

# **COUNCIL**

**110th Session**

## **FINANCIAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2018**



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## REPORT OF MANAGEMENT



International Organization for Migration (IOM)  
The UN Migration Agency

18 April 2019

### REPORT OF MANAGEMENT

The Financial Report of IOM provides the financial information of the Organization on a transparent and accessible basis. It is an important element in the overall framework of accountability and financial integrity of the Organization.

The financial statements and associated disclosures have been drawn up in accordance with the International Public Sector Accounting Standards (IPSAS), the IOM Financial Regulations and the 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 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 executed in accordance with authorizations of management in compliance with the Financial Regulations; and (iii) provide reasonable assurance regarding the prevention or timely detection of unauthorized acquisition, use or disposition of the Organization's assets. Owing to the limitations inherent in a decentralized organization, internal control over financial reporting may not prevent or detect all misstatements.

To the best of our knowledge, the financial statements fairly present the Organization's financial position at 31 December 2018. During the external audit process, IOM provided the Ghana Audit Service with all relevant information and access as agreed in the terms of the audit engagement. The opinion of the External Auditor, the Auditor General of Ghana, is provided on the next page.

António Vitorino  
Director General

Joseph Samuel Appiah  
Comptroller/Director,  
Department of Resources Management

Andrea Verhas  
Chief, Accounting Division

# OPINION OF THE EXTERNAL AUDITOR



REPUBLIC OF GHANA

## THE AUDITOR-GENERAL

My Ref. No: AG/IOM/6

Your Ref. No:

Ministry Block O, P. O. Box M 96, Accra, Ghana  
 Tel: 233 (0) 302 664928 / 675496 Fax: 233 (0) 302 662493  
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20 MAY 2019

Dear Mr. Vitorino

### AUDIT REPORT OF THE EXTERNAL AUDITOR ON THE FINANCIAL STATEMENTS OF THE INTERNATIONAL ORGANIZATION FOR MIGRATION FOR THE YEAR ENDED 31 DECEMBER 2018

Sir,

I have the honour to transmit the financial statements of the International Organization for Migration for the year ended 31 December, 2018. 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. Antonio Manuel de Carvalho Ferreira Vitorino  
 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 110<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 2018, the statement of financial performance for the year ended 2018, 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, 2018, 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 on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the

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

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 aspects, the financial position of the International Organization for Migration as at 31 December 2018, and its financial performance and of its cash flows for the period 1 January 2018 to 31 December 2018.

**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**

**20 May, 2019**



## FINANCIAL HIGHLIGHTS

### OVERVIEW

1. Combined total revenue consisting of assessed contributions under the administrative programme and voluntary contributions under the operational programmes, including interest and other unearmarked revenue, reached USD 1,862.7 million in 2018, representing a 15.4 per cent increase compared with the 2017 total revenue of USD 1,614.3 million. The deferred revenue under the operational programmes, which relates to contributions received from donors in advance of performance delivery for activities to be completed beyond 2018, reached USD 1,358.9 million as at 31 December 2018 compared with 2017 deferred revenue of USD 929.8 million, reflecting a notable increase in funding secured for operational activities for future financial periods.
2. Earmarked voluntary contributions under the operational programmes amounted to USD 1,657.0 million (2017: USD 1,442.8 million), which included softly earmarked contributions of USD 6.6 million (2017: USD 0.9 million) for IOM country operations and humanitarian appeals.
3. Unearmarked (core) contributions were received from the following Governments: Austria, Belgium, Denmark, Netherlands, Norway, Portugal, Sweden, Switzerland, United Kingdom and United States of America, totalling USD 30.1 million (2017: USD 14.9 million).
4. The increased level of flexible funding (unearmarked and softly earmarked contributions) made available to IOM, and particularly the unearmarked (core) contributions received, provide vital support to IOM and allow the Organization to invest in institutional initiatives targeting the strengthening of its core functions in support of implementing its mandate and providing the much needed assistance to its beneficiaries and populations in need.
5. Combined total expenditure for the administrative and operational programmes reached USD 1,841.6 million in 2018, representing an increase of USD 235.2 million (an increase of 14.6% compared with the 2017 restated result of USD 1,606.4 million).

Expenditure	USD million		Difference	
	2018	2017 (restated)	% of total expenditure	USD million
Administrative programme	55.0	54.1	3%	0.9
Operational programmes	1 786.6	1 552.3	97%	234.3
<b>Total expenditure for the year (excluding exchange rate differences)</b>	<b>1 841.6</b>	<b>1 606.4</b>	<b>100%</b>	<b>235.2</b>

6. The USD 234.3 million increase in operational activities materialized in all service segments and across all the geographical regions except the Middle East.
7. Expenditures related to activities implemented in the Movement, Emergency and Post-crisis Migration Management service segment increased by USD 116.6 million globally, with the increases in Africa, Asia, Latin America and Europe being notable. There were increased activities related to humanitarian assistance provided to persons in Ethiopia, Bangladesh, Nigeria and South Sudan, while in Latin America and the Caribbean community stabilization activities expanded during 2018. Regulating Migration activities increased by USD 52.9 million, mainly in Africa and the Middle East due to return and reintegration assistance, counter-trafficking and border and asylum management activities. Migration and Development activities increased across all regions (increase of USD 34.7 million), primarily in Latin America and the Caribbean due to large infrastructure programmes in Peru.
8. The overall increase in operational activities across most of the geographical segments was accompanied by a decrease in programmes in the Middle East (decrease of USD 23.6 million), mainly due to a scale down of activities related to resettlement and humanitarian assistance which was partially offset by an increase in Regulating Migration activities in the area of return and reintegration.
9. The crises in Bangladesh, Libya, Nigeria, the Syrian Arab Republic and Yemen required IOM to provide a continued extensive level of humanitarian assistance during 2018.



10. Three new Member States joined IOM in 2018, bringing the total membership to 172 (up from 169 in 2017). The number of financially active projects was 3,441 during the year (2017: 2,925). At 31 December 2018, 2,584 projects remained active (2017: 2,277). In 2018, 12,673 staff (excluding consultants) were employed in 413 field locations throughout the world (2017: 10,978 staff in 412 field locations).

11. 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 2018.

## ADMINISTRATIVE PROGRAMME

12. The administrative programme remains a very small part of total expenditure, accounting for only 3 per cent of consolidated expenditure in 2018.

13. At 31 December 2018, total outstanding assessed contributions amounted to CHF 7,338,664, a decrease of CHF 980,349 compared to the prior year (2017: CHF 8,319,013). Of the total outstanding assessed contributions, CHF 417,085 relates to four Member States that have concluded payment plans (see Appendix 2 for the list of outstanding assessed contributions at 31 December 2018).

14. In line with the decrease in outstanding assessed contributions, the amount of aged receivables (contributions for 2017 and prior years) within the total outstanding assessed contribution receivable balance has also decreased compared with the previous year by CHF 517,229 (2017: increase of CHF 1,685,105). The total outstanding assessed contributions requiring a provision thus decreased to CHF 3,071,445 at 31 December 2018 (2017: CHF 3,588,674).

15. Assessed contributions for the 2018 administrative programme totalled CHF 50,728,318 (2017: CHF 50,690,324). Programme expenditures during the course of the year of CHF 50,760,707 (2017: CHF 50,516,555) resulted in a deficit of CHF 32,389 (2017: surplus of CHF 173,769) before provision for doubtful receivables. After factoring in the above-mentioned decrease in the provision for doubtful receivables of CHF 517,229 (2017: increase of CHF 1,685,105) and the excess of expenses brought forward at the beginning of the year of CHF 1,568,551, the administrative programme ended with a deficit of CHF 1,083,711 (2017: deficit of CHF 1,568,551), on a modified accruals (budgetary) basis.

16. 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

17. The Summary update on the Programme and Budget for 2018 (C/109/9) estimated expenditure of approximately USD 1,805.8 million for the operational programmes of IOM, based on the information available at that time.

18. Total expenditure realized under the operational programmes increased by USD 234.3 million, from USD 1,552.3 million in 2017 (restated) to USD 1,786.6 million in 2018, a 15.1 per cent increase overall.

19. The field locations with the highest levels of expenditure were (in descending order) as follows: Iraq, Bangladesh, Colombia, Turkey, South Sudan, Greece, Yemen, Somalia, Nigeria and Peru. Appendix 5 lists total expenditure by field location.

20. Total expenditure, by geographical segment, is summarized in the table below.

Operational programmes expenditure by geographical segment	USD million		
	2018	2017 (restated)	Increase/ (Decrease)
Asia and Oceania	328.2	276.6	51.6
Africa	509.1	402.0	107.1
Europe	379.4	361.6	17.8
Latin America and the Caribbean	197.0	148.3	48.7
Middle East	244.2	267.8	(23.6)
North America	23.8	18.3	5.5
Global Support/Services	104.9	77.7	27.2
<b>Total</b>	<b>1 786.6</b>	<b>1 552.3</b>	<b>234.3</b>

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

Operational programmes expenditure by service classification	USD million		
	2018	2017 (restated)	Increase/ (Decrease)
Movement, Emergency and Post-crisis Migration Management	1 044.0	927.4	116.6
Migration Health*	151.1	138.5	12.6
Migration and Development	75.0	40.3	34.7
Regulating Migration	408.3	355.4	52.9
Facilitating Migration	67.1	59.3	7.8
Migration Policy, Research and Communications	10.8	8.3	2.5
Land, Property and Reparation Programmes	14.0	9.4	4.6
General Programme Support	16.3	13.7	2.6
<b>Total</b>	<b>1 786.6</b>	<b>1 552.3</b>	<b>234.3</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.

22. The key fluctuations by service classification, as highlighted in the above table, can be summarized as follows:

- Movement, Emergency and Post-crisis Migration Management increased by USD 116.6 million. The increase in activities was mainly due to: humanitarian assistance provided to persons in Bangladesh, Ethiopia, Nigeria, South Sudan and the Syrian Arab Republic; as well as increased migrant protection and community stabilization efforts in Libya, and an increase in community stabilization activities in Colombia and Peru. This increase was offset by a reduction in resettlement assistance in the Middle East.
- Migration Health increased by USD 12.6 million, primarily due to increased Migration Health Assistance for Crisis-affected Populations emergency response activities in the Middle East and Migration Health Assessment and Travel Assistance across regions, which was offset by a decrease in Migration Health Assistance across Africa and in Latin America and the Caribbean.
- Migration and Development increased overall across all regions by USD 34.7 million, but primarily in Latin America and the Caribbean (i.e. in Peru due to large infrastructure programmes and in Argentina related to Technical Assistance for Migrants activities) and in Africa (i.e. in Nigeria related to Migration and Economic Community Development activities).
- Regulating Migration increased by USD 52.9 million, primarily due to: an increase in return assistance for migrants and governments in Africa; an increase in counter-trafficking projects and emergency response in Ethiopia and Kenya; and increased support for migration, border and asylum management in Iraq. A decrease in return assistance activities for migrants and governments was registered across Asia and Oceania along with a decrease in technical cooperation activities in Ukraine.
- Facilitating Migration increased by USD 7.8 million and over most regions, but mainly due to increased immigration and visa application administrative support for movements to North America and family and travel assistance in the Syrian Arab Republic, which was offset by a slight decrease in activities in Africa.

- Migration Policy, Research and Communications increased by USD 2.5 million compared with 2017, owing to increased programming in Migration Policy Activities mainly in Europe, with a slight reduction across various other regions.
  - Land, Property and Reparation Programmes increased by USD 4.6 million, owing primarily to related activities in Colombia, the Lao People's Democratic Republic and Liberia.
  - General Programme Support increased by USD 2.6 million mainly due to increased activities within the Global Support/Services area, including IT initiatives such as PRIMA, and owing to the difference in the approved Operational Support Income budget allocation compared with 2017.
23. The operational programmes ended in 2018, on a modified accruals (budgetary) basis, as follows:
- (a) A carry-forward relating to the staff security mechanism of USD 10,974,788 (2017: USD 6,198,488). The mechanism carry-forward increased by USD 4,776,300 (2017: increase of USD 3,344,550).
  - (b) An increase to the Operational Support Income reserve of USD 3,884,462 (2017: increase of USD 4,725,330), which includes the contingency reserve balance transfer of USD 1 million and a USD 3.2 million drawdown (as per Resolution No. 18 of 27 June 2018 adopted by the SCPF at its Twenty-second Session), bringing the total reserve to USD 41,785,690 (2017: USD 37,901,228).
24. Operational Support Income is composed of project-related overhead and miscellaneous income. It is used to cover core structures, annual allocation to the IOM Development Fund and other priority needs of the Organization which are not covered by the Administrative Part of the Budget.
25. The budget for Operational Support Income was set for the year at USD 86.8 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.
26. Actual Operational Support Income, excluding staff security, amounted to USD 95.7 million (2017: USD 78.6 million), while staff security-related overhead amounted to USD 16.0 million (2017: USD 13.9 million), bringing the total Operational Support Income during 2018 to USD 111.7 million (2017: USD 92.5 million). The actual Operational Support Income of USD 111.7 million exceeded the budgeted total of USD 86.8 million by USD 24.9 million. This excess was primarily due to higher than budgeted project-related overhead income and higher interest income. Appendix 4(I) compares the budgeted and the actual sources and application of Operational Support Income for 2018.
27. In compliance with SCPF Resolution No. 18 of 27 June 2018, 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 24.9 million (i.e. actual amount minus budgeted amount), which excludes the contingency reserve balance transfer of USD 1 million and a USD 3.2 million drawdown (as per Resolution No. 18 of 27 June 2018 adopted by the SCPF at its Twenty-second Session), has been applied as outlined below.
- USD 3.0 million was applied to the staff security mechanism. See Appendix 4(I) – Sources and application of Operational Support Income, and Appendix 4(II) – Staff security mechanism.
  - USD 8.3 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 2019. See also Appendix 4(I) – Sources and application of Operational Support Income, and Appendix 4(III) – IOM Development Fund.
  - USD 5.1 million represents the net balance for budgeted activities where the approved Operational Support Income budget lines were overspent due to additional expenses incurred. See also Appendix 4(I) – Sources and application of Operational Support Income.
  - USD 2.4 million was applied towards unforeseen and unbudgeted project shortfalls that were mainly due to: project budget overruns and unrecoverable costs arising from completed projects, co-funding deficits and costs declared ineligible following donor audits of specific projects. See also Appendix 4(I) – Sources and application of Operational Support Income, and Note 24 (section on write-offs).
  - The remaining amount of USD 6.1 million has been added to the Operational Support Income reserve in line with the requirements of SCPF Resolution No. 18 referred to above. See also Appendix 4(I) – Sources and application of Operational Support Income.

# STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2018

## Statement I (in US dollars)

	Notes	USD	
		2018	2017 (restated)
ASSETS			
Current assets			
Cash and cash equivalents	4	922 818 960	644 645 356
Short-term investments	5	506 518 879	425 018 405
Receivables – non-exchange transactions:			
– voluntary contributions	6	175 117 779	149 633 844
– assessed contributions	6	3 974 593	4 409 021
– other	6	22 549 143	12 276 066
Inventories	7	663 211	5 980
Investment property	8		858 896
Other current assets	9	161 370 065	113 919 137
Total current assets		1 793 012 630	1 350 766 705
Non-current assets			
Receivables – non-exchange transactions:			
– assessed contributions	6	361 060	427 726
– other	6	3 745 239	2 829 567
Property, plant and equipment	10	58 102 741	55 743 418
Intangible assets	11	1 283 950	872 656
Other non-current assets	9	1 689 809	1 842 827
Total non-current assets		65 182 799	61 716 194
TOTAL ASSETS		1 858 195 429	1 412 482 899
LIABILITIES			
Current liabilities			
Deferred revenue – voluntary contributions	12	1 358 872 206	929 768 258
– assessed contributions	12	637 637	597 082
– other	12	10 620 590	16 156 519
Employee benefits liabilities	13	20 907 224	15 955 064
Payables to suppliers	14	150 129 783	131 467 669
Borrowings – building loan	15	373 455	376 892
Other current liabilities	14	16 561 122	15 746 848
Total current liabilities		1 558 102 017	1 110 068 332
Non-current liabilities			
Employee benefits liabilities	13	104 820 445	101 350 104
Borrowings – building loan	15	5 228 397	5 653 402
Refugee Loan Fund – US equity	Appendix 6	16 606 361	28 172 685
Other non-current liabilities	14	3 239 449	3 315 592
Total non-current liabilities		129 894 652	138 491 783
TOTAL LIABILITIES		1 687 996 669	1 248 560 115
NET ASSETS/EQUITY			
Accumulated fund balance	17	67 982 307	77 830 004
Reserves	18	90 180 761	78 824 602
Asset revaluation reserve	10	23 073 889	23 073 889
Actuarial gains/(losses) reserve	13	(11 038 197)	(15 805 711)
TOTAL NET ASSETS/EQUITY		170 198 760	163 922 784
TOTAL LIABILITIES and NET ASSETS/EQUITY		1 858 195 429	1 412 482 899

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

## STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 31 DECEMBER 2018

## Statement II (in US dollars)

	Notes	Appendices	2018		2017 (restated)				
			TOTAL	ADMINISTRATIVE	OPERATIONAL	TOTAL	ADMINISTRATIVE	OPERATIONAL	
REVENUE									
Earmarked contributions									
Voluntary contributions – earmarked	24	7, 8	1 657 042 872		1 657 042 872	1 442 824 624		1 442 824 624	
Assessed contributions	24	1	51 869 419	51 869 419		49 453 975	49 453 975		
Receipts from refugees, migrants, sponsors, other	24	7, 8	104 214 388		104 214 388	93 870 211		93 870 211	
In-kind contributions	24	7, 8	6 607 590		6 607 590	7 353 202		7 353 202	
Subtotal: Earmarked			1 819 734 269	51 869 419	1 767 864 850	1 593 502 012	49 453 975	1 544 048 037	
Unearmarked contributions									
Interest and other unearmarked revenue (net)	24	7, 8	12 941 248		12 941 248	5 909 544		5 909 544	
Voluntary contributions – unearmarked	24	7, 8	30 056 364		30 056 364	14 880 494		14 880 494	
Subtotal: Unearmarked			42 997 612		42 997 612	20 790 038		20 790 038	
TOTAL REVENUE	24	7, 8	1 862 731 881	51 869 419	1 810 862 462	1 614 292 050	49 453 975	1 564 838 075	
EXPENSES									
Transportation assistance	24		207 294 251		207 294 251	218 420 134		218 420 134	
Medical assistance	24		35 251 105		35 251 105	27 579 176		27 579 176	
Other direct assistance to beneficiaries	24		233 862 092		233 862 092	212 879 240		212 879 240	
Implementing partner transfers	24		97 216 416		97 216 416	85 485 178		85 485 178	
Contractual services (including on behalf of beneficiaries)	24		432 593 364	4 135 808	428 457 556	340 175 485	3 959 674	336 215 811	
Staff salaries and benefits	24		549 035 391	45 027 501	504 007 890	465 763 834	42 169 586	423 594 248	
Travel and subsistence	24		52 620 236	1 824 117	50 796 119	44 633 124	2 143 412	42 489 712	
Supplies and consumables	24		215 486 940	3 840 869	211 646 071	191 525 491	3 548 977	187 976 514	
Depreciation and amortization	10, 11, 24		16 070 413	212 673	15 857 740	15 824 613	128 317	15 696 296	
Doubtful receivables	24		(332 901)	(519 306)	186 405	2 177 171	1 712 505	464 666	
Other expenses	24		2 474 650	446 637	2 028 013	1 948 531	436 809	1 511 722	
TOTAL EXPENSES	24	5	1 841 571 957	54 968 299	1 786 603 658	1 606 411 977	54 099 280	1 552 312 697	
SURPLUS/(DEFICIT) FOR THE PERIOD before exchange rate differences							7 880 073	(4 645 305)	12 525 378
Administrative programme revaluation adjustment			345	345		1 954 231	1 954 231		
Exchange gains/(losses)	17		(35 653 840)		(35 653 840)	59 140 858		59 140 858	
SURPLUS/(DEFICIT) FOR THE PERIOD after exchange rate differences	16, 17		(14 493 571)	(3 098 535)	(11 395 036)	68 975 162	(2 691 074)	71 666 236	
Comprising the following balances:									
Administrative programme			(3 098 535)	(3 098 535)		(2 172 126)	(2 172 126)		
Operational Support Income reserve			6 343 238		6 343 238	4 131 435		4 131 435	
Contingency reserve transfer to Operational Support Income reserve			1 000 000		1 000 000				
Expenses utilized by the drawdown			(3 200 000)		(3 200 000)				
Staff security			4 765 237		4 765 237	3141 338		3141 338	
Transfer to:									
Reserves			1 072 407		1 072 407	(409 949)		(409 949)	
Accumulated surpluses/(deficits)			24 474 619		24 474 619	6 068 129		6 068 129	
Accumulated surpluses/(deficits) – exchange transactions			(6 283 484)		(6 283 484)	2 364 086		2 364 086	
Accumulated surpluses/(deficits) – employee benefits						(1 811 117)	(518 948)	(1 292 169)	
Accumulated surpluses/(deficits) – financial instruments – derivatives			435 674		435 674	(1 219 802)		(1 219 802)	
Currency translations (gains/(losses))			(36 089 514)		(36 089 514)	60 360 660		60 360 660	
Terminations reserve			(3 913 213)		(3 913 213)	(1 477 492)		(1 477 492)	
SURPLUS/(DEFICIT) FOR THE PERIOD	15, 16		(14 493 571)	(3 098 535)	(11 395 036)	68 975 162	(2 691 074)	71 666 236	

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

# STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 31 DECEMBER 2018

Statement III (in US dollars)

