date.

85. Separation and after-service benefits are collectively referred to as terminal emoluments. Employee benefits payable within 12 months of the reporting date are classified as current liabilities, and those payable more than 12 months after the reporting date are classified as non-current liabilities.

**Payables to suppliers**

86. As a general rule, IOM pays for goods and services after the goods are received and services provided. They are recorded simultaneously as an expense and an obligation payable to the supplier. This payable category includes accrued expense provisions raised for material consumption-based services (e.g. communications and utilities costs) for which the billing is received beyond 31 December and the costs can be reliably estimated based on recent supplier billings.

**Borrowing costs**

87. All costs incurred in connection with borrowing are treated as expenses in the period in which they are incurred. No borrowing costs have been capitalized during the reporting period.

**Provisions**

88. Provisions are generally recognized when the Organization has a legal or constructive obligation as a result of a past event, where it is probable that an outflow of resources will be required to settle the obligation and where a reliable estimate of the obligation can be made.

**Revenue**

- Non-exchange revenue

89. Assessed contributions to the Administrative Part of the Budget are recognized at the beginning of the year to which the assessment relates. The revenue amount is determined based on the approved budget and the scale of assessment approved by the Council.

90. Voluntary contributions are recognized upon the signing of a binding agreement with the donor. Revenue is recognized immediately if the contribution is not earmarked or if no condition is attached requiring that funds be utilized as specified in the agreement or returned to the contributing entity. If conditions are attached, revenue is recognized only upon satisfying the conditions through the expenditure of the contribution in accordance with the terms of the agreement. Until such conditions are met, a liability (deferred revenue) is recognized. Voluntary contributions which are not supported by binding agreements are recognized as revenue when received.

91. Goods in kind are recognized at their fair value, measured as of the date the donated assets are acquired.

- Exchange revenue

92. Revenue from the fees charged to self-paying migrants and refugees, or their sponsors or through contractual billing arrangements is recognized upon completion of the underlying service for which the fee has been charged. A liability is established covering the estimated amount of fees reimbursable to applicants. Interest income is recognized on a time proportion basis as it accrues, taking into account the effective yield.

**NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)****Expenses**

93. Expenses are recognized when confirmation is obtained that goods and services (including agreed services provided by implementing partners) have been delivered or provided.

94. Using funds provided by donors, IOM purchases non-food items and food items which are then typically distributed in life-saving operations following natural disasters and in other similar emergency situations. As such, IOM's warehouse stocks at 31 December (excluding those items held in global stocks in pre-positioning warehouses) in any given year are typically distributed very soon thereafter (within three months of procurement) or are immaterial in value. Such items, therefore, are expensed on delivery to IOM. Material in-kind contributions are valued at fair value at the time they are donated, provided they would otherwise have been purchased by the Organization. IOM also acts as an agent to distribute items on behalf of other organizations (e.g. United Nations agencies, NGOs). IOM does not record these items in the accounts as it does not receive future economic benefits or service potential from such supplies and materials.

95. Equipment purchased for beneficiaries through, inter alia, community and economic development and integrated border management projects are fully expensed on acquisition. They are tracked via PRISM from their acquisition to formal handover (via signed deeds of donation) for internal control purposes.

**Leases**

96. Leases are classified as operating leases when a significant portion of the risks and rewards of ownership are retained by the lessor. Payments under operating leases (net of any incentives received from the lessor) are recognized in the Statement of financial performance on a straight-line basis over the period of the lease.

**Taxation**

97. IOM is an intergovernmental non-profit organization and is generally exempt from taxation in countries that have granted IOM full privileges and immunities. In other jurisdictions, taxes paid are reimbursable.

**Financial instruments**

98. A financial instrument is any contract that gives rise to both a financial asset of one entity and a financial liability or equity instrument of another entity. A financial instrument is derecognized when the right to receive cash from another entity in connection with a financial asset or the obligation to deliver cash to another entity in connection with a financial liability has expired.

99. In IOM, financial assets consist of the following:

- (a) Cash and cash equivalents held for periods of less than 90 days. Cash and cash equivalents are valued at fair value at the reporting date.
- (b) Short-term investments, which are financial assets held for periods of longer than 90 days and less than one year, or containing put options enabling the Organization to redeem the investment at 90-day intervals at full face value, and are classified as current assets as maturity dates are within 12 months of the reporting date. Short-term investments are valued at fair value at the reporting date.
- (c) Non-conditional receivables, which include assessed contributions and other amounts receivable in cash. Short-term receivables are valued at nominal value. Longer-term receivables covering arrears from Member States are valued at nominal value less allowances for estimated doubtful receivables. Receivables that are subject to conditions are fully offset by a liability (deferred revenue) and are not considered financial instruments since their recognition results in both a financial asset and a matching financial liability of the Organization.
- (d) Derivatives to manage short-term cash flows of foreign currency received from voluntary contributions provided by donors in currencies other than US dollars. All derivative hedging agreements are accounted for as "fair value through surplus and deficit" with realized gains or losses during the financial year recognized in the Statement of financial performance. In accordance with IPSAS 29 – Financial Instruments: Recognition and Measurement, unrealized gains or losses at the reporting date are recognized in the Statement of financial performance and as an asset (if a gain) or as a liability (if a loss) in the Statement of financial position.

**NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)**

100. In IOM, financial liabilities consist of the following:

- (a) Accounts payable – valued at nominal value owing to their short-term nature;
- (b) Borrowings (loans) – valued at amortized cost using the effective interest rate method.

**Contingent liabilities**

101. In the interests of transparency, disclosures of contingent liabilities are made within the notes to the statements. A contingent liability is the following:

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

**NOTE 3: CHANGES IN PRESENTATION**

102. The Statement of financial position, including the comparative information for 2015, has been changed to improve how the information is presented. The changes are as follows:

- (a) The separate disclosure for the balance of the Sasakawa Endowment Fund of USD 2.0 million has been consolidated into “Non-current liabilities: Other non-current liabilities”. A detailed breakdown of the elements making up “Non-current liabilities: Other non-current liabilities”, including the Sasakawa Endowment Fund, is given in Note 14: Payables to suppliers, implementing partners, individual Member State reserves and other.
- (b) “Current assets: Receivables – assessed contributions” and “Current assets: Receivables – other” are presented net of the provision for doubtful debts, which has no impact on the total of net assets. Information on the provision and receivables is included in Note 6: Contributions receivable and other receivables.
- (c) The separate disclosure for the balances of “Accumulated surpluses/(deficits)” of USD 42.4 million, “Accumulated surpluses/(deficits) – exchange transactions” of USD 28.3 million and “Currency translations (gains/(losses))” of (USD 86.5 million) have been aggregated and reclassified to “Accumulated fund balance” and are all disclosed separately in Note 17: Accumulated fund balance.
- (d) The separate disclosure for the balances of the “Terminations reserve” of USD 56.6 million, “Rapid Response Transportation Fund” of USD 0.8 million, “Contingency reserve” of USD 1.0 million, “Emergency Preparedness Account” of USD 0.1 million, “Loans – Member States” of USD 1.7 million, “Refugee Loan Fund – IOM equity” of USD 0.3 million and “Migration Emergency Funding Mechanism” of USD 2.6 million have been aggregated and reclassified as “Reserves”. Information on the balances of each reserve is disclosed separately in Note 18: Reserves.

103. For the purposes of comparison, “Deferred revenue – other” in the amount of USD 1.2 million has been reclassified to “Deferred revenue – voluntary contributions” for 2015.

104. Comparative information for 2015 has been restated following a change in presentation to recognize the net foreign exchange gains and losses due to project closure in the relevant “Revenue” contributions (“Voluntary contributions – earmarked”, “Receipts from refugees, migrants, sponsors, other”, “Voluntary contributions – unearmarked”, “Interest and miscellaneous income”, as appropriate). The result is a reclassification in the Statement of financial performance owing to the net loss in foreign exchange resulting from 2015 project closures amounting to USD 8.9 million, reclassified from “Other expenses” to “Voluntary contributions – earmarked”.

**NOTE 4: CASH AND CASH EQUIVALENTS**

105. Cash deposits are generally held in current accounts in order to settle current obligations. Amounts not needed for immediate use are held in interest-bearing accounts and short-term investment deposits (of 90 days or less).

	USD	
	2016	2015
Cash on hand	766 433	1 051 423
Deposits with banks – unrestricted	504 981 691	492 300 360
<b>Total: Unrestricted cash</b>	<b>505 748 124</b>	<b>493 351 783</b>
Sasakawa Endowment Fund (Note 14)	2 000 000	2 000 000
<b>Total: Restricted cash – funds-in-trust</b>	<b>2 000 000</b>	<b>2 000 000</b>
<b>Total: Cash and cash equivalents</b>	<b>507 748 124</b>	<b>495 351 783</b>

106. Approximately 93 per cent of cash and cash equivalents held at the reporting date was in currencies other than the US dollar, of which approximately 60 per cent is held in accounts controlled by Headquarters.

107. The Organization has no confirmed credit lines but does maintain limited and informal overdraft arrangements with banks with which the Organization has funds on deposit. These arrangements may be withdrawn by the banks at any time.

**NOTE 5: SHORT-TERM INVESTMENTS**

108. Short-term investments are instruments held for a period of longer than 90 days and classified as current assets given that maturity dates are within 12 months of the reporting date. As at 31 December 2016, the Organization held term deposits of USD 311,365,629 (2015: USD 212 822 757) with maturities callable between 90 and 365 days.

	(at USD equivalent)					
	2016			2015		
	90 to 180 days	More than 180 days	Total	90 to 180 days	More than 180 days	Total
USD	10 000 000	140 000 000	150 000 000	40 000 000	140 000 000	180 000 000
EUR		125 828 330	125 828 330		32 822 757	32 822 757
GBP		28 151 775	28 151 775			
CAD	7 385 524		7 385 524			
<b>Total</b>	<b>17 385 524</b>	<b>293 980 105</b>	<b>311 365 629</b>	<b>40 000 000</b>	<b>172 822 757</b>	<b>212 822 757</b>

**NOTE 6: CONTRIBUTIONS RECEIVABLE AND OTHER RECEIVABLES**

109. Assessed contributions receivable represent uncollected amounts related to the administrative programme. The Council determines the budget and consequently the amounts due from each Member State in Swiss francs each year. The receivables are considered current (i.e. those contributions expected to be received within the next fiscal year) unless long-term payment plans for the payment of arrears have been negotiated with the Member State. Amounts due under such long-term payment plans in financial periods beyond the next fiscal year are classified as non-current receivables. For further details, see Appendix 2 – Outstanding assessed contributions. For contributions received in advance, see Note 12: Deferred revenue (contributions received in advance).

110. Amounts receivable for operations from governments and voluntary agencies increased in 2016 to USD 160.24 million (2015: USD 125.79 million), consisting of invoiced and uninvoiced receivables of USD 91.42 million (inclusive of revaluations) (2015: USD 69.51 million) and USD 68.82 million (2015: USD 56.28 million), respectively. Of the invoiced receivables at 31 December 2016, USD 72.5 million had been received by 31 March 2017.

111. The invoiced receivables (inclusive of revaluation) at 31 December 2016 are shown in the table below.

Receivable from	USD	
	Invoiced receivables 2016	Subsequent receipts up to 31 March 2017
Government of the United States	20 028 046	19 623 828
European Commission	13 533 775	12 109 977
United Nations organizations	11 286 955	10 305 110
Government of Australia	9 998 973	9 733 127
Government of the Philippines	7 536 836	0
Government of Canada	6 888 031	6 768 870
Government of the United Kingdom	4 148 977	4 147 647
Government of Germany	3 506 932	1 695 438
Government of Colombia	2 731 844	2 653 587
Others	11 759 296	5 423 753
<b>Total</b>	<b>91 419 665</b>	<b>72 461 337</b>

112. The Administration regularly follows up with the donors on amounts receivable. Delays arise as a result of donor requests for detailed reporting and/or audits and of delays by donors in review and settlement procedures.

113. At 31 December 2016, the Organization had USD 10.7 million (2015: USD 4.1 million) of invoiced amounts receivable for more than one year. The following table provides an ageing summary of invoiced receivables, the majority of which (83%) are less than 120 days old.

**Breakdown of invoiced receivables, including revaluations and excluding refunds/cancellation of invoices (USD million)**

< 30 days	31 to 120 days	121 to 365 days	> 1 year	TOTAL
60.43	15.86	4.40	10.73	91.42
66%	17%	5%	12%	100%

**NOTE 6: CONTRIBUTIONS RECEIVABLE AND OTHER RECEIVABLES (continued)**

114. The following table provides a summary of receivables and the associated provisions for doubtful receivables.

	USD	
	2016	2015
<b>Current</b>		
Receivables – Voluntary contributions – donors	160 239 380	125 787 900
<b>Net voluntary contributions receivable</b>	<b>160 239 380</b>	<b>125 787 900</b>
Receivables – Assessed contributions	4 271 318	5 236 426
Less provision for doubtful receivables	(1 857 141)	(2 605 778)
<b>Net assessed contributions receivable</b>	<b>2 414 177</b>	<b>2 630 648</b>
Receivables – Other	15 139 061	12 596 648
Less provision for doubtful receivables	(259 699)	(257 682)
<b>Net receivables – other</b>	<b>14 879 362</b>	<b>12 338 966</b>
<b>Subtotal: Current receivables</b>	<b>177 532 919</b>	<b>140 757 514</b>
<b>Non-current</b>		
Receivables – Assessed contributions	456 743	521 295
Receivables – Other	2 305 831	1 060 949
<b>Subtotal: Non-current receivables</b>	<b>2 762 574</b>	<b>1 582 244</b>
<b>Total: Receivables</b>	<b>180 295 493</b>	<b>142 339 758</b>

115. Other current and non-current receivables from exchange transactions consist mainly of receivables from vendors of USD 12.3 million (2015: USD 9.9 million) and other taxes reimbursable by host governments of USD 4.4 million (2015: USD 3.1 million) and interest accrued of USD 0.7 million (2015: USD 0.6 million).

**NOTE 7: INVENTORIES**

116. The movement of global stocks of pre-positioned inventories during the 2016 reporting period is as shown in the table below.

	USD	
	2016	2015
<b>Balance as at 1 January 2016</b>	<b>144 723</b>	
Additions	716 932	624 102
Transfers to projects for distribution to beneficiaries	(588 588)	(479 379)
Write-offs	(351)	
<b>Balance as at 31 December 2016</b>	<b>272 716</b>	<b>144 723</b>

**NOTE 8: INVESTMENT PROPERTY**

117. On 6 September 2016, IOM acquired an apartment in the Commune of Meyrin, Canton of Geneva, Switzerland, through an unrestricted gift to the Organization. The fair value of the apartment, which includes a garage, was determined to be CHF 855,000 (equivalent to USD 865,979) by an independent valuation based on current prices in an active market for similar property in the same location and condition. IOM is holding the apartment for sale. IOM is not aware of any restrictions imposed by local laws or regulations on its right to fully realize the proceeds from the disposal of the property.

**NOTE 9: OTHER ASSETS**

118. The following table provides a summary of other assets, consisting of vendor down payments, guarantee deposits, unrealized gains: financial instruments – derivatives.

	USD	
	2016	2015
<b>Current</b>		
Vendor down payments	62 829 846	56 519 548
Guarantee deposits	867 082	844 072
Unrealized gains: financial instruments – derivatives	826 040	
<b>Subtotal: Current assets</b>	<b>64 522 968</b>	<b>57 363 620</b>
<b>Non-current</b>		
Guarantee deposits	1 691 243	998 143
<b>Subtotal: Non-current assets</b>	<b>1 691 243</b>	<b>998 143</b>
<b>Total: Other assets</b>	<b>66 214 211</b>	<b>58 361 763</b>

119. The vendor down payments of USD 62.82 million (USD 2015: 56.52 million) consist of advances to implementing partners, suppliers, consultants and service providers.

**NOTE 10: PROPERTY, PLANT AND EQUIPMENT**

120. The Organization owns offices in six countries, namely in Argentina, Australia, the Plurinational State of Bolivia, Chile, Peru and Switzerland. In order to accurately reflect the value of buildings and land owned by IOM, the buildings and land have been revalued at fair value at 31 December 2016, as determined by independent appraisals, conducted by valuation experts in each of the countries in which the properties are located. The valuations were conducted based on international valuation standards as promulgated by the International Valuation Standards Council and included assumptions relating to current market conditions.

121. The increase in the fair value of the buildings and land in 2016 of USD 2,057,476 is offset by a USD 1,923,602 revaluation loss due to currency rate fluctuations. The increase between the previous value and the fair value for buildings and land is accounted for in the asset revaluation reserve, which forms a separate component of the net assets/equity.

122. During 2016, IOM received donated assets valued at USD 51,020 (2015: USD 251,584) and the same amount has been recognized under “Property, plant and equipment” in the year as acquisition. The fair value of such assets is amortized by way of depreciation over the useful life of these assets.

123. Property, plant and equipment holdings for 2016 and for 2015 are summarized in the tables below.

## NOTE 10: PROPERTY, PLANT AND EQUIPMENT (continued)

USD	Land	Buildings	Buildings – mobile structures	Vehicles	Communications and IT	Furniture and fixtures	Leasehold improvements	Total
Cost as at 1 January 2016	251 296	30 117 065	9 108 762	55 201 446	10 649 642	17 378 681	1 249 761	123 956 653
Additions			1 532 081	9 448 218	1 892 237	2 629 721		15 502 257
Disposals			(179 243)	(3 632 950)	(329 081)	(606 676)	(422 482)	(5 170 432)
Transfers				35 040	12 285	18 400		65 725
Revaluation loss due to currency rate fluctuations	(96 901)	(1 826 701)						(1 923 602)
Recognized revaluation	61 026	1 996 450						2 057 476
<b>Cost as at 31 December 2016</b>	<b>215 421</b>	<b>30 286 814</b>	<b>10 461 600</b>	<b>61 051 754</b>	<b>12 225 083</b>	<b>19 420 126</b>	<b>827 279</b>	<b>134 488 077</b>
Accumulated depreciation at 1 January 2016		(384 805)	(5 907 383)	(38 925 500)	(7 753 806)	(11 716 741)	(1 035 023)	(65 723 258)
Depreciation		(674 099)	(1 389 631)	(9 496 937)	(1 357 746)	(2 288 074)		(15 206 487)
Disposals			146 056	3 506 821	319 106	471 932	207 744	4 651 659
Transfers				(35 040)	(12 285)	(18 400)		(65 725)
Reversal of accumulated depreciation for revalued building		1 058 904						1 058 904
<b>Accumulated depreciation at 31 December 2016</b>			<b>(7 150 958)</b>	<b>(44 950 656)</b>	<b>(8 804 731)</b>	<b>(13 551 283)</b>	<b>(827 279)</b>	<b>(75 284 907)</b>
Net carrying value at 1 January 2016	251 296	29 732 260	3 201 379	16 275 946	2 895 836	5 661 940	214 738	58 233 395
<b>Net carrying value at 31 December 2016</b>	<b>215 421</b>	<b>30 286 814</b>	<b>3 310 642</b>	<b>16 101 098</b>	<b>3 420 352</b>	<b>5 868 843</b>		<b>59 203 170</b>

USD	Land	Buildings	Buildings – mobile structures	Vehicles	Communications and IT	Furniture and fixtures	Leasehold improvements	Total
Cost as at 1 January 2015	251 296	33 163 337	7 986 857	48 570 093	9 738 144	14 686 134	1 143 954	115 539 815
Additions		392 670	1 586 763	11 001 555	1 564 797	3 524 593	186 638	18 257 016
Disposals			(540 940)	(4 403 110)	(490 300)	(832 046)		(6 266 396)
Transfers			76 082	32 908	(162 999)		(80 831)	(134 840)
Revaluation loss due to currency rate fluctuations		(1 218 962)						(1 218 962)
Recognized revaluation		(2 219 980)						(2 219 980)
<b>Cost as at 31 December 2015</b>	<b>251 296</b>	<b>30 117 065</b>	<b>9 108 762</b>	<b>55 201 446</b>	<b>10 649 642</b>	<b>17 378 681</b>	<b>1 249 761</b>	<b>123 956 653</b>
Accumulated depreciation at 1 January 2015		(2 099 451)	(5 231 965)	(35 078 141)	(6 980 544)	(10 681 787)	(904 765)	(60 976 653)
Depreciation		(701 338)	(1 182 335)	(8 127 716)	(1 318 812)	(1 800 503)	(162 944)	(13 293 648)
Disposals			538 283	4 311 009	411 427	765 549		6 026 268
Transfers			(31 366)	(30 652)	134 123		32 686	104 791
Reversal of accumulated depreciation for revalued building		2 415 984						2 415 984
<b>Accumulated depreciation at 31 December 2015</b>		<b>(384 805)</b>	<b>(5 907 383)</b>	<b>(38 925 500)</b>	<b>(7 753 806)</b>	<b>(11 716 741)</b>	<b>(1 035 023)</b>	<b>(65 723 258)</b>
Net carrying value at 1 January 2015	251 296	31 063 886	2 754 892	13 491 952	2 757 600	4 004 347	239 189	54 563 162
<b>Net carrying value at 31 December 2015</b>	<b>251 296</b>	<b>29 732 260</b>	<b>3 201 379</b>	<b>16 275 946</b>	<b>2 895 836</b>	<b>5 661 940</b>	<b>214 738</b>	<b>58 233 395</b>

**NOTE 11: INTANGIBLE ASSETS**

124. Intangible assets are summarized in the table below.

USD	2016			2015		
	Software externally purchased	Software internally developed	Total	Software externally purchased	Software internally developed	Total
Cost as at 1 January	196 711	196 239	392 950	108 987	134 261	243 248
Additions	93 499		93 499	37 650	61 978	99 628
Under development						
Disposals				(11 566)		(11 566)
Transfers				61 640		61 640
<b>Cost as at 31 December</b>	<b>290 210</b>	<b>196 239</b>	<b>486 449</b>	<b>196 711</b>	<b>196 239</b>	<b>392 950</b>
Accumulated amortization at 1 January	(148 687)	(14 839)	(163 526)	(54 466)		(54 466)
Amortization	(38 989)	(19 624)	(58 613)	(35 464)	(14 839)	(50 303)
Disposals				2 883		2 883
Transfers				(61 640)		(61 640)
<b>Accumulated amortization at 31 December</b>	<b>(187 676)</b>	<b>(34 463)</b>	<b>(222 139)</b>	<b>(148 687)</b>	<b>(14 839)</b>	<b>(163 526)</b>
Net carrying value at 1 January	48 024	181 400	229 424	54 521	134 261	188 782
<b>Net carrying value at 31 December</b>	<b>102 534</b>	<b>161 776</b>	<b>264 310</b>	<b>48 024</b>	<b>181 400</b>	<b>229 424</b>

125. The Headquarters building in Geneva, Switzerland, is situated on land provided by the Canton of Geneva for a period of 99 years at a nominal cost of CHF 1. Though the Organization has the right to dispose of the property to another international organization, the Canton may refuse to grant approval under certain conditions. The land rights will revert to the Canton at the end of the term. Taking into consideration the various conditions imposed on the rights to use the land and its disposition, the land rights are not valued as an asset in the Statement of financial position.

**NOTE 12: DEFERRED REVENUE (CONTRIBUTIONS RECEIVED IN ADVANCE)**

126. Contributions received from donors in advance of performance delivery under the operational programmes totalled USD 759,957,757 (2015 restated: USD 667,558,734). Assessed contributions received from Member States in advance of the next year's assessment scale taking effect under the administrative programme totalled USD 573,483 (2015: USD 542,247), as shown in the table below.

Member State	CHF
Albania	136
Benin	26 962
Burkina Faso	53 147
Costa Rica	3 233
Democratic Republic of the Congo	7 357
Guinea	13
Guyana	564
Kyrgyzstan	3 808
Liberia	3 944
Niger	2 824
Poland	459 351
South Africa	26 480
United Kingdom	1
<b>Total: Deferred revenue – assessed contributions – CHF</b>	<b>587 820</b>
<b>Total: Deferred revenue – assessed contributions – USD (at 1.025)</b>	<b>573 483</b>

127. Other deferred contributions received from migrants and self-payers and down payments from customers totalled USD 13,850,627 (2015 restated: USD 13,772,080).

**NOTE 13: LIABILITIES RELATING TO EMPLOYEE BENEFITS**

128. Terminal emoluments are the sum of entitlements due to a staff member upon separation from the Organization in line with the employment contract or the Staff Regulations and Rules. Terminal emoluments include: accumulated leave, repatriation and travel costs for international staff, separation entitlements and after-service health insurance coverage for retired staff. For terminal emolument obligations relating to termination indemnities, and so on, see Note 18: Reserves.

129. At its Seventy-second Session in November 1996, the Council adopted a budgetary method of funding terminal emoluments for staff covered under the Administrative Part of the Budget. Under this method, terminal emoluments are funded by a yearly allotment based on the anticipated entitlements for staff departing in the coming year. For 2016, the budget for terminal emoluments was CHF 700,000 (2015: CHF 700,000), whereas the actual terminal emolument payments were CHF 264,360 (2015: CHF 776,283). The number of staff departing during the next year and the entitlements required cannot be fully anticipated at the time the budget is prepared. The unfunded liability related to employee benefits on the Administrative Part of the Budget amounts to USD 13.4 million (2015: USD 12.7 million).

130. The same Council session agreed that terminal emoluments for staff covered under the Operational Part of the Budget be funded by way of a charge consisting of a fixed percentage of salary costs.

131. Staff (and their dependants) participating in either the Health Insurance Plan or the Medical Service Plan are eligible to obtain after-service health insurance for which IOM contributes towards the insurance premium costs.

132. The present value of the defined benefit obligations for after-service medical insurance has been determined using the projected unit credit method, which includes discounting the estimated future cash outflows using a discount rate based upon high-grade corporate bonds.

133. The UNJSPF Regulations state that the Pension Board shall have an actuarial valuation made of the Fund at least once every three years by the consulting actuary. The practice of the Pension Board has been to carry out an actuarial valuation every two years using the open group aggregate method. The primary purpose of the actuarial valuation is to determine whether the current and estimated future assets of the Pension Fund will be sufficient to meet its liabilities.

134. IOM's financial obligation to the UNJSPF consists of its mandated contribution, at the rate established by the United Nations General Assembly (currently at 7.9% for participants and 15.8% for member organizations) together with any share of any actuarial deficiency payments under Article 26 of the Regulations of the Pension Fund. Such deficiency payments are payable only if and when the United Nations General Assembly has invoked the provision of Article 26, following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Pension Fund as at the valuation date. Each member organization shall contribute to this deficiency an amount proportionate to the total contributions which each paid during the three years preceding the valuation date.

135. The actuarial valuation performed as at 31 December 2015 revealed an actuarial surplus of 0.16 per cent (a deficit of 0.72% in the 2013 valuation) of pensionable remuneration, implying that the theoretical contribution rate required to achieve balance as at 31 December 2015 was 23.54 per cent of pensionable remuneration, compared with the actual contribution rate of 23.70 per cent. The next actuarial valuation will be conducted as at 31 December 2017.

136. At 31 December 2015, the funded ratio of actuarial assets to actuarial liabilities, assuming no future pension adjustments, was 141.1 per cent (127.5% in the 2013 valuation). The funded ratio was 100.9 per cent (91.2% in the 2013 valuation) when the current system of pension adjustments was taken into account.

137. After assessing the actuarial sufficiency of the Fund, the consulting actuary concluded that there was no requirement, as at 31 December 2015, for deficiency payments under Article 26 of the Regulations of the Fund as the actuarial value of assets exceeded the actuarial value of all accrued liabilities under the Fund. In addition, the market value of assets also exceeded the actuarial value of all accrued liabilities as at the valuation date. At the time of preparing this report, the General Assembly had not invoked the provision of Article 26.

138. The United Nations Board of Auditors carries out an annual audit of the UNJSPF and reports to the UNJSPF Pension Board on the audit every year. The UNJSPF publishes quarterly reports on its investments and these can be accessed on the UNJSPF website ([www.unjspf.org](http://www.unjspf.org)). During 2016, IOM contributions to the UNJSPF amounted to USD 31.2 million (2015: USD 27.8 million).

**NOTE 13: LIABILITIES RELATING TO EMPLOYEE BENEFITS (continued)**

139. Provisions and payables relating to employee entitlements are summarized in the table below.

	USD	
	2016	2015
<b>Current</b>		
Employee benefit liabilities	8 126 746	7 937 623
UNJSPF	52 920	39 304
Other payables to employees	4 538 236	5 061 491
<b>Subtotal: Current</b>	<b>12 717 902</b>	<b>13 038 418</b>
<b>Non-current</b>		
Employee benefit liabilities	81 222 116	77 288 683
<b>Subtotal: Non-current</b>	<b>81 222 116</b>	<b>77 288 683</b>
<b>Total: Payables relating to employees</b>	<b>93 940 018</b>	<b>90 327 101</b>

140. Employee benefit liabilities are further broken down as shown in the table below.

	USD	
	2016	2015
<b>CURRENT LIABILITIES – Employment benefits provision for:</b>		
Accumulated leave	2 768 963	3 301 099
Repatriation grant	468 466	518 756
Repatriation travel and removal of personal effects	1 166 471	1 749 084
Separation entitlements	227 717	237 094
Early retirement	14 804	28 208
After-service health insurance – Health Insurance Plan	1 900 929	1 201 204
After-service health insurance – Medical Service Plan	1 579 396	902 178
<b>Subtotal: Current employee benefit liabilities</b>	<b>8 126 746</b>	<b>7 937 623</b>
<b>NON-CURRENT LIABILITIES – Employment benefits provision for:</b>		
Accumulated leave	27 997 290	22 091 969
Repatriation grant	13 509 531	14 872 066
Repatriation travel and removal of personal effects	11 794 315	11 705 415
Separation entitlements	6 846 355	7 105 265
Early retirement	149 686	188 774
After-service health insurance – Health Insurance Plan	15 603 468	16 157 935
After-service health insurance – Medical Service Plan	5 321 471	5 167 259
<b>Subtotal: Non-current employee benefit liabilities</b>	<b>81 222 116</b>	<b>77 288 683</b>
<b>Total: Employee benefit liabilities</b>	<b>89 348 862</b>	<b>85 226 306</b>

**Actuarial assumptions and methods**

141. Each year, IOM reviews and selects assumptions and methods that will be used by the actuary in the valuation to determine the expense and contribution requirements for after-service health insurance, repatriation grants and separation entitlements. The assumptions as at the reporting date are used to determine the present value of defined benefit obligation at that date and the pension expense for the following year.

**NOTE 13: LIABILITIES RELATING TO EMPLOYEE BENEFITS (continued)**

142. The principal financial assumptions used at 31 December 2016 and 31 December 2015 are presented in the table below.

	2016	2015
<b>Discount rate</b>		
Health Insurance Plan and Medical Service Plan (CHF payroll)	0.60%	0.80%
Health Insurance Plan and Medical Service Plan (USD payroll)	4.20%	4.40%
Repatriation grant	3.50%	3.50%
Severance pay	3.50%	3.50%
<b>Salary increases</b>		
Professional staff	3.01%	2.71%
General Service staff	5.60%	6.20%
<b>Consumer price index</b>		
Swiss francs	0.40%	0.50%
US dollars	2.00%	2.00%
<b>Medical cost trend rate</b>	3.50%	As per the consumer price index

143. Discount rate selection: The method for setting the discount, and in particular the rate used to discount post-employment benefit obligations (both funded and unfunded), reflects the time value of money. The currency and term of the financial instrument selected to reflect the time value of money are consistent with the currency and estimated term of the post-employment benefit obligations. The discount rate reflects the estimated timing of benefit payments. IOM considered the high-quality corporate bonds market as the best reference. The market conditions as of 31 December 2016 of the bonds market in Switzerland, in the United States and worldwide were considered. The discount rate has been calculated as a single equivalent rate based on AAA and AA corporate bonds calculated using the Mercer yield curve and taking into consideration the longevity of the liability.

144. Sickness premium increase rate selection: The method for setting the sickness premium increase rate is based on assumptions about medical costs which take account of estimated future changes in the cost of medical services, resulting from both inflation and specific changes in medical costs. An entity estimates future medical costs on the basis of historical data about the entity's own experience, supplemented, where necessary, by historical data from other entities, insurance companies, medical providers or other sources. As of the fiscal year ending 31 December 2016, the Organization decided to consider the recent premium increase experience in order to select the sickness premium increase rate. Previous practice had been to increase the premium for sickness benefits paid by the Organization according to the fluctuation of the consumer price index.

145. The following tables provide additional information and analysis in relation to employee benefit liabilities as calculated by the actuary.

Reconciliation of present value of defined benefit obligation	USD				
	After-service Health Insurance Plan	After-service Medical Service Plan	Repatriation grants	Separation entitlements	Total
Present value of obligations as at 31 December 2016	26 514 271	8 815 779	13 977 997	7 074 072	56 382 119
Unrecognized net actuarial gain/(loss)	(9 009 874)	(1 914 912)	0	0	(10 924 786)
<b>Defined benefit obligation at 31 December 2016</b>	<b>17 504 397</b>	<b>6 900 867</b>	<b>13 977 997</b>	<b>7 074 072</b>	<b>45 457 333</b>
Defined benefit obligation (prior years) at:					
31 December 2015	17 359 139	6 069 437	15 390 822	7 342 359	46 161 757
31 December 2014	16 817 173	5 369 522	13 532 904	8 140 056	43 859 655
31 December 2013	16 167 428	4 646 412	12 570 495	8 754 786	42 139 121

**NOTE 13: LIABILITIES RELATING TO EMPLOYEE BENEFITS (continued)**

Reconciliation of defined benefit obligation	USD				
	After-service Health Insurance Plan	After-service Medical Service Plan	Repatriation grants	Separation entitlements	Total
Net defined benefit obligation at 1 January 2016	17 359 139	6 069 437	15 390 822	7 342 359	46 161 757
Service cost for 2016	587 977	664 555	0	0	1 252 532
Interest cost for 2016	613 227	237 623	518 756	237 094	1 606 700
Amortization of net (gain) loss	(64 317)	(5 050)	(1 316 467)	72 508	(1 313 326)
Benefits paid from plan/company	(991,629)	(65 698)	(615 114)	(577 889)	(2 250 330)
<b>Defined benefit obligation at 31 December 2016</b>	<b>17 504 397</b>	<b>6 900 867</b>	<b>13 977 997</b>	<b>7 074 072</b>	<b>45 457 333</b>

Annual expense for 2016	USD				
	After-service Health Insurance Plan	After-service Medical Service Plan	Repatriation grants	Separation entitlements	Total
Service cost for 2016	587 977	664 555	0	0	1 252 532
Interest cost for 2016	613 227	237 623	518 756	237 094	1 606 700
(Gain)/Loss amortization of change in actuarial assumptions	(64 317)	(5 050)	(1 316 467)	72 508	(1 313 326)
<b>Total expense recognized in statement of financial performance at 31 December 2016</b>	<b>1 136 887</b>	<b>897 128</b>	<b>(797 711)</b>	<b>309 602</b>	<b>1 545 906</b>

Sensitivity to trend rate assumptions	USD			
	After-service Health Insurance Plan		After-service Medical Service Plan	
	2016	2015	2016	2015
Valuation trend + 1% (beginning of year)	1.50%–3.00%	1.50%–3.00%	1.50%–3.00%	1.50%–3.00%
i. Amount of total service cost and interest cost components	1 350 183	1 691 528	1 136 892	1 106 273
ii. Effect on total service cost and interest cost components	148 979	192 569	234 714	220 335
Valuation trend + 1% (end of year)	4.5%	1.50%–3.00%	4.5%	1.50%–3.00%
iii. Amount of defined benefit obligation	30 074 057	20 320 917	10 126 531	6 637 622
iv. Effect on defined benefit obligation	3 559 786	2 117 370	1 310 752	1 185 062
Valuation trend – 1% (beginning of year)	0.00%–1.00%	0.00%–1.00%	0.00%–1.00%	0.00%–1.00%
i. Amount of total service cost and interest cost components	1 085 122	1 344 997	731 662	723 559
ii. Effect on total service cost and interest cost components	(116 082)	(153 962)	(170 516)	(162 379)
Valuation trend – 1% (end of year)	2.5%	0.00%–1.00%	2.5%	0.00%–1.00%
iii. Amount of defined benefit obligation	23 542 889	16 658 426	7 739 314	4 555 074
iv. Effect on defined benefit obligation	(2 971 382)	(1 545 121)	(1 076 465)	(897 486)

**NOTE 14: PAYABLES TO SUPPLIERS, IMPLEMENTING PARTNERS, INDIVIDUAL MEMBER STATE RESERVES AND OTHER**

146. Amounts owing to suppliers, implementing partners and individual Member State reserves are summarized in the tables below.

	USD	
	2016	2015
<b>Current</b>		
Invoiced payables	105 408 739	63 668 376
Accrued expenses	2 914 452	3 209 297
<b>Total: Payables to suppliers and implementing partners</b>	<b>108 323 191</b>	<b>66 877 673</b>

**NOTE 14: PAYABLES TO SUPPLIERS, IMPLEMENTING PARTNERS, INDIVIDUAL MEMBER STATE RESERVES AND OTHER (continued)**

147. Invoiced payables consist mainly of consultancy services, implementing partners and suppliers.

	USD	
	2016	2015
<b>Current</b>		
Refunds due	7 304 379	8 005 038
Other liabilities	10 325 556	10 537 797
<b>Subtotal: Other current liabilities</b>	<b>17 629 935</b>	<b>18 542 835</b>
<b>Non-current</b>		
Sasakawa Endowment Fund (see paragraph 149)	2 000 000	2 000 000
Other liabilities	1 321 926	1 340 825
<b>Subtotal: Other non-current liabilities</b>	<b>3 321 926</b>	<b>3 340 825</b>
<b>Total: Other liabilities</b>	<b>20 951 861</b>	<b>21 883 660</b>

148. Other liabilities consist mainly of payables to individual Member State reserves.

149. The Sasakawa Endowment Fund was established in 1990 for the purpose of promoting the expansion of human resource 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.

	USD	
	2016	2015
<b>Capital account balance at the end of the year</b>	<b>2 000 000</b>	<b>2 000 000</b>
<b>Income account</b>		
Interest income during the year	7 500	3 200
<u>Transfer to Sasakawa Endowment Fund from projects</u>		
Supporting ASEAN in Moving Towards Increased Mobility of Skilled Labour		1 051
<u>Transfers from Sasakawa Endowment Fund to projects</u>		
Developing Global Cartography on Migration, Environment and Climate Change		(4 251)
Capacity-building in Reparations and Land and Property Restitution	(7 500)	
<b>Income account at the end of the year</b>	<b>0</b>	<b>0</b>

**NOTE 15: BORROWINGS**

150. The Organization borrowed funds from the Canton of Geneva for the purpose of purchasing its Headquarters building in Geneva. The loan is repayable over 50 years, until 2033. The repayment for 2016 was CHF 368,600 (2015: CHF 368,600). The Swiss franc loan is translated into US dollars at the year-end rate of exchange as shown in the table below. The loan is not subject to interest payments based upon a decision of the Swiss Federal Department of Foreign Affairs to waive any payments of interest, and the loan requires solely the reimbursement of the principal. The total original borrowing and amounts outstanding are shown in the following table.

	CHF	
	2016	2015
Swiss Government loan	18 000 000	18 000 000
Accumulated repayments	(11 733 772)	(11 365 172)
<b>Loan balance – CHF</b>	<b>6 266 228</b>	<b>6 634 828</b>
<b>Loan balance – USD</b>	<b>6 113 393</b>	<b>6 695 084</b>
– current	359 610	371 948
– non-current	5 753 783	6 323 136
<b>Loan balance – USD</b>	<b>6 113 393</b>	<b>6 695 084</b>
Year-end exchange rate (CHF/USD)	1.025	0.991

**NOTE 16: RESOURCES CARRIED FORWARD**

151. The operational programmes on a full accruals (IPSAS) basis ended in 2016 as follows:

- (a) A surplus relating to the staff security mechanism of USD 1,177,147 (2015: deficit of USD 650,867);
- (b) An increase to the Operational Support Income reserve of USD 7,830,918 (2015: increase of USD 1,888,300), bringing the total of the reserve to USD 31,356,545 (2015: USD 23,525,627).

152. Operational Support Income is not predictable. It fluctuates from year to year depending on the level of activities carried out. Thus, funds will need to be drawn from the above reserve should the amount of Operational Support Income available at the end of a financial year be less than the approved budget using the three-year average formula adopted by Member States.

153. In accordance with Executive Committee Resolution No. 134 of 3 July 2012 and Council Resolution No. 1240 of 27 November 2012 approving the decisions of the Executive Committee, the Member States approved the use of the cumulative surplus as at 31 December 2008 of CHF 557,251 for non-recurrent office premises expenditure at the Manila Administrative Centre. As at 31 December 2016, CHF 403,878 (USD 316,955) of that amount had been used. Member States also approved the use of surpluses as at 31 December 2013 of CHF 42,518 and as at 31 December 2014 of CHF 30,332 for non-recurrent expenditures relating to staff development and learning. As at 31 December 2016, the full amount of CHF 72,850 had been used.

154. Resources carried forward on a full accruals (IPSAS) basis are summarized in the following table.

	USD		
	2016	2015	(Increase)/ Decrease
<b>Resources carried forward – surplus/(deficit)</b>			
<b>Administrative programme</b>			
Resources from previous years	474 652	474 652	
Resources current year	(1 824 388)	(1 655 081)	169 307
Increase/(Decrease) in administrative surplus – previous years	(529 967)	(451 300)	78 667
Net impact of IPSAS adjustment	(11 139 092)	(11 139 092)	
<b>Administrative programme: Resources carried forward</b>	<b>(13 018 795)</b>	<b>(12 770 821)</b>	<b>247 974</b>
<b>Operational programmes</b>			
Operational programmes – Operational Support Income	31 356 545	23 525 627	(7 830 918)
Staff security mechanism	4 353 569	3 176 422	(1 177 147)
Accumulated surplus/(deficits)	8 198 228	8 196 657	(1 571)
Net impact of IPSAS adjustment	22 131 292	20 246 347	(1 884 945)
<b>Operational programmes: Resources carried forward</b>	<b>66 039 634</b>	<b>55 145 053</b>	<b>(10 894 581)</b>
<b>Subtotal: Accumulated surpluses/(deficits)</b>	<b>53 020 839</b>	<b>42 374 232</b>	<b>(10 646 607)</b>
<b>Accumulated surpluses/(deficits) – exchange transactions</b>	<b>34 165 818</b>	<b>28 262 423</b>	<b>(5 903 395)</b>
<b>Currency translations (gains/(losses))</b>	<b>(88 671 137)</b>	<b>(86 483 702)</b>	<b>2 187 435</b>
<b>Total: Resources carried forward</b>	<b>(1 484 480)</b>	<b>(15 847 047)</b>	<b>(14 362 567)</b>

155. The net impact of the IPSAS adjustment of USD 1,888,945 in 2016 within the operational programmes, referred to in the above table, consists of the reversal of accumulated depreciation on buildings and land as these were revalued at fair value as at 31 December 2016 in the amount of USD 1,058,904 (see Note 10) and the recognition of unrealized gains on financial instruments – derivatives of USD 826,040 (see Note 9).

**NOTE 17: ACCUMULATED FUND BALANCE**

156. The accumulated fund balance carried forward on a full accruals (IPSAS) basis is summarized in the following table.

	USD	
	2016	2015
<b>Accumulated surpluses/(deficits)</b>		
Non-exchange transactions	53 020 839	42 374 232
Exchange transactions	34 165 818	28 262 423
<b>Subtotal: Accumulated surpluses/(deficits)</b>	<b>87 186 657</b>	<b>70 636 655</b>
<b>Currency translations gains/(losses)</b>	(88 671 137)	(86 483 702)
<b>Total accumulated surpluses/(deficits)</b>	<b>(1 484 480)</b>	<b>(15 847 047)</b>

157. The currency translations (gains/(losses)) carried forward on a full accruals (IPSAS) basis are summarized in the following table.

	USD	
	2016	2015
<b>Opening balance at the beginning of the year</b>	<b>(86 483 702)</b>	<b>(50 663 691)</b>
Realized foreign exchange gains/(losses)	715 675	(31 689 047)
Unrealized foreign exchange gains/(losses)	(153 467)	(3 101 110)
<b>Subtotal: Exchange gains/(losses)</b>	<b>562 208</b>	<b>(34 790 156)</b>
Building revaluation loss due to currency rate fluctuations (see Note 10)	(1 923 602)	(1 218 962)
Financial instruments – derivatives (see Note 9)	(826 040)	189 107
<b>Closing balance at the end of the year</b>	<b>(88 671 137)</b>	<b>(86 483 702)</b>

158. The currency translations (gains/(losses)) amount of (USD 88,671,137) (2015: (USD 86,483,702)) mainly represents the accumulated unrealized revaluation of foreign currency monetary assets and liabilities converted into US dollars together with any realized exchange gains and losses upon settlements of accounts receivable and payable and balances of completed projects reported in a currency other than US dollars.

**NOTE 18: RESERVES**

159. Reserves carried forward on a full accruals (IPSAS) basis are summarized in the following table.

	USD	
	2016	2015
<b>Reserves</b>		
Terminations reserve	70 889 676	56 579 685
Rapid Response Transportation Fund	814 662	811 797
Contingency reserve	1 000 000	1 000 000
Emergency Preparedness Account	129 594	129 594
Loans – Member States	1 680 400	1 680 400
Refugee Loan Fund – IOM equity (see Appendix 6)	311 553	311 553
Migration Emergency Funding Mechanism	3 426 978	2 613 577
<b>Total reserves</b>	<b>78 252 863</b>	<b>63 126 606</b>

**NOTE 18: RESERVES (continued)****Terminations reserve**

160. Funds have been set aside to meet other end-of-service requirements. For instance, under the Staff Regulations and Rules, termination indemnities are typically payable to staff whose contracts are terminated before their expiration date. The amount set aside from the terminal emoluments reserve for this purpose totalled USD 70,889,676 (2015: USD 56,579,685).

**Rapid Response Transportation Fund**

161. A guidance note was concluded on 31 May 2000 between IOM and the Office of 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, the Rapid Response Transportation Fund was established through IOM General Bulletin No. 1277 of 27 December 2000.

162. The 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.

163. Any authorized use of the Fund is considered as an advance against specific activities involving transportation assistance. All funds advanced from the Fund are to be fully reimbursed prior to the operation's conclusion and not later than six months after authorization.

	USD	
	2016	2015
<b>Opening balance at the beginning of the year</b>	<b>811 797</b>	<b>806 924</b>
<u>Contributions to the Fund</u>		
Interest income	2 865	4 873
<b>Total: Contributions to the Fund</b>	<b>2 865</b>	<b>4 873</b>
<u>Repayment to the Fund from the following projects</u>		
Burundi Influx – United Republic of Tanzania		500 000
Displaced Person Movement – Malawi	100 000	
<b>Total: Repayments to the Fund from projects</b>	<b>100 000</b>	<b>500 000</b>
<u>Transfers from the Fund to the following projects</u>		
Burundi Influx – United Republic of Tanzania		500 000
Displaced Person Movement – Malawi	100 000	
<b>Total: Expenditure</b>	<b>100 000</b>	<b>500 000</b>
<b>Closing balance at the end of the year</b>	<b>814 662</b>	<b>811 797</b>

**Contingency reserve**

164. The use of the contingency reserve of USD 1,000,000 is governed by Council Resolution No. 413 of 17 November 1967.

**Emergency Preparedness Account**

165. The Emergency Preparedness Account (EPA) was established in accordance with General Bulletin No. 1054 of 30 August 1993. It is drawn on 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.

**NOTE 18: RESERVES (continued)**

	USD	
	2016	2015
<b>Opening balance of the EPA at the beginning of the year</b>	<b>129 594</b>	<b>129 594</b>
<b>Transfers from the EPA to projects</b>		
Responding to Needs of Displaced Persons and Supporting Emergency Response in Malawi		100 000
<b>Total: Transfers from the EPA to projects</b>	<b>0</b>	<b>100 000</b>
<b>Repayments to the EPA from projects</b>		
Responding to Needs of Displaced Persons and Supporting Emergency Response in Malawi		100 000
<b>Total: Repayments to the EPA from projects</b>	<b>0</b>	<b>100 000</b>
<b>Closing balance of the EPA at the end of the year</b>	<b>129 594</b>	<b>129 594</b>

**Loans from Member States**

166. A cash reserve of USD 1,680,400 consisting of interest-free loans from Member States was established by Resolution No. 70 of 30 April 1954. The loans provide 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.

**Migration Emergency Funding Mechanism**

167. The Migration Emergency Funding Mechanism was established in accordance with Council Resolution No. 1229 of 5 December 2011. The Mechanism was established with the purpose of bridging the gap between the start-up of emergency operations and the subsequent receipt of donor funding. The Mechanism is funded from voluntary contributions on as broad a basis as possible, including from Member States, the private sector and individuals, and any interest income accrued is retained within the Mechanism. The Director General is authorized to expend funds from the Mechanism to ensure a rapid response to an emergency involving migration, pending receipt of donor contributions for the said emergency. The Mechanism is replenished upon receipt of donor contributions, and within the limits of funds allocated for the emergency in question.

**Statement for the Migration Emergency Funding Mechanism  
for the year ended 31 December 2016**

	USD	
	2016	2015
<b>Opening balance brought forward at the beginning of the year</b>	<b>2 613 577</b>	<b>4 769 665</b>
Interest income during the year	10 771	5 297
<b>Contributions to the Mechanism</b>		
Bangladesh		1 002 175
Philippines		20 000
Sweden		232 234
<b>Total contributions and interest to the Mechanism</b>	<b>2 624 348</b>	<b>6 029 371</b>

## NOTE 18: RESERVES (continued)

Statement for the Migration Emergency Funding Mechanism  
for the year ended 31 December 2016 (continued)

	USD	
	2016	2015
<b>Transfers to the Mechanism from projects</b>		
Emergency Evacuation in Yemen	600 000	
Emergency Response for Ecuador	500 000	
Emergency Response for the Nigerian Crisis	446 000	750 000
Establishment of an IOM Office in the Central African Republic	333 226	
Emergency Response to the Tropical Cyclone in Fiji	200 000	
Field Data Collection and Central Data Repository on Migration Flows Towards Europe	50 000	
Emergency Assistance for Trafficked Fishermen in Papua New Guinea	13 404	
Emergency Response to Cyclone Pam in Vanuatu		100 000
Emergency Response to Typhoon Maysak in the Federated States of Micronesia		100 000
Emergency Assistance for Stranded Migrants in the Horn of Africa (Ethiopia and Somalia (Puntland)) from Yemen		1 000 000
Emergency Response for the Nepal Crisis		1 000 000
Humanitarian Assistance for Migrants in the Bay of Bengal and the Andaman Sea		1 000 000
Response to the Myanmar Floods 2015		100 000
Emergency Response for the Western Balkans		124 206
Return Intention Survey of Somali Refugees in Dadaab, Kenya		100 000
<b>Total contributions, interest and transfers to the Mechanism</b>	<b>4 766 978</b>	<b>10 303 577</b>
<b>Transfers from the Mechanism to projects</b>		
Staff and Office Costs for Yearly Management of the Migration Emergency Funding Mechanism	40 000	
Emergency Response for Ecuador	500 000	
Emergency Response to the Tropical Cyclone in Fiji	200 000	
Emergency Evacuation in Yemen	600 000	
Staff and Office Costs for Yearly Management of the Migration Emergency Funding Mechanism		40 000
Emergency Response for the Nigerian Crisis		1 500 000
Emergency Response to Cyclone Pam in Vanuatu		100 000
Emergency Response to Typhoon Maysak in the Federated States of Micronesia		100 000
Emergency Response for the Nepal Crisis		1 000 000
Humanitarian Assistance for Migrants in the Bay of Bengal and the Andaman Sea		1 000 000
Emergency Assistance for Stranded Migrants in the Horn of Africa (Ethiopia and Somalia (Puntland)) from Yemen		3 000 000
Emergency Assistance for Trafficked Fishermen in Papua New Guinea		100 000
Response to the Myanmar floods 2015		100 000
Emergency Response for the Western Balkans		550 000
Establishment of an Early Warning Information-sharing Network along the Migration Route from Greece to Serbia		50 000
Field Data Collection and Central Data Repository on Migration Flows Towards Europe		50 000
Upgrading Shelter Facilities for Internally Displaced Persons in Dominica – Guyana		100 000
<b>Total expenditure</b>	<b>1 340 000</b>	<b>7 690 000</b>
<b>Closing balance carried forward at the end of the year</b>	<b>3 426 978</b>	<b>2 613 577</b>

**NOTE 19: CONTINGENT LIABILITIES****Co-funding**

168. Certain donors, particularly the European Commission, commit to finance only a fixed percentage of total project expenditure and specifically require co-funding from other sources to cover the remaining percentage. IOM has signed agreements without the entire co-funding being confirmed up-front but commits itself to securing co-funding over the life of the project. To date, IOM has been mostly successful in securing co-funding for these projects principally by external funding, including by aligning IOM Development Fund proposals with co-funding needs and, if necessary, reducing or stopping project activities. However, the co-funding exposure has been identified as a risk to IOM and was brought to the attention of Member States in document IC/2006/2 (Co-funding mechanism) at the Informal Consultations on Budgetary and Management Matters on 22 June 2006. In addition, various measures have been put in place internally to address this issue. The Co-funding Group was established comprising staff from Headquarters and Brussels to review the status of these exposures and ways to finance co-funding needs. At 31 December 2016, IOM had eight ongoing projects into 2017 and beyond, four of which had a potential co-funding exposure amounting to USD 476,715. The project managers of such projects are required to actively pursue options to secure the full co-funding requirement within the project's implementation period.

**Frozen bank accounts in Guatemala**

169. Four bank accounts held in IOM's name at the Rural Development Bank of Guatemala (Banrural) were frozen by a Guatemalan court in 2008. In June 2012, the 17 remaining IOM accounts in Banrural were also frozen by court order. The actions that caused the freezes were initiated by Tradeco, a Mexican construction company, pending resolution of a dispute involving Tradeco, FONAPAZ (National Fund for Peace) and IOM. The dispute concerns an unfinished road construction project administered by IOM with the Government of Guatemala's resources on behalf of FONAPAZ (see Appendix 9). Ongoing discussions to resolve this long-running dispute have taken place at senior political levels between the Government of Guatemala, the Government of Mexico, Tradeco and IOM Headquarters and field officials. On 27 December 2012, funds in the amount of USD 10,828,513 were debited from IOM's 21 frozen deposit accounts at Banrural. IOM had received no notification prior to this action. The debiting was discovered on 2 January 2013 in the course of year-end accounting procedures. IOM initiated legal actions seeking recovery of the funds on 7 January 2013, including an amount of USD 32,121, consisting of December 2012 interest on the debited funds. On 7 February 2013, the court ordered the bank to credit the funds to IOM and, to date, the bank has not complied with the court order. It should be noted that IOM ended formal cooperation with FONAPAZ in 2010. IOM has closed the vast majority of subprojects financed by FONAPAZ. In March 2015, the Constitutional Court of Guatemala, the country's highest judicial instance, recognized that, because IOM's privileges and immunities had been violated, and in order to follow correct procedures, the situation before IOM had been notified of the lawsuit had to be restored. The decision is now moving back down through the courts in order to be implemented and should result in the freeze on IOM's funds being lifted.

**Potential disallowance of expenditures**

170. IOM has been engaged since 2008 in a project funded by USAID to provide health and education facilities for the benefit of displaced populations in Afghanistan. A local construction subcontractor, which was dismissed for unsatisfactory performance, is seeking damages from IOM in the amount of about USD 1.2 million and proposing an arbitration process with the United Nations Commission on International Trade Law. IOM intends to contest and counter the subcontractor's claim.

**Iraq out-of-country voting project**

171. In late 2004, IOM was retained by the Interim Government of Iraq to manage the out-of-country voting for Iraqi citizens abroad in the first election following the caretaker administration known as the Coalition Provisional Authority. IOM implemented this project, in close collaboration with an NGO, the International Foundation for Election Systems. The project involved establishing and operating a series of offices and polling stations around the world in countries where large numbers of Iraqi diaspora were present, and had a total expenditure of approximately USD 75 million. Although the project and the out-of-country voting process went smoothly and without incident at the time, the Iraqi Government has recently raised questions about the high cost of the project, noting that the per capita cost was quite high as only about 200,000 overseas Iraqis voted, rather than the 1 million that had been hoped for. The Iraqi Government's view is that IOM's expenditures were excessive and that the project costs should have been USD 57 million lower. IOM firmly believes that the costs of the project were appropriate and fully justified, as the implementation had to be carried out in an extremely short time frame of 83 days and with significant and necessary security expenditures given the numerous security risks prevailing at the time.

**NOTE 19: CONTINGENT LIABILITIES (continued)**

Furthermore, IOM believes that it cannot be held accountable for the lower-than-expected voter turnout, which was the principle reason for the high per capita cost result. The Iraqi Government brought an action against IOM in a local court in Baghdad to try to recover the funds related to the questioned costs. With the aim of reaching an understanding with the Iraqi Government on this matter, an IOM delegation from Headquarters met with senior Iraqi Government officials in Amman on 20 October 2015 to begin negotiations on a resolution to the outstanding issues relating to this 11-year-old project. The Iraqi Government has agreed to temporarily suspend its legal actions while negotiations are under way. Discussions with the Iraqi Government have continued, and negotiations appear to be in the final stages. It is expected that this matter will be favourably resolved during 2017.

**NOTE 20: COMMITMENTS****Operating lease commitments**

172. The future aggregate minimum lease payments under non-cancellable operating leases where IOM is lessee are shown in the table below.

Duration of operating leases (IOM as lessee)	2016 USD
No later than 1 year	2 652 306
Later than 1 year and no later than 5 years	5 985 210
Later than 5 years	1 209 027
	<b>9 846 543</b>

173. Some of the operating lease agreements contain renewal clauses which enable IOM to extend the terms of the leases at the end of the original lease terms and escalation clauses that may increase annual rent payments based on increases in the relevant market price indexes in the respective countries where the Field Offices are located.

174. IOM, as lessor, receives lease payments from the rental of office space in IOM buildings that are owned in Santiago (Chile), Buenos Aires (Argentina) and La Paz (Plurinational State of Bolivia).

**NOTE 21: BENEFICIARY ASSETS**

175. Undistributed equipment purchased for beneficiaries totalled USD 9.4 million at 31 December 2016 (2015: USD 11.9 million). The cost of the items is fully expensed in the month of purchase.

**NOTE 22: RELATED PARTIES**

176. The Organization is governed by the Council, which is composed of representatives of all 166 Member States. They do not receive remuneration from IOM. Transactions between IOM and its Member States take the form of assessed contributions in accordance with an assessment scale approved each year by the Council. In addition, Member States provide voluntary contributions for individual programmes and projects in the normal course of IOM's business.

177. The Organization has no ownership interest in associations or joint ventures.

178. The Director General, the Deputy Director General, the Legal Counsel, the Chief of Staff, the Directors of Headquarters Departments and the Director of the Manila Administrative Centre have the authority and responsibility for planning, directing and controlling the activities of IOM. These key management personnel are remunerated by the Organization.

179. Key management personnel and their aggregate remuneration (including salaries, allowances, health and pension contributions) were as shown in the table below.

**NOTE 22: RELATED PARTIES (continued)**

	2016		2015	
	Number of individuals	Aggregate remuneration (USD)	Number of individuals	Aggregate remuneration (USD)
Director General, Deputy Director General and other senior staff from the Office of the Director General	4	1 414 370	4	1 384 564
Other senior managers	5	1 487 999	5	1 447 411

180. There were no loans to key management personnel and their close family members which were not available to other categories of staff. Key management personnel have the same after-service entitlements (including pension and health benefits) as other staff. There was no remuneration or compensation to key management personnel or their close family members.

**NOTE 23: BUDGET TO ACTUAL COMPARISONS**

181. The budget documents are prepared based on known confirmed funding and the projected level of activities until the end of the year, as follows:

- Programme and Budget – in August of the year preceding the budget year
- Revision of the Programme and Budget – in March of the budget year
- Summary update on the Programme and Budget – in September of the budget year

182. The first two of the budget documents are approved, while the Summary update is an information document presented to the Council on the status of contributions and project implementation.

183. IOM received additional confirmed funding of approximately USD 421.33 million in the last four months of the year (2015: USD 334.91 million). Actual implementation for the remainder of the year can in some cases be faster and in other cases slower than originally anticipated due to operational realities. 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 certain conditions are satisfied (Financial Regulation 4.7).

184. The actual amounts expressed on a comparable basis for General Programme Support include budgeted expenditures forming part of the Services/Support summary table VIII in budget documents C/107/15 and S/18/9 for the following activities: Seconded Staff, Migrant Management and Operational Systems Application (MiMOSA), Staff and Services Covered by Miscellaneous Income, the Sasakawa Endowment Fund, International Migration Law, Humanitarian Assistance for Stranded Migrants, and other miscellaneous activities.

185. The budget to actual comparison for the administrative programme is presented separately in Swiss francs as required by Financial Regulation 3.2 – see the Statement of financial performance and budget comparison (administrative programme) (Statement V(b)). From the total 2016 assessed contributions from new Member States, CHF 2,430 has been used to contribute towards costs relating to staff development and learning, as presented in the Revision of the Programme and Budget for 2016 (S/18/9) and approved by Member States through SCPF Resolution No. 10 of 16 June 2016. Additional contributions received in the amount of CHF 1,291,830 from new Member States that joined mid-year have been applied in accordance with Council Resolution No. 1230 of 5 December 2011.

186. The sources and application of Operational Support Income, including any carry-forwards, are provided separately in accordance with Financial Regulation 6.3 – see Appendix 4.

187. The major differences between the full accruals (IPSAS) basis presented in the Statement of financial performance and the Statement of cash flows and the modified accruals (budgetary) basis presented in the Statements of comparison of budget and actual amounts are explained below.

**NOTE 23: BUDGET TO ACTUAL COMPARISONS (continued)**

- Property, plant and equipment acquisition – On the modified accruals (budgetary) basis (and for donor reporting purposes), costs of assets are fully expensed in the month of acquisition. In the Statement of financial position, the Statement of financial performance and the Statement of cash flows, assets acquired are capitalized and depreciated in accordance with the accounting policies outlined in Note 2.
- Staff benefits – As explained in Note 13 (Liabilities relating to employee benefits), on the modified accruals (budgetary) basis, terminal emoluments are expensed when disbursed under the Administrative Part of the Budget. Under the Operational Part of the Budget, these payments are expensed based on a fixed percentage of salary costs as established by the Council. In the Statement of financial performance and the Statement of cash flows, the expenses for these benefits also take into consideration the change in the provision (liability) for each benefit as computed by the actuary or by the Organization in accordance with the accounting policies outlined in Note 2.

**Reconciliation of the Statements of comparison of budget to actual amounts (Statements V(a) and V(b))  
and the Statement of financial performance (Statement II)**

	USD			
	Operating activities	Investing activities	Borrowing activities	Total
<b>Entity differences – administrative programme</b>				
Surplus/(Deficit) for the period	(77 091)			(77 091)
Adjustment for excess expenses brought forward	641 295			641 295
<b>Administrative programme surplus for the period on budgetary basis (Statement V(b)) in US dollars</b>	<b>564 204</b>			<b>564 204</b>
<b>Entity differences – operational programmes</b>				
Operational revenue on budgetary basis	1 570 264 910			1 570 264 910
Operational expense on budgetary basis (Statement V(a))	(1 555 178 936)			(1 555 178 936)
Exchange difference	(261 815)			(261 815)
<b>Operations surplus on budgetary basis</b>	<b>14 824 159</b>			<b>14 824 159</b>
<b>Total operating surplus on budgetary basis</b>	<b>15 388 363</b>			<b>15 388 363</b>
<b>Basis differences</b>				
Gain/(Loss) on sale of assets	(518 773)			(518 773)
Depreciation expense	(15 265 100)			(15 265 100)
Acquisition expense		15 595 756		15 595 756
Staff benefit expense	(1 864 258)			(1 864 258)
Financial instruments	826 040			826 040
Revaluation adjustment	(1 700)			(1 700)
<b>Total basis adjustments</b>	<b>(16 823 791)</b>	<b>15 595 756</b>		<b>(1 228 035)</b>
<b>Net result as per the Statement of financial performance (Statement II)</b>	<b>(1 435 428)</b>	<b>15 595 756</b>		<b>14 160 328</b>

**NOTE 24: SERVICES IN KIND**

188. Services in kind are services provided to IOM free of charge. The major classes of services in kind received by IOM include those outlined in the table below.

Donor	Type/Class of services in kind received	Unit/Measure
Audit and Oversight Advisory Committee	Audit advisory services	49 days
Comptroller and Auditor General of India	Audit services	72 days
Government of Ghana	Audit services	324 days
DLA Piper	Legal services	14 hours
Kennel Helsinki	Expert services	100 hours
Valve	Expert services	200 hours
SAS Institute	Expert services	50 days
European Institute for Crime Prevention and Control (HEUNI)	Personnel services	397 hours
United Kingdom Department for International Development	Personnel services	224 days
Government of Turkey	Personnel services	261 days
Government of Italy	Personnel services	775 days
Government of Sweden	Personnel services	129 days
Government of the United States (Centers for Disease Control and Prevention)	Personnel services	98 days
City of Lausanne (SYNI Programme)	Personnel services	1,261 days
iMMAP	Personnel services	97 days
Swedish Civil Contingencies Agency (MSB)	Personnel services	249 days
Norwegian Refugee Council	Personnel services	3,064 days
RedR Australia	Personnel services	604 days

189. Offices in the following countries (at the indicated locations) receive office space rent free or at a nominal “peppercorn” charge from the host governments: China (Hong Kong), France (Marseilles), Greece (Athens), Portugal (Lisbon), Senegal (Dakar), Sudan (Kadugli) and the United Republic of Tanzania (Moshi).

**NOTE 25: REVENUE AND EXPENSES****Revenue**

190. The below table presents the revenue recognized by IOM on a modified accruals (budgetary) basis and IPSAS adjustments.

	USD				
	2016				2015
	ADMINISTRATIVE	OPERATIONAL	IPSAS ADJUSTMENT	TOTAL	TOTAL
	BUDGETARY BASIS				
REVENUE					
Earmarked contributions					
Voluntary contributions – earmarked		1 459 358 028		1 459 358 028	1 432 703 678
Assessed contributions	45 887 855			45 887 855	43 148 345
Receipts from refugees, migrants, sponsors, other		101 185 644	(518 773)	100 666 871	108 394 762
In-kind contributions		2 193 742		2 193 742	3 511 880
Subtotal: Earmarked	45 887 855	1 562 737 414	(518 773)	1 608 106 496	1 587 758 665
Unearmarked contributions					
Interest and other unearmarked revenue (net)		4 072 400		4 072 400	3 413 350
Voluntary contributions – unearmarked		3 455 096		3 455 096	3 317 940
Subtotal: Unearmarked		7 527 496		7 527 496	6 731 290
TOTAL REVENUE	45 887 855	1 570 264 910	(518 773)	1 615 633 992	1 594 489 955

**NOTE 25: REVENUE AND EXPENSES (continued)**

191. The amounts shown for the assessed contributions represent actual revenue related to the Organization's administrative programme, as adopted by the Council. Assessed contributions for the Administrative Part of the Budget are invoiced in Swiss francs and converted to US dollars at the United Nations operational rate of exchange at the invoice date.

192. Earmarked voluntary contributions received from donors for the operational programmes represent earmarked revenue received for activities where the use of the funds is specified in the agreement with the donor. All such contributions are tied to conditions contained in the agreements with donors requiring IOM to deliver specified services to governments and individuals. Revenue is recognized when the underlying services covered by these funds have been delivered.

193. Receipts from refugees, migrants, sponsors and others represent funds received by IOM to cover travel, visa and medical costs incurred. Revenue is recognized when the underlying service covered by the funds has been delivered. IPSAS adjustments relate to the recognition of the gain or loss on the sale of equipment and represent the difference between the carrying value of the equipment (cost less accumulated depreciation) and the amount realized from the sale.

194. In-kind contributions represent contributions of goods and equipment received from donors. Revenue is recognized at the fair US dollar value of the contribution on the date when the goods or equipment become available for IOM to use in providing services.

195. Interest and other unearmarked revenue relate to funds earned on cash balances held by IOM pending their use in delivering services. Interest revenue is recognized when the revenue is earned. Unearmarked voluntary contributions represent funds received from donors for use by IOM in carrying out services under its mandate. Funds are recognized when received by the Organization.

**Expenses**

196. The below table presents the expenses recognized by IOM on a modified accruals (budgetary) basis and IPSAS adjustments.

	USD				
	2016				2015
	ADMINISTRATIVE	OPERATIONAL	IPSAS ADJUSTMENT	TOTAL	TOTAL
	BUDGETARY BASIS				
EXPENSES					
Transportation assistance		317 729 811		317 729 811	225 063 751
Medical assistance		33 982 281		33 982 281	28 342 229
Other direct assistance to beneficiaries		196 438 314		196 438 314	172 599 655
Implementing partner transfers		63 932 599		63 932 599	76 562 112
Contractual services (including on behalf of beneficiaries)	2 869 633	342 303 810		345 173 443	517 559 217
Staff salaries and benefits	37 083 624	368 525 346	1 864 259	407 473 229	366 421 450
Travel and subsistence	1 857 527	43 940 033		45 797 560	37 862 826
Supplies and consumables	4 099 535	185 778 206	(15 595 756)	174 281 985	144 088 960
Depreciation and amortization			15 265 100	15 265 100	13 343 950
Doubtful receivables	(669 386)			(669 386)	877 192
Other expenses	353 945	2 548 536		2 902 481	2 478 532
TOTAL EXPENSES	45 594 878	1 555 178 936	1 533 603	1 602 307 417	1 585 199 874

197. The amounts shown for transportation assistance, medical assistance, other direct assistance to beneficiaries and a portion of contractual services cover the actual costs incurred by IOM in the direct provision of assistance to individuals and groups of beneficiaries in accordance with IOM's mandate. Expenses are recognized when the underlying service is delivered to the beneficiary. All staff costs directly or indirectly related to delivering the assistance are reported under the "Staff salaries and benefits" line and are therefore excluded from these report lines.

**NOTE 25: REVENUE AND EXPENSES (continued)**

198. The amounts shown as implementing partner transfers represent funds provided to governments and NGOs to implement specific services under donor agreements. Expenses are recognized when the services are delivered by the partner.

199. Contractual services cover the costs of services purchased from external suppliers and consultants, including obtaining such services on behalf of beneficiaries. Costs are recognized when the contracted service has been delivered. The IPSAS adjustment relates to the recognition of costs incurred in connection with internally developed software.

200. Staff salaries and benefits include all costs of compensation provided to international Professional staff and locally employed staff engaged in delivering operational project services and general IOM administration. Expenses are recognized when the salaries and benefits are earned by IOM staff. The IPSAS adjustment relates to the recognition of the cost of employee benefits such as annual leave, separation benefits and after-service health insurance that have been earned but not paid at the reporting date (31 December of each year).