	Notes	USD				TOTAL
		Accumulated fund balance (Note 17)	Reserves (Note 18)	Revaluation surplus reserve (Note 10)	Actuarial gains/(losses) reserve (Note 13)	
<b>Net assets/Equity at 31 December 2017</b>		<b>70 437 189</b>	<b>79 056 852</b>	<b>23 073 889</b>		<b>172 567 930</b>
<b>Adjustments to opening balance</b>						
Changes in accounting policy	3	6 640 762	(232 250)		(15 805 711)	(9 397 199)
Prior period adjustment	3	752 053				752 053
<b>Subtotal: Adjustments to 2017 opening balance</b>		<b>7 392 815</b>	<b>(232 250)</b>		<b>(15 805 711)</b>	<b>(8 645 146)</b>
<b>Opening balance at 1 January 2018</b>		<b>77 830 004</b>	<b>78 824 602</b>	<b>23 073 889</b>	<b>(15 805 711)</b>	<b>163 922 784</b>
Net result for current period (Statement II)		(9 727 334)	(4 766 237)			(14 493 571)
Increase/(Decrease) in administrative surplus	16	(120 363)				(120 363)
Actuarial gains and losses recognized in net assets	13				4 767 514	4 767 514
Terminations reserve	18		17 122 396			17 122 396
Contingency reserve transfer to Operational Support Income reserve	18		(1 000 000)			(1 000 000)
<b>Subtotal: Movements during 2018</b>		<b>(9 847 697)</b>	<b>11 356 159</b>		<b>4 767 514</b>	<b>6 275 976</b>
<b>Closing balance at 31 December 2018</b>		<b>67 982 307</b>	<b>90 180 761</b>	<b>23 073 889</b>	<b>(11 038 197)</b>	<b>170 198 760</b>

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



# STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31 DECEMBER 2018

## Statement IV (in US dollars)

	Notes	USD	
		2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES			
Surplus/(Deficit) for the period		(14 493 571)	68 975 162
Non-cash movements			
Effect of exchange rate change on foreign currency balance		(29 106)	(3 866 817)
Administrative programme revaluation adjustment		(345)	(1 954 231)
Financial instruments – derivatives	9, 14	338 436	1 219 802
Depreciation and amortization	10, 11	16 070 413	15 824 613
(Gains)/Losses on sale of property, plant and equipment	10	611 392	(98 688)
(Gains)/Losses on sale of intangible assets	11	6 162	
Provision for doubtful debts	6	(332 901)	2 177 171
(Increase)/Decrease in short-term investments	5	(82 441 430)	(110 553 859)
(Increase)/Decrease in receivables – non-exchange transactions – voluntary contributions	6	(27 322 636)	13 174 698
(Increase)/Decrease in receivables – non-exchange transactions – assessed contributions	6	796 725	(3 342 952)
(Increase)/Decrease in receivables – others	6	(11 507 730)	1 638 043
(Increase)/Decrease in inventories	7	(657 231)	266 736
(Increase)/Decrease in investment property	8	851 813	
(Increase)/Decrease in other current assets	9	(49 264 241)	(48 429 736)
(Increase)/Decrease in other non-current assets	9	57 452	26 149
Increase/(Decrease) in payables relating to employee benefits	13	8 480 271	23 252 362
Increase/(Decrease) in deferred revenue – voluntary contributions	12	429 103 948	169 810 501
Increase/(Decrease) in deferred revenue – assessed contributions	12	40 868	5 742
Increase/(Decrease) in deferred revenue – others	12	(5 445 084)	2 038 478
Increase/(Decrease) in payables to suppliers	14	19 650 320	21 597 460
Increase/(Decrease) in other current liabilities	14	527 839	(2 447 073)
Increase/(Decrease) in other non-current liabilities	14	(76 143)	(6 334)
Increase/(Decrease) in actuarial gains (losses) recognized in net assets	13	4 767 514	(15 805 711)
Increase/(Decrease) in accumulated surplus/(deficit) –employee benefits	13		8 451 880
Increase/(Decrease) in administrative surplus	16	(120 363)	
NET CASH FLOWS FROM OPERATING ACTIVITIES		289 612 372	141 953 396
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment	10	(19 578 733)	(12 928 815)
Sale and transfer of property, plant and equipment	10	654 523	746 980
Purchase of intangible assets	11	(534 375)	(692 684)
NET CASH FLOWS FROM INVESTING ACTIVITIES		(19 458 585)	(12 874 519)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/(Decrease) in borrowings	15	(370 080)	(368 969)
Contributions from/(Repayments to) the Refugee Loan Fund – US equity	Appendix 6	(11 566 324)	5 495 655
Increase/(Decrease) in contingency reserve	18	(1 000 000)	
Increase/(Decrease) in terminations reserve	18	17 122 396	2 459 180
NET CASH FLOWS FROM FINANCING ACTIVITIES		4 185 992	7 585 866
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		274 339 779	136 664 743
CASH AND CASH EQUIVALENTS: BEGINNING OF PERIOD		644 645 356	507 748 124
Effect of exchange rate change on foreign currency balance – gain/(loss)		3 833 825	232 489
CASH AND CASH EQUIVALENTS: END OF PERIOD	4	922 818 960	644 645 356

*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 2018 (OPERATIONAL PROGRAMMES)

Statement V(a) (in US dollars)

	USD				
	2018 Programme and Budget *			2018 Actual amounts expressed on comparable basis	Difference
	(C/108/6)	Revision (S/22/9)	Update (C/109/9)		
Movement, Emergency and Post-crisis Migration Management	473 822 800	782 822 600	1 017 206 100	1 046 857 328	(29 651 228)
Migration Health	116 420 200	138 802 700	144 722 300	149 841 487	(5 119 187)
Migration and Development	51 178 200	60 350 100	93 073 300	73 703 706	19 369 594
Regulating Migration	249 466 300	420 908 200	430 376 300	406 887 303	23 488 997
Facilitating Migration	42 545 900	51 001 500	77 929 900	65 959 574	11 970 326
Migration Policy, Research and Communications	4 316 300	9 347 100	10 023 500	10 051 084	(27 584)
Land, Property and Reparation Programmes	7 018 200	12 435 400	15 269 800	13 995 207	1 274 593
General Programme Support	11 732 100	15 532 400	17 198 800	15 191 149	2 007 651
<b>Total</b>	<b>956 500 000</b>	<b>1 491 200 000</b>	<b>1 805 800 000</b>	<b>1 782 486 838</b>	<b>23 313 162</b>
Net accrual adjustments				4 116 820	
<b>Total on full accruals (IPSAS) basis</b>				<b>1 786 603 658</b>	

\* 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 2018 (ADMINISTRATIVE PROGRAMME)

## Statement V(b) (in Swiss francs)

	CHF		
	2018 Budget (C/109/9)	2018	2017
<b>REVENUE</b>			
Assessed contributions from Member States		50 690 324	50 689 766
Assessed contributions from new Member States		37 994	558
<b>TOTAL REVENUE</b>		<b>50 728 318</b>	<b>50 690 324</b>
<b>EXPENSES</b>			
Staff salaries and benefits	39 184 000	39 247 857	38 927 078
Terminal emoluments	700 000	954 743	1 007 436
Travel, subsistence and representation	1 170 000	1 081 988	1 690 921
<b>Total: Staff salaries, benefits, travel and representation</b>	<b>41 054 000</b>	<b>41 284 588</b>	<b>41 625 435</b>
Building rental and maintenance	1 353 760	1 792 633	1 900 797
Computer equipment and maintenance	2 410 000	1 832 501	2 258 393
Office supplies, printing, equipment and vehicles	735 000	246 956	228 783
<b>Total: General office</b>	<b>4 498 760</b>	<b>3 872 090</b>	<b>4 387 973</b>
Training	1 562 580	1 542 714	843 867
Contractual services	806 978	1 513 069	1 129 645
<b>Total: Contractual services</b>	<b>2 369 558</b>	<b>3 055 783</b>	<b>1 973 512</b>
Communications	471 000	449 969	457 915
Meetings Secretariat	435 000	363 538	349 188
UN-related cost-sharing fees	1 900 000	1 734 739	1 722 532
<b>TOTAL EXPENSES (before provision for doubtful receivables)</b>	<b>50 728 318</b>	<b>50 760 707</b>	<b>50 516 555</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD IN CHF (before provision for doubtful receivables)</b>		<b>(32 389)</b>	<b>173 769</b>
(Increase)/Decrease in provision for doubtful receivables (Appendix 2)		517 229	(1 685 105)
<b>SURPLUS/(DEFICIT) FOR THE PERIOD IN CHF (on modified accruals (budgetary) basis)</b>		<b>484 840</b>	<b>(1 511 336)</b>
Excess of resources/(Expenses) brought forward at the beginning of the year		(1 568 551)	(57 215)
<b>SURPLUS/(DEFICIT) AT THE END OF THE PERIOD IN CHF (on modified accruals (budgetary) basis)</b>		<b>(1 083 711)</b>	<b>(1 568 551)</b>

USD		
<b>SURPLUS/(DEFICIT) AT THE END OF THE PERIOD IN USD (on modified accruals (budgetary) basis) 0.987 (2017: 0.978)</b>	<b>(1 112 608)</b>	<b>(1 601 153)</b>
Adjustment for excess expenses brought forward at the beginning of the year applied on budgetary basis in USD	1 603 835	55 820
Net accrual adjustments	(3 589 762)	(1 145 741)
<b>SURPLUS/(DEFICIT) FOR THE PERIOD IN USD (on full accruals (IPSAS) basis)</b>	<b>(3 098 535)</b>	<b>(2 691 074)</b>

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

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 1: GOVERNANCE, STRUCTURE AND ACTIVITIES

#### Governance, purpose and functions

28. 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 had 172 Member States on 31 December 2018 (2017: 169).

29. The organs of the Organization are the Council and its subcommittee, the Standing Committee on Programmes and Finance, and the Administration. The Council, on which each Member State has one representative and one vote, is the highest authority and determines IOM policies. The Executive Committee 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.

30. 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.

31. The purpose and functions of IOM are in accordance with its Constitution. 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.

32. According to the IOM Strategy, adopted by the Council in June 2007, the primary goal of IOM is to facilitate the orderly and humane management of international migration. Building on its expertise and experience, and 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.

#### Structure

##### • Headquarters

33. 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

34. 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

**NOTE 1: GOVERNANCE, STRUCTURE AND ACTIVITIES (continued)**

preparations for IOM's 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.

35. 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.

36. 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.

37. 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**

38. The Organization's field offices fell into three broad categories in 2018, as follows:

- Regional offices
- Special liaison offices
- Country offices

39. In 2018, 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.

40. IOM has two special liaison offices responsible for liaison with multilateral bodies. The Special Liaison Office in Addis Ababa, Ethiopia, maintains and strengthens IOM relations with the African Union, the United Nations Economic Commission for Africa and the Intergovernmental Authority on Development. The IOM Mission to the United Nations in New York, United States of America, acts as a Permanent Observer to the United Nations and strengthens migration elements within the United Nations system.

41. 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.

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

43. 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 2018, there were five country offices with coordinating functions with the following areas of coverage: Nur-Sultan, Kazakhstan, for Central Asia; Canberra, Australia, for the Pacific; Georgetown, Guyana, for the Caribbean; Rome, Italy, for the Mediterranean; and Beijing, China. A sixth coordinating function to cover South Asia is located in the Regional Office in Bangkok, Thailand.

**NOTE 1: GOVERNANCE, STRUCTURE AND ACTIVITIES (continued)**

- **Administrative centres**

44. IOM has two administrative centres, located in the Philippines and Panama, which are considered extensions of Headquarters in fulfilment of the Administration's commitment to manage growth without excessively increasing the need for additional resources.

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

46. 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**

47. In 2018, the Organization's activities fell into seven service categories: Movement, Emergency and Post-crisis Migration Management; Migration Health; Migration and Development; Regulating Migration; Facilitating Migration; Migration Policy, Research and Communications; and Land, Property and Reparation Programmes. These are complemented by the General Programme Support category. All IOM projects are categorized into one of these areas of activity.

48. **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.

49. **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 migrants in situations of vulnerability 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.

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

51. **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.

52. **Facilitating Migration:** IOM provides policy and technical advice to governments on the regulation of migrant labour and other migratory movements; it also implements 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).



## NOTE 1: GOVERNANCE, STRUCTURE AND ACTIVITIES (continued)

53. **Migration Policy, Research and Communications:** 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; Migration Research and Publications; and Media and Communications.

54. **Land, Property and 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.

## NOTE 2: SIGNIFICANT ACCOUNTING POLICIES

### Reporting entity

55. In addition to the migration services described earlier and reported in the 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

56. 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).

57. 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.

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

59. 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

60. All of the IPSAS in effect on the reporting date have been applied, including IPSAS 39 – Employee Benefits, which came into effect on 1 January 2018. IPSAS 40 – Public Sector Combinations will come into effect on 1 January 2019. IPSAS 41 – Financial Instruments and IPSAS 42 – Social Benefits will become effective on 1 January 2022.

### Measurement base

61. 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.

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

**NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)****Foreign currency transactions**

63. 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.

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

**Cash and cash equivalents**

65. Cash and cash equivalents include cash on hand and deposits held at call with banks for periods not exceeding 90 days. As a general rule, cash is held in Headquarters-controlled accounts to maximize the interest-earning potential. Interest earned is credited to the appropriate programmes. 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.

**Short-term investments**

66. Financial assets within the scope of IPSAS – 29 Financial Instruments: Recognition and Measurement, including cash, short-term deposits and investments are classified as fair value through surplus or deficit and measured at fair value as at the reporting date. Realized and unrealized gains or losses arising from the change of market value of investments and revenue from interest and dividends are recognized in the consolidated statement of financial performance in the period in which they arise. The interest earned is credited to the appropriate programmes. Financial assets with maturities of more than 12 months or not expected to be realized within 12 months at the reporting date are categorized as non-current assets.

**Receivables**

67. 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.

68. Any advances (or down payments) paid by IOM to suppliers, implementing partners, staff and others (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**

69. 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.

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

70. 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.

71. 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.

**Investment property**

72. 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 realized from the sale is recognized in the Statement of financial performance.

**Property, plant and equipment**

73. 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.

74. 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.

75. 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.

76. 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 the assets.

77. 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)

78. 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.

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

80. 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 in view of IOM's project-based nature.

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

81. 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 as of 1 January 2012 in accordance with the transition provisions in IPSAS. Costs incurred prior to this date were previously expensed.

82. 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.

83. 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

84. 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)**

85. 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.

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

87. 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**

88. IOM is a member organization participating in the United Nations Joint Staff Pension Fund (UNJSPF), which was established by the United Nations General Assembly 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.

89. The UNJSPF is a funded, multi-employer defined benefit plan. As specified in Article 3(b) of the UNJSPF Regulations, 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.

90. The plan exposes participating organizations to actuarial risks associated with the current and former employees 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, as 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 and 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 39 – Employee Benefits. IOM's contributions to the plan during the financial period are recognized as expenses in the Statement of financial performance.

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

91. 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 determined using the projected unit credit methodology of valuation. Actuarial gains and losses, both financial and demographic, are recognized in a separate element of net assets.
- Other payables to staff: unpaid salaries and allowances, reimbursements payable, and so on, at the reporting date.

92. 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**

93. 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**

94. 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**

95. 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**

96. 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.

97. Voluntary contributions are recognized upon the signing of a binding agreement with the donor. Revenue is recognized immediately if no condition is attached requiring that funds be utilized as specified in an agreement or returned to the contributing entity. If conditions are attached, revenue is recognized only upon satisfying the specified conditions based upon the level of 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.

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

## NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)

- **Exchange revenue**

99. 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.

### Expenses

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

101. 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. other 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.

102. 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

103. 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

104. 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

105. 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.

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

- (a) Cash and cash equivalents held for periods of less than 90 days. These are valued at fair value at the reporting date.
- (b) Investments in the form of financial assets held for periods of longer than 90 days or containing put options enabling the Organization to redeem the investment at 90-day intervals at full face value. These are classified as current assets if maturity dates are within 12 months of the reporting date, and as non-current assets if they will mature more than 12 months after 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 for the Organization.



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

- (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.

107. 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**

108. 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: RESTATEMENT****Employee benefit liability**

109. Effective 1 January 2018, the Organization changed its accounting policy in order to recognize employee benefits in accordance with IPSAS 39 – Employee Benefits. As a result, actuarial gains and losses for after-service defined benefit plans, which were previously unrecognized, have been accounted for directly in net assets. The effect of actuarial gains and losses exceeding the 10 per cent corridor, which from 2012 to 2016 had been amortized and recognized in surplus and deficit, have been reclassified from the accumulated fund balance to actuarial gains and losses recognized in net assets. The effect of this change in accounting policy has been recognized retrospectively, requiring adjustment to the balances for prior years and the restatement of the 2017 comparative numbers. The adjustment relating to balances prior to 2018 resulted in a reduction in net assets of USD 9.2 million.

**Leasehold improvements**

110. A prior period adjustment has been made to reverse expenses related to leasehold improvements, which exceeded the threshold of USD 100,000 (see Note 2), in the amount of USD 900,000 and recognize an asset at depreciated cost.

111. The table below summarizes the adjustments made to the Statement of financial position (Statement I), the Statement of financial performance (Statement II), the Statement of changes in equity (Statement III), the Statement of cash flows (Statement IV), and the liabilities relating to staff benefits and leasehold improvements.

## NOTE 3: RESTATEMENT (continued)

	Statement I			Statement II		Statement III		Statement IV				
								Source of net cash flows				
	Assets	Liabilities	Net assets/ Equity	Net result	Accumulated fund balance	Actuarial gains/(losses)	Surplus/ (Deficit) for the period	Depreciation and amortization	Increase/ (Decrease) in payables relating to employee benefits	Increase/ (Decrease) in actuarial gain/(loss) recognized in net assets	Increase/ (Decrease) in accumulated surplus/(deficit) - employee benefits	Investing activities
Balance per 2017 financial statements	1 411 730 847	1 239 162 917	172 567 930	70 444 177	70 437 189		70 444 177	15 641 095	13 855 164			(11 993 245)
<b>Adjustments made for IPSAS 39</b>												
<b>After-service Health Insurance Plan and Medical Service Plan</b>												
Amortization of actuarial gains and losses recognized in surplus in 2017				575 991	575 991	(575 991)	575 991			(575 991)		
Amortization of actuarial gains and losses recognized in surplus in 2012 to 2016					(148 840)	148 840				148 840	(148 840)	
Cumulative actuarial gains and losses in net assets as at 31 December 2017		15 378 560	(15 378 560)			(15 378 560)			15 378 560	(15 378 560)		
<b>Severance pay and repatriation grant</b>												
Adjustment related to the change in actuarial method as at 1 January 2017		(8 600 720)	8 600 720		8 600 720				(8 600 720)		8 600 720	
Adjustment related to the change in actuarial method for 2017		2 387 108	(2 387 108)	(2 387 108)	(2 387 108)		(2 387 108)		2 387 108			
<b>Change in increase / (decrease) for Repatriation travel and removal personal effects</b>		232 250	(232 250)						232 250			
<b>Leasehold improvements</b>												
Acquisition cost	935 570		935 570	935 570	935 570		935 570					(935 570)
Accumulated depreciation/Depreciation expenses	(483 518)		(183 518)	(183 518)	(183 518)		(483 518)	183 518				
<b>Migration Emergency Funding Mechanism</b>				(415 669)			(415 669)					
<b>Rapid Response Transportation Fund</b>				5 719			5 719					
Restated 2017 financial statements balance	1412 482 899	1248 560 115	163 922 784	68 975 162	77 830 004	(15 805 711)	68 975 162	15 824 613	23 252 362	(15 805 711)	8 451 880	(12 928 815)

## NOTE 4: CASH AND CASH EQUIVALENTS

112. 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 term deposit accounts, money market funds and dual currency deposits (of 90 days or less).

	USD	
	2018	2017
Cash on hand	344 107	512 189
Current accounts	530 386 016	495 477 680
Term deposits for periods of less than 90 days (at USD equivalent)		
AUD		3 902 117
CAD	3 663 004	
EUR	114 566 830	
GBP	12 678 483	13 458 950
NOK	3 981 344	11 206 688
USD	50 000 000	60 000 000
Dual currency deposits for periods of less than 90 days (at USD equivalent)		
AUD	5 969 101	10 911 925
CAD	3 296 703	
EUR	34 246 575	29 885 516
GBP		6 729 475
SEK	4 435 081	10 560 816
Money market funds maturing within 90 days	157 251 716	
<b>Total: Unrestricted cash</b>	<b>920 818 960</b>	<b>642 645 356</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>922 818 960</b>	<b>644 645 356</b>

113. 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

114. IOM's main investment objective is to protect the safety of the principal of its cash assets and maintain adequate liquidity while earning a competitive market rate. The Organization's investment policy is to invest funds not needed immediately for day-to-day operations in approved financial instruments with maturities of planned duration ranging from 3 to 12 months in various currencies, subject to the Financial Regulations. Investments are placed with counterparties that meet credit ratings in line with the approved treasury policy approved by the Treasury Risk Committee.

115. 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. The Organization held short-term deposits and money market funds equivalent to USD 506.5 million (2017: USD 425.0 million) at 31 December 2018 as shown in the table below.

**NOTE 5: SHORT-TERM INVESTMENTS (continued)**

(at USD equivalent)						
	2018			2017		
	90 to 180 days	More than 180 days	Total	90 to 180 days	More than 180 days	Total
<b>Short-term deposits</b>						
AUD	3 511 236		3 511 236			
CAD	8 816 522		8 816 522		3 968 254	3 968 254
EUR		11 415 525	11 415 525		59 737 157	59 737 157
USD	60 312 158	422 463 438	482 775 596	30 012 192	235 102 597	265 114 789
<b>Money market funds</b>						
USD				96 198 205		96 198 205
<b>Total</b>	<b>72 639 916</b>	<b>433 878 963</b>	<b>506 518 879</b>	<b>126 210 397</b>	<b>298 808 008</b>	<b>425 018 405</b>

116. Short-term investments are controlled by Headquarters. Approximately 71 per cent of the combined cash and cash equivalents (see Note 4) and short-term investments held at the reporting date are held in accounts controlled by Headquarters.

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

117. 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).

118. Amounts receivable for operations from governments and voluntary agencies increased in 2018 to USD 175.1 million (2017: USD 149.6 million), consisting of invoiced and uninvoiced receivables of USD 77.4 million (inclusive of revaluations) (2017: USD 90.3 million) and USD 97.7 million (2017: USD 59.3 million), respectively. Of the invoiced receivables at 31 December 2018, USD 48.7 million had been received by 31 March 2019.