201. Travel and subsistence expenses represent the travel and living costs incurred by IOM staff while on official missions. The reimbursable expenses of staff members are processed in accordance with the Staff Regulations and Rules and IOM's travel instructions. Expenses are recognized when the travel is undertaken.

202. Supplies and consumables represent the costs of goods and equipment acquired in connection with IOM's operations and administration. Expenses are recognized when the goods are received by IOM. The IPSAS adjustment relates to the capitalization of equipment above the capitalization threshold of USD 5,000, as specified in IOM's accounting policies.

203. The IPSAS adjustment for depreciation and amortization represents the annual charge for the use of property, plant and equipment and IT software capitalized in accordance with IOM's accounting policies.

204. Doubtful receivables represent an adjustment in the provision required by IPSAS to bring the value of the provision to a sufficient amount to fully offset receivables from assessed contributions that have been outstanding for two years or more and for which no payment plan has been agreed. All other receivables, including voluntary contributions, are reviewed and the provision is adjusted to reflect the value of receivables for which receipt is considered doubtful and the difference is charged or credited to expenses.

205. Other expenses mainly include banking charges, which are recognized as expenses when the service covered by the charge is delivered by the bank.

206. Exchange losses include the net realized difference between the value of transactions incurred in currencies other than the US dollar at the United Nations operational rate of exchange and the value at the exchange rate provided by the bank. Exchange losses also include the unrealized loss on the revaluation of assets (including accounts receivable, cash and investments) and liabilities (including accounts payable) valued in currencies other than the US dollar.

**Write-offs**

207. IOM Financial Regulation 10.2 provides that: "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."

208. In the absence of other sources of revenue, USD 2,504,784 (2015: USD 5,934,565) had to be applied from Operational Support Income to cover unforeseen project shortfalls. Expenses related to such shortfalls are included in the appropriate expenses lines (see above for definitions) according to the nature of the expense. The shortfalls were due to: (a) project budget overruns of approximately USD 2.2 million arising from completed projects in Afghanistan, Ethiopia, the Central African Republic, the Democratic Republic of the Congo and Niger and other locations; and (b) USD 0.3 million relating to co-funding deficits and costs declared ineligible following donor audits of specific projects.

**NOTE 26: FINANCIAL RISKS**

209. The Organization receives revenue from contributions and service fees and incurs expenses in currencies other than the US dollar (IOM's reporting currency) and is, therefore, exposed to foreign currency exchange risks arising from exchange rate fluctuations between those currencies and the US dollar. The Administration uses derivative financial instruments (i.e. swaps), the proceeds of which are credited to miscellaneous income.

210. The Organization has offices in various countries with assets and liabilities denominated in local currencies. In addition, the Administration held deposits in other currencies, including Australian dollars, British pounds sterling, euros, Japanese yen, Norwegian kroner and Swiss francs. The currency translations (gains/(losses)) are part of the accumulated fund balance (see Note 17).

211. IOM mitigates the currency fluctuation risk to the Administrative Part of the Budget by naturally hedging through matching the receipt of revenues and liabilities in various currencies. IOM may acquire derivatives to hedge its assets and liabilities related to the Operational Part of the Budget. Currency exposure is limited as the related project budgets are adjusted to reflect the value of the project currency relative to other currencies.

212. The Organization's financial instruments and the net foreign currency exposure as at 31 December 2016 is as shown in the table below.

2016	USD	CHF at USD equivalent	EUR at USD equivalent	GBP at USD equivalent	COP at USD equivalent	PEN at USD equivalent	Other currencies at USD equivalent	Total USD
Cash and cash equivalents (Note 4)	197 942 843	13 183 336	62 732 816	9 150 659	15 350 160	133 615 443	75 772 867	507 748 124
Short-term investments (Note 5)	150 000 000		125 828 330	28 151 775			7 385 524	311 365 629
Accounts receivable: assessed contributions (Note 6)		2 870 920						2 870 920
Accounts receivable: other (Note 6)	9 815 362	191 401	1 800 494	119 969	499 167	(3 748)	4 762 548	17 185 193
Derivatives (Note 9)			826 040					826 040
Payables to suppliers (Note 14)	(68 807 590)	(9 309 645)	(5 484 731)	(4 448 153)	(2 332 450)	(832 302)	(17 108 320)	(108 323 191)
Borrowings (Note 15)		(6 113 393)						(6 113 393)
<b>Net exposure</b>	<b>288 950 615</b>	<b>822 619</b>	<b>185 702 949</b>	<b>32 974 250</b>	<b>13 516 877</b>	<b>132 779 393</b>	<b>70 812 619</b>	<b>725 559 322</b>

2015	USD	CHF at USD equivalent	EUR at USD equivalent	GBP at USD equivalent	COP at USD equivalent	PEN at USD equivalent	Other currencies at USD equivalent	Total USD
Cash and cash equivalents (Note 4)	100 771 659	29 780 689	106 740 014	31 619 761	29 302 824	140 637 514	56 499 322	495 351 783
Short-term investments (Note 5)	180 000 000		32 822 757					212 822 757
Accounts receivable: assessed contributions (Note 6)		3 151 943						3 151 943
Accounts receivable: other (Note 6)	6 707 782	89 794	684 217	514 311	391 280	2 250 093	2 762 438	13 399 915
Derivatives (Notes 8 and 14)								
Payables to suppliers (Note 14)	(44 409 366)	(6 198 230)	(4 454 475)	578 527	(2 126 981)	(746 959)	(9 520 189)	(66 877 673)
Borrowings (Note 15)		(6 695 084)						(6 695 084)
<b>Net exposure</b>	<b>243 070 075</b>	<b>20 129 112</b>	<b>135 792 513</b>	<b>32 712 599</b>	<b>27 567 123</b>	<b>142 140 648</b>	<b>49 741 571</b>	<b>651 153 641</b>

**NOTE 26: FINANCIAL RISKS (continued)**

213. Regarding the derivative financial instruments used for hedging currency risk, as at the date of each transaction, the net realized gain was USD 245,381 (2015: USD 3,817,569) and the realized loss was USD 946,201 (2015: USD 1,244,024). The unrealized gains amounted to USD 838,317 (2015: unrealized gain: zero) and the unrealized loss amounted to USD 12,277 (2015: unrealized loss: zero).

214. The following table shows the impact on surplus/deficit and the impact on net assets arising from financial instruments to which the Organization was exposed as at 31 December 2016, if the major currencies in which financial instruments were held had weakened or strengthened by 5 per cent, which is the management's upper estimate of possible movements in exchange rates against the US dollar.

2016	USD (in millions)	
	Impact on surplus/deficit	Impact on net assets
+5 per cent	24.94	(20.86)
- 5 per cent	(27.56)	22.91

215. The Organization is exposed to credit risk due to non-payment, which also has an impact on liquidity. A provision for doubtful receivables has been established for amounts that have been receivable for two years or more as a result of the non-payment of assessed contributions by Member States. Credit risks also exist for receivables from donors under the operational programmes (for non-payment) and for down payments to suppliers and implementing partners (for non-performance). Provisions for doubtful receivables are also made where donor contributions are in doubt at the reporting date. Receivables are monitored and followed up on an ongoing basis. Down payments are made where it is otherwise unavoidable (e.g. global airline agreements) or where it is financially viable to do so. Field Offices are required to monitor down payments on a monthly basis.

216. The Organization's exposure to liquidity risk is limited by its requirement that projects financed from earmarked voluntary contributions, which make up 90 per cent of revenues, do not commence operation until the cash resources required to finance project activities have been deposited into an IOM bank account. The Administrative Part of the Budget is financed by mandatory assessed contributions paid by IOM Member States. Based on experience, over 95 per cent of these funds are received within the current year and 99 per cent within a two-year period. IOM also manages liquidity risk by continuously monitoring actual and estimated cash flows. The Organization does not have the authority to contract long-term debt without the approval of its Council.

217. The Organization's objective is to maintain a balance between continuity of funding and flexibility through the use of deposits with banks and cash funds. The following table summarizes the maturity of financial assets and financial liabilities.

	USD							
	2016				2015			
	Less than 1 year	1 to 5 years	More than 5 years	Total	Less than 1 year	1 to 5 years	More than 5 years	Total
<b>Financial assets</b>								
Cash and cash equivalents (Note 4)	507 748 124			507 748 124	495 351 783			495 351 783
Short-term investments (Note 5)	311 365 629			311 365 629	212 822 757			212 822 757
Accounts receivable: assessed contributions (Note 6)	2 414 177	456 743		2 870 920	2 630 647	521 296		3 151 943
Accounts receivable: other (Note 6)	14 879 362	2 305 831		17 185 193	12 338 966	1 060 949		13 399 915
Derivatives (Note 9)	826 040			826 040				
<b>Total financial assets</b>	<b>837 233 332</b>	<b>2 762 574</b>		<b>839 995 906</b>	<b>723 144 153</b>	<b>1 582 245</b>		<b>742 726 398</b>
<b>Financial liabilities</b>								
Derivatives (Note 14)								
Payables to suppliers (Note 14)	108 323 191			108 323 191	66 877 673			66 877 673
Borrowings (Note 16)	359 610	1 798 048	3 955 735	6 113 393	371 948	1 859 740	4 463 396	6 695 084
<b>Total financial liabilities</b>	<b>108 682 801</b>	<b>1 798 048</b>	<b>3 955 735</b>	<b>114 436 584</b>	<b>67 249 621</b>	<b>1 859 740</b>	<b>4 463 396</b>	<b>73 572 757</b>

**NOTE 27: SEGMENT REPORTING**

218. The geographical segments are broadly based on the regional classifications adopted by the United Nations, with the grouping of regions in some instances. The “Latin America and the Caribbean” geographical segment combines the United Nations two regions of “Central America and the Caribbean” with “South America”. Similarly the “Asia and Oceania” geographical segment combines the United Nations two regions of “Central, East and South Asia” with the “South Pacific”. The geographical segment for Europe includes Turkey. The global activities segment includes all activities that are not restricted to a single or multiple regions. The administrative programme segment includes the activities financed from the Administrative Part of the Budget. For segments by services, see Appendix 3.

## NOTE 27: SEGMENT REPORTING (continued)

**STATEMENT OF FINANCIAL PERFORMANCE BY GEOGRAPHICAL REGION**  
**FOR THE PERIOD ENDED 31 DECEMBER 2016**  
(in US dollars)

	Asia and Oceania	Africa	Europe	Latin America and the Caribbean	Middle East	North America	Global activities	Administrative programme	Total
<b>REVENUE</b>									
<b>Earmarked contributions</b>									
Voluntary contributions – earmarked	248 584 322	378 142 994	297 948 243	169 521 170	279 976 520	22 699 981	62 484 798		1 459 358 028
Assessed contributions								45 887 855	45 887 855
Receipts from refugees, migrants, sponsors, other	16 073 305	13 734 925	5 182 683	15 296 279	3 635 765	1 518 907	45 225 007		100 666 871
In-kind contributions	678 703	587 481	865 979				61 579		2 193 742
Transfers between projects	7 031 979	8 004 498	9 655 764	7 040 471	3 007 689	785 700	(35 526 101)		
<b>Subtotal: Earmarked</b>	<b>272 368 309</b>	<b>400 469 898</b>	<b>313 652 669</b>	<b>191 857 920</b>	<b>286 619 974</b>	<b>25 004 588</b>	<b>72 245 283</b>	<b>45 887 855</b>	<b>1 608 106 496</b>
<b>Unearmarked contributions</b>									
Interest and other unearmarked revenue (net)							4 072 400		4 072 400
Voluntary contributions – unearmarked							3 455 096		3 455 096
<b>Subtotal: Unearmarked</b>							<b>7 527 496</b>		<b>7 527 496</b>
<b>TOTAL REVENUE</b>	<b>272 368 309</b>	<b>400 469 898</b>	<b>313 652 669</b>	<b>191 857 920</b>	<b>286 619 974</b>	<b>25 004 588</b>	<b>79 772 779</b>	<b>45 887 855</b>	<b>1 615 633 992</b>
<b>EXPENSES</b>									
Transportation assistance	44 141 410	71 739 281	71 907 720	16 198 748	80 311 647	12 544 685	20 886 320		317 729 811
Medical assistance	6 454 522	4 731 845	2 047 916	3 100 722	7 343 032	2 233 941	8 070 303		33 982 281
Other direct assistance to beneficiaries	47 394 958	35 159 000	55 615 033	5 748 423	48 502 190	499 283	3 519 427		196 438 314
Implementing partner transfers	19 978 505	20 838 520	13 053 196	3 906 864	4 586 144	66 458	1 502 912		63 932 599
Contractual services (including on behalf of beneficiaries)	39 186 538	72 871 809	44 878 544	109 187 406	55 125 825	835 812	20 217 876	2 869 633	345 173 443
Staff salaries and benefits	59 433 455	92 171 439	68 169 513	31 713 534	53 422 039	5 456 756	59 304 214	37 802 279	407 473 229
Travel and subsistence	6 138 135	13 807 865	5 926 677	3 891 916	8 875 700	293 209	5 006 531	1 857 527	45 797 560
Supplies and consumables	34 450 102	49 148 833	29 838 237	12 962 114	27 775 442	1 661 994	14 470 166	3 975 097	174 281 985
Depreciation and amortization	1 231 423	7 195 585	649 793	580 935	2 928 414	25 336	2 514 002	139 612	15 265 100
Doubtful receivables								(669 386)	(669 386)
Other expenses	339 006	551 598	302 055	612 671	501 429	91 755	150 022	353 945	2 902 481
Transfers between projects	12 483 926	20 313 365	13 551 997	5 482 746	17 816 886	995 136	(70 644 056)		
<b>TOTAL EXPENSES</b>	<b>271 231 980</b>	<b>388 529 140</b>	<b>305 940 681</b>	<b>193 386 079</b>	<b>307 188 748</b>	<b>24 704 365</b>	<b>64 997 717</b>	<b>46 328 707</b>	<b>1 602 307 417</b>

Note: For segments by services, see Appendix 3. Appendix 5 summarizes expenditures by budget location. As projects may span multiple locations, the regional breakdown of expenditure in Note 27 and Appendix 3 are not comparable

# ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2016 (ADMINISTRATIVE PROGRAMME)

	CHF	
	2016	2015
<b>MEMBER STATES</b>		
Afghanistan	2 473	2 385
Albania	4 946	4 769
Algeria	67 970	65 578
Angola	4 946	4 769
Antigua and Barbuda	972	937
Argentina	214 376	206 741
Armenia	3 489	3 364
Australia	1 029 260	992 485
Austria	396 025	381 885
Azerbaijan	19 830	19 162
Bahamas	8 435	8 133
Bangladesh	4 946	4 769
Belarus	27 780	26 785
Belgium	495 264	477 570
Belize	486	468
Benin	1 502	1 448
Bolivia (Plurinational State of)	4 461	4 301
Bosnia and Herzegovina	8 435	8 133
Botswana	8 435	8 133
Brazil	1 456 024	1 404 008
Bulgaria	23 319	22 484
Burkina Faso	1 502	1 448
Burundi	486	468
Cabo Verde	486	468
Cambodia	1 987	1 916
Cameroon	5 962	5 749
Canada	1 480 845	1 427 940
Central African Republic	486	468
Chad	972	937
Chile	165 750	159 814
Colombia	128 519	123 959
Comoros	486	468
Congo	2 473	2 385
Costa Rica	18 858	18 183
Côte d'Ivoire	5 476	5 280
Croatia	62 537	60 298
Cyprus	23 319	22 484
Czechia	191 543	184 726
Democratic Republic of the Congo	1 502	1 448
Denmark	334 990	322 993
Djibouti	486	468
Dominican Republic	22 347	21 547
Ecuador	21 817	21 036
Egypt	66 512	64 130
El Salvador	7 950	7 665
Estonia	19 830	19 162
Ethiopia	4 946	4 769
Fiji	1 502	1 448
Finland	257 569	248 345
France	2 775 579	2 676 435
Gabon	9 937	9 581
Gambia	486	468
Georgia	3 489	3 364
Germany	3 543 781	3 417 212
Ghana	6 934	6 686
Greece	316 617	305 321

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2016  
(ADMINISTRATIVE PROGRAMME) (continued)**

	CHF	
	2016	2015
<b>MEMBER STATES (continued)</b>		
Guatemala	13 382	12 903
Guinea	486	468
Guinea-Bissau	486	468
Guyana	486	468
Haiti	1 502	1 448
Holy See	486	468
Honduras	3 975	3 832
Hungary	132 008	127 281
Iceland	13 382	12 903
India	330 529	318 692
Iran (Islamic Republic of)	176 659	170 375
Ireland	207 442	200 013
Israel	196 533	189 495
Italy	2 207 355	2 128 518
Jamaica	5 476	5 280
Japan	5 376 044	5 184 028
Jordan	10 909	10 518
Kazakhstan	60 064	57 913
Kenya	6 448	6 217
Kyrgyzstan	972	937
Latvia	23 319	22 484
Lesotho	486	468
Liberia	486	468
Libya	70 487	67 963
Lithuania	36 215	34 918
Luxembourg	40 190	38 751
Madagascar	1 502	1 448
Malawi	972	937
Maldives	486	468
Mali	1 987	1 916
Malta	7 950	7 665
Marshall Islands	486	468
Mauritania	972	937
Mauritius	6 448	6 217
Mexico	914 122	881 470
Micronesia (Federated States of)	486	468
Mongolia	1 502	1 448
Montenegro	2 473	2 385
Morocco	30 783	29 680
Mozambique	1 502	1 448
Myanmar	4 946	4 769
Namibia	4 946	4 769
Nauru	486	468
Nepal	2 959	2 853
Netherlands	820 802	791 492
New Zealand	125 560	121 064
Nicaragua	1 502	1 448
Niger	972	937
Nigeria	44 651	43 052
Norway	422 304	407 222
Pakistan	42 177	40 667
Panama	12 896	12 434
Papua New Guinea	1 987	1 916
Paraguay	4 946	4 769
Peru	58 077	55 997
Philippines	76 405	73 711

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2016**  
**(ADMINISTRATIVE PROGRAMME) (continued)**

	CHF	
	2016	2015
<b>MEMBER STATES (continued)</b>		
Poland	457 061	440 735
Portugal	235 222	226 840
Republic of Korea	989 556	954 202
Republic of Moldova	1 502	1 448
Romania	112 134	108 161
Rwanda	972	937
Saint Vincent and the Grenadines	486	468
Samoa	486	
Senegal	2 959	2 853
Serbia	19 830	19 162
Seychelles	486	468
Sierra Leone	486	468
Slovakia	84 841	81 845
Slovenia	49 641	47 863
Somalia	486	468
South Africa	184 609	177 997
South Sudan	1 987	1 916
Spain	1 475 368	1 422 659
Sri Lanka	12 410	11 966
Sudan	4 946	4 769
Suriname	1 987	1 916
Swaziland	1 502	1 448
Sweden	476 405	459 387
Switzerland	519 599	501 033
Tajikistan	1 502	1 448
Thailand	118 627	114 378
The former Yugoslav Republic of Macedonia	3 975	3 834
Timor-Leste	972	937
Togo	486	468
Trinidad and Tobago	21 817	21 036
Tunisia	17 887	17 246
Turkey	659 027	635 510
Turkmenistan	9 407	9 113
Uganda	2 959	2 853
Ukraine	49 111	47 395
United Kingdom	2 570 125	2 478 338
United Republic of Tanzania	4 461	4 301
United States of America	10 917 882	10 527 871
Uruguay	25 792	24 869
Vanuatu	486	468
Venezuela (Bolivarian Republic of)	311 141	300 041
Viet Nam	20 846	20 099
Yemen	4 946	4 769
Zambia	2 959	2 853
Zimbabwe	972	937
<b>Subtotal: Member States – CHF</b>	<b>44 164 770</b>	<b>42 586 949</b>
<b>Subtotal: Member States – USD</b>	<b>44 565 863</b>	<b>43 147 871</b>

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2016  
(ADMINISTRATIVE PROGRAMME) (continued)**

	CHF	
	2016	2015
<b>NEW MEMBER STATES</b>		
China	1 291 338	
Eritrea	486	
Kiribati	486	
Saint Kitts and Nevis	486	
Saint Lucia	486	
Samoa		468
Sao Tome and Principe	486	
Solomon Islands	246	
Tuvalu	246	
<b>Subtotal: New Member States – CHF</b>	<b>1 294 260</b>	<b>468</b>
<b>Subtotal: New Member States – USD</b>	<b>1 321 992</b>	<b>474</b>
<b>TOTAL – CHF</b>	<b>45 459 030</b>	<b>42 587 417</b>
<b>TOTAL – USD</b>	<b>45 887 855</b>	<b>43 148 345</b>

**Notes:**

IOM had 166 Members at the end of 2016 (162 at the end of 2015).

Solomon Islands, Tuvalu and China were admitted as Members by Resolutions Nos. 1314, 1315 and 1316, respectively, adopted by the Council on 30 June 2016.

The contributions of China, Solomon Islands and Tuvalu in 2016 are prorated from the date of entry into the Organization.

Tonga was admitted as a Member by Resolution No. 1319, adopted by the Council on 5 December 2016.

# **OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2016 (ADMINISTRATIVE PROGRAMME)**

Member States	CHF					
	2015	2014	Previous years	Total	2016	Grand total
Afghanistan					2 473	2 473
Antigua and Barbuda	937	7		944	972	1 916
Argentina					214 376	214 376
Bangladesh	4 769			4 769	4 946	9 715
Bolivia (Plurinational State of) <sup>1</sup>			26 150	26 150	4 461	30 611
Brazil					1 130 974	1 130 974
Cabo Verde <sup>#</sup>	468	451	433	1 352	486	1 838
Cambodia					1 987	1 987
Cameroon					5 962	5 962
Central African Republic <sup>#</sup>	468	451	1 299	2 218	486	2 704
Chad <sup>#</sup>	937	902	1 734	3 573	972	4 545
Chile					1 968	1 968
Colombia					128 519	128 519
Comoros <sup>#</sup>	468	451	866	1 785	486	2 271
Congo	40			40	2 473	2 513
Côte d'Ivoire					2 626	2 626
Denmark					334 990	334 990
Djibouti	468	447		915	486	1 401
Dominican Republic <sup>#, 2</sup>	3 392		362 378	365 770	22 347	388 117
Egypt					66 512	66 512
El Salvador					7 920	7 920
Eritrea					486	486
Ethiopia	4 769			4 769	4 946	9 715
Fiji					1 502	1 502
Gabon <sup>#</sup>	9 581	9 221	57 446	76 248	9 937	86 185
Gambia <sup>#</sup>	468	451	66 153	67 072	486	67 558
Ghana	6 686			6 686	6 934	13 620
Guatemala					101	101
Guinea-Bissau <sup>#</sup>	468	451	145 822	146 741	486	147 227
Haiti <sup>*</sup>	1 448	1 393		2 841	1 502	4 343
Honduras					97	97
Hungary					11	11
Iran (Islamic Republic of)					139 904	139 904
Israel					196 533	196 533
Jordan					10 909	10 909
Kenya	805			805	6 448	7 253
Kiribati					486	486
Lesotho	468			468	486	954
Liberia <sup>1</sup>			15 635	15 635		15 635
Libya	67 963	34 784		102 747	70 487	173 234
Madagascar	57			57	1 502	1 559
Malawi <sup>#</sup>	937	902	239	2 078	972	3 050
Maldives					486	486
Mali					22	22
Marshall Islands	4			4	486	490
Mauritania <sup>#</sup>	937	902	1 200	3 039	972	4 011
Mexico					37 203	37 203
Micronesia (Federated States of) <sup>#</sup>	468	451	866	1 785	486	2 271

**OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2016  
(ADMINISTRATIVE PROGRAMME) (continued)**

Member States	CHF					
	2015	2014	Previous years	Total	2016	Grand total
Morocco	337			337	30 783	31 120
Mozambique					1 502	1 502
Myanmar	26			26	4 946	4 972
Nauru					486	486
Nepal					80	80
Nicaragua					1 289	1 289
Nigeria	43 052			43 052	44 651	87 703
Pakistan					77	77
Panama	11 649			11 649	12 896	24 545
Papua New Guinea*	1 916	1 844		3 760	1 987	5 747
Peru					14 658	14 658
Republic of Moldova					1 502	1 502
Saint Kitts and Nevis					486	486
Saint Lucia					486	486
Saint Vincent and the Grenadines#	468	451	433	1 352	486	1 838
Samoa					27	27
Sao Tome and Principe					486	486
Senegal					29	29
Solomon Islands					246	246
Somalia#	468	451	7 481	8 400	486	8 886
South Sudan#	1 916	1 844	2 600	6 360	1 987	8 347
Sudan#. 2	4 769	4 590	24 844	34 203	4 946	39 149
Suriname	19			19	1 987	2 006
Swaziland	1 448			1 448	1 502	2 950
Tajikistan					1 337	1 337
The former Yugoslav Republic of Macedonia					3 975	3 975
Timor-Leste					953	953
Togo					14	14
Tunisia					17 887	17 887
Tuvalu					246	246
Uganda#. 2	2 853	2 746	141 911	147 510	2 959	150 469
Ukraine					7 235	7 235
United Republic of Tanzania	4 301	4 113		8 414	4 461	12 875
Uruguay					25 792	25 792
Vanuatu#	468	451	433	1 352	486	1 838
Venezuela (Bolivarian Republic of)#	300 041	288 910	139 191	728 142	311 141	1 039 283
Yemen	4 677			4 677	4 946	9 623
Zambia#. 2	1 984		62 393	64 377	2 959	67 336
<b>Total CHF</b>	<b>487 398</b>	<b>356 664</b>	<b>1 059 507</b>	<b>1 903 569</b>	<b>2 942 694</b>	<b>4 846 263</b>
<b>Total USD (at 1.025)</b>	<b>475 510</b>	<b>347 965</b>	<b>1 033 665</b>	<b>1 857 140</b>	<b>2 870 920</b>	<b>4 728 061</b>

\* Member State subject to Article 4 (total: 2).

# Member State that has lost its right to vote (total: 19).

1 Member State that has concluded a payment plan and is up to date with the payments and whose voting rights have been restored (total: 2).

2 Member State that has agreed to a payment plan but has not met the agreed obligations and has lost its right to vote (total: 4).

## OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2016 (ADMINISTRATIVE PROGRAMME) (continued)

### 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 two years or more. Therefore, a provision of CHF 1,903,569 (USD 1,857,140) has been made for outstanding assessed contributions for 2015 and prior years.

	CHF	USD
<b>Provision at 1 January 2015 (A)</b>	<b>1 971 313</b>	<b>1 997 278</b>
Outstanding assessed contributions from 2014 at 1 January 2015 (B)	3 575 734	3 622 831
Payments received in 2015 for outstanding assessed contributions from 2014 and prior years (C)	(2 964 721)	(3 006 269)
Increase in provision due to non-payment by Member States and assessed contributions (B – C)	611 013	616 562
Foreign exchange rate fluctuation during the year (D)		(8 062)
<b>Provision at 31 December 2015 (A + B – C + D)</b>	<b>2 582 326</b>	<b>2 605 778</b>
	CHF	USD
<b>Provision at 1 January 2016 (E)</b>	<b>2 582 326</b>	<b>2 605 778</b>
Outstanding assessed contributions from 2015 at 1 January 2016 (F)	3 123 575	3 151 943
Payments received in 2016 for outstanding assessed contributions from 2015 and prior years (G)	(3 802 332)	(3 814 145)
Decrease in provision due to payment by Member States and assessed contributions (F – G)	(678 757)	(662 202)
Foreign exchange rate fluctuation during the year (H)		(86 435)
<b>Provision at 31 December 2016 (E + F – G + H)</b>	<b>1 903 569</b>	<b>1 857 141</b>

**STATEMENT OF FINANCIAL PERFORMANCE BY SERVICE  
FOR THE PERIOD ENDED 31 DECEMBER 2016 (in US dollars)**

	Movement, Emergency and Post-crisis Migration Management	Migration Health	Migration and Development	Regulating Migration	Facilitating Migration	Migration Policy and Research	Reparation Programmes	General Programme Support/ Services	Administrative programme	Total
<b>REVENUE</b>										
<b>Earmarked contributions</b>										
Voluntary contributions – earmarked	891 423 519	130 353 030	67 511 265	316 447 923	24 368 369	5 668 586	17 355 108	6 230 228		1 459 358 028
Assessed contributions									45 887 855	45 887 855
Receipts from refugees, migrants, sponsors, other	18 830 151	29 767 052	3 332 463	3 636 203	37 017 480	629 972	7 500	7 446 050		100 666 871
In-kind contributions	120 821	1 114 182			31 182			927 557		2 193 742
Transfers between projects	(281 122)	1 421 572	1 012 024	2 302 621	1 205 853	897 267	(2 765)	(6 585 450)		
<b>Subtotal: Earmarked</b>	<b>910 093 369</b>	<b>162 655 836</b>	<b>71 855 752</b>	<b>322 386 747</b>	<b>62 622 884</b>	<b>7 195 825</b>	<b>17 359 843</b>	<b>8 048 385</b>	<b>45 887 855</b>	<b>1 608 106 496</b>
<b>Unearmarked contributions</b>										
Interest and other unearmarked revenue (net)								4 072 400		4 072 400
Voluntary contributions – unearmarked								3 455 096		3 455 096
<b>Subtotal: Unearmarked</b>								<b>7 527 496</b>		<b>7 527 496</b>
<b>TOTAL REVENUE</b>	<b>910 093 369</b>	<b>162 655 836</b>	<b>71 855 752</b>	<b>322 386 747</b>	<b>62 622 884</b>	<b>7 195 825</b>	<b>17 359 843</b>	<b>15 575 881</b>	<b>45 887 855</b>	<b>1 615 633 992</b>
<b>EXPENSES</b>										
Transportation assistance	233 025 269	8 046 879	1 500 500	52 454 486	20 754 420	386 862	599 907	961 488		317 729 811
Medical assistance	11 902 955	16 698 394	13 378	3 035 916	394 865	(37 295)	1 911 792	62 276		33 982 281
Other direct assistance to beneficiaries	118 653 155	3 938 818	827 559	68 234 526	1 762 977	177 025	131 783	2 712 471		196 438 314
Implementing partner transfers	45 156 228	8 062 386	664 747	6 935 738	962 571	132 782	1 570 717	447 430		63 932 599
Contractual services (including on behalf of beneficiaries)	170 035 762	26 328 217	53 321 213	61 192 830	6 713 992	3 099 919	7 371 356	14 240 521	2 869 633	345 173 443
Staff salaries and benefits	162 558 845	57 466 271	10 117 114	65 439 286	16 203 993	2 188 457	3 045 526	52 651 458	37 802 279	407 473 229
Travel and subsistence	22 624 937	7 037 715	936 760	6 521 751	1 955 037	295 092	224 241	4 344 500	1 857 527	45 797 560
Supplies and consumables	85 035 381	22 259 448	2 735 121	42 558 945	7 092 452	576 886	1 183 239	8 865 416	3 975 097	174 281 985
Depreciation and amortization	9 352 580	2 111 651	116 059	592 320	147 243	953	81 632	2 723 050	139 612	15 265 100
Doubtful receivables									(669 386)	(669 386)
Other expenses	1 180 488	208 442	131 204	264 833	81 950	2 985	1 593	677 041	353 945	2 902 481
Transfers between projects	48 809 570	10 163 434	1 524 448	14 027 160	2 465 842	358 106	1 315 232	(78 663 792)		
<b>TOTAL EXPENSES</b>	<b>908 335 170</b>	<b>162 321 655</b>	<b>71 888 103</b>	<b>321 257 791</b>	<b>58 535 342</b>	<b>7 181 772</b>	<b>17 437 018</b>	<b>9 021 859</b>	<b>46 328 707</b>	<b>1 602 307 417</b>

Note: For segment by region, see Note 27: Segment reporting.

# SOURCES AND APPLICATION OF OPERATIONAL SUPPORT INCOME FOR THE PERIOD ENDED 31 DECEMBER 2016

## I. GENERAL

	USD		
	2016 Revised budget	Actual	Variance
<b>2016 SOURCES</b>			
<b>Project-related overhead</b>			
General overhead (a)	56 582 000	63 281 757	(6 699 757)
Overhead to cover staff security (b)	11 000 000	12 700 621	(1 700 621)
<b>Total project-related overhead</b>	<b>67 582 000</b>	<b>75 982 378</b>	<b>(8 400 378)</b>
<b>Miscellaneous income</b>			
Unearmarked contributions	3 455 100	3 455 096	4
Interest income and other	3 362 900	4 072 400	(709 500)
<b>Total miscellaneous income (c)</b>	<b>6 818 000</b>	<b>7 527 496</b>	<b>(709 496)</b>
<b>TOTAL</b>	<b>74 400 000</b>	<b>83 509 874</b>	<b>(9 109 874)</b>
<b>2016 APPLICATION</b>			
<b>Application of project-related overhead</b>			
Staff and services for Headquarters	11 200 000	10 214 431	985 569
Staff and services for Manila Administrative Centre	7 871 000	8 192 187	(321 187)
Staff and services for Panama Administrative Centre	2 046 000	1 639 900	406 100
Staff and services for Regional Offices	16 042 000	15 518 569	523 431
Staff and services for Special Liaison Offices	972 000	952 722	19 278
Staff and services for Country Offices	5 474 000	6 059 311	(585 311)
African Capacity Building Centre	447 000	500 402	(53 402)
Global Migration Data Analysis Centre	600 000	586 910	13 090
Global activity/Support	6 030 000	5 441 579	588 421
PRISM	2 400 000	2 441 638	(41 638)
Unbudgeted activities and structures <sup>1</sup>	3 500 000	3 566 746	(66 746)
<b>Application of project-related overhead excluding staff security (d)</b>	<b>56 582 000</b>	<b>55 114 397</b>	<b>1 467 603</b>
Staff security (e)	11 000 000	11 541 387	(541 387)
<b>Application of project-related overhead</b>	<b>67 582 000</b>	<b>66 655 784</b>	<b>926 216</b>
<b>Application of miscellaneous income</b>			
IOM Development Fund – Line 1	1 400 000	1 400 000	
IOM Development Fund – Line 2	5 418 000	6 127 496	(709 496)
<b>Application of miscellaneous income (f)</b>	<b>6 818 000</b>	<b>7 527 496</b>	<b>(709 496)</b>
<b>TOTAL</b>	<b>74 400 000</b>	<b>74 183 280</b>	<b>216 720</b>
		<b>On modified accruals (budgetary) basis</b>	<b>On full accruals (IPSAS) basis</b>
Operational Support Income (a + c – d – f) <sup>2, 3</sup>		8 167 361	7 830 918
Staff security (b – e) <sup>4</sup>		1 159 234	1 177 147
<b>Surplus/(deficit) for the period</b>		<b>9 326 594</b>	<b>9 008 065</b>

<sup>1</sup> The actual amount expensed under this item is inclusive of USD 2,504,784 coverage for unforeseen project shortfalls (Note 25).

<sup>2</sup> The Operational Support Income reserve now stands at USD 31,356,545 (2015: USD 23,525,627).

<sup>3</sup> The net accrual adjustment to full accruals (IPSAS) basis is USD 336,443 for the Operational Support Income reserve.

<sup>4</sup> The net accrual adjustment to full accruals (IPSAS) basis is USD 17,913 for staff security.

## SOURCES AND APPLICATION OF OPERATIONAL SUPPORT INCOME FOR THE PERIOD ENDED 31 DECEMBER 2016 (continued)

### II. STAFF SECURITY MECHANISM

Following Executive Committee Resolution No. 134 of 3 July 2012, and Council Resolution No. 1240 of 27 November 2012 approving the decisions of the Executive Committee, the Director General maintains a mechanism to transparently monitor the income used for staff security which is generated from the overhead rate applied to a project's total costs. These funds are used to pay for the cost of IOM's participation in the United Nations Department of Safety and Security (UNDSS) and, within the limits of available resources, the cost of minimum operating security standards (MOSS) compliance requirements, evacuations and other staff security costs.

#### Statement for the staff security mechanism for the period ended 31 December 2016

	USD	
	2016	2015
<b>Source</b>		
Project-related overhead income	12 700 621	11 048 561
<b>Total contributions to the mechanism</b>	<b>12 700 621</b>	<b>11 048 561</b>
<b>Application</b>		
UNDSS fees		
Malicious acts insurance	261 709	500 506
Field-related costs	6 305 447	6 587 130
Total UNDSS fee	6 567 156	7 087 636
MOSS requirements and other staff security costs	4 974 231	5 097 569
<b>Total expenditure</b>	<b>11 541 387</b>	<b>12 185 205</b>
<b>Surplus/(Deficit) for the period (on modified accruals (budgetary) basis)</b>	<b>1 159 234</b>	<b>(1 136 644)</b>
Net accruals adjustment	17 913	485 777
<b>Surplus/(Deficit) for the period (on full accruals (IPSAS) basis)</b>	<b>1 177 147</b>	<b>(650 867)</b>

**SOURCES AND APPLICATION OF OPERATIONAL SUPPORT INCOME  
FOR THE PERIOD ENDED 31 DECEMBER 2016 (continued)****III. IOM DEVELOPMENT FUND**

Under Executive Committee Resolution No. 134 of 3 July 2012, and Council Resolution No. 1240 of 27 November 2012 approving the decisions of the Executive Committee, the Director General is requested to allocate USD 1.4 million from Operational Support Income for the development of migration projects in favour of developing Member States and Member States in transition on the basis of an equitable regional distribution, without prejudice to funds already allocated for these purposes, referred to as funding Line 1.

An additional 25 per cent of Operational Support Income (excluding security) in excess of USD 20.0 million is allocated to the IOM Development Fund referred to as funding Line 2.

On the basis of the Operational Support Income generated in 2016 of USD 70.8 million (2015: USD 59.1 million), an additional USD 6.1 million (2015: USD 5.3 million) was allocated to Line 2 of the IOM Development Fund for use in 2017. This amount is in addition to the USD 1.4 million annual allocation to Line 1 of the IOM Development Fund, bringing the total allocation for the IOM Development Fund for the year 2017 to USD 7.5 million.

The total amount available for the IOM Development Fund (excluding direct voluntary contributions) cannot exceed total miscellaneous income (unearmarked contributions and interest income) as stipulated in Executive Committee Resolution No. 134.

		2016 USD
<b>Line 1</b>		<b>1 400 000</b>
<b>Line 2</b>		
Actual 2016 Operational Support Income	70 809 253	
Operational Support Income base	20 000 000	
Difference	50 809 253	
Allocation to Line 2 (25% of USD 50 809 253) for application in 2017	12 702 313	
Less the amount exceeding miscellaneous income	(6 574 817)	6 127 496
<b>Total Operational Support Income allocation from 2016</b>		<b>7 527 496</b>

**EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2016**  
(in US dollars)

	USD		
	Operational programmes	Administrative programme	Total
<b>ASIA AND THE PACIFIC</b>			
Afghanistan	29 299 079		29 299 079
Australia	5 163 825		5 163 825
Bangladesh	10 931 071		10 931 071
Cambodia	2 692 982		2 692 982
China	1 923 682		1 923 682
China, Hong Kong Special Administrative Region	338 032		338 032
Fiji	1 449 244		1 449 244
India	580 360		580 360
Indonesia	49 162 163		49 162 163
Iran (Islamic Republic of)	1 976 648		1 976 648
Japan	1 036 328		1 036 328
Lao People's Democratic Republic	802 400		802 400
Malaysia	11 820 244		11 820 244
Maldives	344 249		344 249
Marshall Islands	1 794 450		1 794 450
Micronesia (Federated States of)	15 677 501		15 677 501
Mongolia	146 209		146 209
Myanmar	13 930 324		13 930 324
Nauru	88 537		88 537
Nepal	27 400 657		27 400 657
Pakistan	37 751 753		37 751 753
Palau	173 434		173 434
Papua New Guinea	4 970 705		4 970 705
Philippines – Administrative Centre	24 281 495	1 406 654	25 688 149
Republic of Korea	756 050		756 050
Solomon Islands	177 183		177 183
Sri Lanka	8 052 182		8 052 182
Thailand – Regional Office	29 989 995	1 117 762	31 107 757
Timor-Leste	1 266 335		1 266 335
Vanuatu	755 525		755 525
Viet Nam	5 333 101		5 333 101
<b>TOTAL ASIA AND THE PACIFIC</b>	<b>290 065 743</b>	<b>2 524 416</b>	<b>292 590 159</b>
<b>CENTRAL AND WEST AFRICA</b>			
Benin	66 315		66 315
Burkina Faso	341 770		341 770
Cabo Verde	101 111		101 111
Cameroon	1 945 270		1 945 270
Central African Republic	7 411 285		7 411 285
Chad	8 044 479		8 044 479
Congo	173 829		173 829
Côte d'Ivoire	892 709		892 709
Gambia	96 098		96 098
Ghana	6 433 603		6 433 603
Guinea	8 995 241		8 995 241
Guinea-Bissau	353 363		353 363
Liberia	6 840 162		6 840 162
Mali	6 337 106		6 337 106
Mauritania	2 983 632		2 983 632
Niger	17 027 658		17 027 658
Nigeria	17 390 318		17 390 318
Senegal – Regional Office	3 627 081	926 714	4 553 795
Sierra Leone	6 197 900		6 197 900
Togo	82 373		82 373
<b>TOTAL CENTRAL AND WEST AFRICA</b>	<b>95 341 303</b>	<b>926 714</b>	<b>96 268 017</b>

EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2016  
(in US dollars) (continued)

	USD		
	Operational programmes	Administrative programme	Total
<b>EAST AND HORN OF AFRICA</b>			
Burundi	5 862 948		5 862 948
Djibouti	2 369 305		2 369 305
Ethiopia	21 896 549	248 857	22 145 406
Kenya – Regional Office	44 236 268	772 216	45 008 484
Rwanda	6 166 325		6 166 325
Somalia	30 416 221		30 416 221
South Sudan	69 555 417		69 555 417
Uganda	16 642 198		16 642 198
United Republic of Tanzania	27 778 724		27 778 724
<b>TOTAL EAST AND HORN OF AFRICA</b>	<b>224 923 955</b>	<b>1 021 073</b>	<b>225 945 028</b>
<b>MIDDLE EAST AND NORTH AFRICA</b>			
Algeria	136 229		136 229
Egypt – Regional Office	13 550 234	569 403	14 119 637
Iraq	83 619 667		83 619 667
Jordan	84 144 722		84 144 722
Kuwait	1 275 594		1 275 594
Lebanon	50 384 206		50 384 206
Libya	9 967 326		9 967 326
Morocco	5 882 725		5 882 725
Qatar	43 560		43 560
Saudi Arabia	367 174		367 174
Sudan	19 946 531		19 946 531
Syrian Arab Republic	9 141 999		9 141 999
Tunisia	1 712 274		1 712 274
United Arab Emirates	310 966		310 966
Yemen	23 213 077		23 213 077
<b>TOTAL MIDDLE EAST AND NORTH AFRICA</b>	<b>303 696 284</b>	<b>569 403</b>	<b>304 265 687</b>
<b>SOUTHERN AFRICA</b>			
Angola	397 589		397 589
Botswana	292 701		292 701
Democratic Republic of the Congo	15 563 492		15 563 492
Madagascar	270 118		270 118
Malawi	1 591 062		1 591 062
Mauritius	397 628		397 628
Mozambique	3 954 934		3 954 934
Namibia	724 535		724 535
South Africa – Regional Office	9 615 170	796 507	10 411 677
Zambia	2 701 749		2 701 749
Zimbabwe	2 627 571		2 627 571
<b>TOTAL SOUTHERN AFRICA</b>	<b>38 136 549</b>	<b>796 507</b>	<b>38 933 056</b>
<b>SOUTH AMERICA</b>			
Argentina – Regional Office	23 878 447	914 219	24 792 666
Bolivia (Plurinational State of)	299 115		299 115
Brazil	207 873		207 873
Chile	4 601 928		4 601 928
Colombia	61 257 409		61 257 409
Ecuador	9 024 185		9 024 185
Paraguay	1 542 106		1 542 106
Peru	52 675 521		52 675 521
Uruguay	827 838		827 838
Venezuela (Bolivarian Republic of)	2 502 134		2 502 134
<b>TOTAL SOUTH AMERICA</b>	<b>156 816 556</b>	<b>914 219</b>	<b>157 730 775</b>

**EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2016**  
(in US dollars) (continued)

	USD		
	Operational programmes	Administrative programme	Total
<b>CENTRAL AND NORTH AMERICA AND THE CARIBBEAN</b>			
Belize	689 872		689 872
Canada	6 329 118		6 329 118
Costa Rica – Regional Office	4 264 883	808 236	5 073 119
Cuba	25 054		25 054
Dominican Republic	1 472 687		1 472 687
El Salvador	7 769 434		7 769 434
Guatemala	1 383 797		1 383 797
Guyana	1 113 207		1 113 207
Haiti	16 440 960		16 440 960
Honduras	3 198 638		3 198 638
Jamaica	913 199		913 199
Mexico	2 511 432		2 511 432
Nicaragua	809 782		809 782
Panama – Administrative Centre	2 828 130	557 820	3 385 950
Trinidad and Tobago	85 405		85 405
USA Chicago	6 238 289		6 238 289
USA Dallas	1 398 604		1 398 604
USA JFK Airport	11 539 393		11 539 393
USA Houston	3 648 336		3 648 336
USA Los Angeles	4 019 911		4 019 911
USA Miami	4 386 534		4 386 534
USA New York	7 037 970	396 923	7 434 893
USA Newark	2 280 280		2 280 280
USA Orange County	794 378		794 378
USA Washington, D.C.	5 482 743		5 482 743
<b>TOTAL CENTRAL AND NORTH AMERICA AND THE CARIBBEAN</b>	<b>96 662 036</b>	<b>1 762 979</b>	<b>98 425 015</b>
<b>EUROPEAN ECONOMIC AREA</b>			
Austria	6 368 566		6 368 566
Belgium – Regional Office	21 975 318	1 311 126	23 286 444
Bulgaria	1 295 451		1 295 451
Croatia	877 512		877 512
Cyprus	488 086		488 086
Czechia	275 117		275 117
Denmark	957 124		957 124
Estonia	252 377		252 377
Finland	7 988 378		7 988 378
France	1 423 522		1 423 522
Germany	36 563 404		36 563 404
Greece	23 989 701		23 989 701
Hungary	390 151		390 151
Ireland	1 474 627		1 474 627
Italy	6 927 920		6 927 920
Latvia	154 193		154 193
Lithuania	401 520		401 520
Malta	695 975		695 975
Netherlands	17 552 917		17 552 917
Norway	12 254 028		12 254 028
Poland	1 251 973		1 251 973
Portugal	243 560		243 560
Romania	1 561 460		1 561 460
Slovakia	1 559 380		1 559 380
Slovenia	582 361		582 361

EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2016  
(in US dollars) (continued)

	USD		
	Operational programmes	Administrative programme	Total
<b>EUROPEAN ECONOMIC AREA (continued)</b>			
Spain	2 082 529		2 082 529
Switzerland (Bern)	6 150 358		6 150 358
United Kingdom	3 159 129		3 159 129
<b>TOTAL EUROPEAN ECONOMIC AREA</b>	<b>158 896 637</b>	<b>1 311 126</b>	<b>160 207 763</b>
<b>EASTERN AND SOUTH-EASTERN EUROPE AND CENTRAL ASIA</b>			
Albania	430 028		430 028
Armenia	392 978		392 978
Austria – Regional Office	1 955 502	765 847	2 721 349
Azerbaijan	1 337 759		1 337 759
Belarus	3 977 325		3 977 325
Bosnia and Herzegovina	2 684 603		2 684 603
Georgia	3 865 322		3 865 322
Kazakhstan	2 691 120		2 691 120
Kyrgyzstan	1 032 060		1 032 060
Montenegro	572 123		572 123
Republic of Moldova	3 562 095		3 562 095
Russian Federation	8 318 362		8 318 362
Serbia	3 666 888		3 666 888
UNSC resolution 1244-administered Kosovo	9 265 939		9 265 939
Tajikistan	2 706 014		2 706 014
The former Yugoslav Republic of Macedonia	5 304 661		5 304 661
Turkey	75 857 947		75 857 947
Turkmenistan	730 966		730 966
Ukraine	33 025 087		33 025 087
Uzbekistan	334 512		334 512
<b>TOTAL EASTERN AND SOUTH-EASTERN EUROPE AND CENTRAL ASIA</b>	<b>161 711 291</b>	<b>765 847</b>	<b>162 477 138</b>
<b>TOTAL FIELD LOCATIONS</b>	<b>1 526 250 354</b>	<b>10 592 284</b>	<b>1 536 842 638</b>
<b>TOTAL GENEVA HEADQUARTERS</b>	<b>28 928 582</b>	<b>35 002 594</b>	<b>63 931 176</b>
<b>GRAND TOTAL ON IOM BUDGETARY BASIS</b>	<b>1 555 178 936</b>	<b>45 594 878</b>	<b>1 600 773 814</b>
Net accruals adjustment	799 774	733 829	1 533 603
<b>GRAND TOTAL ON IPSAS BASIS</b>	<b>1 555 978 710</b>	<b>46 328 707</b>	<b>1 602 307 417</b>

The regional breakdown given above is consistent with the Programme and Budget for 2016.

## REFUGEE LOAN FUND

### Establishment and purpose of the Fund

The Refugee Loan Fund, established pursuant to Resolution No. 210 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. The 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 2016, there were 107,493 movements (2015: 74,035) under the Refugee Loan Fund.

### Fund statement for the year ended 31 December 2016

	USD	
	2016	2015
<b>Opening balance at the beginning of the year</b>		
Balance of funds from the United States Government	31 531 052	12 648 411
Balance of funds from the IOM Refugee Loan Fund	311 553	311 553
<b>Opening balance at the beginning of the year</b>	<b>31 842 605</b>	<b>12 959 964</b>
<b>Contributions to the Fund</b>		
Contributions from the United States Government	219 750 000	166 300 000
Contributions from self-payers	51 060	83 849
Promissory note repayments	51 804 878	48 178 086
Interest income	43 826	9 306
Miscellaneous income	648 581	720 181
<b>Total contributions to the Fund</b>	<b>272 298 345</b>	<b>215 291 422</b>
<b>Transfers from the Fund to operational projects</b>		
Africa	(111 639 236)	(67 679 303)
Middle East	(74 953 066)	(44 948 859)
Latin America and the Caribbean	(12 838 073)	(8 006 287)
North America	(1 380 005)	(1 183 333)
Asia and Oceania	(51 461 147)	(55 258 658)
Europe	(28 837 014)	(19 323 035)
<b>Total transfers from the Fund to operational projects</b>	<b>(281 108 541)</b>	<b>(196 399 475)</b>
Interest paid to the United States Government	(43 826)	(9 306)
<b>Closing balance at the end of the year</b>	<b>22 988 583</b>	<b>31 842 605</b>
<b>Closing balance at the end of the year</b>		
Balance of funds from the United States Government	22 677 030	31 531 052
Balance of funds from the IOM Refugee Loan Fund	311 553	311 553
<b>TOTAL</b>	<b>22 988 583</b>	<b>31 842 605</b>

**REFUGEE LOAN FUND (continued)****Accounting and evaluation of promissory notes**

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

The collection by IOM as an agent of the United States Government of amounts due under the promissory notes is carried out 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, however, since future recoveries depend on sustained collection efforts which may also be influenced by political and economic events.

One practical and conservative method for evaluating the future value of repayments from outstanding notes is to make an estimate based on past collection experience. A calculation of the average repayment rate as at 31 December 2016 for loans issued in 2001 and earlier yielded an average 70-per cent repayment rate. This 70-per cent repayment rate was used to project the recoverable value of new notes issued in 2016 in the analysis below. The recoverable value on previously issued notes was not significantly adjusted.

	USD	
	2016	2015
Estimated recoverable value at the beginning of the year	115 700 000	116 500 000
Estimated recoverable value of new notes issued during the year	61 343 459	47 322 180
Adjustment of previously estimated recoverable value	61 419	55 906
Cash collections during the year	(51 804 878)	(48 178 086)
<b>Estimated recoverable value at the end of the year*</b>	<b>125 300 000</b>	<b>115 700 000</b>

\* Estimated recoverable value for the United States Government.

By way of background, it should be noted that 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 74 per cent as of 2016. The improvement in the collection rate reflects the collection activities of IOM Orange County and better debt collection techniques used by the agencies.

# LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR (OPERATIONAL PROGRAMMES)

	USD			
	In-kind contributions	Unearmarked	Earmarked	Total
<b>MEMBER STATES</b>				
Argentina			19 518 184	19 518 184
Australia		39 600	71 056 848	71 096 448
Austria			5 137 322	5 137 322
Belgium		1 315 496	12 778 649	14 094 145
Bosnia and Herzegovina			251 149	251 149
Brazil			77 997	77 997
Bulgaria			2 349 508	2 349 508
Canada			76 400 658	76 400 658
Chile			596 000	596 000
China			153 678	153 678
Colombia			23 073 667	23 073 667
Costa Rica			6 166	6 166
Croatia			15 329	15 329
Cyprus			31 847	31 847
Czechia			331 705	331 705
Denmark			3 123 415	3 123 415
Dominican Republic			6 062	6 062
Egypt			(9 826)	(9 826)
Estonia			285 327	285 327
Finland			9 272 279	9 272 279
France			2 616 503	2 616 503
Germany			74 585 398	74 585 398
Greece			15 695 512	15 695 512
Guatemala			18 350	18 350
Guyana			387 561	387 561
Honduras			653 681	653 681
Hungary			211 177	211 177
Iceland			196 163	196 163
Ireland			1 651 341	1 651 341
Italy			15 234 869	15 234 869
Japan			54 646 255	54 646 255
Kazakhstan			65 000	65 000
Latvia			270 487	270 487
Lithuania			222 059	222 059
Luxembourg			749 117	749 117
Malta			13 298	13 298
Mexico			733 957	733 957
Montenegro			116 804	116 804
Netherlands			28 645 060	28 645 060
New Zealand			2 341 540	2 341 540
Nicaragua			3 100	3 100
Norway			20 414 487	20 414 487
Papua New Guinea			813 140	813 140
Paraguay			29 834	29 834
Peru			36 530 204	36 530 204
Philippines			586 074	586 074

LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR (OPERATIONAL PROGRAMMES)  
(continued)

	USD			
	In-kind contributions	Unearmarked	Earmarked	Total
<b>MEMBER STATES</b>				
Poland			1 012 357	1 012 357
Portugal			712 624	712 624
Republic of Korea			3 252 424	3 252 424
Romania			502 403	502 403
Serbia			72 170	72 170
Slovakia			1 519 983	1 519 983
Slovenia			143 781	143 781
Spain			4 241 830	4 241 830
Sri Lanka			4 545	4 545
Sweden			44 225 767	44 225 767
Switzerland			12 681 994	12 681 994
Thailand			846 697	846 697
The former Yugoslav Republic of Macedonia			183 901	183 901
Turkey			1 996 041	1 996 041
United Kingdom	10 558		77 423 995	77 434 553
United States of America		2 100 000	531 590 742	533 690 742
Uruguay			103 512	103 512
<b>Total – Member States</b>	<b>10 558</b>	<b>3 455 096</b>	<b>1 162 401 702</b>	<b>1 165 867 356</b>
<b>NON-MEMBER STATES, AGENCIES AND OTHER</b>				
Non-member States			9 679 705	9 679 705
European Commission			192 740 753	192 740 753
United Nations organizations	848 167		119 268 930	120 117 097
Private sector	865 979		9 898 288	10 764 268
Other organizations	469 038		19 706 581	20 175 618
<b>Total – Non-member States, agencies and other</b>	<b>2 183 184</b>		<b>351 294 257</b>	<b>353 477 441</b>
Promissory note repayments			51 804 879	51 804 879
Net interest and other income		4 072 400		4 072 400
Refugees, migrants, sponsors and others			100 666 871	100 666 871
Year-end net accrual adjustments of down payments			(106 142 810)	(106 142 810)
<b>GRAND TOTAL CONTRIBUTIONS</b>	<b>2 193 742</b>	<b>7 527 496</b>	<b>1 560 024 899</b>	<b>1 569 746 137</b>

Note: Contributions from European Union Member States and the European Commission totalled USD 497,069,747.

# LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME/PROJECT (OPERATIONAL PROGRAMMES)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>MEMBER STATES</b>			
<b>ARGENTINA</b>			
Assistance for Río Negro to develop and execute programmes for native and migrant labour – Argentina			11 792 863
Improvement of municipal management in order to reduce migration – Argentina			3 747 421
Administrative and technical assistance for the national directorate of migration (DNM) programme			1 125 962
Technical assistance for migrants' identification and ID cards issuance – Argentina			633 970
Technical cooperation among developing countries			606 158
Technical cooperation linking entrepreneurs worldwide and promoting return of experts – Argentina			421 355
Development and implementation of assistance activities to enhance UPCEFE capacities to design, formulate and implement programmes and projects for Río Negro province – Argentina			416 337
Strengthening migration management in the border area encompassing Argentina, the Plurinational State of Bolivia and Paraguay – Argentina			351 900
Administrative assistance for strengthening the bureau for borders technical affairs – Argentina			296 928
International cooperation for strengthening Río Negro provincial policies related to economic and productive development, human rights and environmental management – Argentina			68 739
Identification and formulation of international policies to reverse rural to urban migration – Argentina			57 928
Development of instruments and evaluation of public policies on addictions – Argentina – for refund			(1 377)
<b>Total: Argentina – Earmarked</b>			<b>19 518 184</b>
<b>AUSTRALIA</b>			
Unearmarked income		39 600	
Regional cooperation agreements in Indonesia			36 636 690
Assisted passage, medical and related services for Australian government-funded refugees – Australia			7 416 606
Health assessment for Australia-bound migrants (visa class 200 to 204)			3 157 568
Movement assistance for the Syrian refugees caseload – Australia			2 185 778
Management and care of intercepted irregular immigrants project – phase II (MCIIP II) – Indonesia			2 038 125
Reintegration assistance for irregular migrant (asylum seeker) returnees from Australia			2 009 866
Departure health check: Australia-funded cases			1 781 755
Case management, counselling and reintegration planning for Christmas Island in Australia			1 729 155
AUSCO: Australian cultural orientation – Thailand			1 632 863
Immigration information and counselling services in Australia			1 604 837
Cambodian refugee settlement project – Phnom Penh			1 204 606
Support for migrant-processing facilities in Nauru – Australia			1 071 423
Administration of the regional support office of the Bali process – Thailand			1 008 804
Assisted voluntary return and capacity-building in migration management in Papua New Guinea			952 124
Hurricane Matthew response fund in Haiti			755 287
Migrant outreach and messaging in Indonesia			734 513
IOM circle of care for displaced persons in Indonesia – phase II (ICARE2)			511 546
Building resilience of returning migrants from the Andaman sea through economic reintegration and community empowerment – Bangladesh			490 378
Promoting reconciliation in Sri Lanka through technical assistance on repatriations – Sri Lanka			463 032
Regional biometric data exchange solution – Thailand			456 075
Voluntary return support and reintegration assistance for Bali process member states – phase III – Thailand			311 157
IDCU: identity checking unit in Afghanistan			306 102
Voluntary return support and reintegration assistance for Bali process member states – phase III – Thailand			304 226
Post-arrival reception and reintegration assistance for Afghan nationals – phase II – Afghanistan			300 002

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>AUSTRALIA (continued)</b>			
Vanuatu border capability improvement programme – Australia			298 027
Bali ministerial conference on people smuggling, trafficking and related transnational crime			259 279
Capacity development and community engagement in transit arrangements for refugees – Papua New Guinea			252 754
Australian cultural orientation – Thailand			236 701
Bali process (Australian funds) – Australia			213 093
Reducing irregular migration by sea through awareness-raising in four districts of Bangladesh			172 786
Marshall Islands drought response fund – Federated States of Micronesia			148 920
Delivery of a strategic communication campaign to deter irregular migration from Viet Nam to Australia – Viet Nam			142 133
Community rainwater resilience in Chuuk – Federated States of Micronesia			90 000
Strategic communication campaign to deter irregular migration from Viet Nam to Australia – Viet Nam			80 987
Informing programme and policy development on human trafficking in the Timor-Leste – Indonesia border area – Timor-Leste			67 000
International dialogue on migration 2016: follow-up and review of migration in the sustainable development goals			60 000
Supporting Indonesia's efforts to prosecute human traffickers and the perpetrators of related transnational crime			58 799
Supporting the government of Viet Nam to return fishermen from the Federated States of Micronesia – Viet Nam			58 749
Reception assistance for returning Afghans			17 830
Rehabilitation and reconstruction of livelihood-based infrastructure in Batticaloa, Sri Lanka – for refund			(5 468)
Sri Lankan biometrics project – phase II – for refund			(11 245)
Raising awareness of the risks associated with irregular migration and smuggling among potential Afghan migrants – for refund			(18 054)
Capacity-building in migration management phase V: Basra international airport pilot project – Iraq – for refund			(52 881)
Socioeconomic transitions and rehabilitation programme for Sri Lanka (ACRP 3) – for refund			(75 080)
<b>Total: Australia – Unearmarked and earmarked</b>		<b>39 600</b>	<b>71 056 848</b>
<b>AUSTRIA</b>			
Voluntary repatriation from Austria – net of “for refund”			2 069 123
Reintegration assistance for returnees to Afghanistan, Pakistan and the Russian Federation – Austria			991 115
Austrian voluntary contribution			805 400
Assisted voluntary return and reintegration of returnees to Afghanistan			395 460
Transfer of Syrian refugees under the auspices of UNHCR to Austria			272 049
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Afghanistan			201 996
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Islamic Republic of Iran			126 121
Enhancing the identification of victims of trafficking in the Austrian asylum procedure (IBEMA)			101 977
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Iraq			101 803
Cultural orientation training for young refugees – Austria			58 939
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Nigeria			19 064
Processing of requests for country-specific information on health care for the Austrian ministry of interior			2 788
Cultural orientation training for young refugees (CulTrain III) – Austria – for refund			(143)
Coordinated approach for the reintegration of victims of trafficking (CARE) – France – for refund			(8 370)
<b>Total: Austria – Earmarked</b>			<b>5 137 322</b>
<b>BELGIUM</b>			
Unearmarked income		1 315 496	
Return of asylum seekers from Belgium (REAB)			4 815 443
Return of asylum seekers from Belgium (REAB)			3 404 465
Reintegration assistance from Belgium – Belgium			1 608 531
Funds received in 2016 – to be allocated			622 573

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>BELGIUM (continued)</b>			
Livelihood support for Eritrean refugees for self-reliance and local integration in Djibouti city – Djibouti			594 480
Reintegration assistance from Belgium			532 314
Staff and office expenses – Brussels			290 431
Promoting sustainable peace and preventing irregular migration through communicating with communities in Burundi			265 393
Facilitating refugee resettlement in Belgium in 2015 – net of “for refund”			256 426
Reinforcement of border management capabilities in Bandundu province – Democratic Republic of the Congo			206 270
Assisted voluntary return and reintegration for stranded or at-risk migrants willing to return to their country of origin – Morocco			170 068
Assisted voluntary return and reintegration support – Mauritania			169 109
IOM gender mainstreaming global efforts			111 483
Assisted voluntary return and reintegration for irregular migrants stranded in Morocco			56 054
Information campaign in Georgia for the prevention of irregular migration			16 718
Pilot project for the mobilization of Moroccans residing in Belgium for the development of Morocco – for refund			(68 277)
Assisted voluntary return and reintegration approach in Belgium: Advanced reintegration – for refund			(272 832)
<b>Total: Belgium – Unearmarked and earmarked</b>		<b>1 315 496</b>	<b>12 778 649</b>
<b>BOSNIA AND HERZEGOVINA</b>			
Repair and reconstruction of centres for disabled children in Bosnia and Herzegovina			251 149
<b>Total: Bosnia and Herzegovina – Earmarked</b>			<b>251 149</b>
<b>BRAZIL</b>			
Visa application centre for the Brazilian embassy in Haiti			77 997
<b>Total: Brazil – Earmarked</b>			<b>77 997</b>
<b>BULGARIA</b>			
Strengthening the national capacity in Bulgaria in the fields of asylum and migration			1 837 172
Supporting voluntary return and reintegration of third-country nationals – Bulgaria			423 110
Counselling and training for third-country nationals and beneficiaries of international protection – Bulgaria			71 138
Provision of information and counselling for assisted voluntary returns – Bulgaria			26 024
Promoting effectiveness of reintegration support and improving implementation capacity – Bulgaria – for refund			(3 097)
Assisted voluntary return programme for up to 250 migrants returning to their respective countries – for refund			(4 839)
<b>Total: Bulgaria – Earmarked</b>			<b>2 349 508</b>
<b>CANADA</b>			
Evacuation of Syrian refugees to Canada – chartered flights			28 326 015
Canadian resettlement programme – net of “for refund”			11 411 546
Evacuation of Syrian refugees to Canada – net of “for refund”			11 384 698
Canadian orientation abroad			4 322 800
Evacuation of Syrian refugees to Canada – phase II – chartered flights			2 892 549
Assisting vulnerable children in Haiti’s border areas			2 311 248
South Sudan – emergency assistance – IOM 2016			2 247 191
Provision of primary health-care support to displacement-affected populations across Iraq			1 540 832
Provision of individual livelihood and community support to internally displaced persons, host communities, returnees and those who do not return across Iraq – Iraq			1 540 832
Emergency assistance and livelihood support for the Mosul response			1 509 434
Displacement tracking matrix and integrated humanitarian assistance for crisis-affected populations in Sudan			1 498 127
Combating trafficking of children and youth in Ukraine			974 889
Hurricane Matthew emergency relief items in Haiti – IOM 2016			896 861
Increasing national and local capacity for peace implementation in Colombia			563 999
Iraqi refugee processing for resettlement in Canada			549 741
Addressing counter-smuggling and protection gaps in Ghana, Benin and Togo: strengthening national and regional mechanisms – Ghana			455 195

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>CANADA (continued)</b>			
Strengthening government capacity to combat human smuggling and other cross-border crimes in Sri Lanka			410 731
Strengthening institutional capacity to prevent human smuggling and related crimes in Cambodia			394 362
Document examination support centre – phase III – Thailand			381 451
Strengthening travel document security to facilitate cross-border movement and combat people smuggling in Cambodia (pilot phase)			357 910
Supporting continued efforts of the Malaysian authorities to reinforce their border control and protection and to combat migrant smuggling and human trafficking – Malaysia			353 302
Global assistance for irregular migrants – phase IV – Ghana – net of “for refund”			335 200
Emergency response to the Ecuador earthquake (Canada) – Ecuador			254 777
Strengthening socio-productive conditions of coffee-growing families and youth – Colombia			241 194
Capacity-building and communication campaign to prevent people smuggling in Viet Nam			218 488
Iraqi refugees resettlement processing to Canada			208 986
Supporting the government of Myanmar to combat migrant smuggling through improved legislation, operational skills, induction training and cross-border cooperation – Myanmar			192 552
IOM assistance for Tibetans in India – Nepal			137 824
Strengthening the border management capacity and expertise of Thai government officials – phase III – Thailand			120 193
Improving socioeconomic development and mitigating migration impacts for families – Colombia			86 411
Document verification service in China for Manitoba province – Canada			79 265
Strengthening border security to combat transborder crimes, terrorism and extreme violence in Cambodia			74 405
Establishment of the technical support unit of the regional conference on migration			68 000
Social cost of migration on children left behind due to labour migration – Bangladesh			38 666
Immigration medical examinations, tuberculosis treatment and certain vaccinations for Bhutanese refugees – Nepal			27 797
Return of highly vulnerable migrants to Central America and Mexico			15 000
Rapid assessment on climate change-related migration in the Pacific island region and potential impacts on the Canadian immigration system – Australia			7 704
Contributing to improved protection and assistance for stranded unaccompanied migrant children in Djibouti city			2 389
Assisted voluntary return and reintegration pilot programme – Canada			1 378
Biometrics pilot project at the Torkham border crossing – phase II – for refund			(33 282)
<b>Total: Canada – Earmarked</b>			<b>76 400 658</b>
<b>CHILE</b>			
Towards a migratory policy in Chile			556 000
Chilean special account			40 000
<b>Total: Chile – Earmarked</b>			<b>596 000</b>
<b>CHINA</b>			
Assisted voluntary return and reintegration: pilot project – China			153 678
<b>Total: China – Earmarked</b>			<b>153 678</b>
<b>COLOMBIA</b>			
Support for victims of forced displacement and other groups of victims through mobile units – Colombia			5 296 151
Institutional and community strengthening for the implementation of the public health plan 2012–2021 – Colombia			3 725 866
Support for the formalization of the property rights process led by the national land agency with an educational focus – Colombia			3 230 166
Support for mobile units to provide care for children and victims of armed conflict – Colombia – net of “for refund”			2 861 575
Supporting the implementation at departmental and municipal level of the national policy for victim assistance and reparation – Colombia			2 555 300
Creating educational infrastructures under the sectorial action plan of the department of Choco – Colombia			2 110 443
Education improvement and community stabilization strategy in border areas – Colombia			1 418 174
Advancing transitional justice and criminal policy for peacebuilding – Colombia			713 187
Tailoring public employment services to the needs of the victims of internal armed conflict – Colombia			394 390