119. The invoiced receivables (inclusive of revaluation) at 31 December 2018 are shown in the table below.

Receivable from	USD	
	Invoiced receivables 2018	Subsequent receipts up to 31 March 2019
Australia	4 622 600	3 915 155
Canada	9 088 949	9 054 292
Colombia	3 127 327	1 573 133
Denmark	3 824 969	3 824 969
Germany	21 722 820	15 633 683
Philippines	2 712 192	
Sweden	1 595 849	1 232 394
European Commission	18 275 841	8 549 708
Others	12 434 299	4 937 346
<b>Total</b>	<b>77 404 846</b>	<b>48 720 680</b>

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

120. 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.

121. At 31 December 2018, the Organization had USD 4.5 million (2017: USD 6.9 million) of invoiced amounts receivable for more than one year. The following table provides an ageing summary of invoiced receivables, the majority of which (67%) 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
35.76	16.34	20.76	4.54	77.4
46%	21%	27%	6%	100%

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

	USD	
	2018	2017
<b>Current</b>		
Receivables – voluntary contributions – donors	175 117 779	149 633 844
<b>Net voluntary contributions receivable</b>	<b>175 117 779</b>	<b>149 633 844</b>
Receivables – assessed contributions	7 086 493	8 078 422
Less provision for doubtful receivables	(3 111 900)	(3 669 401)
<b>Net assessed contributions receivable</b>	<b>3 974 593</b>	<b>4 409 021</b>
Receivables – other	23 058 715	12 805 224
Less provision for doubtful receivables	(509 572)	(529 158)
<b>Net receivables – other</b>	<b>22 549 143</b>	<b>12 276 066</b>
<b>Subtotal: Current receivables</b>	<b>201 641 515</b>	<b>166 318 931</b>
<b>Non-current</b>		
Receivables – assessed contributions	361 060	427 726
Receivables – other	3 745 239	2 829 567
<b>Subtotal: Non-current receivables</b>	<b>4 106 299</b>	<b>3 257 293</b>
<b>Total: Receivables</b>	<b>205 747 814</b>	<b>169 576 224</b>

123. Other current and non-current receivables from exchange transactions consist mainly of receivables from vendors of USD 13.6 million (2017: USD 8.4 million) and other taxes reimbursable by host governments of USD 7.8 million (2017: USD 5.2 million) and interest accrued of USD 5.2 million (2017: USD 2.0 million).

**NOTE 7: INVENTORIES**

124. The movement of global stocks of pre-positioned inventories during the 2018 reporting period is as shown in the table below.

	USD	
	2018	2017
<b>Balance as at 1 January</b>	<b>5 980</b>	<b>272 716</b>
Additions	1 989 284	375 039
Transfers to projects for distribution to beneficiaries	(1 330 959)	(641 653)
Write-down	(1 094)	(122)
<b>Balance as at 31 December</b>	<b>663 211</b>	<b>5 980</b>

## NOTE 8: INVESTMENT PROPERTY

125. 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 included a garage, was determined to be CHF 840,000 by an independent valuation based on prices in an active market for similar property in the same location and condition. IOM held the apartment for sale and was 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. On 11 October 2018, the apartment was sold for CHF 850,000, and, after sales and transfer costs, net proceeds of CHF 817,435 (equivalent to USD 814,990) have been recognized in the Statement of financial performance.

## NOTE 9: OTHER ASSETS

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

	USD	
	2018	2017
<b>Current</b>		
Vendor down payments	159 784 699	112 649 582
Guarantee deposits	1 526 862	1 269 555
Unrealized gains: financial instruments – derivatives	58 504	
<b>Subtotal: Current assets</b>	<b>161 370 065</b>	<b>113 919 137</b>
<b>Non-current</b>		
Guarantee deposits	1 689 809	1 842 827
<b>Subtotal: Non-current assets</b>	<b>1 689 809</b>	<b>1 842 827</b>
<b>Total: Other assets</b>	<b>163 059 874</b>	<b>115 761 964</b>

127. The vendor down payments of USD 159.8 million (2017: USD 112.6 million) consist of advances to implementing partners, suppliers, consultants and service providers. The increase of USD 47.2 million compared with 2017 is mainly due to increased advances to implementing partners (USD 32.7 million) (owing to expanded cooperation with implementing partners in 2018) and to advances to service providers (USD 8.4 million) and other supply, air-transport and consultancy vendors (USD 6.1 million).

## NOTE 10: PROPERTY, PLANT AND EQUIPMENT

128. 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 were 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. The net difference between historical cost and change in subsequent fair values for land and buildings of USD 23,073,889 is accounted for in the asset revaluation reserve, which forms a separate component of net assets/equity. No material changes within the respective market conditions during 2018 were noted that would warrant fresh market appraisals for this class of assets.

129. During 2018, IOM received donated assets valued at USD 210,862 (2017: USD 47,666) and the same amount has been recognized under “Property, plant and equipment” in the year as an acquisition. The fair value of such assets is amortized by way of depreciation over the useful life of these assets.



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

130. Property, plant and equipment holdings for 2018 and 2017 are summarized in the tables below.

	USD							
	Land	Buildings	Buildings – mobile structures	Vehicles	Communications and IT	Furniture and fixtures	Leasehold improvements	Total
Cost as at 1 January 2018 (restated)	215 421	30 286 814	11 237 936	61 928 747	12 559 092	20 828 556	1 762 849	138 819 415
Additions			3 745 155	10 498 518	1 729 975	2 998 378	606 707	19 578 733
Disposals			(410 823)	(5 848 550)	(679 786)	(1 252 745)		(8 191 904)
Transfers				80 643	(39 704)	59 235		100 174
<b>Cost as at 31 December 2018</b>	<b>215 421</b>	<b>30 286 814</b>	<b>14 572 268</b>	<b>66 659 358</b>	<b>13 569 577</b>	<b>22 633 424</b>	<b>2 369 556</b>	<b>150 306 418</b>
Accumulated depreciation at 1 January 2018		(734 354)	(8 323 812)	(49 341 342)	(9 120 433)	(14 545 259)	(1 010 797)	(83 075 997)
Depreciation		(734 326)	(2 147 432)	(8 128 526)	(1 678 630)	(2 941 884)	(322 697)	(15 953 495)
Disposals			389 349	5 018 030	604 783	935 785		6 947 947
Transfers				(80 643)	17 746	(59 235)		(122 132)
<b>Accumulated depreciation at 31 December 2018</b>		<b>(1 468 680)</b>	<b>(10 081 895)</b>	<b>(52 532 481)</b>	<b>(10 176 534)</b>	<b>(16 610 593)</b>	<b>(1 333 494)</b>	<b>(92 203 677)</b>
Net carrying value at 1 January 2018	215 421	29 552 460	2 914 124	12 587 405	3 438 659	6 283 297	752 052	55 743 418
<b>Net carrying value at 31 December 2018</b>	<b>215 421</b>	<b>28 818 134</b>	<b>4 490 373</b>	<b>14 126 877</b>	<b>3 393 043</b>	<b>6 022 831</b>	<b>1 036 062</b>	<b>58 102 741</b>

	USD							
	Land	Buildings	Buildings – mobile structures	Vehicles	Communications and IT	Furniture and fixtures	Leasehold improvements	Total
Cost as at 1 January 2017	215 421	30 286 814	10 461 600	61 051 754	12 225 083	19 420 126	827 279	134 488 077
Additions			1 276 474	5 866 090	1 599 936	3 250 745	935 570	12 928 815
Disposals			(465 407)	(4 914 006)	(1 282 233)	(1 896 938)		(8 558 584)
Transfers			(34 731)	(75 091)	16 306	54 623		(38 893)
<b>Cost as at 31 December 2017 (restated)</b>	<b>215 421</b>	<b>30 286 814</b>	<b>11 237 936</b>	<b>61 928 747</b>	<b>12 559 092</b>	<b>20 828 556</b>	<b>1 762 849</b>	<b>138 819 415</b>
Accumulated depreciation at 1 January 2017			(7 150 958)	(44 950 656)	(8 804 731)	(13 551 283)	(827 279)	(75 284 907)
Depreciation		(734 354)	(1 527 228)	(9 089 288)	(1 520 308)	(2 685 579)	(183 518)	(15 740 275)
Disposals			343 987	4 683 211	1 220 912	1 746 226		7 994 336
Transfers			10 387	15 391	(16 306)	(54 623)		(45 151)
<b>Accumulated depreciation at 31 December 2017 (restated)</b>		<b>(734 354)</b>	<b>(8 323 812)</b>	<b>(49 341 342)</b>	<b>(9 120 433)</b>	<b>(14 545 259)</b>	<b>(1 010 797)</b>	<b>(83 075 997)</b>
Net carrying value at 1 January 2017	215 421	30 286 814	3 310 642	16 101 098	3 420 352	5 868 843		59 203 170
<b>Net carrying value at 31 December 2017 (restated)</b>	<b>215 421</b>	<b>29 552 460</b>	<b>2 914 124</b>	<b>12 587 405</b>	<b>3 438 659</b>	<b>6 283 297</b>	<b>752 052</b>	<b>55 743 418</b>

## NOTE 11: INTANGIBLE ASSETS

131. Intangible assets are summarized in the table below.

	USD					
	2018			2017		
	Software externally purchased	Software internally developed	Total	Software externally purchased	Software internally developed	Total
Cost as at 1 January	418 439	749 388	1 167 827	290 210	196 239	486 449
Additions	71 765	131 834	203 599	139 535		139 535
Under development		330 776	330 776		553 149	553 149
Disposals	(10 271)		(10 271)	(11 306)		(11 306)
<b>Cost as at 31 December</b>	<b>479 933</b>	<b>1 211 998</b>	<b>1 691 931</b>	<b>418 439</b>	<b>749 388</b>	<b>1 167 827</b>
Accumulated amortization at 1 January	(241 084)	(54 087)	(295 171)	(187 676)	(34 463)	(222 139)
Amortization	(88 662)	(28 256)	(116 918)	(64 714)	(19 624)	(84 338)
Disposals	4 108		4 108	11 306		11 306
<b>Accumulated amortization at 31 December</b>	<b>(325 638)</b>	<b>(82 343)</b>	<b>(407 981)</b>	<b>(241 084)</b>	<b>(54 087)</b>	<b>(295 171)</b>
Net carrying value at 1 January	177 355	695 301	872 656	102 534	161 776	264 310
<b>Net carrying value at 31 December</b>	<b>154 295</b>	<b>1 129 655</b>	<b>1 283 950</b>	<b>177 355</b>	<b>695 301</b>	<b>872 656</b>

132. 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)

133. Contributions received from donors in advance of performance delivery under the operational programmes totalled USD 1,358.9 million (2017: USD 929.8 million). Other deferred contributions received from migrants and self-payers and down payments from customers totalled USD 10.6 million (2017: USD 16.2 million).

134. Assessed contributions received from Member States in advance of the following year's assessment scale taking effect under the administrative programme are presented in the table below.

Member State	CHF
Armenia	3 395
Benin	23 718
Burkina Faso	48 787
Chad	836
Dominican Republic	25 852
Ecuador	511
El Salvador	164
Estonia	21 361
Honduras	127
Kenya	26 168
Lesotho	954
Mauritania	156
Mongolia	2 820
Morocco	4
Niger	594
Poland	472 914
Saint Kitts and Nevis	987
<b>Total: Deferred revenue – assessed contributions – CHF</b>	<b>629 348</b>
<b>Total: Deferred revenue – assessed contributions – USD (at 0.987)</b>	<b>637 637</b>

## NOTE 13: LIABILITIES RELATING TO EMPLOYEE BENEFITS

135. 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.

136. At its Seventy-second Session in November 1996, the Council adopted a budgetary method of funding terminal emoluments for staff.

137. Under the Administrative Part of the Budget, terminal emoluments are funded by a yearly allotment based on the anticipated entitlements for staff departing in the coming year. For 2018, the budget for terminal emoluments was CHF 700,000 (2017: CHF 700,000), whereas the actual terminal emolument payments on a modified (budgetary) basis were CHF 954,743 (2017: CHF 1,007,436). 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 in the Administrative Part of the Budget on a full accruals (IPSAS) basis amounts to USD 18.4 million (2017 restated: USD 15.3 million).

138. Under the Operational Part of the Budget, terminal emoluments for staff are funded through a fixed percentage charged to salary costs. During 2016, the percentage was reviewed by an actuary and was established at 6 per cent effective from 1 January 2017. The applied percentage is regularly reviewed to determine its appropriateness.

139. 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.

140. The present value of the defined benefit obligations for after-service medical insurance and other long-term benefits have 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.

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

	USD	
	2018	2017 (restated)
<b>Current</b>		
Employee benefit liabilities	11 104 331	10 626 838
UNJSPF	144 098	17 621
Other payables to employees	9 658 795	5 310 605
<b>Subtotal: Current</b>	<b>20 907 224</b>	<b>15 955 064</b>
<b>Non-current</b>		
Employee benefit liabilities	104 820 445	101 350 104
<b>Subtotal: Non-current</b>	<b>104 820 445</b>	<b>101 350 104</b>
<b>Total: Payables relating to employees</b>	<b>125 727 669</b>	<b>117 305 168</b>

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

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

	USD	
	2018	2017 (restated)
<b>CURRENT LIABILITIES – Employment benefits provision for:</b>		
Accumulated leave	3 820 192	3 176 565
Repatriation grant	1 472 572	1 044 801
Repatriation travel and removal of personal effects	1 758 118	1 368 878
Separation entitlements	446 348	435 862
Early retirement	5 951	10 080
After-service health insurance – Health Insurance Plan	2 177 887	2 614 688
After-service health insurance – Medical Service Plan	1 423 263	1 975 964
<b>Subtotal: Current employee benefit liabilities</b>	<b>11 104 331</b>	<b>10 626 838</b>
<b>NON-CURRENT LIABILITIES – Employment benefits provision for:</b>		
Accumulated leave	34 804 044	32 118 603
Repatriation grant	12 720 888	13 444 381
Repatriation travel and removal of personal effects	16 052 873	13 840 873
Separation entitlements	4 355 471	3 651 025
Early retirement	53 556	101 918
After-service health insurance – Health Insurance Plan	31 360 243	30 194 145
After-service health insurance – Medical Service Plan	5 473 370	7 999 159
<b>Subtotal: Non-current employee benefit liabilities</b>	<b>104 820 445</b>	<b>101 350 104</b>
<b>Total: Employee benefit liabilities</b>	<b>115 924 776</b>	<b>111 976 942</b>

**Actuarial assumptions and methods**

143. 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 the defined benefit obligation at that date and the pension expense for the following year.

144. The principal financial assumptions used at 31 December 2018 and 31 December 2017 are presented in the table below.

	2018	2017
<b>Discount rate</b>		
Health Insurance Plan and Medical Service Plan (CHF payroll)	0.90%	0.60%
Health Insurance Plan and Medical Service Plan (USD payroll)	4.65%	3.90%
Repatriation grant	4.10%	3.40%
Severance pay	4.10%	3.40%
<b>Salary increases</b>		
Professional staff	3.49%	3.50%
General Service staff	8.63%	5.44%
<b>Medical cost trend rate</b>	<b>3.50%</b>	<b>3.50%</b>

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

145. 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 2018 of the bonds market for Switzerland, the eurozone and the United States were considered. The discount rate has been calculated as a single equivalent rate based on AA corporate bonds calculated using the harmonized yield curves developed by actuaries for use by United Nations entities and taking into consideration the longevity of the IOM liability.

146. 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.

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

Reconciliation of defined benefit obligation	USD				
	After-service Health Insurance Plan	After-service Medical Service Plan	Repatriation grants	Separation entitlements	Total
<b>Net defined benefit obligation at 1 January 2018</b>	<b>32 808 833</b>	<b>9 975 123</b>	<b>14 489 182</b>	<b>4 086 887</b>	<b>61 360 025</b>
Service cost for 2018	1 170 629	1 037 118	1 011 002	316 941	3 535 690
Interest cost for 2018	1 007 258	386 146	461 570	129 407	1 984 381
<b>Total expense recognized in Statement of financial performance at 31 December 2018</b>	<b>2 177 887</b>	<b>1 423 264</b>	<b>1 472 572</b>	<b>446 348</b>	<b>5 520 071</b>
Actuarial (gain)/loss resulting from changes in:					
Demographic assumptions					
Financial assumptions	(3 044 025)	267 216	(672 228)	515 776	(2 933 261)
Effect of experience adjustments	2 687 211	(4 677 916)	(447 625)	1 088 486	(1 349 844)
<b>Total actuarial (gain)/loss of above changes</b>	<b>(356 814)</b>	<b>(4 410 700)</b>	<b>(1 119 853)</b>	<b>1 604 262</b>	<b>(4 283 105)</b>
<b>Benefits paid from plan/company</b>	<b>(1 091 776)</b>	<b>(91 053)</b>	<b>(648 441)</b>	<b>(1 335 678)</b>	<b>(3 166 948)</b>
<b>Defined benefit obligation at 31 December 2018</b>	<b>33 538 130</b>	<b>6 896 634</b>	<b>14 193 460</b>	<b>4 801 819</b>	<b>59 430 043</b>

Sensitivity to trend rate assumptions	1% increase in assumption	1% decrease in assumption
<b>Discount rate</b>		
After-service Health Insurance Plan	(5 237 075)	6 938 859
After-service Medical Service Plan	(1 465 541)	2 069 115
Repatriation grants	(850 591)	965 116
Separation entitlements	(333 944)	393 469
<b>Health-care cost trend rate</b>		
After-service Health Insurance Plan	4 383 101	(3 619 211)
After-service Medical Service Plan	1 032 884	(847 823)
<b>Salary increase rate</b>		
After-service Health Insurance Plan	1 272 255	(1 124 031)
After-service Medical Service Plan	664 769	(561 485)
Repatriation grants	955 776	(858 462)
Separation entitlements	375 557	(327 047)

**NOTE 13: LIABILITIES RELATING TO EMPLOYEE BENEFITS (continued)****United Nations Joint Staff Pension Fund**

148. IOM is a member organization participating in the UNJSPF, which was established by the United Nations General Assembly to provide retirement, death, disability and related benefits to employees. The UNJSPF is a funded, multi-employer defined benefit plan. As specified in Article 3(b) of the UNJSPF Regulations, 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.

149. The plan exposes participating organizations to actuarial risks associated with the current and former employees 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, as 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 and 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 39 – Employee Benefits. IOM contributions to the plan during the financial period are recognized as expenses in the Statement of financial performance.

150. The UNJSPF Regulations state that the United Nations Joint Staff 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 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.

151. 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 a share of any actuarial deficiency payments under Article 26 of the UNJSPF Regulations. 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 Fund as of 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.

152. During 2017, the Fund identified anomalies in the census data utilized in the actuarial valuation performed as of 31 December 2015. As such, as an exception to the normal biennial cycle, a roll-forward of the participation data as of 31 December 2013 to 31 December 2016 was used by the Fund for its 2016 financial statements.

153. The actuarial valuation as of 31 December 2017 resulted in a funded ratio of actuarial assets to actuarial liabilities, assuming no future pension adjustments, of 139.2 per cent (150.1% in the 2016 roll-forward). The funded ratio was 102.7 per cent (101.4% in the 2016 roll-forward) when the current system of pension adjustments was taken into account.

154. After assessing the actuarial sufficiency of the Fund, the consulting actuary concluded that there was no requirement, as of 31 December 2017, for deficiency payments under Article 26 of the UNJSPF Regulations as the actuarial value of assets exceeded the actuarial value of all accrued liabilities under the plan. In addition, the market value of assets also exceeded the actuarial value of all accrued liabilities as of the valuation date. At the time of preparing the present report, the United Nations General Assembly had not invoked the provision of Article 26.

155. Should Article 26 be invoked due to an actuarial deficiency, either during the ongoing operation or due to the termination of the UNJSPF pension plan, deficiency payments required from each member organization would be based upon the proportion of that member organization's contributions to the total contributions paid to the Fund during the three years preceding the valuation date. Total contributions paid to the UNJSPF during the preceding three years (2015, 2016 and 2017) amounted to USD 6,931.39 million, of which 2 per cent was contributed by IOM.

156. During 2018, the IOM contributions paid to the UNJSPF amounted to USD 42.6 million (2017: USD 36.5 million). Expected contributions due in 2019 are approximately USD 49.0 million.



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

157. Membership in the Fund may be terminated by decision of the United Nations General Assembly, upon the affirmative recommendation of the United Nations Joint Staff Pension Board. A proportionate share of the total assets of the Fund at the date of termination shall be paid to the former member organization for the exclusive benefit of its staff who were participants in the Fund at that date, pursuant to an arrangement mutually agreed between the organization and the Fund. The amount is determined by the Board based on an actuarial valuation of the assets and liabilities of the Fund on the date of termination; no part of the assets which are in excess of the liabilities is included in the amount.

158. The United Nations Board of Auditors carries out an annual audit of the UNJSPF and reports to the United Nations Joint Staff Pension Board and to the United Nations General Assembly on the audit every year. The UNJSPF publishes quarterly reports on its investments which can be accessed on the UNJSPF website ([www.unjspf.org](http://www.unjspf.org)).

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

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

	USD	
	2018	2017
<b>Current</b>		
Invoiced payables	142 018 962	128 077 559
Accrued expenses	8 110 821	3 390 110
<b>Total: Payables to suppliers and implementing partners</b>	<b>150 129 783</b>	<b>131 467 669</b>

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

	USD	
	2018	2017
<b>Current</b>		
Refunds due	6 238 198	4 446 439
Unrealized losses – financial derivatives	16 589	393 760
Other liabilities	10 306 335	10 906 650
<b>Subtotal: Other current liabilities</b>	<b>16 561 122</b>	<b>15 746 848</b>
<b>Non-current</b>		
Sasakawa Endowment Fund	2 000 000	2 000 000
Other liabilities	1 239 449	1 315 592
<b>Subtotal: Other non-current liabilities</b>	<b>3 239 449</b>	<b>3 315 592</b>
<b>Total: Other liabilities</b>	<b>19 800 571</b>	<b>19 062 440</b>

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

162. 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.

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

	USD	
	2018	2017
<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	30 000	16 700
<b>Transfers from Sasakawa Endowment Fund to projects</b>		
Situation Analysis of Migrant Health in Viet Nam	(30 000)	
Safe Space and Shelter for Victims of Trafficking in Madagascar		(16 700)
<b>Income account at the end of the year</b>	<b>0</b>	<b>0</b>

**NOTE 15: BORROWINGS**

163. 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 2018 was CHF 368,600 (2017: CHF 368,600). 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 value of the interest at a rate of 3 per cent waived in 2018 was CHF 138,901 (2017: CHF 145,591) and the value of interest to be waived until the final payment on the loan due in 2033 is CHF 1,128,687 (2017: CHF 1,267,588). The value of the waiver of interest is equal to the future value of the loan discount.