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>COLOMBIA (continued)</b>			
Support for the ministry of foreign affairs in the development of a national plan for the productive return of migrants – Colombia			216 687
Advancing innovation in ex-combatant reintegration – Colombia			200 368
Promoting community reintegration and protective environments against recruitment and utilization of children and youth in armed conflict – Colombia			187 466
Institutional strengthening of the information systems of territorial entities – Colombia			135 402
Promoting citizen participation and electoral transparency mechanisms – Colombia			127 854
Improving institutional capacities of the national training service (SENA) for planning and international relations relating to labour migration – Colombia			120 923
Management of projects to rebuild water supply and basic sanitation infrastructure – Colombia			120 299
Supporting the UARIV public communication activities at national and subnational level – Colombia			76 263
Support for the ministry of foreign affairs on the plan for the return and reintegration of migrants – phase IV – Colombia			71 379
Support for the ministry of foreign affairs and the ministry of labour in the implementation of actions for return migration – Colombia			65 795
Supporting the national strategy for rights restitution relating to unidentified persons in unmarked (“NN”) graves – Colombia			44 868
Support for the child welfare observatory for knowledge management to promote peacebuilding – Colombia			43 675
Supporting the ministry of foreign affairs in the implementation of counter-trafficking activities – Colombia			38 812
Support for the ministry of foreign affairs on the implementation of actions for the prevention of human trafficking – Colombia			31 656
Construction of temporary classrooms in Cauca department – Colombia – net of “for refund”			27 793
Implementation of the information system on human rights of the ministry of interior – Colombia			24 230
Migration and post-conflict scenarios: challenges and opportunities analysis – Colombia			21 279
Dissemination of the contribution of the reintegration and reconciliation process and territorial peacebuilding – Colombia – net of “for refund”			14 708
Analysis of dynamic migration between Colombia and Panama – Colombia – net of “for refund”			7 644
Strengthening peace and reconciliation programmes in the national training service (SENA) – Colombia – for refund			(5)
Support for community stabilization through improved education in border areas – phase II – Colombia – for refund			(43)
Support for community stabilization through improved education in border areas – Colombia – for refund			(71)
Using lessons learned to systematize the implementation of the district resettlement policy – Colombia – for refund			(993)
Supporting agricultural processes on rural properties for victims of the armed conflict – Colombia – for refund			(1 134)
Design and implementation of a model for a corporate management unit for care and reparations for victims – Colombia – for refund			(3 891)
Consolidation of aspects of the unified public policy on victims of the internal armed conflict – Colombia – for refund			(6 347)
Support in the development and implementation of a framework for the reintegration of former combatants – Colombia – for refund			(6 907)
Systematization of social service activities for participants to comply with Law 1424 – Colombia – for refund			(8 726)
Technical assistance for strengthening the inter-agency information system for transitional justice – Colombia – for refund			(9 337)
Implementation and transfer of a model for the economic reintegration of demobilized individuals – Colombia – for refund			(13 701)
Strengthening the ability of ethnic groups to manage the development of their territories – Colombia – for refund			(84 441)
Support for administrative agrarian processes to recover and draw up deeds for vacant land for conflict victims – Colombia – for refund			(314 624)
Rights restitution and prevention of recruitment of children affected by conflict – Colombia – for refund			(358 462)
<b>Total: Colombia – Earmarked</b>			<b>23 073 667</b>
<b>COSTA RICA</b>			
Establishment of the technical support unit of the regional conference on migration			5 104
Return of highly vulnerable migrants to Central America and Mexico			1 062
<b>Total: Costa Rica – Earmarked</b>			<b>6 166</b>

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>CROATIA</b>			
European migration network 2015–2016: national contact point for Croatia			15 329
<b>Total: Croatia – Earmarked</b>			<b>15 329</b>
<b>CYPRUS</b>			
Financial contribution for the operations of the IOM office in Cyprus			31 847
<b>Total: Cyprus – Earmarked</b>			<b>31 847</b>
<b>CZECHIA</b>			
Undocumented Afghan returnees appeal (Czechia) – Afghanistan			101 616
Assisted voluntary return from Czechia in 2016			93 101
Crisis centre for return migrants in the Republic of Moldova – Czechia			50 287
Return centre 2014 – Czechia			28 699
Migration trends early warning system – Czechia			24 093
IOM Prague – return counselling in 2016 – Czechia			19 364
IOM Prague: return counselling in 2015–2016 – Czechia			13 155
Return centre 2013 – Czechia			5 917
Return counselling – Czechia			4 699
Assisted voluntary return from Czechia in 2015 – for refund			(50)
Improving the reintegration of migrants of the Republic of Moldova: creation of a crisis centre – Czechia – for refund			(9 176)
<b>Total: Czechia – Earmarked</b>			<b>331 705</b>
<b>DENMARK</b>			
Family reunification in Denmark			714 243
Funds received in 2016 – to be allocated			713 470
IOM support for the development of the global compact for safe, orderly and regular migration and the intergovernmental conference on international migration in 2018			570 776
Building resilience of returning migrants through economic reintegration and community empowerment – Bangladesh			356 735
Quota cases to Denmark			341 438
Voluntary return assistance from Denmark			181 705
Information, assisted voluntary return and reintegration aid for migrants – phase II – Denmark			164 562
Reception and reintegration assistance for Afghan returnees from Denmark – Afghanistan			80 485
<b>Total: Denmark – Earmarked</b>			<b>3 123 415</b>
<b>DOMINICAN REPUBLIC</b>			
Establishment of the technical support unit of the regional conference on migration			5 000
Return of highly vulnerable migrants to Central America and Mexico			1 062
<b>Total: Dominican Republic – Earmarked</b>			<b>6 062</b>
<b>EGYPT</b>			
Integrated migration information system – phase III – Egypt – for refund			(9 826)
<b>Total: Egypt – Earmarked</b>			<b>(9 826)</b>
<b>ESTONIA</b>			
Voluntary assisted return and reintegration from Estonia – phase VI – Finland			168 162
Improving the quality of asylum procedures in Estonia – phase II – Finland			45 735
Welcome sessions for beneficiaries of international protection – Finland			38 844
Bridges to participation: empowering third-country nationals, non-governmental organizations and local governments in Estonia			24 972
Providing refugee resettlement assistance to the government of Estonia – Finland			7 613
<b>Total: Estonia – Earmarked</b>			<b>285 327</b>
<b>FINLAND</b>			
Assisted voluntary return and reintegration programme for asylum seekers and other migrant groups in Finland			2 660 582
Assisted voluntary return and reintegration support for asylum seekers and migrant groups in Finland			2 282 482
MIDA FINNSOM: health and education sector development in south central Somalia – Finland			1 202 186
MIDA: institutionalizing health-care improvement through temporary returns – Finland			1 101 060

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>FINLAND (continued)</b>			
Promoting health and well-being among migrants transiting through Egypt, Libya, Morocco, Tunisia and Yemen – Morocco			1 058 377
Quota refugee and family reunification resettlement – Finland			772 372
Cultural orientation for Finland-bound quota refugees in 2016–2017 – Finland			198 809
MAGNET II – Joint approach to job placement for Iraqi returnees (Kurdistan region of Iraq)			11 173
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Iraq			8 744
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Afghanistan			3 607
Junior professional officer – Pakistan – for refund			(27 114)
<b>Total: Finland – Earmarked</b>			<b>9 272 279</b>
<b>FRANCE</b>			
Cooperation on transfer and reception in France of displaced Iraqi citizens and other refugees			586 658
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Afghanistan			343 705
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Afghanistan			280 283
Funds received in 2016 – to be allocated			265 393
Response to the most urgent IDP camp care and maintenance needs through CCCM mobile teams in Ramadi, central Iraq			222 965
Psychosocial support for populations in need of assistance in north-eastern Nigeria			222 965
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Sri Lanka			172 131
Access to justice for populations displaced by conflict in Maiduguri (Borno state) – Nigeria			159 236
Junior professional officer			155 187
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Iraq			140 782
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Islamic Republic of Iran			95 866
Psychosocial support and mobilization for populations displaced by conflict in north-eastern Nigeria – for refund			(2 559)
Junior professional officer – for refund			(2 892)
Early recovery in earthquake-affected areas through rubble removal and management – Nepal – for refund			(10 663)
Coordinated approach for the reintegration of victims of trafficking (CARE) – France – for refund			(12 555)
<b>Total: France – Earmarked</b>			<b>2 616 503</b>
<b>GERMANY</b>			
REAG/GARP Germany 2016: nationwide financial assistance for voluntary returnees from Germany 2016 – net of “for refund”			43 037 366
Support for a family admissions programme for Syrians to Germany			7 406 195
Support for the establishment of humanitarian hubs and the implementation of displacement tracking and direct assistance in north-eastern Nigeria			4 317 364
Multi-year seasonal emergency response plan to provide for the basic needs of vulnerable internally displaced persons – Iraq			3 341 292
Post-arrival humanitarian assistance for vulnerable Afghan returnees from the Islamic Republic of Iran and Pakistan – Afghanistan			2 329 439
Humanitarian assistance for vulnerable migrants in Yemen			2 218 580
Support for the national programme on the treatment and handling of disengaging combatants in Baidoa and Kismayo – transition, reintegration and socioeconomic reintegration monitoring – Somalia			1 958 011
Promoting peace and stability for internally displaced migrants and local host communities in Libya			1 932 075
Strengthening community policing in Iraq			1 904 241
Multipurpose cash transfers to internally displaced persons in Ukraine			1 132 503
Direct assistance for internally displaced persons, migrants at sea, detained migrants and vulnerable migrants in urban settings – Libya			1 127 396
Post-arrival humanitarian assistance for vulnerable Afghan returnees from the Islamic Republic of Iran and Pakistan – Afghanistan			955 414
Mental health and psychosocial support and resilience-building for populations displaced by conflict in north-eastern Nigeria			726 433
Reintegration of returnees from Germany to the Kurdistan region of Iraq – Berlin			581 568

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>GERMANY (continued)</b>			
Programme for human security and stabilization in Kenya – phase II			560 990
Strengthening national awareness and response capacities to combat trafficking in persons and other forms of exploitation under prevailing crisis conditions in the Central African region			550 923
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Afghanistan			530 553
Support for the family assistance programme for Syrians applying for family reunification in Germany			503 769
Information and return counselling centre: integrated reintegration in Viet Nam and Kenya 2015–2016 – Germany			410 696
Educational programme for Syrian refugees and host communities			393 220
Understanding and addressing trafficking in persons in Mauritania – phase II			340 407
Global migration data portal – pilot phase – Germany			238 578
MIGRAKTION: assisted voluntary return and reintegration for vulnerable migrants from Niger and reintegration and community-strengthening in the Zinder region – Niger			220 663
Junior professional officer			176 247
Junior professional officer			150 057
Junior professional officer			136 035
Supporting the implementation of the protection agenda: platform on disaster displacement			134 078
Fighting trafficking in persons through capacity-building for non-governmental organizations and law enforcement in Morocco			99 223
ZIRF counselling – individual return-related inquiries 2016 – Germany			75 918
Programme for human security and stabilization in Kenya			54 645
ZIRF counselling – individual return-related inquiries 2016 in Berlin – Germany			48 394
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Islamic Republic of Iran			44 843
Understanding and addressing trafficking in persons – Mauritania – net of “for refund”			37 638
Integrated experts programme (GAPPO)			6 780
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Afghanistan			4 891
IOM information and return counselling centre in Berlin – for refund			(25)
ZIRF counselling: country fact sheets – Germany – net of “for refund”			(6 731)
ZIRF counselling: individual return-related inquiries 2015 – Germany – net of “for refund”			(25 041)
Psychosocial and community mobilization for populations displaced by conflict in north-eastern Nigeria – for refund			(46 022)
Support for the federal government of Somalia and local government partners in activities for the reintegration of former combatants – for refund			(47 505)
Resettlement of 208 refugees from the Syrian Arab Republic to Germany – for refund			(62 748)
Resettlement of 200 refugees from Sudan to Germany – Sudan – for refund			(113 368)
Humanitarian admissions programme for Syrian refugees from Egypt to Germany – Egypt – for refund			(179 252)
Resettlement of refugees from Egypt to Germany – Egypt – for refund			(191 802)
REAG/GARP Germany 2015: nationwide financial assistance for voluntary returnees from Germany 2015 – net of “for refund”			(381 665)
Resettlement of 1,700 Syrian refugees from Lebanon to Germany – for refund			(845 722)
Humanitarian admissions programme for Iraqi displaced persons from Iraq to Germany – for refund			(1 201 146)
<b>Total: Germany – Earmarked</b>			<b>74 585 398</b>
<b>GREECE</b>			
Relocation programme from Greece to other EU member states for beneficiaries in clear need of international protection – Greece			14 065 574
Emergency funding: migration management through voluntary return for irregular migrants from Greece			1 347 263
Emergency support to enhance the operational capacity of the first reception service to manage the extreme rise in migration flows into Greek national and European territory – Greece			181 406
Emergency assistance and effective management of immigration flows at external borders – Greece – net of “for refund”			101 270
<b>Total: Greece – Earmarked</b>			<b>15 695 512</b>
<b>GUATEMALA</b>			
Establishment of the technical support unit of the regional conference on migration			15 000
Return of highly vulnerable migrants to Central America and Mexico			3 350
<b>Total: Guatemala – Earmarked</b>			<b>18 350</b>

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>GUYANA</b>			
Health promotion among key populations in the mining and logging sector of Guyana			387 561
<b>Total: Guyana – Earmarked</b>			<b>387 561</b>
<b>HONDURAS</b>			
Strengthening the capacity to care for returned girls, boys and adolescents from El Eden shelter – Honduras			617 309
Establishment of the technical support unit of the regional conference on migration			30 000
Return of highly vulnerable migrants to Central America and Mexico			6 372
<b>Total: Honduras – Earmarked</b>			<b>653 681</b>
<b>HUNGARY</b>			
Hungarian assisted voluntary return and reintegration programme for migrants – net of “for refund”			113 927
Complex reintegration assistance for assisted voluntary returnees to UNSC resolution 1244-administered Kosovo			38 220
Hungarian information project on assisted voluntary return and integration – Hungary			30 947
Miscellaneous income and service fee collection			22 198
Evaluation of reintegration assistance provided to returnees to UNSC resolution 1244-administered Kosovo – Hungary			5 886
<b>Total: Hungary – Earmarked</b>			<b>211 177</b>
<b>ICELAND</b>			
Assisted voluntary return and reintegration support for asylum seekers in Iceland – pilot project – Finland			112 111
Resettlement of quota refugees to Iceland			84 052
<b>Total: Iceland – Earmarked</b>			<b>196 163</b>
<b>IRELAND</b>			
Voluntary assisted return and reintegration programme for non-EEA nationals – Ireland			579 906
Resettlement assistance for Ireland			342 496
Voluntary assisted return and reintegration programme for non-EEA nationals – Ireland			307 479
Voluntary assisted return and reintegration programme for irregular non-EEA nationals – Ireland			291 260
Voluntary assisted return and reintegration for irregular non-EEA nationals – Ireland			135 325
Improving the quality of prosecution of trafficking and protection of victims through the justice system in Malta – for refund			(5 124)
<b>Total: Ireland – Earmarked</b>			<b>1 651 341</b>
<b>ITALY</b>			
RISTART: sustainable return through reintegration support – Italy			2 690 583
Funds received in 2016 – to be allocated			1 696 909
Increasing local response capacity in Mauritania to assist stranded and vulnerable migrants through health, legal and reintegration support – Mauritania			1 158 451
Direct assistance and voluntary return and reintegration for migrants transiting in Niger			1 109 878
Sea and desert migration management for Libyan authorities to rescue migrants – Libya			1 021 830
Facilitating the resettlement in Italy of people in need of international protection by providing comprehensive resettlement support services (FAIR) – Italy			1 017 077
Supporting Tunisia’s migration governance addressing the needs of vulnerable migrants – Tunisia			891 748
Provision of water, sanitation and health services to vulnerable communities in eastern Sudan (Kassala State)			874 317
Psychosocial support for crisis-affected, displaced and migrant youth and their families in the Syrian Arab Republic and neighbouring countries (phase II): Syrian Arab Republic, Lebanon and Jordan – Lebanon			668 896
Support for community stabilization initiatives in Diyala – Iraq			599 863
Aware migrants project (information campaign) – Italy			586 981
Strengthening the humanitarian response for conflict-affected populations in Borno state – Nigeria			552 486
Family tracing activities and organization of assisted voluntary returns and reintegration of unaccompanied migrant children residing in Italy, in support of the Italian ministry of labour and social policies			499 445
Praesidium: strengthening reception capacity of migration flows – phase IX bis – Italy			459 840

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>ITALY (continued)</b>			
Community empowerment and self-reliance of host communities in the Malian refugee context – Mauritania			313 334
Assisted voluntary return and reintegration for migrants in an irregular situation in Morocco			233 257
Know the risks, know the needs – preliminary phase – Italy			175 015
Solidarity with children from the Maghreb and Mashreq – Egypt			170 562
Supporting and strengthening the capacity of the primary reception system for unaccompanied minors landing in Italy			89 871
Supporting and strengthening the capacity of the primary reception system for unaccompanied minors landing in Italy			87 731
Working with the national theatre to combat irregular migration in Ethiopia			76 930
Facilitating resettlement to Italy by providing comprehensive support services – ITARES – Italy			63 850
Enhancing the sustainability of reintegration for migrants returning from the EU – Italy			61 995
Management support unit for the Italian-led regional development and protection programme for North Africa – Italy			55 454
Programme support unit for the Italian-led regional development and protection programmes in North Africa – Italy			49 083
Counter-trafficking assistance Az.1 – Italy			33 880
VISI – Vulnerability, inclusion, support and socioeconomic integration – Italy			28 392
Support for law enforcement in combating smuggling of migrants and trafficking in persons – Jordan – for refund			(32 789)
<b>Total: Italy – Earmarked</b>			<b>15 234 869</b>
<b>JAPAN</b>			
Assistance for highly vulnerable migrants and return of qualified Afghans from the Islamic Republic of Iran – Afghanistan			5 000 000
Emergency grant aid for returnees in Afghanistan			5 000 000
Promoting human security of migrants and mobile populations in Somalia through emergency assistance, border control and humanitarian border management and countering violent extremism – Somalia			4 500 000
Core relief assistance for the most vulnerable families affected by the Syrian crisis			4 000 000
Improving human security for vulnerable displaced populations and host communities in South Sudan affected by conflict			3 500 000
Integrated emergency response and community stabilization plan for internally displaced returnees and host communities across Iraq			3 500 000
Kenya: improving capacities to manage borders and combat terrorism			2 700 000
Countering epidemic-prone diseases along borders and migration routes in Guinea			2 000 000
Humanitarian assistance for internally displaced persons and conflict-affected communities			2 000 000
Programme for human security and stabilization in Kenya			1 800 000
Strengthening border security in Uganda			1 800 000
Capacity-building for youth in northern Mali to prevent radicalism – Mali			1 700 000
Capacity-building to improve border security and address potential terrorist threats in South Sudan			1 500 000
Humanitarian assistance and social stabilization for Syrian refugees in Turkey			1 500 000
Social stabilization in Chad through empowerment of youth at risk in the Lac region – Chad			1 300 000
Improving living conditions of host and refugee communities in the Gambella and Benishangul-Gumuz regions in Ethiopia to promote social cohesion			1 250 000
Strengthening technical and operational practices (STOP) to address irregular migration at Egyptian entry and exit points – Egypt			1 204 000
Support for community stabilization for the conflict-affected population in the Donbas region – Ukraine			1 100 000
Supporting the Jordanian border authorities on humanitarian border management – Jordan			1 000 000
Strengthening health system capacity preparedness and resilience – Sierra Leone			1 000 000
Improving living conditions of host communities and refugees from Somalia in Ethiopia – Ethiopia			1 000 000
Provision of emergency shelter and camp management assistance to internally displaced persons in Fallujah – Iraq			1 000 000
Countering terrorism by enhancing land border control in Nigeria			910 000
Support for border police in addressing increased migration flows along the Western Balkans route – Serbia			900 000
Strengthening security in Djibouti and safety of migrants through counter-trafficking marine safety and emergency assistance			600 000
Emergency and livelihood assistance for Syrian refugees in Iraq			500 000

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>JAPAN (continued)</b>			
Strengthening the capacity to deal with irregular migration, organized crime and terrorism in Mauritania			500 000
Emergency grant aid for Ecuador for earthquake damage			500 000
Emergency grant aid in response to the yellow fever outbreak – Democratic Republic of the Congo			500 000
Refugee resettlement – Japan			470 058
Junior professional officer			165 341
Junior professional officer			162 650
Junior professional officer – Philippines			116 587
Return and reintegration assistance for trafficked victims in Japan			107 208
Junior professional officer			60 313
Junior professional officer – Malaysia			47 042
Assisted voluntary return and reintegration – pilot project in Japan			37 324
Assisted voluntary return and reintegration project in Japan			30 222
Bali process website support (Japanese funds)			10 000
Support for Middle East and North African countries – Iraq, Jordan, Lebanon, Syrian Arab Republic, Turkey and Yemen – for refund			(15)
Enhanced migration management in Djibouti – for refund			(1 532)
Conflict prevention in the context of food insecurity and influx of Malian refugees – Mauritania – for refund			(150 955)
Responding to needs of newly displaced internally displaced persons and breaking their cycle of dependency in Darfur – Sudan – for refund			(171 988)
<b>Total: Japan – Earmarked</b>			<b>54 646 255</b>
<b>KAZAKHSTAN</b>			
Funds received in 2016 – to be allocated			65 000
<b>Total: Kazakhstan – Earmarked</b>			<b>65 000</b>
<b>LATVIA</b>			
Continuation of assisted voluntary return and reintegration in Latvia – phase VII – Latvia			266 151
Facilitating refugee resettlement in Latvia			4 336
<b>Total: Latvia – Earmarked</b>			<b>270 487</b>
<b>LITHUANIA</b>			
RAF: return assistance for foreigners – Lithuania			81 762
European migration network 2015–2016: national contact point for Lithuania			46 444
Reintegration in the home country – Lithuania			15 955
Migration information centre: returning to Lithuania – net of “for refund”			77 898
<b>Total: Lithuania – Earmarked</b>			<b>222 059</b>
<b>LUXEMBOURG</b>			
Assisted voluntary return and reintegration from Luxembourg – Belgium			409 439
Cooperation on services for refugee resettlement to Luxembourg (244 Syrians) – Mauritania			167 630
Development of the interactive emergency operations manual			111 452
Assisted voluntary return and reintegration from Luxembourg – Belgium			57 618
Assisted voluntary return and reintegration from Luxembourg – Belgium			2 978
<b>Total: Luxembourg – Earmarked</b>			<b>749 117</b>
<b>MALTA</b>			
Assistance in the identification of victims of trafficking – Malta			6 369
Looking beneath – Malta			3 583
Pan-European conference (II): integration and immigrant spouses and children – Malta			1 565
Mainstreaming a common model of intercultural competence for the integration process of third-country nationals – Malta			1 381
Supporting the integration of third-country nationals through enhancing their awareness of the Maltese sociolegal context			1 368
Launching initiatives supporting Malta's effort to suppress trafficking – LIMES – for refund			(969)
<b>Total: Malta – Earmarked</b>			<b>13 298</b>

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>MEXICO</b>			
Project for providing assistance to migrant returnees (PAMIR) – Mexico			373 966
Assistance for migrant returnees during the repatriation process in Mexico 2015			312 726
Establishment of the technical support unit of the regional conference on migration			35 887
Return of highly vulnerable migrants to Central America and Mexico			7 080
Study on trafficking in persons for sexual and labour exploitation in the state of Jalisco – Mexico			4 298
<b>Total: Mexico – Earmarked</b>			<b>733 957</b>
<b>MONTENEGRO</b>			
Adaptation of existing border police premises for development of a trilateral police cooperation centre – Montenegro			116 804
<b>Total: Montenegro – Earmarked</b>			<b>116 804</b>
<b>NETHERLANDS</b>			
Assisted voluntary return from the Netherlands – Netherlands			7 001 456
Return and emigration of aliens from the Netherlands (REAN) 2016			6 812 220
Enhancing regional convergence of data collection, analysis and dissemination through the displacement tracking matrix			1 592 357
Consortium for integrated stabilization and peace in eastern Democratic Republic of the Congo (CISPE) – Democratic Republic of the Congo			1 583 652
Temporary return of qualified nationals			1 477 569
Funds received in 2016 – to be allocated			1 143 305
Partnership on health and mobility in the mining sector of Southern Africa			1 107 680
Migrant rescue and assistance in the Agadez region – Niger			1 061 569
SRHR-HIV knows no borders – South Africa			1 041 304
Return and emigration assistance from the Netherlands			1 020 601
Connecting diasporas for development (CD4D) – Netherlands			1 001 922
Encouraging hope: community mobilization to mitigate irregular migration – Ethiopia			743 100
Resettlement programme in the Netherlands			612 963
Enhancing saving-lives-at-sea operations by the Libyan coastguard and supporting humanitarian repatriation of vulnerable migrants out of Libya			591 991
Resettlement in the Netherlands			488 739
Post-arrival and reintegration assistance for Congolese minors from the Netherlands – Democratic Republic of the Congo			263 855
Assisted voluntary return and enhanced reintegration support for former asylum seekers – phase II – Netherlands			222 015
SWAT – working together towards the future – Netherlands			184 602
Relocation to the Netherlands – pilot phase – Netherlands			175 387
Morocco: assisted voluntary return and reintegration for migrants stranded or at risk and willing to return to their country of origin			159 236
Supporting Turkey in establishing a human rights-based and effective system for the implementation of the EU-Turkey readmission agreement – Turkey			129 373
Junior professional officer			127 045
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Afghanistan			126 947
Junior professional officer			59 801
Supporting the establishment of a human rights-based framework for the EU: Turkey readmission agreement			30 038
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Iraq			17 544
MAGNET II – Joint approach to job placement for Iraqi returnees (Kurdistan region of Iraq)			16 648
World migration report 2015 – Netherlands funding			13 600
Enhancing effectiveness of support processes in the implementation of return procedures – Bulgaria			11 526
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Somalia			1 274
SAFE: smart, aware, free, enjoy – information campaign to prevent trafficking in human beings – Slovakia			1 062
CO-Nareis: global cultural orientation for family reunification to the Netherlands: first steps to integration – for refund			(4 930)
Return and emigration of aliens from the Netherlands (REAN) 2015 – net of “for refund”			(170 388)
<b>Total: Netherlands – Earmarked</b>			<b>28 645 060</b>

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>NEW ZEALAND</b>			
Resettlement services – Australia			997 306
New Zealand assistance to IOM for humanitarian response in Mosul – Iraq			733 919
Migration health services for resettlement – Australia			337 241
Emergency response and rainwater improvement project in the Marshall Islands			100 000
Facilitated migration services – Australia			80 135
Administration of the regional support office of the Bali process – Thailand			36 806
Consular support services for New Zealand			26 590
Movements to New Zealand			15 728
Bali ministerial conference on people smuggling, trafficking and related transnational crime			13 816
<b>Total: New Zealand – Earmarked</b>			<b>2 341 540</b>
<b>NICARAGUA</b>			
Establishment of the technical support unit of the regional conference on migration			2 000
Return of highly vulnerable migrants to Central America and Mexico			1 100
<b>Total: Nicaragua – Earmarked</b>			<b>3 100</b>
<b>NORWAY</b>			
Financial support to return – phase VIII – Norway			3 384 263
Assisted voluntary return of unsuccessful asylum seekers and other migrants in an irregular situation in Norway			3 027 985
Undocumented Afghan returnees appeal (Norway) – Afghanistan			1 810 719
Funds received in 2016 – to be allocated			1 518 692
Quota cases to Norway – refugees from Europe – Norway			1 340 073
Cultural orientation programme for Norway-bound refugees in 2016 – Norway			1 263 732
Support to enhance institutional capacity of the department of immigration in Somalia (Somaliland)			1 030 189
Direct assistance for internally displaced persons and stranded migrants in Libya			1 001 199
Information on return and reintegration for vulnerable migrants in Norway			853 718
Reintegration and rehabilitation of victims of trafficking in Ukraine (VoT III)			737 408
Information on return and reintegration for Afghan nationals returning to Afghanistan (IRRANA IX) – Norway			724 740
Contributions and invoicing – Norway			640 856
Water, sanitation and hygiene assistance for the conflict-affected communities in non-government-controlled areas of Ukraine			602 991
Basic needs support and awareness-raising for refugees in Turkey			479 616
Enhancing operational capacities of the Somali immigration authorities			467 290
Programme against human trafficking in Eastern Europe – Ukraine			365 608
Protecting the human rights of victims of trafficking – Republic of Moldova			321 659
Capacity-building for shelter staff in providing protection and care services to unaccompanied migrant children in Turkey			301 617
Collection and interactive visualization of data on mixed migration flows to, through and from North Africa – phase II – Egypt			293 152
Outreach for voluntary return in 2016 – Norway			178 513
Voluntary assisted return programme from Norway (2015)			165 073
Counter-smuggling interventions in Turkey			117 650
Post-arrival reception and reintegration assistance for Afghan nationals (PRAN VII) – Afghanistan			81 208
Support for the world migration report 2017			40 888
Professional accelerated introduction for jobs and entrepreneurship – Norway			39 436
Building the capacities of institutions in Bosnia and Herzegovina to address mental health issues			23 547
Voluntary repatriation from Norway			18 308
Training package based on the Nordic-Baltic initiative to counter trafficking in human beings on the Baltic Sea using passenger ferries – Norway			18 090
Assisted voluntary return and reintegration of Afghans residing in the Islamic Republic of Iran to Afghanistan – Islamic Republic of Iran – for refund			(1 498)
Supporting governmental and non-governmental partners to protect migrants' human rights – Egypt – for refund			(9 189)
Assisted voluntary return of irregular migrants from Greece – net of “for refund”			(26 245)
Information, return and reintegration of Iraqi nationals to Iraq (IRRINI VII) – Norway – for refund			(396 800)
<b>Total: Norway – Earmarked</b>			<b>20 414 487</b>

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>PAPUA NEW GUINEA</b>			
Strengthening public awareness and building capacity in communication and community engagement – phase II – Papua New Guinea			813 140
<b>Total: Papua New Guinea – Earmarked</b>			<b>813 140</b>
<b>PARAGUAY</b>			
Additional office support costs for IOM Asunción – Paraguay			29 834
<b>Total: Paraguay – Earmarked</b>			<b>29 834</b>
<b>PERU</b>			
Technical and administrative assistance to Banco de la Nación in the construction of its new headquarters – Peru – net of “for refund”			18 462 112
Technical assistance project for EsSalud’s work management services – Peru			8 430 053
Strengthening the national police for security and community stabilization in Peru – phase II			6 018 892
Technical support for Lima’s town hall work execution services – net of “for refund”			4 324 486
Technical cooperation among developing countries			33 667
Strengthening the national police for community security and stabilization – Peru			26 911
Consolidation programme for the reorganization and modernization of the public ministry in Peru – for refund			(5 439)
Strengthening the public ministry – Peru – for refund			(29 104)
Strengthening the management system of Lima’s town hall – Peru – for refund			(123 314)
Rehabilitation, community stabilization and strengthening of productive activities – Peru – for refund			(131 040)
Technical and administrative assistance for the drinking water and sewerage project – Peru – net of “for refund”			(477 019)
<b>Total: Peru – Earmarked</b>			<b>36 530 204</b>
<b>PHILIPPINES</b>			
Construction of transitional shelters for typhoon Haiyan-affected populations – Philippines			257 207
Construction of transitional shelters and water and sanitation facilities for crisis-affected populations – Philippines – net of “for refund”			155 402
Construction of a community evacuation centre in the city of Borongan – Philippines			127 413
Funds received in 2016 – to be allocated			49 994
Leyte resettlement sites sustainable water supply – Philippines – for refund			(3 942)
<b>Total: Philippines – Earmarked</b>			<b>586 074</b>
<b>POLAND</b>			
Poland assisted voluntary returns programme 2006 – net of “for refund”			451 173
Increasing the effectiveness of migration management – Poland			326 982
Migrant.Info: support for migrants and their inclusion in Polish society – Poland			122 673
Cooperation and competence as a key to efficiently combating trafficking in human beings – Poland			111 674
Analysis of migrants’ enfranchisement process by example of EU countries – phase II – Poland – for refund			(145)
<b>Total: Poland – Earmarked</b>			<b>1 012 357</b>
<b>PORTUGAL</b>			
Facilitating refugee resettlement in Portugal			204 867
Emerging resettlement countries joint support mechanism programme account			204 188
Assisted voluntary return and reintegration – phase IV – Portugal			128 634
Assisted voluntary return and reintegration – phase VI – Portugal			125 418
Assisted voluntary return from Portugal – bridging phase			26 425
Assisted voluntary return and reintegration programme (ARVoRE III) – Portugal			12 212
Certification and monitoring of a temporary installation centre in Porto			7 218
Beyond “not just numbers” – promoting refugee integration in Portugal through interventions in education			6 442
Cultural orientation programme for refugees selected for resettlement in Portugal – for refund			(2 779)
<b>Total: Portugal – Earmarked</b>			<b>712 624</b>

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>REPUBLIC OF KOREA</b>			
Funds received in 2016 – to be allocated			744 114
Seconded official			650 747
Community-based shelter and livelihood support for vulnerable displaced families in the Syrian Arab Republic			400 000
Health-care assistance for internally displaced persons and conflict-affected communities in Yemen			400 000
Provision of camp coordination and camp management assistance to displacement-affected communities in the Kurdistan region of Iraq – Iraq			300 000
Camp coordination and camp management support and capacity-building in northern Shan state – Myanmar			300 000
Junior professional officer – Turkey			242 602
Emergency assistance for the populations in Haiti affected by hurricane Matthew			200 000
Refugee resettlement in the Republic of Korea			14 961
<b>Total: Republic of Korea – Earmarked</b>			<b>3 252 424</b>
<b>ROMANIA</b>			
INTERACT: integrated services for migrants and social and multicultural dialogue in Romania			429 427
Assisted voluntary return and reintegration programme in Romania 2015			64 367
Integration services for beneficiaries of international protection and third-country nationals legally residing in the western region of Romania			11 704
Supporting electronic national identity management in Afghanistan – for refund			(65)
Capacity-building in border management through training of trainers in Romania – for refund			(3 030)
<b>Total: Romania – Earmarked</b>			<b>502 403</b>
<b>SERBIA</b>			
Capacity-building for the Serbian commissariat for refugees and migration in finding durable solutions for refugees and internally displaced persons and improving the response to increased migration flows – Serbia			72 170
<b>Total: Serbia – Earmarked</b>			<b>72 170</b>
<b>SLOVAKIA</b>			
Migrant crisis in Europe: support for stranded migrants in Greece and Hungary – Bosnia and Herzegovina			450 958
Migration information centre to support the integration of migrants in Slovakia – phase VIII			228 761
Voluntary return and reintegration in country of origin – Slovakia			187 869
Integration programme for persons resettled in Slovakia			178 489
Support for IOM activities in relation to the crisis in the Syrian Arab Republic			169 109
Integration programme for persons resettled in Slovakia – phase III			138 353
European migration network 2015–2016: national contact point for Slovakia			54 645
Trafficking in humans beings – Slovakia			53 556
Voluntary return and reintegration in the country of origin – Slovakia			35 751
Funds received in 2016 – to be allocated			15 924
Contribution towards rented premises – Bratislava			11 025
Don't become a slave! – prevention of human trafficking through the training of trainers/professionals – Slovakia – for refund			(4 458)
<b>Total: Slovakia – Earmarked</b>			<b>1 519 983</b>
<b>SLOVENIA</b>			
Slovenian assisted voluntary return and reintegration programme			79 616
Slovenian assisted voluntary return and reintegration programme 2015–2016			58 316
Legal counselling on procedures for returning foreigners from Slovenia			4 895
Legal counselling in the procedures for returning foreigners from Slovenia			1 285
Slovenian assisted voluntary return and reintegration programme 2014–2015 – for refund			(332)
<b>Total: Slovenia – Earmarked</b>			<b>143 781</b>
<b>SPAIN</b>			
Resettlements to Spain			1 509 923
Return assistance for migrants and government – Spain			901 963
Supporting development of the Spanish–Peruvian cooperation programme – Peru			668 613
AVRR MEYSS 2016 – Spain			626 632
Encouraging employment in rural areas (PEAR) – Spain			236 358