164. The Swiss franc loan is translated into US dollars at the year-end rate of exchange and the total original borrowing and amounts outstanding are shown in the following table.

	CHF	
	2018	2017
Swiss Government loan	18 000 000	18 000 000
Accumulated repayments	(12 470 972)	(12 102 372)
<b>Loan balance – CHF</b>	<b>5 529 028</b>	<b>5 897 628</b>
<b>Loan balance – USD</b>	<b>5 601 852</b>	<b>6 030 294</b>
– current	373 455	376 892
– non-current	5 228 397	5 653 402
<b>Loan balance – USD</b>	<b>5 601 852</b>	<b>6 030 294</b>
Year-end exchange rate (CHF/USD)	0.987	0.978

**NOTE 16: RESOURCES CARRIED FORWARD**

165. The operational programmes on a full accruals (IPSAS) basis ended in 2018 as follows:

- (a) A surplus relating to the staff security mechanism of USD 4,775,237 (2017: surplus of USD 3,141,338);
- (b) An increase to the Operational Support Income reserve of USD 4,143,238 (2017: increase of USD 4,131,435), which includes the contingency reserve balance transfer of USD 1 million and a USD 3.2 million drawdown (as per Resolution No. 18 of 27 June 2018 adopted by the SCPF at its Twenty-second Session), bringing the total of the reserve to USD 39,631,218 (2017: USD 35,487,980).

166. Operational Support Income is not predictable. It fluctuates from year to year depending on the level of activities carried out. In accordance with SCPF Resolution No. 18 of 27 June 2018, the level of the Operational Support Income budget will be estimated based on the previous year's actual results as derived from the Organization's annual Financial Report and budget documents and will consider current and expected trends. The Operational Support Income reserve will be maintained at 1 per cent of the

**NOTE 16: RESOURCES CARRIED FORWARD (continued)**

Organization's total expenditures as reported for the prior year as at 31 December. The Administration will put forward proposals of a strategic nature to the Member States in the annual budget or its revisions for the utilization of funds from the reserve that exceed the minimum amount established. Proposals for the use of the excess reserve balance will be strategic in nature, support the Organization's long-term objectives and be used to cover non-recurrent expenditure items. When necessary, amounts available in the reserve exceeding the minimum level required will be applied to bridge the difference between the projected amount of Operational Support Income and the actual amount generated, if the latter is lower than the projected amount.

167. The Member States approved the Revision of the Programme and Budget for 2010 through the adoption of Executive Committee Resolution No. 127 of 25 June 2010, approving 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 2018, the amount had been fully utilized.

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

	USD		
	2018	2017 (restated)	(Increase)/ Decrease
<b>Resources carried forward – surplus/(deficit)</b>			
<b>Administrative programme</b>			
Resources from previous years	474 652	474 652	
Resources for current year	(7 095 048)	(3 996 513)	3 098 535
Increase/(Decrease) in administrative surplus – previous years	(650 329)	(529 966)	120 363
Net impact of IPSAS adjustment	(10 754 229)	(10 754 229)	
<b>Administrative programme: Resources carried forward</b>	<b>(18 024 954)</b>	<b>(14 806 056)</b>	<b>3 218 898</b>
<b>Operational programmes</b>			
Operational programmes – Operational Support Income	41 831 218	35 487 980	(6 343 238)
Contingency reserve transfer to Operational Support Income reserve	1 000 000		(1 000 000)
Expenses utilized by the drawdown	(3 200 000)		3 200 000
Staff security mechanism	12 260 144	7 494 907	(4 765 237)
Accumulated surplus/(deficits)	40 855 512	14 455 462	(26 400 050)
Net impact of IPSAS adjustment	27 372 045	27 372 045	
<b>Operational programmes: Resources carried forward</b>	<b>120 118 919</b>	<b>84 810 394</b>	<b>(35 308 525)</b>
<b>Subtotal: Accumulated surpluses/(deficits)</b>	<b>102 093 965</b>	<b>70 004 338</b>	<b>(32 089 627)</b>
<b>Accumulated surpluses/(deficits) – exchange transactions</b>	<b>30 246 420</b>	<b>36 529 904</b>	<b>6 283 484</b>
<b>Currency translations (gains/(losses))</b>	<b>(64 358 078)</b>	<b>(28 704 238)</b>	<b>35 653 840</b>
<b>Total: Resources carried forward</b>	<b>67 982 307</b>	<b>77 830 004</b>	<b>9 847 697</b>

**NOTE 17: ACCUMULATED FUND BALANCE**

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

	USD	
	2018	2017 (restated)
<b>Accumulated surpluses/(deficits)</b>		
Non-exchange transactions	102 093 965	70 004 338
Exchange transactions	30 246 420	36 529 904
<b>Subtotal: Accumulated surpluses/(deficits)</b>	<b>132 340 385</b>	<b>106 534 242</b>
<b>Currency translations gains/(losses)</b>	<b>(64 358 078)</b>	<b>(28 704 238)</b>
<b>Total accumulated surpluses/(deficits)</b>	<b>67 982 307</b>	<b>77 830 004</b>

**NOTE 17: ACCUMULATED FUND BALANCE (continued)**

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

	USD	
	2018	2017 (restated)
<b>Opening balance at the beginning of the year</b>	<b>(28 704 238)</b>	<b>(87 845 094)</b>
Realized foreign exchange gains/(losses)	(28 676 439)	37 610 983
Unrealized foreign exchange gains/(losses)	(7 413 075)	22 749 675
Financial instruments – derivatives (see Notes 9 and 14)	435 674	(1 219 802)
<b>Closing balance at the end of the year</b>	<b>(64 358 078)</b>	<b>(28 704 238)</b>

171. The currency translations (gains/(losses)) amount of (USD 64,358,078) (2017 (restated): (USD 28,704,238)) 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**

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

	USD	
	2018	2017 (restated)
<b>Reserves</b>		
Terminations reserve	85 080 546	71 871 364
Rapid Response Transportation Fund	830 012	820 382
Contingency reserve		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	2 148 656	3 011 309
<b>Total reserves</b>	<b>90 180 761</b>	<b>78 824 602</b>

**Terminations reserve**

173. 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 85,080,546 (2017 restated: USD 71,871,364).

**Rapid Response Transportation Fund**

174. 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.

175. 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.

176. 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 no later than six months after authorization.

**NOTE 18: RESERVES (continued)**

**Statement for the Rapid Response Transportation Fund  
for the year ended 31 December 2018**

	USD	
	2018	2017
<b>Opening balance at the beginning of the year</b>	<b>820 382</b>	<b>814 662</b>
<b>Contributions to the Fund</b>		
Interest income	9 630	5 720
<b>Total: Contributions to the Fund</b>	<b>9 630</b>	<b>5 720</b>
<b>Repayment to the Fund from the following projects</b>		
Rapid Response Transportation Fund – Burundian refugees – United Republic of Tanzania	350 000	
Relocation of 15,000 Refugees of the Democratic Republic of the Congo in Lunda Norte Province in Angola		436 819
<b>Total: Repayments to the Fund from projects</b>	<b>350 000</b>	<b>436 819</b>
<b>Transfers from the Fund to the following projects</b>		
Rapid Response Transportation Fund – Burundian refugees – United Republic of Tanzania	350 000	
Relocation of 15,000 Refugees of the Democratic Republic of the Congo in Lunda Norte Province in Angola		436 819
<b>Total: Expenditure</b>	<b>350 000</b>	<b>436 819</b>
<b>Closing balance at the end of the year</b>	<b>830 012</b>	<b>820 382</b>

**Contingency reserve**

177. The use of the contingency reserve of USD 1,000,000 was governed by Council Resolution No. 413 of 17 November 1967. At its Twenty-second Session, the Standing Committee on Programmes and Finance adopted Resolution No. 18 of 27 June 2018 on budget regulations and practices, through which the contingency reserve was closed and the balance of USD 1,000,000 was transferred to the Operational Support Income reserve.

**Emergency Preparedness Account**

178. 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. The amount available at the end of the year is USD 129,594 (2017: USD 129,594).

**Loans from Member States**

179. 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**

180. 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.

## NOTE 18: RESERVES (continued)

Statement for the Migration Emergency Funding Mechanism  
for the year ended 31 December 2018

	USD	
	2018	2017
<b>Opening balance brought forward at the beginning of the year</b>	<b>3 011 309</b>	<b>3 426 978</b>
Interest income during the year	31 504	21 205
<b>Contributions to the Mechanism</b>		
Philippines		100 000
<b>Total contributions and interest to the Mechanism</b>	<b>3 042 813</b>	<b>3 548 183</b>
<b>Repayments to the Mechanism from projects</b>		
Protection and Life-saving Assistance for Disaster-affected Internally Displaced Persons in Ethiopia	1 000 000	
Comprehensive Response to the Volcán de Fuego Emergency – Guatemala	150 000	
Emergency Response – Andaman Sea Arrivals in Aceh – Indonesia	100 000	
Emergency Assistance for Stranded Migrants in the Horn of Africa (Ethiopia and Somalia) from Yemen	1 633	
Emergency Response in Cox's Bazar		2 500 000
Emergency Response for the Nigerian Crisis		198
Emergency Response for the Western Balkans		284 839
Upgrading Shelter Facilities for Internally Displaced Persons in Dominica – Guyana		9 385
Establishment of an Early Warning Information-sharing Network along the Migration Route from Greece to Serbia		42 339
Technical Surge Support to Prepare for, Respond to and Recover from Drought-induced Displacement in Somalia		300 000
Emergency Return Assistance for Stranded Ethiopian Migrants in Saudi Arabia		87 324
<b>Total contributions, interest and repayments to the Mechanism</b>	<b>4 294 446</b>	<b>6 772 267</b>
<b>Transfers from the Mechanism to projects</b>		
Emergency Return Assistance for Stranded Ethiopian Migrants in Saudi Arabia	1 000 000	
Strengthening the Regional Response to the Flows of Venezuelans in South America, North America and the Caribbean – Argentina	745 790	
Emergency Response to the Increased Mixed Migration Flows in Bosnia and Herzegovina	150 000	
Comprehensive Response to the Volcán de Fuego Emergency – Guatemala	150 000	
Emergency Response – Andaman Sea Arrivals in Aceh – Indonesia	100 000	
Emergency Response in Cox's Bazar		2 500 000
Emergency Assistance for Stranded Migrants in the Horn of Africa (Ethiopia and Somalia) from Yemen		920 958
Technical Surge Support to Prepare for, Respond to and Recover from Drought-induced Displacement in Somalia		300 000
<b>Expenses</b>		
Staff and Office Costs for Yearly Management of the Migration Emergency Funding Mechanism		40 000
<b>Total transfers from the Mechanism to projects and Expenditure</b>	<b>2 145 790</b>	<b>3 760 958</b>
<b>Closing balance carried forward at the end of the year</b>	<b>2 148 656</b>	<b>3 011 309</b>



## NOTE 19: CONTINGENT LIABILITIES

### Co-funding

181. 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. During 2018, the IOM Co-funding Group monitored 29 projects. As at 31 December 2018, four of these projects which continued into 2019 and beyond had a potential co-funding exposure amounting to USD 373,974 (EUR 327,601). The 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

182. 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 against IOM 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 resources of the Government of Guatemala 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 debits were 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, representing December 2012 interest on the debited funds. On 7 February 2013, the court ordered the bank to credit the funds to IOM and the bank did not comply 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 IOM had not been duly notified of the lawsuit and decided that all actions from the date of the wrongful notification had to be rendered null and void. After the decision moved back down through the courts in order to be implemented, Tradeco set out again the collection lawsuit and the request for the freezing of the IOM accounts before the ordinary court. In the corresponding process, IOM set out the arguments related to the privileges and immunities that correspond to the Organization and its staff members; however, these arguments were rejected by the judge in the decision dated 29 December 2017. IOM appealed against this decision, but the Court of Appeals rejected the IOM arguments. IOM filed an action requesting protection to the Supreme Court of Justice, which was denied. IOM has filed an appeal against this judgement to the Constitutional Court and this process is ongoing.

### Potential disallowance of expenditures

183. Under the project funded by USAID to provide health and education facilities for displaced populations in Afghanistan, IOM hired a local construction subcontractor in 2010 but terminated the contract in 2013 owing to unsatisfactory performance. This subcontractor has been seeking damages from IOM in the amount of approximately USD 1.9 million and has proposed that an arbitration process be conducted with the United Nations Commission on International Trade Law. IOM contested and responded to counter the subcontractor's claim. Since the last correspondence sent by IOM on 14 October 2017, no further correspondence has taken place with the subcontractor to date. In the meantime, the project has been completed.

**NOTE 19: CONTINGENT LIABILITIES (continued)****Potential unrecoverable receivable amount**

184. On 15 December 2015, IOM entered into an agreement with the Department of Social Welfare and Development of the Philippines for the construction of shelters for families affected by the Bohol earthquake, which occurred in 2013. To address urgent humanitarian needs of Boholano people who were still homeless after the earthquake, and in anticipation of the funds in line with the signed agreement, IOM purchased shelter materials and constructed 798 shelters, with the understanding that the total project funds would be transferred to the Organization by the Department of Social Welfare and Development. IOM continues to seek the payment of PHP142.9 million (equivalent to USD 2.7 million) for services rendered in line with the signed agreement.

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

185. 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 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 view of the Government of Iraq 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. Furthermore, IOM believes that it cannot be held accountable for the lower than expected voter turnout, which was the principal 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 12-year-old project. The Iraqi Government agreed to temporarily suspend its legal actions while negotiations were under way. During the course of 2017, the court case was re-activated. On 22 January 2018, however, the Appeal Court confirmed the First Instance Court judgement in IOM's favour, dismissing the Government's claim. A subsequent appeals process confirmed the judgement of the Appeal Court, and, on 4 March 2018, the Court of Cassation of Iraq endorsed the decision of the First Instance Court and the case was closed. On 12 November 2018, the Government of Iraq approached IOM for further discussions on the matter.

**International Labour Organization Administrative Tribunal: staff claims**

186. At the end of 2018, international Professional and higher category staff based in Geneva filed a complaint with the International Labour Organization Administrative Tribunal challenging the legality of the reduction in the post adjustment for Geneva which had been implemented during the year. The reduction was implemented by IOM as a consequence of decisions of the International Civil Service Commission taken further to the 2016 cost-of-living survey conducted in Geneva. If the complaint is successful, IOM may have to pay the difference between amounts paid to all Geneva-based international Professional and higher category staff following the reduction and amounts that would have been paid had the reduction not occurred. The complainants also requested moral damages and costs.

## NOTE 20: COMMITMENTS

### Operating lease commitments

187. 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)	USD
	2018
No later than 1 year	3 246 665
Later than 1 year and no later than 5 years	5 641 886
Later than 5 years	609 781
<b>Total</b>	<b>9 498 332</b>

188. 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.

189. 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: RELATED PARTIES

190. The Organization is governed by the Council, which is composed of representatives of all 172 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.

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

192. 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.

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

	2018		2017	
	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	1 542 006	4	1 603 334
Other senior managers	5	1 463 216	5	1 550 115

194. 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 other remuneration or compensation to key management personnel or their close family members.

## NOTE 22: BUDGET TO ACTUAL COMPARISONS

195. 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

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

197. IOM received additional confirmed funding of approximately USD 642 million in the last four months of the year (2017: USD 511.9 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).

198. 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/108/6 and S/22/9 for the following activities: Seconded Staff, Migrant Management and Operational Systems Application (MiMOSA), Staff and Services Covered by Miscellaneous Income, Sasakawa Endowment Fund, International Migration Law, Project Information and Management Application (PRIMA), Private Partnerships, and Institutional Initiatives.

199. 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)). The total 2018 assessed contribution from new Member States of CHF 37,994 has been used to contribute towards costs relating to staff development and learning, specifically, on IOM's staff exchange programme, which provides on-the-job learning to national staff members to build their capacity and enable them to better support their country offices and the Organization at large, as presented in the Revision of the Programme and Budget for 2018 (S/22/9) and the Summary update on the Programme and Budget for 2018 (C/109/9) and approved by Member States through SCPF Resolution No. 17 of 27 June 2018 and Council Resolution No. 1374 of 27 November 2018.

200. 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.

201. 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.

- 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.

**NOTE 22: BUDGET TO ACTUAL COMPARISONS (continued)****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
Entity differences – administrative programme				
Surplus/(Deficit) for the period	(1 112 608)			(1 112 608)
Adjustment for excess expenses brought forward	1 603 835			1 603 835
Administrative programme surplus for the period on budgetary basis (Statement V(b)) in US dollars	491 227			491 227
Entity differences – operational programmes				
Operational revenue on budgetary basis	1 812 112 583			1 812 112 583
Operational expense on budgetary basis (Statement V(a))	(1 782 486 838)			(1 782 486 838)
Exchange difference	(36 113 937)			(36 113 937)
Operations surplus on budgetary basis	(6 488 192)			(6 488 192)
Total operating surplus on budgetary basis	(5 996 965)			(5 996 965)
Basis differences				
Gain/(Loss) on sale of assets	(1 250 120)			(1 250 120)
Depreciation expense	(16 070 414)			(16 070 414)
Acquisition expense		20 216 573		20 216 573
Staff benefit expense	(11 847 905)			(11 847 905)
Doubtful receivable expense	435 675			435 675
Financial instruments	24 422			24 422
Revaluation adjustment	(4 837)			(4 837)
Total basis adjustments	(28 713 179)	20 216 573		(8 496 606)
Net result as per the Statement of financial performance (Statement II)	(34 710 144)	20 216 573		(14 493 571)

**NOTE 23: SERVICES IN KIND**

202. 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	76 days
City of Lausanne (SYNI Programme)	Personnel services	695 days
Danish Refugee Council	Personnel services	350 days
Government of Ghana	Audit Service	348 days
iMMAP	Personnel services	259 days
Netherlands Enterprise Agency	Personnel services	93 days
Norwegian Refugee Council	Personnel services	4 522 days
Oxfam	Personnel services	120 days
RedR Australia	Personnel services	339 days
Swedish Civil Contingencies Agency (MSB)	Personnel services	598 days
Swiss Agency for Development and Cooperation	Personnel services	486 days
United Kingdom Department for International Development	Personnel services	577 days

**NOTE 23: SERVICES IN KIND (continued)**

203. 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), Greece (Athens), India (New Delhi), Sudan (Kadugli), Thailand (Bangkok) and the United Republic of Tanzania (Moshi).

**NOTE 24: REVENUE AND EXPENSES****Revenue**

204. The below table presents the revenue recognized by IOM on a modified accruals (budgetary) basis and the net accrual adjustments to full accruals (IPSAS) basis.

	USD				
	2018				2017 (restated)
	Budgetary basis		Net accrual adjustments	Total	Total
	Administrative	Operational			
<b>REVENUE</b>					
<b>Earmarked contributions</b>					
Voluntary contributions: earmarked		1 657 042 872		1 657 042 872	1 442 824 624
Assessed contributions	51 869 419			51 869 419	49 453 975
Receipts from refugees, migrants, sponsors, other		105 464 508	(1 250 120)	104 214 388	93 870 211
In-kind contributions		6 607 590		6 607 590	7 353 202
<b>Subtotal: Earmarked</b>	<b>51 869 419</b>	<b>1 769 114 970</b>	<b>(1 250 120)</b>	<b>1 819 734 269</b>	<b>1 593 502 012</b>
<b>Unearmarked contributions</b>					
Interest and other unearmarked revenue (net)		12 941 248		12 941 248	5 909 544
Voluntary contributions: unearmarked		30 056 364		30 056 364	14 880 494
<b>Subtotal: Unearmarked</b>		<b>42 997 612</b>		<b>42 997 612</b>	<b>20 790 038</b>
<b>TOTAL REVENUE</b>	<b>51 869 419</b>	<b>1 812 112 582</b>	<b>(1 250 120)</b>	<b>1 862 731 881</b>	<b>1 614 292 050</b>

205. 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.

206. Earmarked (non-core) voluntary contributions received from donors for 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.

207. The earmarked (non-core) contributions included softly earmarked contributions of USD 6.6 million (2017: USD 0.9 million) received by IOM from donors for operational programmes in a specific country or countries and/or to be used for achieving the objectives of an appeal, but without the use of the contribution being limited to specific deliverables within the country operations or the appeal. Softly earmarked contributions grant IOM greater flexibility with regard to their use than earmarked contributions; however, their use is still restricted in terms of time, purpose or location to a certain degree. Revenue from softly earmarked contributions, if received without refund obligations and/or where discretion is granted to IOM in reallocating and/or utilizing the unused funds within the country operations or the appeal, is recognized when the funds are received.

208. Unearmarked (core) voluntary contributions are received from donors for use by IOM at its own discretion in carrying out its mandate, without conditions or restrictions limiting the use of the contribution. Such contributions may, however, be received with an indication of intended support to a broad area of IOM’s mandate, institutional priorities or an established IOM fund or mechanism that is fully controlled by the Organization (e.g. the IOM Development Fund or the Migration Emergency Funding Mechanism). Revenue from such contributions is recognized when the funds are received.



**NOTE 24: REVENUE AND EXPENSES (continued)**

209. 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. The net accrual 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.

210. 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.

211. Interest relates to funds earned on cash balances held by IOM pending their use in delivering services. Interest revenue is recognized when the revenue is earned.

**Expenses**

212. The table below presents the expenses recognized by IOM on a modified accruals (budgetary) basis and the net accrual adjustments to full accruals (IPSAS) basis.

	USD				
	2018				2017 (restated)
	Budgetary basis		Net accrual adjustments	Total	Total
	Administrative	Operational			
<b>EXPENSES</b>					
Transportation assistance		207 294 251		207 294 251	218 420 134
Medical assistance		35 251 105		35 251 105	27 579 176
Other direct assistance to beneficiaries		233 862 092		233 862 092	212 879 240
Implementing partner transfers		97 216 416		97 216 416	85 485 178
Contractual services (including on behalf of beneficiaries)	4 135 808	428 913 755	(456 199)	432 593 364	340 175 485
Staff salaries and benefits	41 525 669	495 661 818	11 847 904	549 035 391	465 763 834
Travel and subsistence	1 824 117	50 796 119		52 620 236	44 633 124
Supplies and consumables	3 970 449	231 276 866	(19 760 375)	215 486 940	191 525 491
Depreciation and amortization			16 070 413	16 070 413	15 824 613
Doubtful receivables	(519 306)	186 405		(332 901)	2 177 171
Other expenses	446 637	2 028 013		2 474 650	1 948 531
<b>TOTAL EXPENSES</b>	<b>51 383 374</b>	<b>1 782 486 840</b>	<b>7 701 743</b>	<b>1 841 571 957</b>	<b>1 606 411 977</b>

213. 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.

214. The amounts shown as implementing partner transfers, to implement specific services under donor agreements, represent funds provided during 2018 to implementing partners whereas the expenses are recognized when confirmation is obtained that goods and/or services have been delivered and/or provided by implementing partners. The table below presents implementing partners by category and corresponding expenses recognized during 2018, which totalled USD 97.2 million (2017: USD 85.5 million).



**NOTE 24: REVENUE AND EXPENSES (continued)**

Transfers to implementing partners by category	USD
	2018
United Nations and related agencies	3 812 253
Intergovernmental organizations (non-United Nations)	6 605 643
International civil society organizations	30 033 104
National civil society organizations	53 202 748
National government entities	3 562 668
<b>Total</b>	<b>97 216 416</b>

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

216. 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 net accrual adjustments relate 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).

217. 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.

218. 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 net accrual adjustments relate to the capitalization of equipment above the capitalization threshold of USD 5,000, as specified in IOM's accounting policies. Undistributed equipment purchased for beneficiaries totalled USD 14.7 million at 31 December 2018 (2017: USD 10 million), of which USD 6.9 million was retired at the beginning of 2019. The cost of the items is fully expensed in the month of purchase.

219. The net accrual adjustments for depreciation and amortization represent the annual charge for the use of property, plant and equipment and IT software capitalized in accordance with IOM's accounting policies.

220. 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.

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

222. 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**

223. 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."

**NOTE 24: REVENUE AND EXPENSES (continued)**

224. The total amount of write-offs was USD 2,416,052 (2017: USD 1,939,462). In the absence of other sources of revenue, this amount had to be applied from Operational Support Income to cover unforeseen project shortfalls that were mainly due to: (a) unrecoverable costs of USD 1.55 million and budget overruns of approximately USD 0.81 million arising from completed projects; and (b) USD 0.04 million relating to costs declared ineligible following donor audits on specific projects. Expenses related to such shortfalls are included in the appropriate expenses lines (see above for definitions) according to the nature of the expense.

**NOTE 25: FINANCIAL RISKS**

225. 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 Organization's principal method of mitigating foreign exchange risks is to strive to maintain an equilibrium between assets and liabilities in the currencies it uses, which is a naturally hedged position. The Administration uses some derivative financial instruments, the proceeds of which are credited to miscellaneous income.

226. 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, Canadian dollars, Danish kroner, euros, Norwegian kroner, Swedish kronor and Swiss francs. The currency translations (gains/(losses)) are part of the accumulated fund balance (see Note 17).

227. The Organization's financial instruments per foreign currency as at 31 December 2018 is as shown in the table below.

2018	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)	234 142 260	5 134 070	241 742 881	19 829 890	12 815 345	348 059 854	61 094 660	922 818 960
Short-term investments (Note 5)	482 775 595		11 415 525				12 327 759	506 518 879
Accounts receivable: assessed contributions (Note 6)		4 335 653						4 335 653
Accounts receivable: other (Note 6)	12 110 491	4 203 858	596 084	100 941	1 347 024	26 074	7 909 910	26 294 382
Derivatives (Notes 9 and 14)			7 407				34 507	41 914
Payables to suppliers (Note 14)	(112 210 511)	(6 652 480)	(6 230 482)	(2 441 710)	(3 058 151)	(608 305)	(18 928 144)	(150 129 783)
Borrowings (Note 15)		(5 601 852)						(5 601 852)
<b>Net exposure</b>	<b>616 817 835</b>	<b>1 419 249</b>	<b>247 531 415</b>	<b>17 489 121</b>	<b>11 104 218</b>	<b>347 477 623</b>	<b>62 438 692</b>	<b>1 304 278 153</b>

2017	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)	135 199 749	14 431 447	254 483 595	24 664 317	14 117 650	120 743 946	81 004 652	644 645 356
Short-term investments (Note 5)	361 312 994		59 737 157				3 968 254	425 018 405
Accounts receivable: assessed contributions (Note 6)		4 836 747						4 836 747
Accounts receivable: other (Note 6)	5 208 073	1 412 511	2 276 807	75 145	834 935	(8 534)	5 306 696	15 105 633
Derivatives (Note 14)			(158 805)	(2 418)			(232 539)	(393 762)
Payables to suppliers (Note 14)	(73 238 172)	(30 051 959)	(8 973 895)	(2 496 202)	(1 156 071)	(607 964)	(14 943 406)	(131 467 669)
Borrowings (Note 15)		(6 030 294)						(6 030 294)
<b>Net exposure</b>	<b>428 482 644 (15 401 548)</b>	<b>307 364 859</b>	<b>22 240 842</b>	<b>13 796 514</b>	<b>120 127 448</b>	<b>75 103 657</b>	<b>951 714 416</b>	

**NOTE 25: FINANCIAL RISKS (continued)**

228. The following table shows the impact on surplus/deficit and the impact on net assets as at 31 December 2018, if the major currencies in which the Organization held financial instruments had weakened or strengthened by 5 per cent.

2018	USD (in millions)	
	Impact on surplus/deficit	Impact on net assets
+5 per cent	27.71	(32.74)
-5 per cent	(30.63)	36.18

229. In order to mitigate the Organization's foreign exchange risk exposure inherent to IOM's worldwide footprint and funding structure, the Treasury Division maintains a policy of natural hedging by currency, which also takes into account unspent project balances. Linking the level of cash held in each currency to the currency of the project balances in which there is a foreseen substantial outflow of cash is utilized as a hedge to significantly reduce the impact of the foreign exchange exposure.

230. 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 use spot or forward foreign exchange trades or acquire derivatives to hedge its overall assets and liabilities. Currency fluctuation risks which have a direct impact on projects are monitored within projects based on each project's reference currency. Currency exposure is limited as the related project budgets are adjusted to reflect the value of the project currency relative to other currencies.

231. 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.

232. 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.

233. 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.

## NOTE 25: FINANCIAL RISKS (continued)

	USD							
	2018				2017			
	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)	922 818 960			922 818 960	644 645 356			644 645 356
Short-term investments (Note 5)	506 518 879			506 518 879	425 018 405			425 018 405
Accounts receivable: assessed contributions (Note 6)	3 974 593	361 060		4 335 653	4 409 021	427 726		4 836 747
Accounts receivable: other (Note 6)	22 549 142	3 745 240		26 294 382	12 276 066	2 829 567		15 105 633
Derivatives (Note 9)	58 504			58 504				
<b>Total financial assets</b>	<b>1 455 920 078</b>	<b>4 106 300</b>		<b>1 460 026 378</b>	<b>1 086 348 848</b>	<b>3 257 293</b>		<b>1 089 606 141</b>
<b>Financial liabilities</b>								
Derivatives (Note 14)	16 589			16 589	393 762			393 762
Payables to suppliers (Note 14)	150 129 783			150 129 783	131 467 669			131 467 669
Borrowings (Note 15)	373 455	1 867 275	3 361 122	5 601 852	376 892	1 884 460	3 768 942	6 030 294
<b>Total financial liabilities</b>	<b>150 519 827</b>	<b>1 867 275</b>	<b>3 361 122</b>	<b>155 748 224</b>	<b>132 238 323</b>	<b>1 884 460</b>	<b>3 768 942</b>	<b>137 891 725</b>

## NOTE 26: SEGMENT REPORTING

234. 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 26: SEGMENT REPORTING (continued)

STATEMENT OF FINANCIAL PERFORMANCE BY GEOGRAPHICAL REGION  
FOR THE PERIOD ENDED 31 DECEMBER 2018

(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	293 295 372	483 147 962	365 509 384	172 185 075	236 514 479	20 363 671	86 026 929		1 657 042 872
Assessed contributions								51 869 419	51 869 419
Receipts from refugees, migrants, sponsors, other	24 230 321	13 422 913	2 597 374	18 018 883	527 354	886 700	44 530 843		104 214 388
In-kind contributions	1 094 730	686 966	356 435		4 291 281		178 178		6 607 590
Transfers between projects	7 777 576	15 818 929	10 368 589	9 252 632	1 807 617	2 562 250	(47 587 593)		
<b>Subtotal: Earmarked</b>	<b>326 397 998</b>	<b>513 076 770</b>	<b>378 831 781</b>	<b>199 456 591</b>	<b>243 140 731</b>	<b>23 812 622</b>	<b>83 148 357</b>	<b>51 869 419</b>	<b>1 819 734 269</b>
<b>Unearmarked contributions</b>									
Interest and other unearmarked revenue (net)							12 941 248		12 941 248
Voluntary contributions – unearmarked							30 056 364		30 056 364
<b>Subtotal: Unearmarked</b>							<b>42 997 612</b>		<b>42 997 612</b>
<b>TOTAL REVENUE</b>	<b>326 397 998</b>	<b>513 076 770</b>	<b>378 831 781</b>	<b>199 456 591</b>	<b>243 140 731</b>	<b>23 812 622</b>	<b>126 145 969</b>	<b>51 869 419</b>	<b>1 862 731 881</b>
<b>EXPENSES</b>									
Transportation assistance	38 944 866	52 873 285	54 587 728	16 043 617	18 384 694	3 465 916	22 994 145		207 294 251
Medical assistance	7 155 265	5 514 262	2 857 220	2 042 772	8 891 627	483 927	8 306 032		35 251 105
Other direct assistance to beneficiaries	52 620 241	71 597 858	60 850 998	3 705 358	35 475 512	3 527 168	6 084 957		233 862 092
Implementing partner transfers	32 545 128	19 324 627	19 406 751	15 149 376	8 251 098	725 098	1 814 338		97 216 416
Contractual services (including on behalf of beneficiaries)	62 161 985	101 370 109	62 300 677	99 618 791	67 717 918	1 942 522	33 345 554	4 135 808	432 593 364
Staff salaries and benefits	71 827 175	135 634 401	107 789 536	33 036 072	55 865 919	8 640 465	91 214 322	45 027 501	549 035 391
Travel and subsistence	6 874 650	19 633 198	7 611 335	3 156 123	5 554 090	886 389	7 080 334	1 824 117	52 620 236
Supplies and consumables	37 200 075	65 126 249	42 643 330	17 243 290	26 974 056	2 502 266	19 956 805	3 840 869	215 486 940
Depreciation and amortization	1 811 993	7 542 564	1 144 725	575 471	1 935 913	53 312	2 793 762	212 673	16 070 413
Doubtful receivables			186 405					(519 306)	(332 901)
Other expenses	206 882	928 431	210 515	66 769	336 407	93 334	185 675	446 637	2 474 650
Transfers between projects	16 820 251	29 568 990	19 860 222	6 374 678	14 825 218	1 438 904	(88 888 263)		
<b>TOTAL EXPENSES</b>	<b>328 168 511</b>	<b>509 113 974</b>	<b>379 449 442</b>	<b>197 012 317</b>	<b>244 212 452</b>	<b>23 759 301</b>	<b>104 887 661</b>	<b>54 968 299</b>	<b>1 841 571 957</b>

Note: For segments by service, see Appendix 3. Appendix 5 summarizes expenditures by budget location. As projects may span multiple locations, the regional breakdown of expenditure in Note 26 and Appendix 3 are not comparable.

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2018  
(ADMINISTRATIVE PROGRAMME)**

Member States	CHF	
	2018	2017
Afghanistan	3 295	3 295
Albania	4 359	4 359
Algeria	87 948	87 947
Angola	5 475	5 474
Antigua and Barbuda	1 115	1 115
Argentina	487 185	487 179
Armenia	3 295	3 295
Australia	1 276 433	1 276 419
Austria	393 256	393 251
Azerbaijan	32 746	32 796
Bahamas	7 654	7 654
Bangladesh	5 475	5 474
Belarus	30 566	30 566
Belgium	483 383	483 378
Belize	558	558
Benin	1 622	1 622
Bolivia (Plurinational State of)	6 539	6 539
Bosnia and Herzegovina	7 097	7 097
Botswana	7 654	7 654
Brazil	2 088 035	2 088 064
Bulgaria	24 585	24 585
Burkina Faso	2 180	2 180
Burundi	558	558
Cabo Verde	558	558
Cambodia	2 180	2 180
Cameroon	5 475	5 474
Canada	1 595 377	1 595 410
Central African Republic	558	558
Chad	2 737	2 737
Chile	217 918	217 915
China	4 326 316	4 326 320
Colombia	175 895	175 893
Comoros	558	558
Congo	3 295	3 295
Costa Rica	25 649	25 649
Côte d'Ivoire	4 917	4 917
Croatia	54 087	54 086
Cyprus	23 470	23 469
Czechia	187 909	187 907
Democratic Republic of the Congo	4 359	4 359
Denmark	318 994	318 991
Djibouti	558	558
Dominican Republic	25 142	25 142
Ecuador	36 598	36 598
Egypt	83 031	83 030
El Salvador	7 654	7 654
Eritrea	558	558
Estonia	20 732	20 732
Eswatini	1 115	1 115
Ethiopia	5 475	5 474
Fiji	1 622	1 622
Finland	249 042	249 039
France	2 653 891	2 653 912
Gabon	9 276	9 276
Gambia	558	558
Georgia	4 359	4 359
Germany	3 489 572	3 489 533
Ghana	8 719	8 719

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2018  
(ADMINISTRATIVE PROGRAMME) (continued)**

Member States (continued)	CHF	
	2018	2017
Greece	257 253	257 251
Guatemala	15 308	15 308
Guinea	1 115	1 115
Guinea-Bissau	558	558
Guyana	1 115	1 115
Haiti	1 622	1 622
Holy See	558	558
Honduras	4 359	4 359
Hungary	87 948	87 947
Iceland	12 571	12 571
India	402 532	402 527
Iran (Islamic Republic of)	257 253	257 251
Ireland	182 992	182 990
Israel	234 848	234 846
Italy	2 047 077	2 047 106
Jamaica	4 917	4 917
Japan	5 286 948	5 286 891
Jordan	10 898	10 949
Kazakhstan	104 321	104 320
Kenya	9 834	9 834
Kiribati	558	558
Kyrgyzstan	1 115	1 115
Latvia	27 322	27 322
Lesotho	558	558
Liberia	558	558
Libya	68 280	68 279
Lithuania	39 336	39 335
Luxembourg	34 976	34 976
Madagascar	1 622	1 622
Malawi	1 115	1 115
Maldives	1 115	1 115
Mali	1 622	1 622
Malta	8 719	8 719
Marshall Islands	558	558
Mauritania	1 115	1 115
Mauritius	6 539	6 539
Mexico	783 774	783 765
Micronesia (Federated States of)	558	558
Mongolia	2 737	2 737
Montenegro	2 180	2 180
Morocco	29 502	29 501
Mozambique	2 180	2 180
Myanmar	5 475	5 474
Namibia	5 475	5 474
Nauru	558	558
Nepal	3 295	3 295
Netherlands	809 423	809 465
New Zealand	146 394	146 392
Nicaragua	2 180	2 180
Niger	1 115	1 115
Nigeria	114 155	114 153
North Macedonia	3 802	3 802
Norway	463 715	463 710
Pakistan	50 792	50 791
Panama	18 553	18 552
Papua New Guinea	2 180	2 180
Paraguay	7 654	7 654
Peru	74 261	74 261



**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2018  
(ADMINISTRATIVE PROGRAMME) (continued)**

Member States (continued)	CHF	
	2018	2017
Philippines	90 127	90 126
Poland	459 356	459 351
Portugal	214 116	214 114
Republic of Korea	1 113 666	1 113 654
Republic of Moldova	2 180	2 180
Romania	100 519	100 518
Rwanda	1 115	1 115
Saint Kitts and Nevis	558	558
Saint Lucia	558	558
Saint Vincent and the Grenadines	558	558
Samoa	558	558
Sao Tome and Principe	558	558
Senegal	2 737	2 737
Serbia	17 488	17 488
Seychelles	558	558
Sierra Leone	558	558
Slovakia	87 390	87 389
Slovenia	45 875	45 874
Solomon Islands	558	558
Somalia	558	558
South Africa	198 807	198 805
South Sudan	1 622	1 622
Spain	1 334 321	1 334 307
Sri Lanka	16 931	16 930
Sudan	5 475	5 474
Suriname	3 295	3 295
Sweden	522 161	522 155
Switzerland	622 629	622 673
Tajikistan	2 180	2 180
Thailand	158 914	158 963
Timor-Leste	1 622	1 622
Togo	558	558
Tonga	558	
Trinidad and Tobago	18 553	18 552
Tunisia	15 308	15 308
Turkey	556 022	556 016
Turkmenistan	14 193	14 193
Tuvalu	558	558
Uganda	4 917	4 917
Ukraine	56 266	56 266
United Kingdom	2 437 595	2 437 620
United Republic of Tanzania	5 475	5 474
United States of America	12 015 833	12 015 652
Uruguay	43 137	43 137
Vanuatu	558	558
Venezuela (Bolivarian Republic of)	311 847	311 894
Viet Nam	31 681	31 681
Yemen	5 475	5 474
Zambia	3 802	3 802
Zimbabwe	2 180	2 180
<b>Subtotal: Member States – CHF</b>	<b>50 690 324</b>	<b>50 689 766</b>
<b>Subtotal: Member States – USD</b>	<b>51 830 597</b>	<b>49 453 430</b>

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2018  
(ADMINISTRATIVE PROGRAMME) (continued)**

New Member States	CHF	
	2018	2017
Cook Islands	558	
Cuba	35 483	
Dominica	558	
Grenada	284	
Lao People's Democratic Republic	827	
Palau	284	
Tonga		558
<b>Subtotal: New Member States – CHF</b>	<b>37 994</b>	<b>558</b>
<b>Subtotal: New Member States – USD</b>	<b>38 822</b>	<b>544</b>
<b>TOTAL – CHF</b>	<b>50 728 318</b>	<b>50 690 324</b>
<b>TOTAL – USD</b>	<b>51 869 419</b>	<b>49 453 974</b>

Notes:

1. IOM had 172 Member States at the end of 2018 (169 at the end of 2017).
2. Palau, the Lao People's Democratic Republic and Grenada were admitted as Member States by Resolutions Nos. 1362, 1363 and 1364, respectively, adopted by the Council on 29 June 2018.
3. The contributions of Grenada, the Lao People's Democratic Republic and Palau are prorated from the date of entry into the Organization.

**OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER  
2018 (ADMINISTRATIVE PROGRAMME)**

Member States	CHF					Grand total
	2017	2016	Previous years	Total	2018	
Afghanistan*	3 295	2 473		5 768	3 295	9 063
Albania					4 359	4 359
Algeria					87 948	87 948
Angola					5 475	5 475
Antigua and Barbuda#	1 115	972	944	3 031	1 115	4 146
Argentina					487 185	487 185
Bangladesh					5 475	5 475
Belize	558			558	558	1 116
Bolivia (Plurinational State of)	6 539			6 539	6 539	13 078
Brazil					2 088 035	2 088 035
Burundi					558	558
Cabo Verde	293			293	558	851
Cameroon*	5 474	5 962		11 436	5 475	16 911
Colombia					175 890	175 890
Comoros	507			507	558	1 065
Congo*	3 295	2 473	40	5 808	3 295	9 103
Cook Islands					558	558
Costa Rica					10 180	10 180
Côte d'Ivoire	4 917	1 841		6 758	4 917	11 675
Democratic Republic of the Congo					1 361	1 361
Djibouti					558	558
Dominican Republic*, 1			246 734	246 734		246 734
Egypt	83 030			83 030	83 031	166 061
Eritrea*	558	486		1 044	558	1 602
Eswatini#	1 115	1 502	1 448	4 065	1 115	5 180
Ethiopia					5 475	5 475
Fiji					1 622	1 622
Gabon#	9 276	9 937	76 248	95 461	9 276	104 737
Gambia#	558	486	67 072	68 116	558	68 674
Greece					257 253	257 253
Grenada					284	284
Guatemala					191	191
Guinea	1 102			1 102	1 115	2 217
Guinea-Bissau#	558	486	146 741	147 785	558	148 343
Haiti					21	21
Hungary					25	25
India					99 750	99 750
Iran (Islamic Republic of)	257 251	139 904		397 155	257 253	654 408
Israel					30	30
Jamaica	4 917			4 917	4 917	9 834
Kiribati*	558	486		1 044	558	1 602
Lao People's Democratic Republic					12	12
Liberia#, 2	558		11 691	12 249	558	12 807
Libya#	68 279	70 487	32 260	171 026	68 280	239 306
Madagascar	676			676	1 622	2 298
Malawi					1 115	1 115
Mali					1 521	1 521
Marshall Islands	55			55	558	613

**OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2018 (ADMINISTRATIVE PROGRAMME) (continued)**

Member States	CHF					Grand total
	2017	2016	Previous years	Total	2018	
Micronesia (Federated States of)					397	397
Mozambique					2 075	2 075
Myanmar					125	125
Nauru*	558	486		1 044	558	1 602
Nepal	1 168			1 168	3 295	4 463
Nicaragua	2 180	1 289		3 469	2 180	5 649
Nigeria#	114 153	44 651	43 052	201 856	114 155	316 011
Pakistan					2 933	2 933
Palau					284	284
Panama					16 676	16 676
Papua New Guinea					2 180	2 180
Peru					62 331	62 331
Saint Lucia	558			558	558	1 116
Saint Vincent and the Grenadines#	558	486	1 352	2 396	558	2 954
Samoa	558	27		585	558	1 143
Sao Tome and Principe*	558	486		1 044	558	1 602
Senegal	24			24	2 737	2 761
Sierra Leone	558			558	558	1 116
Solomon Islands	33			33	558	591
Somalia#	558	486	8 400	9 444	558	10 002
South Sudan#	1 622	1 987	6 360	9 969	1 622	11 591
Sudan					5 475	5 475
Suriname*	3 295	1 987	19	5 301	3 295	8 596
Tajikistan	863			863	2 180	3 043
Timor-Leste	30			30	1 622	1 652
Togo					14	14
Tonga					558	558
Tunisia	2 579			2 579	15 308	17 887
Turkmenistan					3 357	3 357
Tuvalu	54			54	558	612
Uganda#. 2	4 917	2 959	144 931	152 807	4 917	157 724
United Republic of Tanzania#	5 474	4 461	8 414	18 349	5 475	23 824
Vanuatu					515	515
Venezuela (Bolivarian Republic of)#	311 894	311 141	728 142	1 351 177	311 847	1 663 024
Yemen*	5 474	4 946	4 677	15 097	5 475	20 572
Zambia*. 1			17 883	17 883		17 883
Zimbabwe					21	21
<b>Total CHF</b>	<b>912 150</b>	<b>612 887</b>	<b>1 546 408</b>	<b>3 071 445</b>	<b>4 267 219</b>	<b>7 338 664</b>
<b>Total USD (at 0.987)</b>	<b>924 165</b>	<b>620 959</b>	<b>1 566 776</b>	<b>3 111 900</b>	<b>4 323 424</b>	<b>7 435 324</b>

\* Member State subject to Article 4 (total: 11).