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>SPAIN (continued)</b>			
Certification and training in the construction sector – phase II – Spain			78 025
EMPLEA-T – Spain			61 933
Assisted voluntary return and reintegration from Mauritania 2016 – Spain			55 866
Mandatory contribution from the ministry of foreign affairs – IOM Madrid office rent – Spain			47 003
SENSIBILIZA-T – Spain			37 346
Training packages for health professionals to improve access to and quality of health services – Belgium			18 168
<b>Total: Spain – Earmarked</b>			<b>4 241 830</b>
<b>SRI LANKA</b>			
Funds received in 2016 – to be allocated			4 545
<b>Total: Sri Lanka – Earmarked</b>			<b>4 545</b>
<b>SWEDEN</b>			
Emerging resettlement countries joint support mechanism programme account			16 302 576
Reintegration grants for voluntary returnees from Sweden to Afghanistan			8 017 851
Strengthening the humanitarian response through enhanced information management services, psychosocial and direct assistance, early recovery and counter-trafficking activities in north-eastern Nigeria			3 260 515
Partnership on health and mobility in East and Southern Africa			2 282 361
Quota cases to Sweden – refugees from Europe to Sweden			1 719 102
Undocumented Afghan returnees appeal – Afghanistan			1 676 435
Strengthening institutions through diaspora assistance in Somalia – public financial management			1 385 770
SIDA unallocated funds for 2016			1 177 856
Life-saving emergency assistance, shelter and non-food items for internally displaced populations affected by hurricane Matthew in Haiti			1 105 094
Mosul emergency response – Iraq			1 086 838
Improving access to health, water, sanitation and hygiene for the undocumented nationals of Myanmar living in the Cox's Bazar district of Bangladesh			1 060 071
Life-saving emergency assistance for migrants, internally displaced persons and other conflict-affected populations in Yemen			1 060 071
Family reunification resettlement cases to Sweden			1 016 337
Increased understanding of gender-based violence and improved access to life-saving health care in Baghdad, Diyala, Salah al din, Najaf, Anbar and Erbil – Iraq			968 289
Institutional and civil society response to transitional justice mechanisms under the peacebuilding process – Colombia			829 384
Reception and reintegration assistance for Afghan returnees from Sweden – Afghanistan			447 424
Funds received in 2016 – to be allocated			373 867
Post-arrival reception and reintegration assistance for Afghan nationals from Sweden – Afghanistan			325 231
Promoting the social mobilization and education for peace strategy: the “world’s largest conversation” – Colombia			281 360
Assisted voluntary return and reintegration for victims of trafficking for sexual exploitation and foreign citizens in prostitution in Sweden – Finland			198 154
Support for the sustainable development goals national follow-up strategy – Colombia			123 900
Swedish medical programme for Bosnia and Herzegovina and UNSC 1244-administered Kosovo – phase V – Bosnia and Herzegovina			117 343
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Afghanistan			95 541
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Nigeria			17 516
Loan of a government official from the Swedish ministry of justice to IOM			10 000
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Iraq			7 962
Voluntary return assistance from Sweden			4 025
Government of Sweden support for the international recruitment integrity system – for refund			(6 591)
Responding to immediate and ensuing post-crisis needs of migrants and mobile populations – Zimbabwe – net of “for refund”			(7 786)
Provision of assistance to the most vulnerable internally displaced persons in Haiti – for refund			(8 522)
Responding to immediate and ensuing post-crisis needs of migrants and mobile populations – Zimbabwe – net of “for refund”			(11 916)
Supporting civil society in protecting the rights of vulnerable groups in Belarus – for refund			(29 861)

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>SWEDEN (continued)</b>			
Assisted voluntary return and reintegration for victims of trafficking and prostitution in Sweden – for refund			(46 931)
Emergency response addressing the basic needs of Iraqi internally displaced persons fleeing violence across Iraq – for refund			(202 641)
Responding to the humanitarian needs of migrants in Yemen – for refund			(410 858)
<b>Total: Sweden – Earmarked</b>			<b>44 225 767</b>
<b>SWITZERLAND</b>			
Reintegration assistance from Switzerland (RAS 2016)			2 600 839
IOM Bern office costs			2 327 412
Mainstreaming migration into national development strategies			1 572 730
Information management and policy development for durable solutions for internally displaced persons in Ethiopia			826 531
Consolidating the migration and development institutional framework of the Republic of Moldova			607 461
Community stabilization initiative for populations affected by the conflict in northern Mali			536 636
Undocumented Afghan returnees appeal – Afghanistan			515 464
Strengthening labour migration governance through regional cooperation in Colombo process countries – Sri Lanka			500 000
Swiss REPAT – IOM movements programme			381 988
Preventing abuse by aid workers: inter-agency community-based complaints mechanisms in northern Syrian Arab Republic			300 000
Awareness-raising to combat irregular migration from Nigeria through a television miniseries “The missing steps” – production phase – Nigeria			249 000
Assisted voluntary return and reintegration from Switzerland to Guinea 2016 – phase IX			241 400
Poverty reduction through skills development for safe and regular migration in Cambodia, the Lao People's Democratic Republic, Myanmar, Thailand and Viet Nam			220 364
Coordination and improvement of internally displaced person sites through camp coordination and camp management in Unity state and Upper Nile state – South Sudan			203 666
Reimbursable movements from/to Switzerland – Federal office for migration			186 934
Funds received in 2016 – to be allocated			177 153
Support for the promotion of youth employment through entrepreneurship and development of micro-enterprises in the province of Kinshasa – pilot phase – Democratic Republic of the Congo			134 541
Displacement tracking in Bubanza, Cankuzo and Gitega provinces using the displacement tracking matrix – Burundi			123 711
Socioeconomic integration through enterprise development to address the problem of drug abuse – Georgia			121 774
Programme between IOM Bern and the Canton of Vaud – assisted voluntary return and reintegration			118 475
Assistance in providing protection and food security to internally displaced persons and returnees in the province of North Kivu – Democratic Republic of the Congo			117 163
Coordination support for the GFMD chair – Bangladesh			93 901
Facilitating sustainable reintegration of voluntary returnees from Switzerland through business support in Nigeria			82 465
Assisted voluntary return and reintegration for victims of trafficking and cabaret dancers in Switzerland			75 000
ASHSHASH: for men and women who have escaped trafficking – Bangladesh			73 965
Programme between IOM Bern and the Canton of Vaud – assisted voluntary return and reintegration – phase VII			71 429
Return and reintegration of victims of human trafficking – Bulgaria			70 813
Cantonal programme for return and reintegration assistance for asylum seekers and irregular migrants living in the Canton of Bern			62 613
Migrant lives: monitoring migrant well-being in 15 Southern African States – Germany			56 000
Switzerland: contributing to preventing and combating human trafficking through international round tables			55 227
Swiss cultural orientation programme (PDCH II)			55 000
Reintegration assistance from Switzerland			52 191
Service fee collection point for the Swiss REPAT – IOM movements programme			51 026
Sub-research on local informal recruitment channels between the United Arab Emirates, Kerala (India) and Nepal – Kuwait			50 987
Protection of civilians, camp coordination and camp management and humanitarian response review report – South Sudan			47 878

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>SWITZERLAND (continued)</b>			
Mapping of migrant smuggling and human trafficking in the Western Balkans part II: addressing migrant smuggling and vulnerability – Bosnia and Herzegovina			46 377
Building capacity to pursue the Sana'a declaration recommendations – Yemen			38 627
Community stabilization for communities of high return – Chad			38 620
Assessing changes in migration patterns in the Lao People's Democratic Republic and their impact on the country and in Thailand			36 000
Assisted voluntary return and reintegration for sub-Saharan migrants – Morocco			35 008
Fostering the economic and social benefits of migration in the South Caucasus – bridging phase – Georgia			29 557
Training project on the creation and management of micro-enterprises in Guinea for recipients of assisted reintegration from Switzerland			28 088
Reintegration and psychosocial support for returned migrants from Algeria – Niger			25 773
Programme between IOM Bern and the Canton of Vaud: assisted voluntary return and reintegration			25 237
Reimbursable movements to/from Switzerland: Swiss REPAT – IOM movements programme			24 234
Scoping study on the planned project "Improving protection and voluntary return integration for vulnerable migrants along Western Mediterranean migration routes" – Germany			21 169
Post-arrival and reintegration assistance from Switzerland to Sri Lanka – Sri Lanka – net of "for refund"			15 564
Housing recovery and reconstruction platform – phase II – Swiss agency for development and cooperation contribution – Nepal			14 201
Swiss return information fund			10 000
Awareness-raising on human trafficking in Switzerland: production and distribution of postcards – net of "for refund"			9 781
Week against human trafficking 2015 in Switzerland – for refund			7 199
Communicating effectively about migration in Morocco: international seminar on media and migration – Morocco			2 356
Reimbursable movements to/from Switzerland – Sozialhilfe Stadt Basel			2 128
Support for project development and a reporting officer – Rwanda			1 600
Humanitarian repatriation for stranded migrants in Libya – for refund			(89)
Improving the protection of vulnerable migrants travelling through the Horn of Africa – for refund			(3 131)
Presentation of IndigoDigital's feasibility study in Switzerland – for refund			(3 159)
Awareness-raising to combat irregular migration from Nigeria through a TV miniseries "The missing steps" – Nigeria – for refund			(3 974)
Mapping the smuggling of migrants and trafficking in human beings in the Western Balkans – Bosnia and Herzegovina – for refund			(5 890)
Swiss pre-departure cultural orientation programme – Lebanon – for refund			(7 561)
Strengthening Serbia's response to increased migration flows along the Western Balkan route – for refund			(15 798)
Support for the immigration and asylum management system in Bosnia and Herzegovina – for refund			(17 468)
Supporting governmental and non-governmental partners to protect migrants' human rights – Egypt – for refund			(22 972)
Addressing irregular migration of sub-Saharan Africans through southern Egypt – for refund			(52 747)
Assisted voluntary return and reintegration to Tunisia – phase III – for refund			(163 188)
Improving access to services for Syrian refugees living in Mersin in Turkey – for refund			(395 287)
<b>Total: Switzerland – Earmarked</b>			<b>12 681 994</b>
<b>THAILAND</b>			
Containment of artemisinin resistance and moving towards eliminating plasmodium falciparum – Thailand			746 697
Bay of Bengal: regional information campaign to address irregular migration and promote safe migration practices – Thailand			100 000
<b>Total: Thailand – Earmarked</b>			<b>846 697</b>
<b>THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA</b>			
Pathway to employment through skills development and sustainable labour market migration of the Roma in particular Roma women (PATHSKILL) – The former Yugoslav Republic of Macedonia			183 901
<b>Total: The former Yugoslav Republic of Macedonia – Earmarked</b>			<b>183 901</b>

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>TURKEY</b>			
Protecting victims of human trafficking – Turkey			1 035 931
Consolidation and strengthening of the national referral mechanism for assisted voluntary return and reintegration of irregular migrants in Turkey			793 629
Comprehensive global approach to counter migrant smuggling and enhance migrant protection			166 482
<b>Total: Turkey – Earmarked</b>			<b>1 996 041</b>
<b>UNITED KINGDOM</b>			
Mosul emergency response and preparedness – Iraq			17 286 585
Multi-year programme for natural disaster preparedness, response and recovery in Pakistan 2015–2019			11 959 374
Syria resettlement programme (pre-arrival) – United Kingdom			8 036 455
Humanitarian assistance for conflict-affected households in the Greater Upper Nile – South Sudan			7 068 026
Strengthening the protection of migrants through the humanitarian resilience programme – Yemen			3 439 680
Emerging resettlement countries joint support mechanism programme account			3 125 000
Support for the refugees and migration programme in Ethiopia			2 326 220
Support for IOM to address the migration crises in Yemen – 2016/2017			2 250 000
Humanitarian assistance for conflict-affected households in the greater Upper Nile in South Sudan			1 725 032
Integration and stabilization support through livelihoods for internally displaced persons and the conflict-affected population in Ukraine			1 250 000
Support for resettlement of national staff and families working for the British Embassy in Kabul			1 129 361
Supporting Libyan authorities in managing migration flows by improving compliance with human rights in migrant detention centres and through voluntary repatriations – Libya			1 064 673
Internally displaced person and host community livelihood and stabilization support in Ukraine			1 063 600
Gateway resettlement programme (pre-arrival outcomes) – United Kingdom			1 045 851
Provision of emergency non-food items and shelter materials to internally displaced persons, hosts and vulnerable persons in South Sudan			947 443
Establishment of a migration resource and response mechanism in Niger			914 737
Tajik–Afghan integration, resilience and reform-building programme – Tajikistan			862 805
Monitoring migration flows through the displacement tracking matrix and enhancing the protection of migrants through direct assistance and durable solutions – Sudan			752 480
Improving the lives of migrants through direct assistance and the displacement tracking matrix – Libya			752 480
Improving the response to increased migration flows through the Western Balkans route – The former Yugoslav Republic of Macedonia			664 045
Improving coordination of humanitarian interventions for undocumented nationals of Myanmar – Bangladesh			661 611
Transportation of refugees and newly arrived migrants to the first reception centre on the island of Lesbos – Greece			571 043
Direct assistance for migrants rescued at sea and tracking displaced populations inside Libya			528 580
Housing recovery and reconstruction platform – phase II – Nepal			524 246
Enhancing protection in displacement settings through the displacement tracking matrix and camp coordination and camp management operational collaboration			498 034
Preventing and responding to irregular migration in Egypt			468 750
Vulnerable children resettlement scheme – United Kingdom			454 200
Gateway protection programme – United Kingdom			378 112
Specification for reintegration assistance in Afghanistan			357 047
Data collection to improve understanding of migration flows from Afghanistan and Pakistan towards Europe			332 023
Facilitated reintegration scheme for detained migrants from the United Kingdom – year 1			324 723
Expansion and maintenance of the Malakal protection of civilians site – South Sudan			315 341
Supporting labour migration management in Turkey			284 553
Field data collection and central data repository on migration flows towards Europe			268 165
Implementation of the strategy document and national action plan on irregular migration – Turkey			261 712
Provision of emergency water, sanitation and hygiene materials to crisis-affected populations in South Sudan			255 682
Mediterranean migration response – reducing risks of unsafe migration: linking research data and policy – Germany			219 135
Strengthening data collection and analysis in response to human mobility in the context of the Mediterranean migration crisis			200 661

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>UNITED KINGDOM (continued)</b>			
Systematic data collection and analysis of migratory flows towards Europe – Austria			200 661
Data collection and analysis on migration from West and Central Africa in the context of the Mediterranean migration crisis – Senegal			200 661
Strengthening immigration and border management capacity of the federal government of Somalia			195 245
Capacity-building for the judicial system in Sudan to address human trafficking			186 309
Fighting irregular migration by increasing capacity to detect forged documents – Turkey			182 654
Improvement of infrastructure, security and operational capacities at the Cilvegözü/Bab al-Hawa border crossing at the Turkish–Syrian border			154 454
Increasing access to protection for migrants in Serbia and the former Yugoslav Republic of Macedonia – Serbia			150 496
Support for the socioeconomic development of conflict-affected populations in Azerbaijan			142 565
Strengthening the capacity to provide shelter for children and youth to accommodate unaccompanied migrant children – Serbia			141 380
Gateway protection programme – United Kingdom			140 512
Understanding complex migration flows from Iraq to Europe through movement tracking and an awareness-raising campaign – Iraq			138 828
Improving evidence-based planning of migration management projects, strategies and policies – Sudan			136 880
Assistance for the voluntary return and reintegration of returnees from Greece			133 869
Distribution of non-food items in Kos and Lesbos – Greece			130 506
Mediterranean sustainable reintegration (MEASURE)			125 413
Supporting Turkey in the development of a national integration policy – Turkey			120 865
Community-based approach to support youth in targeted municipalities in Bosnia and Herzegovina			119 910
Research on improved shelters for responding to floods in Pakistan – phase II			119 221
Increasing capacities of the border police to regulate the increased influx of migrants in Serbia			115 026
Movement tracking of migration flows towards Europe: Syrian Arab Republic and Turkey			110 340
Strengthening capacity and international cooperation in detecting forged travel documents – Turkey			101 837
Capacity-building in migration management for authorities in Puntland and the federal government of Somalia			100 000
Study on migrant profiles and building an evidence base – Italy			99 607
Tracing unsafe migration: advancing data and research on migrant deaths – Germany			98 590
Providing inputs for post-conflict corruption risk management – Colombia – net of “for refund”			86 413
Border security vulnerability assessment – Sri Lanka			86 177
Socioeconomic inclusion of minority communities into society to support long-term reconciliation and conflict prevention – UNSC resolution 1244-administered Kosovo			68 319
Assisting mine survivors residing in conflict-affected rural areas through livelihood support grants – Azerbaijan – net of “for refund”			67 467
Expert-level workshop series on protection at sea			66 405
Health and humanitarian border management in Sierra Leone – phase II			62 543
Study tour for the federal government of Somalia and Puntland state to the Rwandan immigration department – Somalia			53 138
Contributing to Turkey's efforts to respond to the migration crisis through enhanced migration management – Turkey			51 667
Moving towards sustainable approaches in preventing violent extremism in Bosnia and Herzegovina			49 103
Support for the coordination of the IOM Mediterranean intervention			46 483
Provision of basic business skills and vocational skills training and income-generation support to Eritrean communities in the Tigray region in northern Ethiopia			44 924
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Islamic Republic of Iran			44 343
Support for the coordination of the IOM–DFID Mediterranean intervention (including interim and final reporting) – United Kingdom			43 811
Data and research on dead and missing migrants and the impact on families of the missing: special emphasis on the Mediterranean – Germany			33 202
Enhancing Somalia's institutional operations and international cooperation in border management: Federal Government of Somalia delegation visit to the United Kingdom – Somalia			31 794
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Sri Lanka			31 250
Resettlement of Syrian vulnerable cases – United Kingdom – for refund			29 627

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>UNITED KINGDOM (continued)</b>			
Improving the capacity of the government of Kenya to counter human trafficking – Kenya			24 135
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Iraq			22 447
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Afghanistan			17 905
MAGNET II – Joint approach to job placement for Iraqi returnees (Kurdistan region of Iraq)			17 007
Strengthening capacities for smuggling risk analysis at the joint risk analysis centre – Bosnia and Herzegovina			14 428
In-kind contribution – Philippines	10 558		
Enhancing capacities of policymakers and practitioners in migration and the environment in Africa – for refund			(284)
Malakal protection-of-civilians site extension: improving living conditions for internally displaced persons in the UNMISS base in Malakal – South Sudan – for refund			(6 250)
Coordinated approach for the reintegration of victims of trafficking (CARE) – France – for refund			(7 330)
Camp coordination and camp management support for earthquake-affected populations of Nepal – for refund			(14 337)
Resettlement of Syrian vulnerable cases – United Kingdom – for refund			(217 274)
Shelter recovery and reconstruction coordination support for earthquake-affected populations – Nepal – for refund			(517 014)
Humanitarian response in the United Republic of Tanzania – for refund			(719 398)
<b>Total: United Kingdom – Earmarked</b>	<b>10 558</b>		<b>77 423 995</b>
<b>UNITED STATES OF AMERICA</b>			
Unearmarked income		2 100 000	
United States refugee admission programme			228 654 656
Community revitalization programme – phase VI – Iraq			18 000 000
Federally administered tribal areas transition initiative in Pakistan			17 750 769
Return and reintegration in the Northern Triangle (2016–2019) – El Salvador			16 813 000
Community revitalization programme – phase V – Iraq			16 600 000
Conflict victims project: institutional strengthening activity – Colombia			13 700 000
Typhoon Maysak reconstruction project: preparing stage 3 – Federated States of Micronesia			13 039 686
Emerging resettlement countries joint support mechanism programme account			8 450 000
Integrated emergency response: addressing the needs of displacement-affected populations in Iraq			7 382 695
Emergency response to address the shelter and psychosocial needs of internally displaced persons in Iraq			6 875 248
Provision of emergency water, sanitation and hygiene, health and humanitarian services in Bentiu and Malakal protection of civilians camps – South Sudan			6 273 595
Non-food item and shelter assistance for populations affected by the Syrian crisis in the Syrian Arab Republic			6 073 581
Improving access to health, water and sanitation services, education and freedom from violence in Cox's Bazar – Bangladesh			6 000 000
Multisectoral assistance for populations affected by the Syrian crisis in the Syrian Arab Republic			5 997 199
Community cohesion initiative – Niger			5 914 893
Enhancing screening activity and surveillance capacity at borders and in border communities: Ebola crisis response			5 901 056
Reintegration and prevention of recruitment programme – Colombia			5 700 000
Access to services and community stabilization			5 100 000
Afghanistan rapid humanitarian assistance programme			5 074 661
Assistance for internally displaced persons for Mosul preparedness and response – Iraq			4 600 000
Global health security partner engagement: expanding efforts and strategies to protect and improve public health globally			3 867 044
Rapid response fund: South Sudan and Abyei			3 708 613
Assistance for Syrian refugees: regional refugee and resilience plan (3RP) 2016 contribution			3 700 000
Health and humanitarian border management in Guinea			3 513 725
Somalia stabilization initiative – Somalia			3 422 004
Emergency evacuation in Yemen 2016			3 400 000
Activities in Lebanon in support of the IOM 2015 Syrian crisis appeal			3 400 000
Provision of emergency water, sanitation and hygiene, health and psychosocial support in South Sudan			3 343 323

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>UNITED STATES OF AMERICA (continued)</b>			
Essential hygiene, shelter and multipurpose cash support for vulnerable internally displaced persons, returnees and other conflict-affected communities in Ukraine			3 000 000
Implementation of the displacement tracking matrix across Iraq			2 750 000
Strengthening humanitarian response capacity through displacement tracking and monitoring – Nigeria			2 575 466
Life-saving emergency assistance for internally displaced persons and conflict-affected populations in Yemen			2 476 093
Regional programme to strengthen capacities to protect and assist vulnerable migrants in Mesoamerica (Mesoamerica programme) – phase VII – Costa Rica			2 450 000
Enhanced opportunities for Moroccan youth			2 187 295
ASEAN: IOM MAPP (migrant assistance and protection programme) – Thailand			2 000 000
Rehabilitation of provincial operations centres to support the Ebola response in Conakry, Guinea			1 996 494
Provision of camp management services in the Bentiu protection of civilians site – South Sudan			1 996 032
Enhancing conflict-affected communities' access to health and psychosocial support in Yemen			1 973 984
Addressing irregular migration flows and upholding the human rights of migrants along the north-eastern African migration route and North Africa – NOAH phase IV – Egypt			1 900 000
Migrant support programme – United States			1 884 876
Promoting a reduction in and improved operational response to gender-based violence through camp management and site planning – phase II			1 817 926
Horn of Africa/Gulf of Aden/Yemen: improving protection of migrants – phase VI – Kenya			1 800 000
Capacity-building and assistance for the protection of vulnerable migrants and migrant descendants of Haitian origin at the Dominican Republic–Haiti border – phase VII – Dominican Republic			1 565 000
Providing infrastructure and regulatory reform to reduce population movement in eastern Democratic Republic of the Congo			1 526 317
Post-presidential disaster declaration on El Niño-induced drought response in the Marshall Islands – Federated States of Micronesia			1 479 973
Technical capacity-building for the ministry of refugees and repatriation in Afghanistan			1 464 239
Addressing irregular migration flows in Southern Africa – phase VII – Botswana			1 400 000
Establishing model border divisions of the state border guard service of Ukraine (new face of the border in Ukraine)			1 380 000
Camp coordination and camp management and disaster risk management capacity-building in Southern Africa – phase III – Mozambique			1 375 525
Rapid assistance programme for the internally displaced: R.A.P.I.D. fund for eastern Democratic Republic of the Congo			1 362 511
Rapid response fund for humanitarian emergencies in Sudan			1 348 679
Border transit assistance response at the berm border area and emergency health services for Syrian refugees			1 300 000
Inspiring a movement and public action to counter trafficking and exploitation (IMPACT) – Thailand			1 248 945
Enhancing capacities and mechanisms to identify and protect vulnerable migrants in the Western Balkans – Bosnia and Herzegovina			1 200 000
Protecting vulnerable migrants in West and Central Africa – Senegal			1 200 000
Abyei rehabilitation initiative – South Sudan			1 183 293
HIV prevention and care interventions for migrants and specific communities in Africa			1 174 317
Typhoon Maysak response – Federated States of Micronesia – net of “for refund”			1 168 201
Dignity and rights in Central Asia – Kazakhstan			1 130 520
Disaster preparedness for effective response (PREPARE) programme – Federated States of Micronesia – net of “for refund”			1 119 112
Expanded vaccination and presumptive treatment project for US-bound refugees			1 088 934
Programme for improved disaster management and resilience against natural disasters in Myanmar			1 055 220
Support for the most vulnerable populations affected by the 2012 crisis through direct assistance – Mali			1 001 043
Non-food item pre-positioning and capacity-building for strengthened emergency response capacities – Haiti			953 195
Port-au-Prince northern extension zone: community revitalization programme – Haiti			944 438
Emergency humanitarian assistance for populations affected by the conflict in the Central African Republic			905 493
PRIMA – strengthening capacity in project information management (Global: strengthening IOM capacities in project information management)			900 000
Disaster risk reduction through building community resilience – Papua New Guinea			856 734

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>UNITED STATES OF AMERICA (continued)</b>			
Migrants in countries in crisis initiative – phase III: secretariat and capacity-building			853 347
Addressing mixed migration flows through capacity-building in Central Asia – phase III – Kazakhstan			800 000
Detering irregular migration and illicit flows of goods across the Tajik–Afghan border – phase II – Tajikistan			800 000
Improving decentralized emergency and rapid response capacity in Mozambique			792 191
Countering trafficking in persons in Ukraine			773 506
Combating human trafficking in Afghanistan			772 120
Capacity-building and institutional strengthening: improving IOM's accountability to affected populations framework and enhancing displacement tracking and emergency operations capacity			750 000
Integrated emergency response: addressing the needs of displacement-affected populations in Iraq			743 123
Enhancing cooperation measures to effectively combat trafficking in persons through capacity-building and technical assistance in Azerbaijan – phase VI			742 478
Support for trafficking victims: global return and reintegration and family reunification – United States			700 000
Countering trafficking in persons – Belarus			650 234
Strengthening cross-border cooperation along the Western Balkans route – Serbia			650 000
Assisting the government of Ghana to combat child trafficking – Ghana			637 919
Positive life alternatives for Egyptian youth at risk of irregular migration (PLAYA) – Egypt			611 423
Strengthening disaster risk reduction capacity and promoting community resilience in Aceh – phase II – Indonesia			605 883
Life-saving emergency assistance for internally displaced persons and conflict-affected populations in Yemen			585 260
Rapid assistance programme for the internally displaced: R.A.P.I.D. fund for eastern Democratic Republic of the Congo			565 174
Yemen transition initiative – net of “for refund”			556 431
Emergency assistance for persons in search of international protection and community-strengthening in western Venezuela – phase XII – Colombia			550 000
Supporting human rights and the rule of law in Iraq			546 520
IOM global assistance fund for the protection, return and reintegration of victims of trafficking			516 117
Emergency flood mitigation and hurricane season preparation 2015 – Haiti			514 226
Construction of health and education facilities in Kabul – Afghanistan			505 723
Emergency water distribution and drought awareness campaign in Maputo province – Mozambique			500 610
Enhancing capacity to manage mixed migration flows in China within the northern Mekong region – phase VII – China			500 000
Ensuring a comprehensive approach to address smuggling and trafficking in Egypt			487 353
Logistics management for urgent humanitarian assistance in response to hurricane Matthew – Haiti			471 547
Non-food items and livelihoods response for internally displaced persons and host communities in northern Cameroon			461 862
Transition initiative for Somalia – net of “for refund”			457 493
Enhancing the overseas health assessment and management of US-bound refugees			455 306
Combating trafficking in persons in the Federated States of Micronesia through the establishment of protection frameworks			453 214
Disaster risk reduction – building community resilience in Timor-Leste – phase III			451 278
Health and humanitarian border management in Sierra Leone – phase II – Sierra Leone – net of “for refund”			450 809
Displacement tracking matrix and shelter/non-food item and camp coordination and camp management assistance for displaced communities in Burundi			443 917
Camp coordination and camp management support and capacity-building in Rakhine state and Kachin state – Myanmar			434 905
Enhancing livelihood opportunities for Syrians and host communities in Egypt			400 000
Emergency humanitarian assistance for internally displaced persons, returnees and host communities in the Central African Republic			388 405
Global rapid response: emergency direct assistance for victims of trafficking – United States			383 125
Mobile training for Ebola practitioners and for non-Ebola health-care clinicians – Sierra Leone			369 735
Capacity-building and mentorship of civil protection actors to enhance emergency operation centres – Haiti			366 708
Disaster risk reduction: building community resilience in Timor-Leste – phase II			363 828
El Niño mitigation in the Federated States of Micronesia and the Marshall Islands – Federated States of Micronesia			350 000

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>UNITED STATES OF AMERICA (continued)</b>			
PSEA capacity-building: providing technical assistance in inter-agency prevention of and response to sexual exploitation and abuse			350 000
IOM development fund line 2			350 000
Humanitarian assistance for Muslims of Myanmar from Rakhine state and special at-risk groups in Thailand			350 000
Climate adaptation, disaster risk reduction and education (CADRE) – Federated States of Micronesia			342 502
Funds received in 2016 – to be allocated			337 219
International disaster response capacity-building for humanitarian actors in the Republic of Korea			333 852
Victim-centred response to trafficking crimes in Tajikistan			310 380
Shelter provision and water, sanitation and hygiene response for conflict-affected populations in Borno state – Nigeria			306 419
Ebola crisis response in Liberia – net of “for refund”			304 453
Migration crisis in Costa Rica: supporting the government of Costa Rica to provide humanitarian assistance to stranded migrants – Costa Rica			303 969
Displacement tracking matrix to support enhanced coordination and assist the displaced populations in the Darfur region – Sudan			303 104
Building an NGO network to combat trafficking, especially in conflict and ceasefire areas in Myanmar			300 113
Rural community engagement in border security and management – Senegal			296 009
Comprehensive action to combat trafficking in persons in Maldives			288 807
Counter-trafficking training and technical assistance: a global rapid response project – United States			281 254
Building preparedness for disaster risk management in Indonesia: reducing risks of displacement			280 558
Post-return humanitarian assistance for deportees – Haiti			277 429
Supporting the enactment of anti-trafficking legislation and the national action plan in Tunisia			266 708
Emergency response for internally displaced persons and host communities in northern Cameroon			258 304
Safe emergency debris removal and management to prepare for shelter and recovery – Nepal – net of “for refund”			251 859
Enhancing Indonesia’s counter-trafficking efforts at subnational level in labour migration provinces			248 748
Humanitarian assistance programme in Afghanistan			241 934
IOM appeal Haiti/hurricane Matthew – Haiti			235 777
Community-based approach to support youth in target municipalities in Bosnia and Herzegovina			232 300
Technical assistance to strengthen measures to combat trafficking in persons in Papua New Guinea			228 224
Establishment and institutionalization of a national referral mechanism for victims of trafficking and child victims of trafficking			226 433
Strengthening the capacity of the government of the Lao People’s Democratic Republic to manage and respond to humanitarian emergencies			225 577
Capacity-building support for stabilization programming in Somalia			220 781
Strengthening coordinated efforts to combat trafficking in persons in Solomon Islands – Australia			218 589
Protecting victims of trafficking through enhanced partnership, identification and referral – Timor-Leste			202 115
Fiji cyclone response: displacement tracking and monitoring – Australia			200 000
Childcare services and psychosocial assistance at the Bangkok immigration detention centre – Thailand			200 000
Strengthening international cooperation on migration and support for the migrants in countries in crisis initiative through outreach and research			199 881
Positive life alternatives for Egyptian youth at risk of irregular migration (PLAYA) – Egypt – net of “for refund”			195 181
Strengthening the national action plan on trafficking in persons in Turkmenistan to ensure coordinated assistance and a victim-centred approach – Kazakhstan			191 412
Victim-centred counter-trafficking awareness in typhoon Haiyan-affected areas in the Philippines			178 389
Emergency direct assistance for victims of trafficking – United States			178 001
Technical assistance for the government of Kyrgyzstan to strengthen the framework on combating trafficking in persons – Kazakhstan			174 337
Counter-trafficking activities – Azerbaijan			171 830

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>UNITED STATES OF AMERICA (continued)</b>			
Strengthening Ukraine's response to trafficking in persons – Ukraine			168 017
Strengthening coordination to respond to trafficking in persons and to provide protection for all victims of trafficking in Mozambique			167 680
Global migration data portal – pilot phase – Germany			165 000
Capacity-building towards resilience for reducing disaster risks in Palau – Federated States of Micronesia			156 403
Enhancing identity management in Guyana through expert skills: phase III – data entry process and management; and phase IV – national handover and monitoring – Guyana			152 179
Strengthening the capacity of the government of Mexico to conduct victim-centred investigations and prosecutions of trafficking in persons cases and to enhance victim protection systems – Mexico			151 760
Enhancement of international dialogue on migration issues – phase II			150 000
Community cohesion initiative – Afghanistan			146 883
Establishment of the technical support unit of the regional conference on migration			145 338
Improving the conditions of vulnerable internally displaced persons, returnees and host community members in northern Mali through the displacement tracking matrix and return information, support for protection assistance and referral systems – Mali			145 254
Combating trafficking in persons in Georgia and addressing the demand aspect of trafficking			140 000
Capacity-building for criminal justice actors in the Caribbean to counter trafficking in persons – Jamaica			131 458
Strengthening coordination to respond to trafficking in persons and ensure justice and protection for all victims of trafficking in Namibia			128 314
Comprehensive action to combat trafficking in persons in Maldives – net of “for refund”			123 056
Enhancing national counter-trafficking efforts in Malaysia			114 375
Horn of Africa/Gulf of Aden/Yemen: improving protection of migrants – phase VI – Kenya			107 000
Human trafficking information exchange: a reliable foundation for effective anti-trafficking			106 317
Women in policing regional conference – Georgia			105 000
Preventing criminal behaviour among adolescents and youth with an emphasis on drug-related crime – Colombia			100 000
Adaptation of existing border police premises for development of a trilateral police cooperation centre – Montenegro			99 434
Capacity-building support for the Kenyan authorities and assistance for at-risk groups in marginalized communities in Kenya to counter violent extremism			90 806
Identification and management of open spaces for disaster preparedness (PMOS – phase II) – Nepal			90 284
Strengthening protection of victims of human trafficking – Madagascar – net of “for refund”			90 188
Central American minors programme on parole processing – pilot programme – Ecuador			89 897
International dialogue on migration 2016: follow-up and review of migration in the sustainable development goals			80 000
Humanitarian assistance for internally displaced persons in the Diffa region – Niger			72 952
Awareness-raising on the dangers of drug abuse among at-risk vulnerable groups in Georgia			70 000
Capacity-building support for stabilization programming in Somalia			65 994
Global consultation of chairs and secretariats of principal consultative processes on migration: inter-State consultation mechanisms on migration and the new framework of sustainable development goals			63 655
Harmonization of protocols for tuberculosis diagnosis and treatment in Bhutanese refugee camps surrounding host communities – Nepal			62 012
Water, sanitation and hygiene and non-food item distribution in response to the drought in Maputo – Mozambique			50 000
Emergency assistance for the victims of floods and landslides in Rwanda			50 000
Palau drought technical assistance – Federated States of Micronesia			50 000
Disaster response for drought-affected people in the Marshall Islands – phase II			49 999
Enhancing climate-resilient agriculture and water supply in drought-affected communities in Papua New Guinea			49 982
Mitigating conflict in Abyei through water, sanitation and hygiene and livelihood interventions – Sudan			48 180
Emergency assistance for the most vulnerable communities suffering from the effects of flooding and landslides in Papua New Guinea			44 514
Strengthening the humanitarian response for conflict-affected populations in north-eastern Nigeria			41 074
Cross-border community engagement on border management mechanisms enforcement in Niger			38 736
Strengthening government capacity for disaster management – logistical support for incident command system training in Timor-Leste (phase II)			35 000

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>UNITED STATES OF AMERICA (continued)</b>			
Strengthening disaster risk reduction capacity and promoting community resilience – Indonesia			31 151
Strengthening the capacity of the government of Georgia to combat crime through the reconstruction of the national forensics bureau – Georgia			30 741
Promoting and facilitating approval of the national action plan and standard operating procedures in Turkmenistan – phase II – Kazakhstan			30 000
Technical support for the national programme on disengaged combatants in Somalia			27 852
Return of highly vulnerable migrants to Central America and Mexico			26 062
Prevention and the reintegration of at-risk youth in the North Caribbean Coast Autonomous Region of Nicaragua			20 599
Building capacities of governments to prepare for, respond to and manage crisis-induced displacement and improving understanding of mobility patterns in ECOWAS countries – Senegal			19 686
Prevention of youth violence in the Zinder region – Niger			18 571
Enhanced pre-positioning for disaster response preparedness in the Federated States of Micronesia			13 764
Strengthening capacities for improved coordination, protection and prosecution relating to trafficking in persons in Madagascar			12 772
Shelter projects 2015–2016			6 723
Strengthening government efforts to combat human trafficking through enhanced prosecution and victim protection in Egypt			4 740
Research on the health risks and consequences of trafficking in persons (global)			4 135
IOM X campaign launch and workshops in Singapore – Thailand			4 000
Summer school on migration studies 2016 – Czechia			2 945
Enhancing basic services and livelihood opportunities in Abyei – Sudan			2 140
Strengthening institutional capacity to coordinate national anti-trafficking response, including the identification and protection of victims and investigation and prosecution of trafficking offenders – Mali			1 891
Combating food insecurity and increasing livelihood opportunities for Malian refugees and host communities in Mauritania – for refund			(529)
Distribution of emergency interim care packages for Ebola cases for admission to Port Loko in Sierra Leone – for refund			(2 470)
Emergency shelter and non-food item assistance for internally displaced persons and returnees – Yemen – for refund			(5 748)
Emergency assistance programme for persons in search of international protection – Colombia – for refund			(12 560)
Community-based disaster risk reduction initiative in south-eastern Myanmar – for refund			(16 423)
Institutional strengthening in the Bahamas, Barbados and Saint Lucia to counter human trafficking – for refund			(19 051)
Umbrella grant management for NGO response to the Ebola outbreak in Guinea – net of “for refund”			(22 713)
Voluntary repatriation of Liberian nationals in Ghana – for refund			(57 399)
Assistance for stranded migrants in the Andaman Sea and Bay of Bengal – Thailand – for refund			(162 906)
Urgent measures to enhance police stations and border posts in Egypt – for refund			(173 794)
<b>Total: United States of America – Unearmarked and earmarked</b>		<b>2 100 000</b>	<b>531 590 742</b>
<b>URUGUAY</b>			
Promotion of human rights and migration in Uruguay			60 000
Funds received in 2016 – to be allocated			31 696
Cooperation agreement between IOM and AUCI – Uruguay			11 816
<b>Total: Uruguay – Earmarked</b>			<b>103 512</b>
<b>Subtotal: MEMBER STATES</b>	<b>10 558</b>	<b>3 455 096</b>	<b>1 162 401 701</b>
<b>NON-MEMBER STATES</b>			
<b>KUWAIT</b>			
Winterization assistance for populations affected by the Mosul crisis – Iraq			4 000 000
Kuwait initiative: IOM Kuwait office and operations			541 362
<b>Total: Kuwait – Earmarked</b>			<b>4 541 362</b>

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>SAUDI ARABIA</b>			
Increasing safe movement, protection and durable solutions for returnees, refugees and migrants fleeing the Yemen crisis – Somalia			2 279 500
Promoting resilient community development and agricultural and livelihoods development for food security in Rakhine state – Myanmar			436 500
<b>Total: Saudi Arabia – Earmarked</b>			<b>2 716 000</b>
<b>UNITED ARAB EMIRATES</b>			
Research on the labour recruitment industry between the United Arab Emirates, Kerala (India) and Nepal – Kuwait			163 268
<b>Total: United Arab Emirates – Earmarked</b>			<b>163 268</b>
<b>Subtotal: NON-MEMBER STATES</b>			<b>7 420 630</b>
<b>UNSC RESOLUTION 1244-ADMINISTERED KOSOVO</b>			
Return and reintegration in UNSC resolution 1244-administered Kosovo – phase IV			2 163 189
EU return and reintegration in UNSC resolution 1244-administered Kosovo – phase IV			55 381
EU – Beautiful Kosovo II			40 506
<b>Subtotal: UNSC resolution 1244-administered Kosovo – Earmarked</b>			<b>2 259 076</b>
<b>EUROPEAN COMMISSION</b>			
Multisectoral assistance for and protection of migrants and refugees stranded in Greece			15 294 173
Support for migration and asylum management in Ukraine			11 558 790
Emergency support to assist the most vulnerable migrants stranded in Greece			11 504 425
Integrated emergency response programme to improve the living conditions of the most vulnerable conflict-affected populations across central Iraq			10 087 650
Relocation programme from Greece to other EU member states for beneficiaries in clear need of international protection – Greece			8 676 790
Strengthening the operational capacities of the Turkish coastguard in managing migration flows in the Mediterranean sea – Turkey			8 071 570
Enhancing protection in the humanitarian response in Turkey through better addressing basic needs, supporting access to education and integrated service provision			7 150 838
Special measure supporting the former Yugoslav Republic of Macedonia to manage its southern border in the context of the European migration crisis – The former Yugoslav Republic of Macedonia			6 469 984
Emergency assistance for populations affected by the crisis in South Sudan			6 293 306
Strengthening the capacities of the government of Georgia in border and migration management			5 209 203
EU support to Serbia and the former Yugoslav Republic of Macedonia in managing the migration/refugees crisis/Balkan route – Serbia			5 130 181
Provision of seasonal non-food items and expansion of communication with communities activities to meet the basic needs of internally displaced persons – Iraq			3 907 385
Emergency assistance for crisis-affected populations in South Sudan and Abyei			3 296 593
IOM's whole-of-Syria humanitarian assistance programme for vulnerable Syrians affected by the crisis in Jordan, the Syrian Arab Republic and Turkey			3 128 492
Humanitarian assistance programme for vulnerable Syrians affected by the crisis			3 060 109
Supporting the stabilization and early recovery of at-risk communities in Bangui – Central African Republic			2 949 114
Supporting recovery and sustainable solutions for internally displaced persons and the conflict-affected population in Ukraine			2 869 036
Implementation of the European election observation mission in Ghana – Belgium			2 821 478
Supporting ACP-EU cooperation on migration and development – Belgium			2 802 691
Readmission capacity-building facility (EURCAP) – Belgium			2 793 296
Repatriation assistance for vulnerable migrants stranded in Libya and promoting stability in the southern regions of Libya			2 659 367
Facilitating sustainable return through laying foundations for Somalia in the Horn of Africa (FLASH) – Somalia			2 621 413
Contributing to ongoing stabilization efforts in Iraq by helping to reduce tensions between internally displaced persons and host communities – Iraq			2 548 583
The Iraq EU-IOM jointly run advanced assisted migration initiative (HIJRA AMINA)			2 458 101
Stabilizing communities and enhancing migration management for smooth transitions in Egypt, Tunisia and Libya – net of “for refund”			2 375 207

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>EUROPEAN COMMISSION (continued)</b>			
Multisectoral assistance for Syrian refugees in Turkey displaced by the conflict			2 364 401
EU return and reintegration in UNSC resolution 1244-administered Kosovo – phase IV			2 060 391
Integrated support programme for populations affected by displacement in Sudan			1 821 628
Water, sanitation and hygiene and winterization support for the conflict-affected population in the eastern regions of Ukraine			1 803 833
Supporting the implementation of displacement tracking and direct assistance for the conflict-affected population in north-eastern Nigeria			1 789 004
Regional and multisector assistance for populations affected by the Syrian crisis			1 759 852
Migrant resource and response mechanism – phase II – Niger			1 625 993
Strengthening social cohesion and stability in slum populations – Uganda			1 523 828
Improving post-crisis recovery through community stabilization initiatives in Burundi			1 510 710
Strengthening migration governance and response to mixed migration flows in the Agadez region – Niger			1 464 208
Support for Jordanian border guards in the provision of humanitarian assistance to Syrian refugees			1 457 612
Emergency response addressing the critical non-food item needs of internally displaced persons fleeing violence in Iraq			1 398 883
Stabilization support for internally displaced persons and the conflict-affected population in Ukraine			1 331 345
Strengthening security at borders in the Diffa region of Niger			1 306 919
Assisted voluntary return of third-country nationals to their country of origin – Greece – net of “for refund”			1 263 468
Migration, environment and climate change: evidence for policy (MECLEP)			1 214 378
Providing a comprehensive response to the mixed migration crisis on the island of Hispaniola – Haiti			1 168 222
Building back safer communities in flood- and cyclone-affected areas of Myanmar			1 084 599
EU election observation mission in Haiti – Belgium			1 076 252
Support for the EU–China dialogue on migration and mobility project – China			1 003 496
Humanitarian assistance for undocumented nationals of Myanmar in Cox’s Bazar to improve living conditions – Bangladesh			988 632
Providing local infrastructure and empowerment for cross-border peace and cooperation – Sudan			933 878
Rapid response for disaster-affected internally displaced persons in Ethiopia			907 029
Safe and quality education support for conflict-affected children in Mindanao in the Philippines			901 917
Supporting Serbia to improve border management capabilities in the context of the European migration crisis – Serbia			891 862
Ghana integrated migration approach			878 520
Community resilience initiative to support the regional development and protection programme in North Africa – Tunisia			851 781
Complementary measures in light of the relocation programme from Italy to member states of relocation – Italy			849 162
Implementation of the EU election observation mission to Uganda 2016 (services) – Brussels – net of “for refund”			821 549
Comprehensive assistance for the population affected by the earthquake in Ecuador			802 676
Promoting stability, well-being and harmony for Muslims of Myanmar and host communities in Thailand			786 962
Support for border management in Senegal			778 174
Support for EU member states under particular migratory pressure in their response to health-related challenges – Belgium			759 219
Pilot initiative to monitor readmission in Ukraine and Pakistan (MONITOR) – Ukraine			741 736
Regional cooperation on border management between Bulgaria, Greece and Turkey – phase I – Turkey			739 776
Protecting children in the context of the refugee and migrant crisis in Europe – Hungary			733 696
Humanitarian assistance for and protection of vulnerable migrants in Yemen			725 624
Assistance for conflict-affected populations – phase II – Democratic Republic of the Congo			721 533
Reducing medium- and long-term recurrent costs: adoption of renewable energy to ensure water supply in refugee and internally displaced person camps and local communities – Kenya			713 489
Action to protect and assist vulnerable and exploited migrant workers in the Middle East (PAVE)			629 799
Regional support for protection-sensitive migration management in the Western Balkans and Turkey – component II – Serbia			608 242
Early recovery support for earthquake-affected populations in Nepal			557 109

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>EUROPEAN COMMISSION (continued)</b>			
Establishing a displacement tracking matrix system in Somalia to address information management gaps and strengthen the effectiveness of humanitarian actors targeting riverine areas – Somalia			544 218
Supporting the implementation of the migration and development component of the EU–Moldova mobility partnership and harnessing its benefits for the residents of the Transnistria region of the Republic of Moldova			535 097
Regional support for protection-sensitive migration management in the Western Balkans and Turkey – component I – Serbia			529 738
Voices from the underground: improving the protection and capacity of migrant workers – Mozambique			526 988
Strengthening surveillance and bilateral coordination capacity along the common border between Belarus and Ukraine – Belarus			513 792
Strengthening human rights monitoring and protection in Zimbabwe			513 529
Enhancing response to displacement			488 346
Supporting active inclusion of disadvantaged migrants in Europe through the development and testing of local centres for socioeconomic integration – Italy			446 927
Provision of security awareness support to the humanitarian community in Pakistan			443 951
Humanitarian assistance for internally displaced persons in Ukraine using cash transfers			441 501
Fostering health provision for migrants, the Roma and other vulnerable groups			432 074
Funds received in 2016 – to be allocated			418 911
Developing innovative European models for protecting refugees and providing support to new resettlement countries – Belgium			409 628
Humanitarian protection assistance for vulnerable undocumented and unaccompanied Afghan minors and single female deportees from the Islamic Republic of Iran – Afghanistan			369 786
Implementation of the EU election observation mission in Guinea under the EuropeAid contract – Belgium			341 897
Enhancement of national capacities to combat human trafficking in Azerbaijan			338 885
Protection assistance for vulnerable populations in camps and in high-return areas in Haiti			328 939
Humanitarian assistance to protect vulnerable migrants in Yemen			318 471
Emergency assistance for conflict-affected populations: human mobility tracking and psychosocial support for the most vulnerable mobile populations – Cameroon			315 671
Strengthening coordination for increased protection of trafficked migrant children – Ethiopia			300 139
Supporting the implementation of displacement tracking and direct assistance in north-eastern Nigeria			298 166
Humanitarian assistance for Muslims of Myanmar from Rakhine state and special at-risk groups – Thailand			272 109
Emergency assistance for the effective management of immigration flows on Greek territory – Greece			254 777
Technical assistance to strengthen prosecution efforts and protection measures to combat trafficking in persons in Papua New Guinea			250 531
Assistance for the improvement of the socioeconomic conditions of military families – Democratic Republic of the Congo			249 636
Strengthening the response to cholera outbreaks in Artibonite and north-western departments – Haiti			242 949
Emergency response and protection of refugees in Ethiopia through mitigation of secondary movement			239 692
Preventing abuse by aid workers: Piloting inter-agency community-based complaint mechanisms			239 130
Assistance for the conflict-affected population in the Democratic Republic of the Congo			221 976
Rapid response for disaster-affected internally displaced persons in Ethiopia			215 316
Resilient environmentally appropriate building by upgrading local techniques in Vanuatu (REBUILT)			208 522
Strengthening dialogue and cooperation to establish management models on migration and development policies			173 565
External thematic expertise in migration – Belgium			130 153
Response to cholera outbreaks in Upper Artibonite and south-eastern departments and for internally displaced persons – Haiti			129 632
Improving water, sanitation and hygiene services for unaccompanied minors living in Teknaf in Bangladesh			111 483
Emergency assistance for flood-affected displaced populations in Malawi and Mozambique – South Africa			89 050
Provision of security awareness induction support to the humanitarian community in Pakistan			88 270
Humanitarian assistance for stranded migrants in Indonesia, Thailand and Malaysia			67 992
Support for populations affected by violence in Kachin, Northern Shan and Rakhine states in Myanmar			67 758

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>EUROPEAN COMMISSION (continued)</b>			
Life-saving humanitarian assistance for Burundian refugees in the United Republic of Tanzania			66 372
ACCESS – Active citizenship: enhancing political participation of migrant youth			56 835
HEADSTART: Fostering integration before departure – Czechia			48 850
Support for the eastern partnership panel on migration and asylum – Ukraine			44 789
Streamlining the asylum and mixed migration system in Montenegro			44 411
MAGNET II – Joint approach to job placement for Iraqi returnees (Kurdistan region of Iraq)			43 328
Literature review of significant push and pull factors of asylum-related migration – Germany – net of “for refund”			31 355
Infectious disease health services for refugees and asylum seekers in Europe – Belgium			24 044
Reducing vulnerability through monitoring, analysing and responding to protection incidents – Zimbabwe			23 625
EU election observation mission in Uganda 2016: first MEP visit – Belgium			12 693
EU election observation mission in Haiti 2015: MEP visit – Belgium			12 094
EU election observation mission in Haiti 2015: second MEP visit – Belgium			1 881
Provision of housing and income-generation support to refugees and internally displaced persons – Serbia – net of “for refund”			(1 552)
Improving local organizations to protect victims of political violence and internally displaced persons through protection monitoring – Zimbabwe – for refund			(4 129)
115 callback system: implementing the system and framework for alerts generated by the 115 Ebola call centre – Guinea – for refund			(10 623)
Support for the creation of an electronic system of pre-arrival information exchange between Belarus and Ukraine – for refund			(10 956)
Emergency assistance for conflict-affected populations in Cameroon: assistance for internally displaced persons – for refund			(19 210)
Encouraging migrant returns from Libya and reinforcing their communities of return – for refund			(28 135)
Support for democratization processes in Sudan through the capacity-building of the national elections commission and contribution to inclusive political participation – phase II – Sudan – for refund			(160 002)
Coordinated approach for the reintegration of victims of trafficking (CARE) – France – for refund			(160 642)
Facilitating the recovery and transition process for returnees in flood-affected districts of Malawi – for refund			(328 924)
Technical assistance for the government of Ethiopia: Reception, reinsertion, reintegration – Ethiopia – for refund			(396 340)
EU border assistance mission in the Republic of Moldova and Ukraine – for refund			(1 747 366)
<b>Subtotal: EUROPEAN COMMISSION</b>			<b>192 740 753</b>
<b>UNITED NATIONS ORGANIZATIONS AND FUNDS</b>			
<b>AFGHANISTAN COMMON HUMANITARIAN FUND</b>			
Humanitarian post-arrival assistance for Afghan returnees from Pakistan in Nangarhar and Khost – Afghanistan – for refund			(24 941)
<b>Total: Afghanistan Common Humanitarian Fund – Earmarked</b>			<b>(24 941)</b>
<b>ALBANIA ONE UN COHERENCE FUND</b>			
Contributing to preventing and fighting trafficking in persons in Albania			20 000
<b>Total: Albania One UN Coherence Fund – Earmarked</b>			<b>20 000</b>
<b>CENTRAL EMERGENCY RESPONSE FUND</b>			
Winterization assistance provided to families affected by the Mosul liberation operations – Iraq			4 000 000
Provision of life-saving non-food items and shelter assistance to displaced persons in emerging crisis areas – South Sudan			3 000 000
Life-saving shelter and basic needs assistance for 15,000 most vulnerable people in zones of return from temporary shelters – Haiti			2 964 970
Shelter provision for school relocations and camp decongestion/upgrade in Maiduguri in Borno state – Nigeria			2 000 000
Emergency shelter/non-food item assistance provided to internally displaced persons fleeing the conflict in central Iraq and located in Anbar governorate in Iraq			2 000 000
Sheltering and tracking the most vulnerable communities affected by the earthquake in Ecuador			1 750 000
Emergency water, sanitation and hygiene services for communities affected by drought in Somaliland and Puntland – Somalia			1 205 366

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>CENTRAL EMERGENCY RESPONSE FUND (continued)</b>			
Emergency registration and expanded non-food item management capacities for populations affected by hurricane Matthew – Haiti			1 179 996
Provision of transportation assistance to South Sudanese refugees in Ethiopia			1 130 000
Fiji cyclone response: shelter and non-food item pipeline – Australia			1 100 067
Provision of emergency shelter and non-food item support to communities affected by floods and landslides in Rwanda			1 000 780
Urgent repair and rehabilitation of Malakal protection of civilians site – South Sudan			1 000 000
Provision of transportation assistance and transitional shelters to South Sudanese refugees – Ethiopia			1 000 000
Providing Burundian refugees and their belongings with safe and dignified transportation – United Republic of Tanzania			999 997
Humanitarian assistance for newly displaced populations fleeing the Lake Chad basin and the violence caused by Boko Haram in the Diffa region – Niger			998 708
Provision of temporary shelter and other essential basic supplies for vulnerable newly arrived undocumented Myanmar nationals in Teknaf and Ukhiya upazilas of Cox's Bazar district – Bangladesh			980 591
Provision of humanitarian direct assistance to internally displaced persons – Libya			899 999
Emergency shelter and non-food item support for the landslide- and flood-affected population in Sabaragamuwa province – Sri Lanka			899 993
Enhancing water, sanitation and hygiene services for internally displaced persons, returnees and hosting communities in the Lahj governorate in Yemen			897 582
Displacement tracking, “light” camp coordination and camp management and direct humanitarian assistance provision – Central African Republic			750 000
Providing life-saving emergency shelter and non-food items to people affected by the earthquake in Kagera – United Republic of Tanzania			750 000
Improving access to water and sanitation in areas with high concentrations of internally displaced persons and returnees – Mali			700 000
Emergency life-saving water, sanitation and hygiene response to displacements in Northern Darfur caused by the Jebel Marra crisis – Sudan			639 978
Emergency humanitarian response for the Syrian population at the berm border area – Jordan			600 001
Displacement tracking matrix psychosocial assistance and community-based protection including strengthening communication with crisis-affected communities – Burundi			600 000
Emergency assistance for undocumented Afghan returnees in Nangarhar province – Afghanistan			600 000
Protection and direct assistance for stranded migrants in Libya			500 000
Emergency sanitation, hygiene and water provision for refugees from the Democratic Republic of the Congo in south-west and mid-west Uganda (Kyangwali, Kyaka II and Rwamwanja) – Uganda			399 999
Provision of life-saving primary health-care services to drought-affected populations – Somalia			372 583
Responding to shelter and non-food item needs of internally displaced persons, returnees and vulnerable persons in northern Mali			350 000
Shelter/non-food item assistance for displaced and flood-affected households – Burundi			325 000
Emergency psychosocial support for displaced populations in camps in Maiduguri, Borno state – Nigeria			300 000
Protecting vulnerable internally displaced returnees and host communities in Mali through identification of basic needs and provision of direct psychosocial assistance by protection teams and referral to mental health professionals – Mali			300 000
Integrated response to the emergency health needs of conflict-affected populations in Western Equatoria, Western Bahr el Ghazal and Upper Nile states in South Sudan			251 115
Responding to health needs of internally displaced persons and returnees affected by conflict in northern Mali through mobile clinics – Mali			250 000
Provision of safe water and access to improved sanitation for vulnerable newly arrived undocumented Myanmar nationals in Teknaf and Ukhiya upazilas of Cox's Bazar district – Bangladesh			236 149
Protecting children affected by cyclone Winston from violence, abuse and exploitation – Australia			200 000
Registration/profiling and provision of essential household items and emergency shelter to displaced persons (including returnees and third-country nationals) in the Lac region of Chad			200 000
Emergency shelter assistance – Chad			199 999
Contributing to improving deteriorating health among displaced Ethiopian migrant populations across Djibouti and health assistance for host communities			199 983
Provision of critical primary health care including the minimum initial service package for reproductive health to recently arrived undocumented Myanmar nationals – Bangladesh			187 093
Support for emergency shelter and non-food items for newly displaced persons in Northern Darfur – Sudan			182 304

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>CENTRAL EMERGENCY RESPONSE FUND (continued)</b>			
Emergency assistance for populations experiencing severe food insecurity in Hodh Ech Chargui – Mauritania – for refund			(97)
Emergency shelter and non-food item assistance for displaced populations in north-eastern Nigeria – for refund			(573)
Emergency assistance for migrants stranded in the Congo after fleeing the Central African Republic – for refund			(751)
Response to food insecurity through provision of non-food kits and agricultural assistance – Mauritania – for refund			(923)
Emergency assistance for migrants stranded in Cameroon after fleeing the Central African Republic – for refund			(2 068)
Emergency assistance for migrants stranded in Cameroon after fleeing the Central African Republic – for refund			(2 948)
Provision of psychosocial support and community-based protection to migrants from the United Republic of Tanzania – Burundi – for refund			(6 923)
South Sudanese refugee emergency response in Arua – Uganda – for refund			(7 365)
Provision of repair kits and non-food items to returning families affected by floods in Iquitos – Peru – for refund			(11 519)
Water supply, sanitation and hygiene in conflict-affected areas with high numbers of internally displaced persons – Mali – for refund			(12 840)
Emergency shelter, non-food item and camp coordination and camp management support for populations affected by the earthquake in Nepal – for refund			(15 002)
Provision of essential water, sanitation and hygiene support to South Sudanese in White Nile and South Kordofan states – Sudan – for refund			(25 113)
Emergency assistance in Cameroon: life-saving non-food item assistance for the most vulnerable internally displaced populations – for refund			(25 930)
Emergency assessment and movement tracking of conflict-affected populations in Cameroon – for refund			(65 058)
Supporting immediate protection and life-saving needs of Yemeni refugees and Somali returnees – Somalia – for refund			(162 517)
Provision of emergency survival kits to conflict-affected households in remote locations – South Sudan – for refund			(172 667)
Ensuring life-saving support for the displaced population affected by flooding and cyclones through the displacement tracking matrix – Myanmar – for refund			(303 184)
Provision of core relief items and temporary accommodation to vulnerable arrivals from Yemen – Somalia – net of “for refund”			(761 943)
<b>Total: Central Emergency Response Fund – Earmarked</b>			<b>36 524 832</b>
<b>DIASPORA ENGAGEMENT IN ECONOMIC DEVELOPMENT JOINT PROGRAMME IN KOSOVO</b>			
Diaspora engagement in economic development (DEED II) – UNSC resolution 1244-administered Kosovo			112 791
<b>Total: Diaspora Engagement in Economic Development Joint Programme in Kosovo – Earmarked</b>			<b>112 791</b>
<b>ETHIOPIA ONE UN FUND</b>			
Joint United Nations programme for counter-trafficking and migration policy and practice in Ethiopia – phase II			124 869
<b>Total: Ethiopia One UN Fund – Earmarked</b>			<b>124 869</b>
<b>FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS</b>			
Project for running the United Nations common compound in Bossaso – Somalia			227 361
Provision of support to vulnerable households affected by the Syrian crisis in Lebanon			50 000
Management and payment of special police unit central management teams in Puntland and Somaliland – Somalia			45 897
Increasing preparedness and resilience in vulnerable indigenous communities and organizations – Plurinational State of Bolivia			22 752
<b>Total: Food and Agriculture Organization of the United Nations – Earmarked</b>			<b>346 010</b>
<b>INTERNATIONAL CIVIL AVIATION ORGANIZATION</b>			
Management and payment of special police unit central management teams in Puntland and Somaliland – Somalia			29 465
<b>Total: International Civil Aviation Organization – Earmarked</b>			<b>29 465</b>
<b>INTERNATIONAL LABOUR ORGANIZATION</b>			
Promoting ethical conduct and professionalizing the recruitment industry – Sri Lanka			89 324
Funds received in 2016 – to be allocated			9 217

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>INTERNATIONAL LABOUR ORGANIZATION (continued)</b>			
Coordination of rehabilitation support for Rana Plaza victims – Bangladesh			5 900
Management and payment of special police unit central management teams in Puntland and Somaliland – Somalia			5 666
<b>Total: International Labour Organization – Earmarked</b>			<b>110 107</b>
<b>JOINT PROGRAMME ON SEEKING CARE, SUPPORT AND JUSTICE FOR SURVIVORS OF CONFLICT-RELATED SEXUAL VIOLENCE IN BOSNIA AND HERZEGOVINA</b>			
Seeking care and justice for survivors of conflict-related sexual violence in Bosnia and Herzegovina			104 543
Seeking care, support and justice for survivors of conflict-related sexual violence in Bosnia and Herzegovina – phase III			89 455
<b>Total: Joint Programme on Seeking Care, Support and Justice for Survivors of Conflict-related Sexual Violence in Bosnia and Herzegovina – Earmarked</b>			<b>193 998</b>
<b>OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS</b>			
Enhancing access and alleviating suffering through the provision of an integrated package of nutrition, health, WASH, shelter, NFI and CCCM emergency response in the most remote areas of Yemen			4 250 000
Multisectoral assistance for displaced populations living in host communities and settlements for internally displaced persons in northern Syrian Arab Republic			4 139 931
Life-saving emergency non-food items to respond to the scabies outbreak among vulnerable groups in Ethiopia			3 200 453
Procurement, transportation and distribution of tents to internally displaced persons affected by the humanitarian crisis in northern Syrian Arab Republic – Turkey			2 811 246
Life-saving emergency shelter and non-food item response for internally displaced persons affected by El Niño – Ethiopia			2 344 407
Emergency multisectoral and winterization assistance for internally displaced persons in settlements and collective centres in northern Syrian Arab Republic			1 999 979
Provision of emergency non-food items and shelter to vulnerable internally displaced persons and the affected populations of Iraq			1 565 000
Procurement, transportation and distribution of non-food item kits for internally displaced persons affected by the humanitarian crisis in northern Syrian Arab Republic			1 499 479
Shelter/non-food item support for conflict-affected populations in Yemen through immediate provision of emergency non-food items and shelter materials			1 300 000
Procurement, transportation and distribution of non-food item kits for populations affected by the recent displacement in northern Syrian Arab Republic			999 771
Shelter/non-food item support for conflict-affected populations in Yemen through immediate replenishment and distribution of kits to respond to the needs of cyclone-affected populations in Socotra and Shabwa			683 607
Life-saving primary health, child health, women's health and reproductive health care for internally displaced persons and host communities in Anbar through mobile medical teams – Iraq			600 000
Task force for population movement multisectoral location assessments – Yemen			600 000
Implementation of the displacement tracking matrix across Iraq – Iraq			570 364
Enhancing access to safe drinking water and environmental sanitation in Yemen			470 040
Enhancing access to safe drinking water for vulnerable internally displaced persons and host communities in Taizz and Abyan governorates in Yemen			420 000
Winterization response through the provision of shelter sealing-off kits and olive pit bricks to vulnerable households in southern Syrian Arab Republic – Jordan			400 009
Building capacity to create a safe and liveable environments and responding to the most urgent IDP site care and maintenance needs through mobile CCCM teams in central Iraq			399 999
Building local capacity to create safe and liveable environments and responding to the most urgent IDP site care and maintenance needs through CCCM mobile teams in central Iraq			399 887
Primary health-care support for crisis-affected communities in Lebanon			231 850
Project for running the United Nations common compound in Bossaso – Somalia			170 521
Emergency cholera responses targeting populations living along the banks of the Ubangui river between Bangui and Mongoumba and internally displaced persons in Bangui – Central African Republic			120 000
Provision of technical support for OCHA office renovation in South Sudan			59 366
Displacement tracking matrix – Burundi – net of “for refund”			27 421
Management and payment of special police unit central management teams in Puntland and Somaliland – Somalia			10 766
Reducing morbidity, mortality and suffering and improving the health of internally displaced persons and their families – Iraq – for refund			(12 314)
Emergency response addressing the critical needs of internally displaced persons fleeing violence/provision of non-food items and shelter – Iraq – for refund			(47 686)
<b>Total: Office for the Coordination of Humanitarian Affairs – Earmarked</b>			<b>29 214 096</b>

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES</b>			
Potential for resettlement for Ashraf transportation – Iraq			2 594 550
Management of Dholeb way station and transit assistance in Mogadishu to support Somali returnees from Kenya – Somalia			1 867 751
Establishment of dedicated voluntary repatriation centres within nine temporary shelters along the Thai–Myanmar border – Thailand			723 680
Resettlement activities for refugees in Lebanon			629 656
Improving the livelihoods of refugee returnees through business enterprise establishment in southern Iraq – net of “for refund”			460 480
Facilitation of voluntary return of Myanmar refugees – Thailand			460 078
Management of Dholeb way station to support spontaneous return of refugees from Kenya – Somalia			373 077
Support for IOM for the summit for refugees and migrants			300 000
Provision of emergency evacuation and relocation assistance (transportation) to South Sudanese refugees in Gambella – Ethiopia			293 165
Transportation of refugees and medical screening for resettlement cases – Ethiopia – net of “for refund”			277 996
Medical assessment for resettlement for persons of concern and transportation for USRAP refugees – Jordan			258 978
Improving the protection of Somali refugees through the provision of transportation assistance – Ethiopia			250 598
Provision of support services to Norwegian selection mission as referred by UNHCR – Turkey			240 599
Voluntary repatriation and relocation of refugees within Kenya – net of “for refund”			200 542
Safe and dignified transportation for Burundian refugees to transit centres and refugee camps in the United Republic of Tanzania			200 000
Funds received in 2016 – to be allocated			157 205
Displaced person movement from Kapise to Luwani in Neno district – Malawi			137 307
Emergency assistance to identify and document Haitian migrants: providing a comprehensive response to the mixed migration crisis on the island of Hispaniola – phase I – Dominican Republic			109 741
Movements from Africa to Denmark			81 047
Enhancing coordination of humanitarian shelter response			80 544
Management and payment of special police unit central management teams in Puntland and Somaliland – Somalia			27 198
Combating secondary movement and irregular migration in Eritrean refugee camps in northern Ethiopia			26 337
Resettlement medical assessment and provision of transportation for refugees from Jijiga to Malkadida – Ethiopia			24 610
Voluntary repatriation of refugees from South Africa			23 896
Mainstreaming housing, land and property issues into key humanitarian, transitional and development planning tools			20 000
Expert-level workshop series on protection at sea – net of “for refund”			12 315
UNHCR–IOM advancing refugee employment in Uganda scoping and exercise – pilot project – Uganda			7 057
Global movement project (GMP Pretoria)			1 798
Provision of measles and polio immunization for newly arrived Syrian refugees at Raba al Sarhan transit centre – Jordan – for refund			(8 064)
Capacity-building and minimal site maintenance to strengthen camp coordination and management – Iraq – for refund			(8 785)
Humanitarian support for the Cuban migration situation in Costa Rica – net of “for refund”			(9 419)
Transportation to countries of resettlement or transit of refugees from various countries – for refund			(19 958)
Resettlement activities for refugees in Lebanon – for refund			(20 504)
Support for transportation services for Syrian children to attend a school in Malatya, Turkey – for refund			(36 640)
Psychosocial support for refugees, internally displaced persons and other vulnerable groups in far northern Cameroon – Cameroon – for refund			(86 116)
Provision of onward transport assistance to returnees from Yemen to south central Somalia – for refund			(458 152)
<b>Total: Office of the United Nations High Commissioner for Refugees – Earmarked</b>			<b>9 192 568</b>
<b>PEACEBUILDING FUND</b>			
Midnimo (unity) – support for the attainment of durable solutions in areas affected by displacement and returns in Jubaland and South West States – Somalia			1 620 000
Empowerment of young people for peace in Niger (“AJPANI”) – Niger			875 000
Support for the security sector reform in Madagascar (ARSSAM)			600 000
<b>Total: Peacebuilding Fund – Earmarked</b>			<b>3 095 000</b>