# Member State that is subject to Article 4 and has lost its right to vote (total: 14).

<sup>1</sup> 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).

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

**OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2018 (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 3,071,445 (USD 3,111,900) has been made for outstanding assessed contributions for 2017 and prior years.

	CHF	USD
<b>Provision at 1 January 2017 (A)</b>	<b>1 903 569</b>	<b>1 857 141</b>
Outstanding assessed contributions from 2016 at 1 January 2017 <b>(B)</b>	2 942 694	2 870 920
Payments received in 2017 for outstanding assessed contributions from 2016 and prior years <b>(C)</b>	(1 257 589)	(1 147 909)
Increase in provision due to non-payment by Member States and assessed contributions <b>(B - C)</b>	1 685 105	1 723 011
Foreign exchange rate fluctuation during the year <b>(D)</b>		89 249
<b>Provision at 31 December 2017 (A + B - C + D)</b>	<b>3 588 674</b>	<b>3 669 401</b>
<b>Provision at 1 January 2018 (E)</b>	<b>3 588 674</b>	<b>3 669 401</b>
Outstanding assessed contributions from 2017 at 1 January 2018 <b>(F)</b>	4 730 339	4 836 747
Payments received in 2018 on outstanding assessed contributions from 2017 and prior years <b>(G)</b>	(5 247 568)	(5 360 788)
Decrease in provision due to payment by Member States <b>(F - G)</b>	(517 229)	(524 041)
Foreign exchange rate fluctuation during the year <b>(H)</b>		(33 460)
<b>Provision at 31 December 2018 (E + F - G + H)</b>	<b>3 071 445</b>	<b>3 111 900</b>

**STATEMENT OF FINANCIAL PERFORMANCE BY SERVICE  
FOR THE PERIOD ENDED 31 DECEMBER 2018**  
(in US dollars)

	Movement, Emergency and Post-crisis Migration Management	Migration Health	Migration and Development	Regulating Migration	Facilitating Migration	Migration Policy, Research and Communications	Land, Property and Reparation Programmes	General Programme Support/ Services	Administrative programme	Total
<b>REVENUE</b>										
<b>Earmarked contributions</b>										
Voluntary contributions – earmarked	1 030 119 940	100 468 245	65 255 771	412 790 901	30 810 617	8 484 126	13 995 308	(4 882 036)		1657 042 872
Assessed contributions									51 869 419	51 869 419
Receipts from refugees, migrants, sponsors, other	17 091 922	46 024 202	6 927 856	(5 970 127)	36 000 974	135 615	(100)	4 004 046		104 214 388
In-kind contributions	2 029 190	4 379 215			21 006			178 179		6 607 590
Transfers between projects	3 537 911	2 035 335	1 833 918	1 693 206	( 549 291)	3 043 415		(11 594 494)		
<b>Subtotal: Earmarked</b>	<b>1 052 778 963</b>	<b>152 906 997</b>	<b>74 017 545</b>	<b>408 513 980</b>	<b>66 283 306</b>	<b>11 663 156</b>	<b>13 995 208</b>	<b>(12 294 305)</b>	<b>51 869 419</b>	<b>1 819 734 269</b>
<b>Unearmarked contributions</b>										
Interest and other unearmarked revenue (net)								12 941 248		12 941 248
Voluntary contributions – unearmarked								30 056 364		30 056 364
<b>Subtotal: Unearmarked</b>								<b>42 997 612</b>		<b>42 997 612</b>
<b>TOTAL REVENUE</b>	<b>1 052 778 963</b>	<b>152 906 997</b>	<b>74 017 545</b>	<b>408 513 980</b>	<b>66 283 306</b>	<b>11 663 156</b>	<b>13 995 208</b>	<b>30 703 307</b>	<b>51 869 419</b>	<b>1 862 731 881</b>
<b>EXPENSES</b>										
Transportation assistance	130 094 746	6 461 578	2 130 153	48 873 272	19 854 525	1 049 011	779 515	(1 948 549)		207 294 251
Medical assistance	8 726 488	21 229 702	244 501	4 315 913	510 932	545	175 069	47 955		35 251 105
Other direct assistance to beneficiaries	155 929 884	5 145 334	425 543	71 558 178	1 759 891	67 534	163 024	(1 187 296)		233 862 092
Implementing partner transfers	70 424 032	4 157 868	8 843 021	11 687 255	1 380 455	377 551		346 234		97 216 416
Contractual services (including on behalf of beneficiaries)	251 874 222	21 727 544	42 580 120	75 188 646	8 041 540	2 698 668	8 841 031	17 505 785	4 135 808	432 593 364
Staff salaries and benefits	212 152 189	57 644 161	11 031 414	112 494 432	20 856 045	4 352 501	1 897 256	83 579 892	45 027 501	549 035 391
Travel and subsistence	24 081 765	5 293 979	1 145 699	11 282 771	2 482 241	940 750	191 265	5 377 649	1 824 117	52 620 236
Supplies and consumables	114 972 584	18 388 254	5 937 576	47 863 624	8 772 791	693 773	833 242	14 184 227	3 840 869	215 486 940
Depreciation and amortization	9 550 183	1 904 379	117 824	1 082 204	232 315	6 825	2 102	2 961 908	212 673	16 070 413
Doubtful receivables			186 405						(519 306)	(332 901)
Other expenses	1 088 365	190 440	151 034	310 813	71 982	1 613	654	213 112	446 637	2 474 650
Transfers between projects	65 090 627	8 966 248	2 189 136	23 630 949	3 120 677	621 459	1 112 015	(10 473 111)		
<b>TOTAL EXPENSES</b>	<b>1 043 985 085</b>	<b>151 109 487</b>	<b>74 982 426</b>	<b>408 288 057</b>	<b>67 083 394</b>	<b>10 810 230</b>	<b>13 995 173</b>	<b>16 349 806</b>	<b>54 968 299</b>	<b>1 841 571 957</b>

Note: For segments by region, see Note 26: Segment reporting.



# **SOURCES AND APPLICATION OF OPERATIONAL SUPPORT INCOME FOR THE PERIOD ENDED 31 DECEMBER 2018**

## **I. GENERAL**

		USD		
		2018 Budget (C/109/9)	Actual	Variance
2018 SOURCES				
Project-related overhead				
General overhead	(a)	67 200 000	80 749 487	(13 549 487)
Overhead to cover staff security	(b)	13 000 000	15 967 461	(2 967 461)
Total project-related overhead		80 200 000	96 716 948	(16 516 948)
Miscellaneous income				
Unearmarked contributions		2 600 000	2 000 000	600 000
Interest income and other		4 000 000	12 941 248	(8 941 248)
Total miscellaneous income		(c) 6 600 000	14 941 248	(8 341 248)
SUBTOTAL SOURCES		86 800 000	111 658 196	(24 858 196)
CONTINGENCY RESERVE TRANSFER*				
Contingency reserve transfer to Operational Support Income reserve	(d)		1 000 000	(1 000 000)
TOTAL SOURCES (including contingency reserve transfer)		86 800 000	112 658 196	(25 858 196)
2018 APPLICATION				
Application of project-related overhead				
Staff and services for Headquarters		14 031 000	14 327 713	(296 713)
Staff and services for Manila Administrative Centre		8 883 000	10 468 834	(1 585 834)
Staff and services for Panama Administrative Centre		3 004 000	2 643 231	360 769
Staff and services for regional offices		20 819 000	21 066 565	(247 565)
Staff and services for special liaison offices		1 161 000	1 225 271	(64 271)
Staff and services for country offices		5 849 000	6 171 113	(322 113)
African Capacity Building Centre		516 000	501 103	14 897
Global Migration Data Analysis Centre		771 000	744 324	26 676
Global activity/Support		6 266 000	6 050 298	215 702
PRISM		2 400 000	4 026 851	(1 626 851)
Unbudgeted activities and structures		3 500 000	5 023 669	(1 523 669)
Coverage for unforeseen project shortfalls			2 416 052	(2 416 052)
Application of project-related overhead excluding staff security		(e) 67 200 000	74 665 024	(7 465 024)
Staff security	(f)	13 000 000	11 191 161	1 808 839
Application of project-related overhead		80 200 000	85 856 185	(5 656 185)
Application of miscellaneous income				
IOM Development Fund – Line 1		1 400 000	1 400 000	
IOM Development Fund – Line 2		5 200 000	13 541 248	(8 341 248)
Application of miscellaneous income		(g) 6 600 000	14 941 248	(8 341 248)
TOTAL APPLICATION		86 800 000	100 797 433	(13 997 433)
OPERATIONAL SUPPORT INCOME RESERVE DRAWDOWN*				
Strengthening core functions		3 200 000	3 200 000	
Drawdown from the Operational Support Income reserve		(h) 3 200 000	3 200 000	
TOTAL APPLICATION (including Operational Support Income reserve drawdown)		90 000 000	103 997 433	(13 997 433)

## SOURCES AND APPLICATION OF OPERATIONAL SUPPORT INCOME FOR THE PERIOD ENDED 31 DECEMBER 2018 (continued)

### I. GENERAL (continued)

	USD		
	On modified accruals (budgetary) basis	Net accrual adjustments	On full accruals (IPSAS) basis
Operational Support Income (a + c - e - g)	6 084 462	258 776	6 343 238
Contingency reserve transfer to Operational Support Income reserve (d)*	1 000 000		1 000 000
Operational Support Income reserve drawdown (h)*	(3 200 000)		(3 200 000)
Staff security (b - f)	4 776 300	(11 063)	4 765 237
<b>Surplus/(deficit) for the period</b>	<b>8 660 762</b>	<b>247 713</b>	<b>8 908 475</b>

\* At its Twenty-second Session, the Standing Committee on Programmes and Finance adopted Resolution No. 18 of 27 June 2018 on budget regulations and practices, resulting in the closing of the contingency reserve and the transfer of the USD 1 million balance to the Operational Support Income reserve and the drawdown of USD 3.2 million from the Operational Support Income reserve for the strengthening of core functions.

Notes:

1. The Operational Support Income reserve balance for 2018 on a full accruals (IPSAS) basis stands at USD 39,631,218 (2017: USD 35,487,980) and on a modified (budgetary) basis at USD 41,785,690 (2017: USD 37,901,228).
2. The carry-forward relating to the staff security mechanism on a full accruals (IPSAS) basis is USD 10,963,725 (2017: USD 5,995,276) and on a modified (budgetary) basis is USD 10,974,788 (2017: USD 6,198,488).

## SOURCES AND APPLICATION OF OPERATIONAL SUPPORT INCOME FOR THE PERIOD ENDED 31 DECEMBER 2018 (continued)

### II. STAFF SECURITY MECHANISM

Following SCPF Resolution No. 18 of 27 June 2018, 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 2018

	USD	
	2018	2017
<b>Source</b>		
Project-related overhead income	15 967 461	13 860 352
<b>Total contributions to the mechanism</b>	<b>15 967 461</b>	<b>13 860 352</b>
<b>Application</b>		
UNDSS fees		
Malicious acts insurance	268 742	275 726
Field-related costs	6 782 603	6 327 459
<b>Total UNDSS fee</b>	<b>7 051 345</b>	<b>6 603 185</b>
MOSS requirements and other staff security costs	4 139 816	3 912 617
<b>Total expenditure</b>	<b>11 191 161</b>	<b>10 515 802</b>
<b>Surplus/(Deficit) for the period (on modified accruals (budgetary) basis)</b>	<b>4 776 300</b>	<b>3 344 550</b>
Net accrual adjustments	(11 063)	(203 212)
<b>Surplus/(Deficit) for the period (on full accruals (IPSAS) basis)</b>	<b>4 765 237</b>	<b>3 141 338</b>

## SOURCES AND APPLICATION OF OPERATIONAL SUPPORT INCOME FOR THE PERIOD ENDED 31 DECEMBER 2018 (continued)

### III. IOM DEVELOPMENT FUND

Under SCPF Resolution No. 18 of 27 June 2018, 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 million is allocated to the IOM Development Fund, referred to as funding Line 2.

On the basis of the Operational Support Income generated in 2018 of USD 95.7 million (2017: USD 78.6 million), an additional USD 13.5 million (2017: USD 7.2 million) was allocated to Line 2 of the IOM Development Fund for use in 2019. 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 2018 to USD 14.9 million (2017: USD 8.6 million).

The total amount available for the IOM Development Fund (excluding direct voluntary contributions of USD 1.5 million (2017: USD 0.7 million)) cannot exceed total miscellaneous income (unearmarked contributions and interest income), as stipulated in SCPF Resolution No. 18.

Operational Support Income allocation to IOM Development Fund		2018
		USD
<b>Total Line 1</b>		<b>1 400 000</b>
<b>Line 2</b>		
Actual 2018 Operational Support Income	95 690 735	
Operational Support Income base	<u>20 000 000</u>	
Difference	75 690 735	
Allocation to Line 2 (25% of USD 75 690 735)		18 922 683
Less the amount exceeding miscellaneous income		(5 381 435)
<b>Total Line 2 for application in 2019</b>		<b>13 541 248</b>
<b>Total Operational Support Income allocation to IOM Development Fund from 2018</b>		<b>14 941 248</b>
<b>Direct voluntary contributions to IOM Development Fund</b>		
Austria		39 600
Belgium		578 704
Sweden		574 713
United States of America		345 938
Private sector donations		110
<b>Total direct voluntary contributions to IOM Development Fund during 2018</b>		<b>1 539 065</b>
<b>Total allocation and direct contributions to IOM Development Fund</b>		<b>16 480 313</b>

**EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2018**

(in US dollars)

	USD		
	Operational programmes	Administrative programme	Total
<b>ASIA AND THE PACIFIC</b>			
Afghanistan	33 995 367		33 995 367
Australia	6 012 568		6 012 568
Bangladesh	97 431 082		97 431 082
Cambodia	3 251 760		3 251 760
China	2 084 707		2 084 707
China, including Hong Kong Special Administrative Region	527 570		527 570
Fiji	305 387		305 387
India	475 334		475 334
Indonesia	39 897 614		39 897 614
Iran (Islamic Republic of)	1 052 969		1 052 969
Japan	989 025		989 025
Lao People's Democratic Republic	993 426		993 426
Malaysia	6 132 292		6 132 292
Maldives	73 784		73 784
Marshall Islands	601 417		601 417
Micronesia (Federated States of)	6 396 223		6 396 223
Mongolia	316 449		316 449
Myanmar	13 911 003		13 911 003
Nauru	182 147		182 147
Nepal	7 828 336		7 828 336
New Zealand	25 000		25 000
Pakistan	31 247 404		31 247 404
Palau	133 530		133 530
Papua New Guinea	4 267 591		4 267 591
Philippines	11 868 283		11 868 283
Philippines – Administrative Centre	17 243 233	1 236 886	18 480 119
Republic of Korea	801 166		801 166
Solomon Islands	215 036		215 036
Sri Lanka	6 386 733		6 386 733
Thailand	21 681 365		21 681 365
Thailand – Regional Office	5 252 657	1 312 503	6 565 160
Timor-Leste	1 093 852		1 093 852
Vanuatu	317 104		317 104
Viet Nam	8 455 009		8 455 009
<b>TOTAL ASIA AND THE PACIFIC</b>	<b>331 446 423</b>	<b>2 549 389</b>	<b>333 995 812</b>
<b>CENTRAL AND WEST AFRICA</b>			
Benin	40 576		40 576
Burkina Faso	3 871 941		3 871 941
Cabo Verde	71 471		71 471
Cameroon	4 802 571		4 802 571
Central African Republic	10 133 801		10 133 801
Chad	4 447 814		4 447 814
Congo	34 999		34 999
Côte d'Ivoire	6 187 280		6 187 280
Gabon	926		926
Gambia	4 918 846		4 918 846
Ghana	6 086 855		6 086 855
Guinea	7 382 447		7 382 447
Guinea-Bissau	888 183		888 183
Liberia	1 608 798		1 608 798
Mali	9 680 306		9 680 306
Mauritania	5 006 139		5 006 139
Niger	42 237 960		42 237 960
Nigeria	53 594 832		53 594 832

**EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2018 (continued)**

(in US dollars)

	USD		
	Operational programmes	Administrative programme	Total
<b>CENTRAL AND WEST AFRICA (continued)</b>			
Senegal	4 106 252		4 106 252
Senegal – Regional Office	6 573 468	1 243 481	7 816 949
Sierra Leone	3 825 558		3 825 558
Togo	16 827		16 827
<b>TOTAL CENTRAL AND WEST AFRICA</b>	<b>175 517 850</b>	<b>1 243 481</b>	<b>176 761 331</b>
<b>EAST AND HORN OF AFRICA</b>			
Burundi	11 723 246		11 723 246
Djibouti	4 645 622		4 645 622
Ethiopia	45 296 355	388 536	45 684 891
Kenya	22 115 454		22 115 454
Kenya – Regional Office	5 820 245	1 001 082	6 821 327
Rwanda	4 815 263		4 815 263
Somalia	54 718 037		54 718 037
South Sudan	70 243 013		70 243 013
Uganda	16 325 620		16 325 620
United Republic of Tanzania	14 739 306		14 739 306
<b>TOTAL EAST AND HORN OF AFRICA</b>	<b>250 442 161</b>	<b>1 389 618</b>	<b>251 831 779</b>
<b>MIDDLE EAST AND NORTH AFRICA</b>			
Algeria	1 058 990		1 058 990
Bahrain	220 178		220 178
Egypt	10 182 366		10 182 366
Egypt – Regional Office	2 131 086	823 309	2 954 395
Eritrea	59 908		59 908
Iraq	102 739 244		102 739 244
Jordan	39 845 546		39 845 546
Kuwait	965 327		965 327
Lebanon	22 399 130		22 399 130
Libya	38 911 526		38 911 526
Morocco	7 632 824		7 632 824
Saudi Arabia	445 221		445 221
Sudan	19 875 467		19 875 467
Syrian Arab Republic	2 200 666		2 200 666
Tunisia	2 645 235		2 645 235
Yemen	55 209 505		55 209 505
<b>TOTAL MIDDLE EAST AND NORTH AFRICA</b>	<b>306 522 219</b>	<b>823 309</b>	<b>307 345 528</b>
<b>SOUTHERN AFRICA</b>			
Angola	439 644		439 644
Botswana	317 979		317 979
Comoros	70 508		70 508
Democratic Republic of the Congo	21 136 251		21 136 251
Eswatini	386 420		386 420
Lesotho	591 060		591 060
Madagascar	988 522		988 522
Malawi	1 671 251		1 671 251
Mauritius	219 043		219 043
Mozambique	3 099 780		3 099 780
Namibia	811 089		811 089
South Africa	6 212 703		6 212 703
South Africa – Regional Office	2 694 499	998 342	3 692 841
Zambia	3 074 479		3 074 479
Zimbabwe	2 464 259		2 464 259
<b>TOTAL SOUTHERN AFRICA</b>	<b>44 177 487</b>	<b>998 342</b>	<b>45 175 829</b>

**EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2018 (continued)**

(in US dollars)

	USD		
	Operational programmes	Administrative programme	Total
<b>SOUTH AMERICA</b>			
Argentina	13 069 665		13 069 665
Argentina – Regional Office	1 574 831	1 084 966	2 659 797
Bolivia (Plurinational State of)	394 052		394 052
Brazil	1 481 586		1 481 586
Chile	4 546 984		4 546 984
Colombia	84 767 218		84 767 218
Ecuador	3 991 197		3 991 197
Paraguay	1 294 116		1 294 116
Peru	47 569 466		47 569 466
Uruguay	1 308 807		1 308 807
Venezuela (Bolivarian Republic of)	603 926		603 926
<b>TOTAL SOUTH AMERICA</b>	<b>160 601 848</b>	<b>1 084 966</b>	<b>161 686 814</b>
<b>CENTRAL AND NORTH AMERICA AND THE CARIBBEAN</b>			
Belize	167 144		167 144
Canada	1 177 763		1 177 763
Costa Rica	2 681 622		2 681 622
Costa Rica – Regional Office	2 924 010	1 035 246	3 959 256
Cuba	47 679		47 679
Dominica	1 926 501		1 926 501
Dominican Republic	1 712 885		1 712 885
El Salvador	6 367 193		6 367 193
Guatemala	1 693 689		1 693 689
Guyana	2 710 812		2 710 812
Haiti	17 061 866		17 061 866
Honduras	3 262 931		3 262 931
Jamaica	1 210 048		1 210 048
Mexico	2 643 639		2 643 639
Nicaragua	658 180		658 180
Panama	1 128 358		1 128 358
Panama – Administrative Centre	3 267 006	821 630	4 088 636
Trinidad and Tobago	295 745		295 745
USA Chicago	1 893 352		1 893 352
USA Dallas	1 422 656		1 422 656
USA Houston	1 538 933		1 538 933
USA JFK Airport	4 166 158		4 166 158
USA Los Angeles	2 393 045		2 393 045
USA Miami	2 491 748		2 491 748
USA New York	6 516 040	798 496	7 314 536
USA Newark	148 549		148 549
USA Orange County	840 731		840 731
USA USRAP Washington	4 955 086		4 955 086
USA Washington, D.C.	3 486 221		3 486 221
<b>TOTAL CENTRAL AND NORTH AMERICA AND THE CARIBBEAN</b>	<b>80 789 590</b>	<b>2 655 372</b>	<b>83 444 962</b>
<b>EUROPEAN ECONOMIC AREA</b>			
Austria	4 211 152		4 211 152
Belgium	9 184 220		9 184 220
Belgium – Regional Office	19 983 677	1 690 056	21 673 733
Bulgaria	2 396 253		2 396 253
Croatia	832 920		832 920
Cyprus	616 207		616 207
Czechia	251 381		251 381
Denmark	317 264		317 264
Estonia	223 562		223 562



**EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2018 (continued)**

(in US dollars)

	USD		
	Operational programmes	Administrative programme	Total
<b>EUROPEAN ECONOMIC AREA (continued)</b>			
Finland (covers Sweden)	5 992 242		5 992 242
France	1 189 397		1 189 397
Germany	33 841 041		33 841 041
Greece	62 253 816		62 253 816
Hungary	590 055		590 055
Ireland	1 187 700		1 187 700
Italy	17 987 995		17 987 995
Latvia	156 288		156 288
Lithuania	564 861		564 861
Malta	501 264		501 264
Netherlands	13 257 388		13 257 388
Norway	5 225 415		5 225 415
Poland	635 069		635 069
Portugal	1 025 156		1 025 156
Romania	1 620 751		1 620 751
Slovakia	1 174 169		1 174 169
Slovenia	166 182		166 182
Spain	1 492 250		1 492 250
Switzerland (Bern)	4 910 264		4 910 264
United Kingdom	5 223 316		5 223 316
<b>TOTAL EUROPEAN ECONOMIC AREA</b>	<b>197 011 255</b>	<b>1 690 056</b>	<b>198 701 311</b>
<b>EASTERN AND SOUTH-EASTERN EUROPE AND CENTRAL ASIA</b>			
Albania	1 017 405		1 017 405
Armenia	519 398		519 398
Austria – Regional Office	2 981 858	1 123 845	4 105 703
Azerbaijan	2 687 994		2 687 994
Belarus	1 659 134		1 659 134
Bosnia and Herzegovina	11 096 309		11 096 309
Georgia	2 390 697		2 390 697
Kazakhstan	2 523 210		2 523 210
Kyrgyzstan	1 353 433		1 353 433
Montenegro	606 446		606 446
North Macedonia	5 902 785		5 902 785
Republic of Moldova	2 761 933		2 761 933
Russian Federation	5 458 055		5 458 055
Serbia	9 472 582		9 472 582
Tajikistan	2 420 198		2 420 198
Turkey	73 641 810		73 641 810
Turkmenistan	602 792		602 792
Ukraine	32 885 375		32 885 375
Uzbekistan	442 079		442 079
Kosovo*	4 550 816		4 550 816
<b>TOTAL EASTERN AND SOUTH-EASTERN EUROPE AND CENTRAL ASIA</b>	<b>164 974 309</b>	<b>1 123 845</b>	<b>166 098 154</b>
<b>TOTAL FIELD LOCATIONS</b>	<b>1 711 483 142</b>	<b>13 558 378</b>	<b>1 725 041 520</b>
<b>TOTAL GENEVA HEADQUARTERS</b>	<b>71 003 698</b>	<b>37 824 996</b>	<b>108 828 694</b>
<b>GRAND TOTAL ON IOM BUDGETARY BASIS</b>	<b>1 782 486 840</b>	<b>51 383 374</b>	<b>1 833 870 214</b>
Net accrual adjustments	4 116 818	3 584 925	7 701 743
<b>GRAND TOTAL ON IPSAS BASIS</b>	<b>1 786 603 658</b>	<b>54 968 299</b>	<b>1 841 571 957</b>

\* References to Kosovo shall be understood to be in the context of United Nations Security Council resolution 1244 (1999).

Note: The regional breakdown given above is consistent with the Programme and Budget for 2018.

## 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 2018, there were 28,288 movements (2017: 48,069) under the Refugee Loan Fund.

### Fund statement for the year ended 31 December 2018

	USD	
	2018	2017
<b>Opening balance at the beginning of the year</b>		
Balance of funds from the United States Government	28 172 685	22 677 031
Balance of funds from the IOM Refugee Loan Fund	311 553	311 553
<b>Opening balance at the beginning of the year</b>	<b>28 484 238</b>	<b>22 988 584</b>
<b>Contributions to the Fund</b>		
Contributions from the United States Government	75 014 858	131 000 000
Contributions from self-payers	6 998	122 125
Promissory note repayments	50 766 958	53 052 491
Interest income	56 039	20 937
Miscellaneous income	483 759	180 955
<b>Total contributions to the Fund</b>	<b>126 328 612</b>	<b>184 376 508</b>
<b>Transfers from the Fund to operational projects</b>		
Africa	(57 160 982)	(59 826 105)
Middle East	(29 807 736)	(53 319 754)
Latin America and the Caribbean	(6 296 268)	(9 409 483)
North America	(1 405 920)	(1 398 995)
Asia and Oceania	(27 835 554)	(32 933 207)
Europe	(15 330 437)	(21 972 373)
<b>Total transfers from the Fund to operational projects</b>	<b>(137 838 897)</b>	<b>(178 859 917)</b>
Interest paid to the United States Government	(56 039)	(20 937)
<b>Closing balance at the end of the year</b>	<b>16 917 914</b>	<b>28 484 238</b>
<b>Closing balance at the end of the year</b>		
Balance of funds from the United States Government	16 606 361	28 172 685
Balance of funds from the IOM Refugee Loan Fund	311 553	311 553
<b>TOTAL</b>	<b>16 917 914</b>	<b>28 484 238</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. An exact evaluation cannot 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 2018 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 2018 in the analysis below. The recoverable value on previously issued notes was not significantly adjusted.

	USD	
	2018	2017
Estimated recoverable value at the beginning of the year	102 300 000	125 300 000
Estimated recoverable value of new notes issued during the year	20 457 506	30 037 206
Adjustment of previously estimated recoverable value	9 452	15 285
Cash collections during the year	(50 766 958)	(53 052 491)
<b>Estimated recoverable value at the end of the year*</b>	<b>72 000 000</b>	<b>102 300 000</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 78.9 per cent as of 2018. The improvement in the collection rate reflects the collection activities of the IOM Office in Orange County and better debt collection techniques used by the agencies.

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

Member States	USD			
	In-kind contributions	Unearmarked	Earmarked	Total
Argentina			10 287 434	10 287 434
Australia			62 594 287	62 594 287
Austria		39 600	3 172 756	3 212 356
Azerbaijan			2 932	2 932
Belgium		1 157 407	8 798 794	9 956 202
Bulgaria			406 366	406 366
Canada			65 392 862	65 392 862
Central African Republic			244 765	244 765
Chile			510 522	510 522
China			219 499	219 499
Colombia			61 010 331	61 010 331
Costa Rica			16 231	16 231
Croatia			746 004	746 004
Cyprus			932 428	932 428
Czechia			987 727	987 727
Denmark		3 811 557	3 598 011	7 409 567
Dominican Republic			13 144	13 144
El Salvador			72 700	72 700
Estonia			372 171	372 171
Finland			8 562 636	8 562 636
France			9 441 683	9 441 683
Germany			90 822 010	90 822 010
Greece			5 813 803	5 813 803
Guatemala			26 009	26 009
Honduras			251 533	251 533
Hungary			536 420	536 420
Iceland			585 733	585 733
Ireland			2 121 340	2 121 340
Italy			40 905 962	40 905 962
Japan			32 442 343	32 442 343
Kazakhstan			14 994	14 994
Latvia			23 258	23 258
Lithuania			432 259	432 259
Luxembourg			619 888	619 888
Malta			74 871	74 871
Marshall Islands			735 000	735 000
Mexico			1 064 550	1 064 550
Morocco			15 000	15 000
Myanmar			64 700	64 700
Netherlands		7 500 000	53 695 578	61 195 578
New Zealand			1 680 770	1 680 770
Nicaragua			7 800	7 800
Norway		1 756 235	17 838 872	19 595 107
Palau			6 000	6 000
Papua New Guinea			1 108 072	1 108 072
Paraguay			584 584	584 584
Peru			306 574 432	306 574 432
Philippines			(215 185)	(215 185)
Poland			543 005	543 005
Portugal		227 531	1 385 510	1 613 041
Republic of Korea			5 741 677	5 741 677

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

Member States	USD			
	In-kind contributions	Unearmarked	Earmarked	Total
Romania			1 053 998	1 053 998
Serbia			81 354	81 354
Slovakia			1 015 220	1 015 220
Slovenia			141 110	141 110
Spain			2 659 237	2 659 237
Sweden		7 459 846	15 039 606	22 499 452
Switzerland		502 008	20 025 593	20 527 601
Thailand			2 255 382	2 255 382
Timor-Leste			223 197	223 197
Turkey			2 074 676	2 074 676
United Kingdom	498 539	5 256 242	77 392 356	83 147 137
United States of America	1 530 651	2 345 938	448 176 664	452 053 254
Uruguay			94 396	94 396
<b>Total – Member States</b>	<b>2 029 190</b>	<b>30 056 364</b>	<b>1 373 116 862</b>	<b>1 405 202 416</b>
<b>NON-MEMBER STATES, AGENCIES AND OTHER</b>				
Non-member States			16 713 695	16 713 695
European Commission			380 654 418	380 654 418
United Nations organizations	87 935		197 602 918	197 690 853
Private sector			5 686 934	5 686 934
Other organizations	4 490 465		31 776 768	36 267 234
<b>Total – Non-member States, agencies and other</b>	<b>4 578 400</b>		<b>632 434 733</b>	<b>637 013 133</b>
Promissory note repayments			50 766 957	50 766 957
Net interest and other income		12 941 248		12 941 248
Refugees, migrants, sponsors and others			104 214 388	104 214 388
Year-end net accrual adjustments of down payments			(399 275 681)	(399 275 681)
<b>GRAND TOTAL CONTRIBUTIONS</b>	<b>6 607 590</b>	<b>42 997 612</b>	<b>1 761 257 260</b>	<b>1 810 862 462</b>

Notes:

- Contributions from European Union Member States and the European Commission totalled USD 737,899,147.
- The unearmarked voluntary contributions of USD 30,056,364 consist of unearmarked contributions credited to miscellaneous income in the amount of USD 2,000,000 (see Appendix 4.I) and unearmarked contributions received with broad scope designation to a region, thematic area and/or the IOM Development Fund in the amount of USD 28,056,364.

## 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>			
Technical assistance for migrants' identification and ID cards issuance – Argentina			4 107 177
Ibero-American programme to strengthen South–South cooperation – Argentina			1 647 516
Technical cooperation linking entrepreneurs worldwide and promoting return of experts – Argentina			968 753
Documentation of foreigners and structural strengthening at border points and in the regional offices of the provinces of Argentina			897 613
Technical cooperation among developing countries			819 762
Applied technologies to advance documentation processes – Argentina			692 096
International cooperation for strengthening Río Negro provincial policies related to economic and productive development, human rights and environmental management – Argentina			550 476
Development and implementation of assistance activities to enhance UPCEFE capacities to design, formulate and implement programmes and projects for Río Negro province – Argentina			280 436
Administrative assistance for strengthening the bureau for borders technical affairs – Argentina			182 268
Support for implementation of the national single window for foreign trade regime (VUCE) – Argentina			141 336
<b>Total: Argentina – Earmarked</b>			<b>10 287 434</b>
<b>AUSTRALIA</b>			
Regional cooperation arrangements in Indonesia – net of “for refund”			34 608 890
Assisted passage for Australian government-funded refugees and special humanitarian programme entrants – Australia – net of “for refund”			7 817 932
Rohingya response expansion 2017			5 011 793
AUSCO: Australian cultural orientation – Thailand			3 097 356
Australian humanitarian entrants health programme – Australia – net of “for refund”			1 432 389
Reintegration assistance for irregular migrant (asylum seeker) returnees from Australia			1 357 939
Immigration information and counselling services in Australia			1 355 505
Case management, counselling and reintegration planning for Christmas Island in Australia			1 228 972
Administration of the regional support office of the Bali process – Thailand			1 102 350
Cambodian refugee settlement project – Cambodia – net of “for refund”			1 097 838
Early recovery shelter support in Dominica – Guyana			974 279
Assisted voluntary return and capacity-building in migration management in Papua New Guinea			888 264
Bali ministerial conference on people smuggling, trafficking and related transnational crime			403 772
Voluntary return support and reintegration assistance for Bali process member states – phase III – Thailand			298 615
Assisted voluntary return and capacity-building in managed migration in Papua New Guinea – phase II			273 125
Bali process (Australian funds) – Australia			251 224
Vanuatu migration and border capability improvement programme – Thailand			225 106
Public information campaign to deter potential irregular maritime migration from Viet Nam to Australia			176 743
Support for migrant processing facilities in Nauru – Australia			163 977
Junior professional officer			154 190
Promoting reconciliation in Sri Lanka through technical assistance on repatriations – Sri Lanka			146 843
Bali process administration and coordination support project – Australia			95 447
Public information campaign to prevent irregular maritime migration from Viet Nam to Australia – Viet Nam			85 811
IOM Canberra ad hoc service fees – Australia			82 565
Migrant awareness and trend analysis (MATA) – Indonesia			74 957
Combating trafficking in persons through a public information campaign – Sri Lanka			71 982
Mentoring programme and training workshop on handling cases of trafficking in persons in Indonesia			55 371
Verification services in Africa to support the efforts of Australia's department of home affairs			51 722
Supporting brighter futures: young women and girls and labour migration in south-east Asia and the Pacific			44 748
Building the capacity of the Vietnamese immigration authorities to prevent irregular migration to Australia by boat – Viet Nam			25 000
Reducing irregular migration by sea through awareness-raising in four districts of Bangladesh			21 598

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>AUSTRALIA (continued)</b>			
Evaluating the impact of capacity-building activities related to the migration in countries in crisis initiative			21 127
Document verification services for the department of immigration and citizenship in West Africa			17 457
Migrant outreach and messaging in Indonesia			16 181
Delivery of a strategic communication campaign to deter irregular migration from Viet Nam to Australia – Viet Nam			10 412
Intergovernmental consultations on migration – reimbursable costs – for refund			(1 422)
Informing programme and policy development on human trafficking in the Timor-Leste–Indonesia border area – Timor-Leste – for refund			(3 773)
Administration of the regional support office of the Bali process – Thailand – for refund			(4 519)
The fishing sector and trafficking in persons in the ASEAN region – phase I – Indonesia – for refund			(41 090)
Global compact for safe, orderly and regular migration – policymaking support – for refund			(48 082)
Strengthening the reception capacities of immigration authorities in Pakistan – for refund			(48 305)
<b>Total: Australia – Earmarked</b>			<b>62 594 287</b>
<b>AUSTRIA</b>			
Unearmarked income		39 600	
Voluntary repatriation from Austria – net of “for refund”			1 328 844
RESTART II: reintegration assistance for voluntary returnees to Afghanistan and the Islamic Republic of Iran			1 235 479
Austrian voluntary contribution – Austria			751 400
Training for Austrian migration and asylum stakeholders – Austria			187 892
Workshops for integration and the prevention of radicalization of young Chechens in Austria			87 898
Cultural orientation training for young refugees (CulTrain V) – Austria			53 909
Transfer of Syrian refugees under the auspices of UNHCR to Austria			52 518
Processing of requests for country-specific information on health care for the Austrian ministry of interior			37 227
Cultural orientation training for young refugees – Austria – net of “for refund”			7 536
Movements from Europe – prepaid			5 978
Enhancing the identification of victims of trafficking in the Austrian asylum procedure (IBEMA) – net of “for refund”			(6 898)
Reintegration assistance for returnees to Afghanistan, Pakistan and the Russian Federation – Austria – net of “for refund”			(8 369)
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Iraq – for refund			(11 676)
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Afghanistan – net of “for refund”			(548 982)
<b>Total: Austria – Unearmarked and earmarked</b>		<b>39 600</b>	<b>3 172 756</b>
<b>AZERBAIJAN</b>			
Assistance for the voluntary return of migrants in Azerbaijan			2 932
<b>Total: Azerbaijan – Earmarked</b>			<b>2 932</b>
<b>BELGIUM</b>			
Unearmarked income		1 157 407	
Assistance for voluntary return from Belgium			3 648 868
Assistance for voluntary return from Belgium			1 417 591
Reintegration assistance from Belgium 2018			958 430
Facilitating refugee resettlement in Belgium in 2017 – Belgium			781 784
Providing refugee resettlement assistance to the government of Belgium – 2018			683 414
Reintegration assistance from Belgium			422 345
Enhancing the employability of Tunisian youth through vocational apprenticeships and professional internships in Belgium and Tunisia – Belgium			414 692
Country-specific approaches to reintegration assistance, counselling, and visibility in Belgium			367 465
Assisted voluntary return and reintegration support – Belgium			62 734
Relocation to Belgium 2017			28 968
Facilitating refugee resettlement in Belgium in 2015			16 915
Fund received in 2018 – to be allocated			2 049
Reintegration assistance from Belgium (direct assistance costs) – for refund			(66)
Assistance for voluntary return from Belgium – for refund			(1 992)
Return of asylum seekers from Belgium (REAB) – net of “for refund”			(4 404)
<b>Total: Belgium – Unearmarked and earmarked</b>		<b>1 157 407</b>	<b>8 798 794</b>



	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>BULGARIA</b>			
Supporting voluntary return and reintegration of third-country nationals – Bulgaria			152 653
Provision of social and psychological support to asylum seekers in Bulgaria including identification and support of vulnerable groups			96 996
Provision of integration support to asylum seekers and beneficiaries of international protection in Bulgaria			94 990
Strengthening national and cross-border humanitarian protection assistance, accountability and advocacy in Afghanistan			61 728
<b>Total: Bulgaria – Earmarked</b>			<b>406 366</b>
<b>CANADA</b>			
Canadian resettlement programme – net of “for refund”			19 081 392
Pre-departure medical services for Canada-bound refugees – net of “for refund”			12 598 349
Canadian orientation abroad – Switzerland			4 886 892
Rohingya refugee response: site maintenance and engineering project			3 634 520
Emergency assistance and livelihood support for the Mosul response			3 072 197
Community policing in liberated areas of Iraq			2 508 050
Resettlement of the survivors of Daesh (Yazidis) (2017–2018)			1 732 018
Strengthening resilience among host communities and Rohingya refugees			1 549 187
Emergency response to the humanitarian crisis in eastern Democratic Republic of the Congo			1 549 187
IOM appeal: country-level support 2018 – South Sudan			1 407 147
Promoting peace and stability through facilitating the collaborative implementation of community support interventions – Lebanon			1 404 791
Increasing national and local capacity for peace implementation in Colombia			1 075 779
Comprehensive rural economic development for micro-regions in Colombia			837 333
Increasing the safety of civilians crossing the line of contact in eastern Ukraine			810 373
Support for refugees during the overseas application process for resettlement to Canada and prior to departure			804 641
Coordination of humanitarian assistance for undocumented nationals of Myanmar in Cox’s Bazar, Bangladesh			793 651
Emergency assistance for displaced populations and host communities in south-eastern Central African Republic			777 001
Humanitarian evacuation for stranded Ethiopian migrants and assisted spontaneous return for Somali refugees in Yemen			777 001
Global assistance for irregular migrants – phase IV – Ghana			758 065
Supporting and reinforcing the establishment of the Haitian national border police – Haiti			684 627
Strengthening assistance for returnees, internally displaced persons and mobile populations in Afghanistan using the displacement tracking matrix			621 601
IOM country-level support – appeals 2018 – Sudan			621 601
Combating trafficking of children and youth in Ukraine			428 571
South Sudan emergency assistance			389 408
Empowering internally displaced persons from Tawargha through community-based protection and mental health and psychosocial support – Libya			388 500
Establishment and management of humanitarian hubs and common services in north-eastern Nigeria			388 500
Pilot project to assist Iraqi refugees in the Syrian Arab Republic			374 483
Resettlement of Yazidi survivors of Daesh 2018–2019			303 019
Supporting the government of Myanmar to combat migrant smuggling through improved legislation, operational skills, induction training and cross-border cooperation – Myanmar			202 334
Syrian Arab Republic: protection from sexual exploitation and abuse by aid workers			192 456
Essentials of migration management (EMM 2.0)			125 237
Situation analysis on the human rights and protection of persons living with albinism in Mozambique			124 396
Asylum-related capacity-building: procurement platform – language and interpretation services			116 550
Strengthening border security to combat transborder crimes, terrorism and extreme violence in Cambodia			113 350
Capacity-building through improved induction and refresher training for immigration officials in the Lao People’s Democratic Republic			99 440
Building the capacity of key local actors to prevent irregular migration in areas with high levels of migration in Nicaragua			28 890
Fund received in 2018 – to be allocated			27 901
Colombia: travel document integrity and identity management			27 494
Supporting the activities of the regional conference on migration – Costa Rica			24 864
Document verification service in China for Manitoba province, Canada – China			22 850
Enhancing relations and sustaining peace in Belize through capacity-building for the media in migration issues			18 507
IOM assistance for Tibetans in India – Nepal			17 086