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>SOMALIA COMMON HUMANITARIAN FUND</b>			
Provision of life-saving and life-sustaining integrated water, sanitation and hygiene response to internally displaced persons and host communities in Dalxiis, Kismayo – Somalia			300 033
Addressing food security needs through the provision of agricultural inputs for internally displaced persons and vulnerable host communities in Baidoa district – Somalia			300 000
Provision of life-saving emergency shelter kits and solar lamps to the most vulnerable internally displaced persons in Daynille, Mogadishu – Somalia			250 039
Enhancing access to food for internally displaced persons through the provision of unconditional cash transfers in Kaxda district – Somalia			229 893
Water, sanitation and hygiene and health emergency response for acute watery diarrhoea/cholera-affected communities in Kismayo – Somalia			200 000
Provision of integrated life-saving primary health-care services to internally displaced persons and their host communities in the Daynille district in Banadir – Somalia			190 000
Provision of integrated life-saving primary health-care services to internally displaced persons and their host communities in Kismayo – Somalia			150 000
<b>Total: Somalia Common Humanitarian Fund – Earmarked</b>			<b>1 619 965</b>
<b>SOUTH SUDAN COMMON HUMANITARIAN FUND</b>			
Provision of emergency shelter and non-food items to people in need in South Sudan (pipeline)			1 700 014
Humanitarian common logistics services in South Sudan 2016 – phase II			1 699 994
Provision of emergency shelter and non-food item supplies to people in need in South Sudan			1 599 998
Provision of emergency shelter and non-food items to people in need in South Sudan (pipeline)			1 500 000
Humanitarian common logistics services in South Sudan			1 250 000
Procurement and management of core emergency supplies to support the enhancement of the water, sanitation and hygiene sector's preparedness and response in South Sudan			949 990
Procurement and management of core emergency supplies to support the enhancement of the water, sanitation and hygiene sector's preparedness and response in South Sudan			700 000
Provision of life-saving primary health-care services through semi-static and mobile clinics in Renk county and flexible rapid response teams – South Sudan			510 000
Sustaining life-saving primary health-care services and provision of rapid response and psychosocial support for vulnerable internally displaced persons, returnees and affected host communities in Upper Nile, Unity and Jonglei states – South Sudan			509 000
Provision of life-saving shelter and non-food item assistance to conflict-affected populations in Western Bahr el Ghazal – South Sudan			479 204
Provision of emergency shelter and non-food items to people in need in South Sudan (front line)			320 000
Provision of emergency shelter and non-food items to people in need in South Sudan (front line)			320 000
Psychosocial support services for the conflict-affected population in Wau – South Sudan			150 000
Life-saving health assistance and prevention, detection and response to disease outbreaks for internally displaced persons and host communities in Wau – South Sudan			125 000
Psychosocial support for conflict-affected populations living in UNMISS protection of civilians sites – South Sudan – net of "for refund"			(27 103)
Provision of water, sanitation and hygiene assistance to internally displaced persons in Melut county, Upper Nile state in South Sudan			(198 269)
Improving service delivery to beneficiaries in protection of civilians sites through maintenance of hubs – South Sudan – for refund			(219 108)
<b>Total: South Sudan Common Humanitarian Fund – Earmarked</b>			<b>11 368 720</b>
<b>SUDAN COMMON HUMANITARIAN FUND</b>			
Implementation of the displacement tracking matrix and emergency information management in Sudan			499 993
Procurement of water, sanitation and hygiene emergency supplies to support enhancement of the sector – South Sudan			400 000
Support for South Sudanese affected by conflict – Sudan			200 000
Water, sanitation and hygiene vulnerability study project – Sudan			150 000
Providing health and nutrition services to returnees and host communities in Umbaru, Northern Darfur, to facilitate recovery, return and reintegration – Sudan			86 322
Tracking returnees and conflict-affected persons in Darfur and the three areas – Sudan – for refund			(636)
Registration and verification of internally displaced persons and populations affected by natural disasters in Sudan – for refund			(3 692)
Improved advocacy and protection of migrants and other vulnerable groups travelling through Sudan – for refund			(10 229)
Registration and verification of internally displaced persons and populations affected by natural disasters and conflict – Sudan – for refund			(11 565)
<b>Total: Sudan Common Humanitarian Fund – Earmarked</b>			<b>1 310 195</b>

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>UNDP PROJECT CLEARING ACCOUNT</b>			
Investing in having an impact on HIV and AIDS in South Sudan			652 178
Supporting regular and fair labour migration policies, including return migration management – Kuwait			358 953
Joint migration and development initiative: strengthening the contribution of migration			335 645
EU flood recovery programme – Bosnia and Herzegovina – net of “for refund”			290 049
Recruitment of Somali diaspora technical experts for local governance in Somalia			176 602
Recruitment of Somali diaspora technical experts for the beneficiary institutions in Somalia under the joint rule of law programme			158 987
Afghanistan: update of the migration profile			90 000
Seeking care, support and justice for survivors of conflict-related sexual violence in Bosnia and Herzegovina			82 667
Supporting Belarus in addressing irregular migration and promoting human rights – Belarus			65 507
Anti-corruption and rule of law – Albania			61 875
Health promotion and assistance for migrants in Bosnia and Herzegovina			1 240
<b>Total: UNDP Project Clearing Account – Earmarked</b>			<b>2 273 704</b>
<b>UN-HABITAT</b>			
Management and payment of special police unit central management teams in Puntland and Somaliland – Somalia			12 466
Mainstreaming housing, land and property issues into key humanitarian, transitional and development planning tools			12 000
<b>Total: UN-Habitat – Earmarked</b>			<b>24 466</b>
<b>UNICEF</b>			
Provision of school transportation for Syrian students in Azraq camp to access formal education for the academic year 2016–2017 – Jordan			1 300 000
Integrated biological and behavioural surveillance survey in Hargeisa, Bossaso and Mogadishu – Somalia			499 990
Roll-out of the essential package of health services in Kismayo district in the Lower Juba region of Somalia	267 454		225 852
Joint programme on social protection in Zambia			301 674
Funds received in 2016 – to be allocated			242 993
Increasing protection and preventing exploitation in emergency settings in Mozambique			225 000
Enhancing the network of evacuation centres in Eastern Samar in the Philippines			200 000
Cold chain and vaccine management in the Lower Juba region of Somalia – Somalia	199 207		
Pre-positioning water, sanitation and hygiene emergency supplies in Middle Juba and Lower Juba regions of Somalia	120 821		36 594
Increasing child protection and combating child trafficking through community education in child rights – Ghana			113 970
Project for running the United Nations common compound in Bossaso – Somalia			99 450
Contributing to establishing a multi-donor trust fund for providing assisted voluntary return support to stranded Ethiopians – Ethiopia			96 551
Mapping and size estimation of key populations in Somalia: female sex workers and their clients in Somalia			88 180
Management and payment of special police unit central management teams in Puntland and Somaliland – Somalia			70 829
Protecting migrant children from trafficking and exploitation in Zambia			46 369
Establishment of the technical support unit of the regional conference on migration			7 500
Strengthening routine immunization activities in the high-risk areas and Za'atari refugee camp in Jordan – for refund			(9 937)
<b>Total: UNICEF – Earmarked</b>	<b>587 481</b>		<b>3 545 013</b>
<b>UNITED NATIONS ASSISTANCE MISSION IN SOMALIA</b>			
Supporting the government of Somalia to create a secure environment for female former combatants – Somalia			121 121
Management and payment of special police unit central management teams in Puntland and Somaliland – Somalia			10 199
<b>Total: United Nations Assistance Mission in Somalia – Earmarked</b>			<b>131 320</b>
<b>UNITED NATIONS CAPITAL DEVELOPMENT FUND</b>			
Management and payment of special police unit central management teams in Puntland and Somaliland – Somalia			3 400
<b>Total: United Nations Capital Development Fund – Earmarked</b>			<b>3 400</b>

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION</b>			
Promoting land management in migration-prone areas through innovative financing mechanisms – Italy			299 357
West Africa: promoting sustainable land management in migration-prone areas through innovative financing mechanisms – Burkina Faso			98 824
<b>Total: United Nations Convention to Combat Desertification – Earmarked</b>			<b>398 181</b>
<b>UNITED NATIONS DARFUR FUND</b>			
Water, sanitation and hygiene services underpinned by improved integrated water resource management in Darfur – Sudan			258 153
<b>Total: United Nations Darfur Fund – Earmarked</b>			<b>258 153</b>
<b>UNITED NATIONS DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS</b>			
Junior professional officer			17 875
<b>Total: United Nations Department of Economic and Social Affairs – Earmarked</b>			<b>17 875</b>
<b>UNITED NATIONS DEPARTMENT OF SAFETY AND SECURITY</b>			
Project for running the United Nations common compound in Bossaso – Somalia			284 201
Management and payment of special police unit central management teams in Puntland and Somaliland – Somalia			17 566
<b>Total: United Nations Department of Safety and Security – Earmarked</b>			<b>301 767</b>
<b>UNITED NATIONS DEVELOPMENT PROGRAMME</b>			
UNDP accommodation village – Afghanistan			3 810 474
Funds received in 2016 – to be allocated			2 231 937
Prevention and continuity of care and treatment of tuberculosis among internally displaced persons in the Kurdistan region of Iraq and Kirkuk and some central governorates in Iraq			289 802
Joint migration and development initiative – phase II – Belgium			263 003
Consolidation of the policy on immigration and refuge in Brazil			89 000
Management and payment of special police unit central management teams in Puntland and Somaliland – Somalia			52 697
Preparedness response capacity and creation of a society resilient to disasters in the Dominican Republic			30 908
Joint migration and development initiative: strengthening the contribution of migration			11 365
<b>Total: United Nations Development Programme – Earmarked</b>			<b>6 779 185</b>
<b>UNITED NATIONS DEVELOPMENT PROGRAMME – SOMALIA</b>			
Joint programme to support the electoral process in Somalia in 2016			2 148 270
<b>Total: United Nations Development Programme – Somalia – Earmarked</b>			<b>2 148 270</b>
<b>UNITED NATIONS EDUCATIONAL, SCIENTIFIC AND CULTURAL ORGANIZATION</b>			
Management and payment of special police unit central management teams in Puntland and Somaliland – Somalia			1 133
<b>Total: United Nations Educational, Scientific and Cultural Organization – Earmarked</b>			<b>1 133</b>
<b>UNITED NATIONS INTERIM SECURITY FORCE FOR ABYEI</b>			
Mitigating conflict in Abyei through water, sanitation and livelihood interventions – Sudan			454 904
Mitigating conflict in Abyei through water, sanitation and livelihood interventions – Sudan			356 000
Mitigating conflict in Abyei through water, sanitation and livelihood interventions – Sudan			91 042
<b>Total: United Nations Interim Security Force for Abyei – Earmarked</b>			<b>901 946</b>
<b>UNITED NATIONS JOINT PROGRAMME ON GENDER-BASED VIOLENCE IN ZAMBIA</b>			
United Nations joint programme on gender-based violence: capacity-building on gender and migration – Zambia			205 000
<b>Total: United Nations Joint Programme on Gender-based Violence in Zambia – Earmarked</b>			<b>205 000</b>
<b>UNITED NATIONS MISSION FOR EBOLA EMERGENCY RESPONSE</b>			
In-kind contribution – Philippines	51 020		
<b>Total: United Nations Mission for Ebola Emergency Response – Earmarked</b>	<b>51 020</b>		
<b>UNITED NATIONS MULTIDIMENSIONAL INTEGRATED STABILIZATION MISSION IN MALI</b>			
Promoting community initiatives to reduce violence in localities surrounding cantonment sites in Timbuktu and Gao – Mali			249 966
<b>Total: United Nations Multidimensional Integrated Stabilization Mission in Mali – Earmarked</b>			<b>249 966</b>

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>UNITED NATIONS OFFICE FOR PROJECT SERVICES</b>			
Capitalizing human mobility for poverty alleviation and inclusive development in Myanmar – Myanmar			870 945
Maternal, newborn and child health: 3MDG fund – programme management budget – Myanmar			642 006
Maternal, newborn and child health: 3MDG fund – comprehensive health plan (Bogale) – Myanmar	132 036		285 350
Maternal, newborn and child health: 3MDG fund – comprehensive health plan (Mawlamyinegyun) – Myanmar	77 629		270 048
Migration as a livelihood diversification strategy in the Delta (MILDAS) – Myanmar			178 269
Maternal and neonatal child health project in Rakhine state – Myanmar			162 700
Stop TB Partnership–IOM grant to work on key populations, migrants and mobile populations			69 550
Early and improved case detection of tuberculosis through the use of GeneXpert technology in Nepal			47 035
Funds received in 2016 – to be allocated			20 000
Management and payment of special police unit central management teams in Puntland and Somaliland – Somalia			4 533
Tuberculosis control and early detection among migrants and migration-affected communities – Zimbabwe – for refund			(24 082)
Strengthening social cohesion in the labour market through providing support to the disadvantaged – Serbia – for refund			(27 699)
<b>Total: United Nations Office for Project Services – Earmarked</b>	<b>209 665</b>		<b>2 498 655</b>
<b>UNITED NATIONS OFFICE ON DRUGS AND CRIME</b>			
IOM global action to protect and assist trafficked and smuggled migrants and similarly vulnerable persons			315 000
Project for running the United Nations common compound in Bossaso – Somalia			170 521
Strengthening institutional capacities to identify and respond to cases of trafficking in persons between Colombian regions			137 362
Management and payment of special police unit central management teams in Puntland and Somaliland – Somalia			5 100
<b>Total: United Nations Office on Drugs and Crime – Earmarked</b>			<b>627 983</b>
<b>UNITED NATIONS PEACE FUND FOR NEPAL</b>			
Support on land issues – Nepal – for refund			(428)
Technical assistance for implementing psychosocial counselling and support services – Nepal – for refund			(38 457)
Building the foundations for access to justice and reparations for conflict-related sexual violence survivors – Nepal – for refund			(45 625)
<b>Total: United Nations Peace Fund for Nepal – Earmarked</b>			<b>(84 510)</b>
<b>UNITED NATIONS POPULATION FUND</b>			
Prevention of violence against women in Central America			3 294 446
Management and payment of special police unit central management teams in Puntland and Somaliland – Somalia			9 633
Contributing to improved labour market information through the United Nations–government of Uganda joint programme on population – Uganda – for refund			(3 403)
Winterization: blanket distribution for displaced populations affected by cyclone Komen in Chin state – Myanmar – for refund			(10 183)
Construction of a security area by IOM on behalf of UNFPA – Somalia – for refund			(73 692)
<b>Total: United Nations Population Fund – Earmarked</b>			<b>3 216 800</b>
<b>UNITED NATIONS POST-CONFLICT MULTI-PARTNER TRUST FUND FOR COLOMBIA</b>			
Local implementation of the rapid response strategy and disclosure of transparency and communications mechanisms – Colombia			620 821
Support for the release of children and adolescents from FARC camps – Colombia			183 191
<b>Total: United Nations Post-conflict Multi-Partner Trust Fund for Colombia – Earmarked</b>			<b>804 012</b>
<b>UNITED NATIONS SUPPORT OFFICE IN SOMALIA</b>			
Management and payment of special police unit central management teams in Puntland and Somaliland – Somalia			3 400
<b>Total: United Nations Support Office in Somalia – Earmarked</b>			<b>3 400</b>

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>UNITED NATIONS TRUST FUND FOR HUMAN SECURITY</b>			
Strengthening human security by enhancing resilience to natural disasters and climate-related threats in Ngororero district – Rwanda			321 277
Applying the human security concept to stabilize communities in canton 10 – Bosnia and Herzegovina			154 024
Human security through inclusive socioeconomic development in upper Egypt			101 650
<b>Total: United Nations Trust Fund for Human Security – Earmarked</b>			<b>576 951</b>
<b>UN-WOMEN</b>			
Empowerment of women migrant workers in South Asia through the implementation of standard terms of employment – Nepal			75 000
Empowering conflict-related sexual violence survivors to effectively assert their rights on services and justice – Nepal			73 983
Management and payment of special police unit central management teams in Puntland and Somaliland – Somalia			3 966
Preventing and addressing violence against women and girls in Albania, Mexico and Timor-Leste – Albania – for refund			(4 328)
<b>Total: UN-Women – Earmarked</b>			<b>148 621</b>
<b>VIET NAM ONE PLAN FUND II</b>			
Assessment on environment-induced population resettlement design, planning and implementation – Viet Nam			14 816
<b>Total: Viet Nam One Plan Fund II – Earmarked</b>			<b>14 816</b>
<b>WORLD FOOD PROGRAMME</b>			
Bentiu protection of civilians site logistics hub development – South Sudan			357 393
Management and payment of special police unit central management teams in Puntland and Somaliland – Somalia			83 861
Strengthening humanitarian response in Yobe through biometric registration – Nigeria			58 983
Supplementary feeding for vulnerable HIV and tuberculosis patients in south-eastern Myanmar			42 867
Displacement tracking matrix in Burundi			20 000
Provision of cash payments under the voluntary repatriation of Myanmar refugees from Thailand			18 134
Establishment of an IOM office in the Central African Republic			7 343
Supplementary feeding for HIV and tuberculosis patients in IOM's integrated migration health programme – Myanmar			3 734
<b>Total: World Food Programme – Earmarked</b>			<b>592 316</b>
<b>WORLD HEALTH ORGANIZATION</b>			
Enhancing health and sanitation services through sustainable water in drought-affected communities in the highlands region of Papua New Guinea			200 000
Response to the epidemic of the Ebola virus disease in Mali			150 000
Management and payment of special police unit central management teams in Puntland and Somaliland – Somalia			36 831
Migration health research			6 000
<b>Total: World Health Organization – Earmarked</b>			<b>392 831</b>
<b>Subtotal: UNITED NATIONS ORGANIZATIONS AND FUNDS</b>	<b>848 167</b>		<b>119 268 930</b>
<b>PRIVATE SECTOR</b>			
Holocaust Victim Assets Litigation – Roma holocaust survivors – Humanitarian and social programmes			3 982 727
KT Group Hope Sharing Foundation – Enhancing access to and quality of public services in rural areas in Bangladesh through information and communications technologies			1 273 059
Elizabeth Margaret Werth – Inheritance from a private donor	865 979		
Empresas Públicas de Medellín – Management of the migratory effects of the Ituango hydroelectric project: improving the livelihood of rural households and 750 women in the affected area – Colombia			779 351
Philip Morris International – Promoting the integration and preventing the exploitation of vulnerable migrants – Italy			600 000
Management Systems International, Inc. – Darfur monitoring project II – Sudan			559 032
Management Systems International, Inc. – HUMAID/DARFUR monitoring project – Sudan			444 072

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>PRIVATE SECTOR (continued)</b>			
IKEA Supply AG – Promoting ethical recruitment and fair labour in IKEA's Asian supply chain: delivering change and expanding reach – phase II – Viet Nam			376 417
University of the Republic of Uruguay – Cooperation agreement with the university of Uruguay			374 208
Holocaust Victim Assets Litigation – Roma holocaust survivors – Humanitarian and social programmes			237 995
AMADEUS – Amadeus incentive – global			203 319
Innovation Norway/NOREPS – Strengthening IOM global pre-positioning and stockpiling 2016			175 234
Americares Foundation – Recovery phase: step-down care facility for earthquake-affected patients and their families in Sindhupalchowk – Nepal			156 946
Ewha Woman's University Graduate School of International Studies – Research on the role of remittances as effective development finance for sustainable development in Nepal – Republic of Korea			128 872
AECOM International Development, Inc. – Enhancing the resilience of Misseriya communities by improving basic water services – Sudan			99 765
Apple Inc. – Promoting ethical recruitment and fair labour practices in the electronics industry supply chain – phase II			99 068
KT Group Hope Sharing Foundation – IOM-Korea Telecom: needs assessment for establishing a “digital island” in Maheshkhali, Bangladesh – Republic of Korea			79 452
BBC Media Action – Advocacy for communication with communities at national level in Bangladesh			63 155
Johns Hopkins Bloomberg School of Public Health – Non-communicable disease guidelines and health records for refugees in Lebanon			50 922
Fundación La Caixa – Investment and training centre for entrepreneurship in Senegal: training of trainers – Spain			43 312
Porticus Asia Ltd – Strengthening victim identification and protection: reaching out to foreign domestic workers project – Hong Kong, China			37 765
Läkarmissionen – Reintegration of victims and potential victims of trafficking in human beings through specialized assistance in the Republic of Moldova, including the Transnistria region			34 817
Private individual donations – USAIM c/o IOM – Partnership support for trafficked children in Ghana			29 281
Fundación BBVA Bancomer – Capacity-building for the shelter network in Mexico for unaccompanied children – Mexico			25 543
Singapore Management University – Grandparents of Myanmar caring for their grandchildren: impact of cross-border migration – Myanmar			24 119
Syracuse University – Student mobility programme for Syracuse University in Ghana (2016)			22 609
Private individual donations – Greek entrepreneurs – Supporters of anti-trafficking initiatives			22 297
Oxford Policy Management – Development of financing mechanisms to support the implementation of the framework for population mobility and communicable diseases in the SADC region – South Africa			21 282
IKEA Services AB – Workshop for the promotion of ethical recruitment and fair labour practices in IKEA's supply chain			16 532
ISAGEN Energía Productiva – Awareness on sexual exploitation and abuse of children in areas affected by ISAGEN energy-generation projects – Colombia – net of “for refund”			16 401
The Network University – E-learning for entrepreneurship in West Africa – Netherlands			15 524
JBS Food Canada – Facilitating labour migration of workers from El Salvador for employment in Canada – El Salvador			14 126
University of York – Missing migrants and deaths at the EU Mediterranean border: humanitarian needs and state obligations – Germany – net of “for refund”			12 444
Karel Janecek Foundation – Migration communication strategy of Czechia			11 703
Private donations – Funds received in 2016 – to be allocated			10 352
University of Warsaw – Analysis of migrants' enfranchisement process by example of EU countries – phase II – Poland			9 893
Global Off-Grid Lighting Association – Improving access to health, water, sanitation and hygiene services, education and freedom from violence in Cox's Bazar – Bangladesh			8 500
Minera Quinchia SAS – Improving socioeconomic development and mitigating migration impacts for families in Quinchia – Colombia			6 987
Private donations on the IOM website – Sponsorship of 200 trafficked children in Ghana			2 894
Private donations (including on the IOM website) – 6Degree.org – Thailand			2 632
Reformierte Kirche Belp-Belpberg-Topfen – Sozialdiakonin/Reformierte Kirche Belp-Belpberg-Topfen Dorfstrasse – Reimbursable movements to/from Switzerland			2 241
Clinical Center of the University of Sarajevo – Swedish medical programme for Bosnia and Herzegovina and UNSC 1244-administered Kosovo – phase V – Bosnia and Herzegovina			2 206
USAIM c/o IOM – Partnership support for trafficked children in Ghana			1 260
USAIM c/o IOM – Facilitation of circular labour migration of Haitian seasonal workers to the United States under the H-2 visa programme – Haiti – for refund			(180 022)
<b>Subtotal: PRIVATE SECTOR</b>	<b>865 979</b>		<b>9 898 288</b>

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>OTHER ORGANIZATIONS</b>			
The Global Fund to Fight AIDS, Tuberculosis and Malaria – Emergency fund: enhancing tuberculosis prevention, diagnosis and treatment among Syrian refugees and other vulnerable migrant populations in Jordan and Lebanon – Jordan			1 810 041
The Global Fund to Fight AIDS, Tuberculosis and Malaria – Sex workers of Latin America and the Caribbean working to create alternatives that reduce their vulnerability to HIV: a regional strategy with genuine impact – Argentina			1 764 389
The Global Fund to Fight AIDS, Tuberculosis and Malaria – Strengthening the national strategy to prevent the reintroduction of malaria in Paraguay (malaria-free country certification process) – Paraguay			1 517 493
African Development Bank – Socioeconomic reintegration of ex-combatants and youth at risk project – Somalia			1 006 921
Save the Children Federation – Targeted HIV prevention and community-based diagnosis, treatment and care and support in mobility-affected communities in Mon and Kayin states – Myanmar	232 800		765 539
International Rescue Committee – Maternal, newborn and child health services in Kayah state – Myanmar	77 672		845 082
Save the Children Federation – Community-based tuberculosis awareness, detection, diagnosis and treatment in mobility-affected communities in Mon state and Kayin state – Myanmar	19 171		854 315
International Rescue Committee – Epidemic preparedness and response consortium – Liberia			839 634
Swisscontact – Implementation of the mobile training unit under the vocational skills development programme – Myanmar	31 182		786 565
Council of Europe Development Bank – Migrants and refugees in Croatia			798 784
Save the Children Federation – Community-based malaria prevention, detection and treatment in mobility-affected communities in Mon state and Kayin state – Myanmar	108 213		666 189
Financial Mechanism Office – Supporting organizations that assist migrant asylum-seeking populations in Greece			711 710
The Global Fund to Fight AIDS, Tuberculosis and Malaria – Enhancing tuberculosis prevention, diagnosis and treatment for Syrian refugees and other vulnerable populations affected by the Syrian crisis in Lebanon – phase II – Lebanon			681 743
Expertise France – Setting up and strengthening migration response centres in Sudan and Djibouti: addressing mixed migration flows in Eastern Africa – Kenya			669 432
The Global Fund to Fight AIDS, Tuberculosis and Malaria – Transwomen without borders against transphobia and HIV/AIDS – Argentina			621 573
The Global Fund to Fight AIDS, Tuberculosis and Malaria – Enhancing tuberculosis diagnosis and treatment among Syrian refugees and migrants – phase II – Jordan			553 432
Council of Europe Development Bank – Improving reception capacities and access to services for migrants and refugees entering Albania			358 744
Swedish Red Cross – Family reunification resettlement cases to Sweden			343 669
International Rescue Committee – Strengthening infection control and water, sanitation and hygiene infrastructure in government hospitals in Sierra Leone			324 477
Foundation Wereldwijd – Wereld tools 2015–2018 – Netherlands			306 731
Croix-Rouge Genevoise – Project between IOM Bern and the Croix-Rouge Genevoise – Assisted voluntary return and reintegration for migrants in an irregular situation in Geneva			283 034
Council of Europe Development Bank – Migrants and refugees in the former Yugoslav Republic of Macedonia			277 242
Oxfam Novib – Work in progress – youth empowerment skills and knowledge development in Hargeisa in Somalia – Netherlands			237 384
The Global Fund to Fight AIDS, Tuberculosis and Malaria – Hosting the global fund steering committee secretariat in Somalia – Somalia			231 464
ANESVAD Foundation – Strengthening the integration of quality and comprehensive health services into the government health-care system for survivors of human trafficking and abuse in Jessore and Satkhira districts – Bangladesh			197 952
Save the Children Tajikistan/DEVCO – Addressing negative economic and social consequences of migration in Tajikistan			150 463
ANESVAD Foundation – Promoting comprehensive sexual and reproductive health rights for internal migrants and internally displaced populations living in 756 urban slums in Sylhet city of Bangladesh			137 709
Project HOPE – USAID tuberculosis control programme – Tajikistan			116 448
Plan International – Tindog kita (rise together) project: accountability to affected populations and communicating with community common services project			115 032
Group 484 – The former Yugoslav Republic of Macedonia: technical support for enhancement of migrant registration – net of “for refund”			113 204
The Global Fund to Fight AIDS, Tuberculosis and Malaria – Funds received in 2016 – to be allocated			108 890
Geneva Centre for the Democratic Control of Armed Forces – Building the capacities and strengthening cooperation between law enforcement officials – Montenegro			101 213

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>OTHER ORGANIZATIONS (continued)</b>			
Council of Europe Development Bank – Migrants and refugees in Serbia			98 969
Asian Development Bank – Malaria and communicable disease control in the Greater Mekong Subregion: mobile and migrant populations (Myanmar)			97 636
Nordic Council of Ministers (Norden) – Collaboration between the public and private sectors on prevention of trafficking in human beings on passenger ferries on the Baltic Sea – Finland			94 444
Family Health International – Cross-border health integrated partnership project – Kenya			93 126
Colnodo – Supporting digital marketing strategies of entrepreneurship initiatives for former combatants – Colombia			82 383
Church World Service – Funds received in 2016 – to be allocated			75 176
Vital Voices Global Partnership – Gender-based violence emergency response and protection initiative			74 312
Religiosas Oblatas del Santísimo Redentor– Strengthening the efforts of Uruguay to effectively combat trafficking in persons at the local level – Uruguay			73 856
Conference Board of Canada – Contributing to the protection of labour rights of in-migrant workers in Meta – Colombia			71 573
USAIM c/o IOM – Facilitating the voluntary return of Ethiopian child migrants detained in Malawi			65 932
Mercosur – Promoting the right to freedom of movement in Mercosur – Uruguay			50 000
Secretariat of the Pacific Community – Implementing coastal protection as a hazard mitigation measure in Awak school in Pohnpei – Federated States of Micronesia			48 953
Asian Development Bank – Regional capacity development technical assistance for malaria and communicable disease control in mobile and migrant populations in the Lao People's Democratic Republic			46 101
Secretaría General Iberoamericana – Analysis of migration and development in Latin America and proposed lines of action – Spain			44 843
Save the Children UK – Measuring separation in emergencies project (phase II): community-based monitoring method pilot terms of reference – Ethiopia			36 609
USAIM c/o IOM – Distribution of non-food items for migrants and refugees rescued at sea			30 000
Project HOPE – Addressing multidrug-resistant tuberculosis/extensively drug-resistant tuberculosis and HIV-related tuberculosis among migrant workers in Kazakhstan			29 332
Liga Apararii Drepturilor Omului – MIGRANET: regional network for migrant integration – Romania			29 265
ACF International – Philippines (ECHO) – Restoring integrity and resilience of the internally displaced populations in Zamboanga through shelter, public health, nutrition, water, sanitation and hygiene and protection interventions – Philippines			28 415
Irish Red Cross – Movements from Africa to Denmark			27 131
Nordic Council of Ministers (Norden) – Nordic health-care network on counter-trafficking – Finland			25 769
USAIM – Funds received in 2016 – to be allocated			36 260
Asian Development Bank – Regional capacity development technical assistance for malaria and communicable disease control – Cambodia			23 696
Save the Children South Africa – Migration dialogue for southern Africa (MDSA)			23 385
Center for International Migration and Integration – Assisted voluntary return and reintegration for vulnerable migrants in Israel – phase II – Austria			22 658
Red Cross – Association Cantonale Bernoise – Reimbursable movements to/from Switzerland			20 699
Croix-Rouge Genevoise – Project between IOM Bern and Croix-Rouge Genevoise – Assisted voluntary return and reintegration for migrants in an irregular situation in Geneva			19 724
Swiss Red Cross Uri – Reimbursable movements to/from Switzerland			13 556
Caritas Bern – Reimbursable movements to/from Switzerland – net of “for refund”			12 926
Caritas Schwyz – Training on migration and development for the Swiss civil society platform on migration and development			11 150
International Visegrad Fund – SAFE: smart, aware, free, enjoy – information campaign to prevent trafficking in human beings – Slovakia			10 037
World Bank – Support for the transitional justice and reconciliation commission in Mindanao, the Philippines – Austria			10 000
USAIM c/o IOM – I am a migrant global campaign			10 000
Oxfam Timor-Leste – Humanitarian partnership agreement and inter-agency harmonized needs assessment evaluation – Timor-Leste			9 672
Red Cross Sion (Croix-Rouge Suisse) – reimbursable movements to/from Switzerland			8 690
Caritas Fribourg – Caritas Genève – Reimbursable movements to/from Switzerland			8 469
Caritas Aargau – Reimbursable movements to/from Switzerland			8 414
Migration Research and Training Centre – IOM-MRTC partnership: K-ASEAN migration and development workshop – Republic of Korea			8 000
Fundación Oleoductos de Colombia – Training on peace and peaceful coexistence for community leaders in Caucasia – Colombia – net of “for refund”			6 995

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>OTHER ORGANIZATIONS (continued)</b>			
Project HOPE – USAID tuberculosis control programme – Tajikistan			6 446
African Union – Establishing the Accra forum – an intraregional consultation towards facilitating free movement of persons in Africa			5 000
Conference Board of Canada – Mainstreaming housing, land and property issues into key humanitarian, transitional and development planning tools			5 000
ITF – Enhancing human security: Socioeconomic reintegration programme for mine victims in South Caucasus – phase III – Armenia			4 602
Swiss Red Cross Zurich – reimbursable movements to/from Switzerland			3 925
Caritas Neuchâtel – reimbursement movements			3 862
Centre Social Protestant – Reimbursable movements to/from Switzerland			3 451
Caritas Fribourg – Funds received in 2016 – to be allocated			3 300
British Council Ghana – Scholarship holders in the United Kingdom and France: support for the British Council			2 791
Anesvad Foundation – Strengthening the integration of quality and comprehensive health services into the government health-care system for survivors of human trafficking and abuse in six upazilas of Jessore and Satkhira districts – Bangladesh			2 732
Swiss Red Cross Valais – Reimbursable movements to/from Switzerland			2 721
Asylbrücke Zug – Reimbursable movements to/from Switzerland			1 409
Centre Social Protestant – Reimbursable movements to/from Switzerland			1 231
Union for Development and Integration of Roma Minority in Albania – Fostering the social inclusion of Roma communities in Albania through targeted interventions for vulnerable children			1 056
Community Chest of Korea – 2015 shelter assistance for populations affected by the earthquake in Nepal – for refund			(13 596)
Center for International Migration and Integration – Migration management capacity-building in Israel: promoting migrant rights – Austria – for refund			(19 386)
Anesvad Foundation – Promoting sexual and reproductive health rights for people living in 756 slums in Sylhet city of Bangladesh – for refund			(46 095)
Foundation Wereldwijd – Wereld tools plus – Netherlands – for refund			(46 524)
<b>Subtotal: OTHER ORGANIZATIONS</b>	<b>469 038</b>		<b>19 706 581</b>
Promissory note repayments			51 804 879
Net interest and other income		4 072 400	
Refugees, migrants, sponsors and others			100 666 871
Period-end net accrual adjustments of down payment			(106 142 810)
<b>TOTAL: CONTRIBUTIONS</b>	<b>2 193 742</b>	<b>7 527 496</b>	<b>1 560 024 899</b>
<b>TOTAL: REVENUE – CONTRIBUTIONS AND OTHER</b>			<b>1 569 746 137</b>

**GOVERNMENT OF GUATEMALA – GUATEMALA FIDUCIARY FUND**  
**Statement of resources and expenditure for the year ended 31 December 2016**

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

	USD	
	2016	2015
<b>RESOURCES</b>		
<b>FONAPAZ</b>		
Administrative – FUNCIONAMIENTO	1 057	998
Technical Programmes Executive Branch I – PTV	13	13
Border Development Programme Guatemala/Mexico – PRODESFRO	(84)	35
	<b>986</b>	<b>1 046</b>
<b>SCEP</b>		
Urban and Rural Community Support Programme – SCEP	31	30
	<b>31</b>	<b>30</b>
Foreign exchange revaluation of balance carried forward	146 419	
<b>TOTAL RESOURCES</b>	<b>147 436</b>	<b>1 076</b>
<b>EXPENDITURE</b>		
<b>FONAPAZ</b>	0	0
<b>SCEP</b>		
Urban and Rural Community Support Programme – SCEP	49	38
<b>TOTAL EXPENDITURE</b>	<b>49</b>	<b>38</b>
<b>Excess of expenditure for the year</b>	<b>147 387</b>	<b>1 038</b>
<b>Resources brought forward at the beginning of the year</b>		
FONAPAZ	15 123 485	15 122 439
SCEP	(413 292)	(413 284)
	<b>14 710 193</b>	<b>14 709 155</b>
<b>Resources carried forward at the end of the year</b>		
FONAPAZ	15 270 890	15 123 485
SCEP	(413 310)	(413 292)
	<b>14 857 580</b>	<b>14 710 193</b>

**GOVERNMENT OF GUATEMALA – GUATEMALA FIDUCIARY FUND (continued)**  
Statement of assets and liabilities at 31 December 2016

	USD	
	2016	2015
<b>ASSETS</b>		
Bank and cash	35 773	34 430
Accounts receivable	19 170 429	18 980 522
<b>TOTAL ASSETS</b>	<b>19 206 202</b>	<b>19 014 952</b>
<b>LIABILITIES AND FUNDS</b>		
Accounts payable	4 348 621	4 304 758
Resources carried forward at the end of the year	14 857 581	14 710 194
<b>TOTAL LIABILITIES AND FUNDS</b>	<b>19 206 202</b>	<b>19 014 952</b>

**General note**

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

The Urban and Rural Community Support Programme is financed by the Executive Coordination Secretariat 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; providing infrastructure, health services and social assistance; executing productive programmes; and other components contributing to improving the living standards of populations in conditions of poverty and extreme poverty throughout the country. IOM provides technical and administrative assistance for the implementation and operation of the Urban and Rural Community Support Programme promoted by the Presidency of Guatemala through the SCEP. The programme takes advantage of IOM's long experience in the successful execution of the comprehensive development projects of FONAPAZ.

**Accounting policies**

The financial statements were prepared on the modified cash basis of accounting. Consequently, income is recognized when received and not when earned, and expenses are recognized when paid and/or when obligation is acquired. Consequently, on an interim basis, expenditures could exceed recorded income for a given project category.

The Fiduciary Fund's resources and expenditure are presented by project category. The underlying transactions and accounts of record for the Fiduciary Fund are in Guatemalan quetzales. The summary financial statement is included in US dollars, converted at 7.54 at 31 December 2016 (7.62 at 31 December 2015).