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>CANADA (continued)</b>			
A research paper on the links between regular migration pathways and irregular migration			17 041
Colombia: travel document integrity and identity management			12 517
Strengthening protection networks for vulnerable populations in the Marshall Islands through psychological first-aid training			3 535
Assessing the effect of natural disasters on the health and security of women and girls in the Federated States of Micronesia			3 142
Supporting continued efforts of the Malaysian authorities to reinforce their border control and protection and to combat migrant smuggling and human trafficking – Malaysia – for refund			(12 750)
Bali process regional guidelines for intelligence reporting – Thailand – for refund			(29 858)
<b>Total: Canada – Earmarked</b>			<b>65 392 862</b>
<b>CENTRAL AFRICAN REPUBLIC</b>			
Support for the reintegration of former combatants in Paoua – Central African Republic			140 618
Support for the reintegration of former combatants in Kaga Bandoro – Central African Republic			104 147
<b>Total: Central African Republic – Earmarked</b>			<b>244 765</b>
<b>CHILE</b>			
Towards a migratory policy in Chile			278 000
Chilean visa application centre – Haiti			150 000
Study on the systematization and assessment of migrant health – Chile			42 522
Chilean special account			40 000
<b>Total: Chile – Earmarked</b>			<b>510 522</b>
<b>CHINA</b>			
Junior professional officer			219 499
<b>Total: China – Earmarked</b>			<b>219 499</b>
<b>COLOMBIA</b>			
Support for victims of forced displacement and other victimizing acts through mobile units – Colombia			11 998 261
Implementation of tools for the productive inclusion of populations in extreme poverty and vulnerability and of persons forcibly displaced by conflict – Colombia			7 946 564
Implementation of the comprehensive, participative and multicultural programme: IRACA – Colombia			7 626 824
Support for the design and implementation of municipal regulations for rural property planning – Colombia			5 604 337
Joint technical, administrative and financial efforts to design and implement comprehensive reparation models			4 138 515
Support for the implementation of land tenure formalization for vulnerable rural populations – Colombia			4 063 088
Supporting the implementation at departmental and municipal level of the national policy for victim assistance and reparation – Colombia			3 483 613
Implementation of the model of learning for citizenship in educational centres and secretariats as an education for peace strategy – Colombia			2 834 196
“Cultural agents for peace” strategy: social and economic support from the office of the mayor of Cali – Colombia			2 477 462
Improvement of educational infrastructure in the municipalities targeted within the “hands to school” post-conflict framework – Colombia			2 335 341
Development of poverty reduction strategies for Afro-Colombians and indigenous populations – Colombia			1 620 308
Identification and implementation of infrastructure improvement works in official education sites of Buenaventura district – Colombia			1 464 080
Environmental policy and law implementation in territories home to ethnic groups – Colombia			1 159 566
Colombia: promoting the use of prevention mechanisms and participation spaces for ethnic groups affected by the armed conflict			816 733
Strengthening of the community-focused strategy of the agency for reincorporation and normalization through a social innovation approach – Colombia			657 508
Development of priority aspects of transitional justice and criminal policy for peacebuilding – phase III – Colombia			548 477
Educational improvement as a community stabilization strategy in border areas – Colombia			484 557
Improving implementation of the victim assistance and reparation policy – Colombia			328 643
Strengthening “casas lúdicas” (activities centres) as places to protect children and adolescents and to promote territorial peacebuilding – Colombia			294 296
Implementation of strengthening and training mechanisms for the economic reintegration of former combatants – Colombia			269 910
Fund received in 2018 – to be allocated			231 768
Improving the temporary care centre in Villa del Rosario and humanitarian transport support in two departments – Colombia			211 045
Colombian reintegration agency education and training model for reintegration – Colombia			168 425

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>COLOMBIA (continued)</b>			
Development of public policies in favour of ethnic communities in Medellín – Colombia			103 818
Support for the ministry of foreign affairs and the ministry of labour on the implementation of actions for return migration – Colombia			57 193
Strengthening migrant assistance institutional networks – Colombia			53 877
Strengthening the capacity of the family ombudsmen of the family welfare institute in the guarantee of rights and reintegration of children and adolescents – Colombia – net of “for refund”			52 197
Monitoring the situation of Venezuelans in five zones in Bogotá city and the ground transportation station through the displacement tracking matrix – Colombia			38 702
Support for the implementation of peacebuilding and reconciliation strategies of the office of the mayor of Cali – Colombia			27 430
Implementation of the information system on human rights of the ministry of interior – Colombia			25 000
Consolidation of the communications policy on ethnic communities of the ministry of information technologies and communications – Colombia			21 104
Support for the ministry of foreign affairs on the plan for the return and reintegration of migrants – phase IV – Colombia – for refund			(311)
Support for the ministry of foreign affairs for actions to prevent human trafficking – Colombia – for refund			(349)
Support for the ministry of foreign affairs for the second session to prepare the national civil society round table on migration – Colombia – for refund			(991)
Development of key aspects in transitional justice and criminal law for building peace – phase II – Colombia – for refund			(1 378)
Improving the integral archive administration system (SAIA) at the national centre for historical memory – phase II – Colombia – for refund			(1 426)
Strengthening “casas lúdicas” (activity centres) as places to protect children and adolescents and to promote territorial peacebuilding – Colombia – for refund			(1 527)
Education improvement and community stabilization strategy in border areas – Colombia – for refund			(5 683)
Advancing innovation in ex-combatant reintegration – Colombia – for refund			(6 200)
Promotion of a work inclusion model for the public employment service with a gap closure approach – Colombia – for refund			(17 952)
Support for the “childhood welfare observatory” for knowledge management for peacebuilding and reintegration – phase II – Colombia – for refund			(22 332)
Promoting resilience and family bonds from early childhood as a prevention strategy – Colombia – for refund			(26 811)
Support for victims of forced displacement and other groups of victims through mobile units – Colombia – for refund			(47 547)
<b>Total: Colombia – Earmarked</b>			<b>61 010 331</b>
<b>COSTA RICA</b>			
Establishment of the technical support unit of the regional conference on migration			15 169
Return of highly vulnerable migrants to Central America and Mexico			1 062
<b>Total: Costa Rica – Earmarked</b>			<b>16 231</b>
<b>CROATIA</b>			
Pilot project on providing refugee resettlement assistance to the government of Croatia			707 784
European migration network 2017–2018: national contact point for Croatia			38 221
<b>Total: Croatia – Earmarked</b>			<b>746 004</b>
<b>CYPRUS</b>			
Information and support centre for voluntary returns – Cyprus			505 147
Information and support centre for voluntary returns – Cyprus			392 315
Cyprus: voluntary contribution for the operations of the IOM office in Cyprus			34 965
<b>Total: Cyprus – Earmarked</b>			<b>932 428</b>
<b>CZECHIA</b>			
Fund received in 2018 – to be allocated			457 206
Provision of humanitarian assistance to returning undocumented Afghans			223 724
Provision of life-saving humanitarian and protection assistance to stranded and destitute migrants			182 025
Assisted voluntary returns from Czechia in 2018			40 952
Life of young migrants in Czechia through their eyes			32 442
Migration trends early warning system – Czechia			27 721
Integration in schools: an international conference in Prague on the education of migrant children – sharing examples of good practices			21 573
Migration in movies – international film festival on migration and migrant integration held in the city of Prague – Czechia			4 458
Challenges of integration: an international conference on the integration of foreigners in Prague – sharing examples of good practices – Czechia – for refund			(2 374)
<b>Total: Czechia – Earmarked</b>			<b>987 727</b>

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>DENMARK</b>			
Unearmarked income		3 811 557	
Assistance for and protection of unaccompanied and separated children in Morocco			1 572 622
Enhancing air border data systems in Nigeria – phase I – Nigeria			1 118 794
Enhancing capacities to manage migration and borders – Pakistan			371 552
CONSENT: Consolidation and enhancement of assisted voluntary return and reintegration for vulnerable migrants from Denmark – Finland			292 735
CONSENT: Consolidation and enhancement of assisted voluntary return and reintegration for vulnerable migrants from Denmark – Finland			142 033
Junior professional officer			126 925
Voluntary return assistance from Denmark			21 610
European reintegration network: reintegration assistance for returnees in their country of origin (voluntary and non-voluntary) – Bangladesh			16 436
Quota cases to Denmark – for refund			(28 127)
Reception and reintegration assistance for Afghan returnees from Denmark – Afghanistan – for refund			(36 568)
<b>Total: Denmark – Unearmarked and earmarked</b>		<b>3 811 557</b>	<b>3 598 011</b>
<b>DOMINICAN REPUBLIC</b>			
Establishment of the technical support unit of the regional conference on migration			11 020
Return of highly vulnerable migrants to Central America and Mexico			2 124
<b>Total: Dominican Republic – Earmarked</b>			<b>13 144</b>
<b>EL SALVADOR</b>			
Return of Salvadoran migrants from Mexico and Guatemala			65 200
Establishment of the technical support unit of the regional conference on migration			5 500
Return of highly vulnerable migrants to Central America and Mexico			2 000
<b>Total: El Salvador – Earmarked</b>			<b>72 700</b>
<b>ESTONIA</b>			
Voluntary assisted return and reintegration from Estonia – phase VII – Finland			91 990
Voluntary assisted return and reintegration from Estonia – phase VI – Finland			91 209
Welcome sessions for beneficiaries of international protection in Estonia – phase II – Estonia			59 737
Providing refugee resettlement assistance to the government of Estonia – Finland			56 176
Providing refugee resettlement assistance to the government of Estonia – Finland			26 127
Improving the quality of asylum procedures in Estonia – phase II – Finland			25 247
Welcome sessions for beneficiaries of international protection – Finland			21 683
<b>Total: Estonia – Earmarked</b>			<b>372 171</b>
<b>FINLAND</b>			
Assisted voluntary return and reintegration programme for asylum seekers and other migrant groups in Finland			2 876 546
MIDA FINNSOM health – phase IV: Somaliland: institutionalizing health-care sector development through temporary returns of Somali diaspora health professionals – Somalia			2 301 865
MIDA FINNSOM: health and education sector development in south central Somalia – Finland			1 207 729
Fostering health and protection of vulnerable migrants transiting through Egypt, Libya, Morocco, Tunisia and Yemen – Morocco			901 883
Quota refugee and family reunification resettlement – Finland			610 109
Assisted voluntary return and reintegration programme for asylum seekers and other migrant groups in Finland			297 556
Pre-departure orientation for Finland-bound quota refugees (FINCO) 2017–2018 – Finland			100 484
Caring for trafficked persons in Finland			93 448
Pre-departure orientation for Finland-bound quota refugees 2018–2021			80 717
Pilot project on the monitoring of voluntary returnees from Finland			56 818
Caring for trafficked persons in Finland – phase II			35 511
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Iraq – for refund			(31)
<b>Total: Finland – Earmarked</b>			<b>8 562 636</b>
<b>FRANCE</b>			
Providing refugee resettlement assistance to the government of France			5 043 745
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Afghanistan			1 440 097
Reinforcement of migrant and refugee assistance and protection in the Niger			1 170 960

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>FRANCE (continued)</b>			
Emergency assistance to displaced populations in Chad: displacement tracking matrix			584 795
Piloting the "early reintegration in productive environments" model with former FARC members – Colombia			288 391
Refugee resettlement assistance for the government of France			147 033
Strengthening rehabilitation services for former Boko Haram associates in Gombe transition centre in north-east Nigeria			116 550
Junior professional officer – Senegal			109 648
Junior professional officer – Niger			109 221
Cooperation on transfer and reception in France of displaced Iraqi citizens and other refugees			96 236
CARE + – France			88 074
Reintegration assistance for voluntary returnees from France to Sri Lanka			66 940
Junior professional officer			63 022
Psychosocial support for populations in need of assistance in north-eastern Nigeria			50 962
European reintegration network: reintegration assistance for returnees in their country of origin (voluntary and non-voluntary) – Bangladesh – net of "for refund"			48 313
Coordinated approach for the reintegration of victims of trafficking (CARE) – France			12 555
Fund received in 2018 – to be allocated			6 128
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Iraq – for refund			(211)
Victim assistance services and structure mapping – Ghana – for refund			(777)
<b>Total: France – Earmarked</b>			<b>9 441 683</b>
<b>GERMANY</b>			
StarthilfePlus: enhanced financial assistance for voluntary returnees from Germany 2018			23 275 541
REAG/GARP Germany 2018: nationwide financial assistance to voluntary returnees from Germany 2018			22 430 583
Multi-year seasonal emergency response plan to meet the basic needs of vulnerable internally displaced persons who have fled violence across Iraq			4 097 054
Humanitarian admission to Germany of refugees living in Turkey – Germany			3 586 727
East and Horn of Africa: IOM contribution to the better migration management programme – Kenya			3 541 125
Contributing to the economic recovery of Iraq through employment creation and revitalization of local economies			3 412 969
Strengthening the self-reliance of displaced and conflict-affected communities in Ukraine			2 844 141
Strengthening community policing in Iraq – phase II			2 502 745
Support for the national programme on the treatment and handling of disengaged combatants in Baidoa and Kismayo – rehabilitation and reintegration – Somalia – net of "for refund"			2 499 060
Supporting family reunion for refugees and persons eligible for subsidiary protection in Germany			2 424 529
Humanitarian assistance for vulnerable migrants in Yemen			2 329 188
Community stabilization initiatives in northern Niger – Niger – net of "for refund"			2 010 844
Supporting the national programme on the treatment and handling of disengaged combatants and at-risk youth			1 464 969
Enhancing land and sea border data systems in Nigeria – net of "for refund"			1 337 733
Consolidating direct assistance and assisted voluntary return and reintegration services in Egypt (CARE)			1 251 474
Strengthening assistance for returnees and potential migrants and promoting safe migration practices in communities of origin – Nigeria			967 008
Assistance for Ghanaian returnees and potential migrants – Ghana			921 502
Emergency assistance for displaced populations in Chad: displacement tracking and non-food items			853 422
MIGRAKTION: assisted voluntary return and reintegration for vulnerable migrants from the Niger and reintegration and community-strengthening in the Zinder region – Niger			841 208
Information portal on voluntary return and reintegration: returning from Germany 2018			830 356
Providing assistance to the government of Germany for the resettlement of refugees from the Niger – Germany			756 491
Community policing in return areas in Iraq – net of "for refund"			755 080
Training for first-line health professionals and law enforcement officers working with migrants and refugees – Belgium			734 622
Supporting the roll-out of the Nigerian national biometric card for intra-ECOWAS travel and for biometric registration of foreign nationals – net of "for refund"			734 127
Supporting the establishment of humanitarian hubs and the provision of emergency shelter and non-food item assistance for conflict-affected populations in north-eastern Nigeria – net of "for refund"			716 127
Enhanced pre-return assistance in Morocco – net of "for refund"			707 050
Enhancing the understanding of migration and population mobility in Africa and the Arab Peninsula through data collection and analysis of regional routes, trends and needs			664 422
Community stabilization for high-risk communities in Ndélé, Central African Republic			592 579

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>GERMANY (continued)</b>			
Data collection and analysis of regional routes to enhance understanding of migration in the Horn of Africa and Arab Peninsula			584 795
Germany: Reintegration assistance for voluntary returnees to the Islamic Republic of Iran (2017/2018 European reintegration network applications)			570 552
Response and recovery assistance for internally displaced persons and returnees in Geddo and west Guji, Ethiopia			568 828
Coordinated humanitarian assistance for populations affected by climate change and/or conflict in Somalia			568 182
Promoting peace and stability for internally displaced persons, migrants and local host communities in Libya			522 528
Migration for development programme II – Germany			482 036
Resettlement of refugees from Egypt to Germany – net of “for refund”			463 194
Understanding and addressing trafficking in persons in Mauritania – phase IV			399 880
Migration for development programme II: supporting the Albanian institute of statistics (INSTAT) in conducting a national household migration survey – Albania			358 362
Expanding Burundi’s comprehensive humanitarian and emergency response for vulnerable displaced populations – Burundi			341 297
Improving the protection and the living conditions of conflict-affected populations in north-east Nigeria			340 909
Reducing irregular migration through information on migration in Côte d'Ivoire			291 375
Voluntary returnees as messengers – Germany			257 657
Development of training modules for health professionals, law enforcement officers and trainers on migrant and refugee health, addressing communicable diseases and mental health problems – Belgium			255 461
Programme for human security and stabilization in Kenya – phase IV			229 377
ZIRF counselling 2018: individual return-related inquiries – Germany			205 347
Basics of return information and counselling: training for local authorities in Germany			201 728
Programme for human security and stabilization in Kenya – phase III			179 211
IOM information and return counselling centre in Berlin and Brandenburg – Germany			175 696
Junior professional officer			168 699
Junior professional officer			168 699
Capacity-building for policymakers in disaster- and climate change-related mobility in the Philippines and the eastern Caribbean			160 178
Global migration data portal – phase III – Germany			114 021
Community livelihood assistance to displaced populations in the Mount Sinjar area – Iraq			113 766
Junior professional officer – Sudan			112 480
Junior professional officer – Germany			107 672
Supporting the implementation of the protection agenda: platform on disaster displacement – net of “for refund”			103 473
Global migration data portal – phase II – Germany – net of “for refund”			96 477
ZIRF counselling 2018: country fact sheets – Germany			69 527
Junior professional officer			51 456
World migration report 2020 – Germany funding			22 421
European reintegration network: reintegration assistance for returnees in their country of origin (voluntary and non-voluntary) – Bangladesh			3 555
Integrated experts programme (GAPPO)			2 284
Fund received in 2018 – to be allocated			1 820
Strengthening national response capacities and awareness to combat trafficking in persons in the Central African Republic – for refund			(1 884)
REAG/GARP Germany 2016: nationwide financial assistance for voluntary returnees from Germany 2016 – net of “for refund”			(4 447)
Educational programme for Syrian refugees and host communities – for refund			(7 196)
ZIRF counselling: country fact sheets 2017 – Germany – for refund			(15 217)
Preparatory measures for the development of an online application system for assisted voluntary return and reintegration projects implemented by the IOM office in Germany – net of “for refund”			(18 125)
ZIRF counselling: individual return-related inquiries 2016 – Germany – net of “for refund”			(23 179)
Understanding and addressing trafficking in persons in Mauritania – phase II – for refund			(46 769)
Enhanced pre-return assistance in Morocco – for refund			(68 180)
Support for the documentation of undocumented Afghans residing in Pakistan – for refund			(140 022)
Consolidating direct assistance and assisted voluntary return and reintegration services in Egypt (CARE) – net of “for refund”			(141 748)
Online information website – return portal 2017 – Germany – for refund			(149 047)
Enhancing the understanding of migration and population mobility in the Horn of Africa and the Arab Peninsula through data collection and data analysis on regional routes, trends and needs – net of “for refund”			(358 863)
Aware migrants information campaign – engaging West African communities – Italy – net of “for refund”			(373 504)



	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>GERMANY (continued)</b>			
Support for the family assistance programme for Syrians applying for family reunification in Germany – for refund			(416 966)
Strengthening community policing in Iraq – for refund			(440 667)
Promoting peace and stability for internally displaced migrants and local host communities in Libya – for refund			(455 829)
Support for a family admissions programme for Syrians and Iraqis to Germany – for refund			(486 854)
Community policing in return areas in Iraq – for refund			(526 904)
Resettlement from Turkey to Germany under the EU–Turkey 1:1 resettlement mechanism – Germany – for refund			(1 415 588)
REAG/GARP Germany 2016: nationwide financial assistance for voluntary returnees from Germany 2016 – net of “for refund”			(1 462 617)
<b>Total: Germany – Earmarked</b>			<b>90 822 010</b>
<b>GREECE</b>			
Implementation of voluntary returns including reintegration measures – Greece			9 698 327
Qualitative services at local level for migrants and refugees – Czechia			15 963
Relocation programme from Greece to other European Union member states for beneficiaries in clear need of international protection – Greece – for refund			(3 900 488)
<b>Total: Greece – Earmarked</b>			<b>5 813 803</b>
<b>GUATEMALA</b>			
Establishment of the technical support unit of the regional conference on migration			19 709
Return of highly vulnerable migrants to Central America and Mexico			6 300
<b>Total: Guatemala – Earmarked</b>			<b>26 009</b>
<b>HONDURAS</b>			
Strengthening capacity to care for returned boys, girls and adolescents in the Belén care centre for migrant families and children in Honduras – Honduras			251 533
<b>Total: Honduras – Earmarked</b>			<b>251 533</b>
<b>HUNGARY</b>			
Hungarian assisted voluntary return and reintegration and information programme – Hungary			171 356
Awareness-raising campaign on trafficking in human beings – Hungary			165 174
Pilot project to assist family reunification in Hungary			58 894
Complex reintegration assistance for assisted voluntary return – Hungary			52 433
Voluntary contribution for the IOM office in Budapest			47 767
Building bridges: city services for better integrated migrants – Hungary			32 769
Swiss–Hungarian transnational cooperation on the referral of victims of trafficking – Hungary			8 026
<b>Total: Hungary – Earmarked</b>			<b>536 420</b>
<b>ICELAND</b>			
Assisted voluntary return and reintegration support for migrants in Iceland – Finland			728 666
Resettlement of quota refugees to Iceland			96 707
Assisted voluntary return and reintegration support for asylum seekers in Iceland – pilot project – Finland – for refund			(239 640)
<b>Total: Iceland – Earmarked</b>			<b>585 733</b>
<b>IRELAND</b>			
Voluntary assisted return and reintegration programme 2018 – Ireland			905 353
Resettlement of refugees from Lebanon and Jordan to Ireland			739 100
Voluntary assisted return and reintegration programme for vulnerable irregular migrants 2018 – Ireland			224 782
Voluntary assisted return and reintegration programmes for non-EEA nationals – Ireland			100 838
Voluntary assisted return and reintegration programme for irregular non-EEA nationals 2017 – Ireland			79 899
Transfer from France to Ireland of 40 unaccompanied/separated children granted international protection – Ireland – net of “for refund”			46 915
Relocation of persons in possible need of international protection from Malta to Ireland			24 454
<b>Total: Ireland – Earmarked</b>			<b>2 121 340</b>



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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>ITALY</b>			
Assisted voluntary return and reintegration from Italy			4 737 702
Linguistic and intercultural mediation for emergency actions: supporting the border police department of the Italian ministry of the interior			4 668 864
Relocation programme for Syrians, Eritreans and Iraqis from Italy to other European Union member states – actions to support the Italian government (EUREL) – Italy			2 379 884
Migration and development initiatives: Italian voluntary contribution 2018 – Italy			2 358 491
Consolidation of a direct assistance service for vulnerable migrants along migratory routes in Egypt (CASE)			1 963 190
Bringing together youth, diaspora and local authorities for an integrated approach to promote employment and address irregular migration – Guinea			1 851 852
CINEMARENA: the itinerant education and information programme to raise awareness of the risks of irregular migration in Africa – Italy			1 808 432
Migration and development initiatives: Italian voluntary contribution 2017 – Italy			1 770 956
Italian trust fund			1 768 868
Direct assistance for abandoned migrants – Niger			1 734 104
Assisted voluntary return and reintegration in Algeria			1 507 799
Resettlement: a durable solution for people in need of protection – Italy			1 451 800
ADITUS – Italy			1 348 774
Psychosocial support to crisis-affected, displaced and migrant youth and their families in Lebanon			1 242 236
Humanitarian protection in Afghanistan			1 179 245
Supporting and increasing health-care access for migrants and vulnerable Egyptian host community members			1 156 069
Enhancing the psychosocial well-being of displaced and host communities in Lebanon affected by the Syrian crisis			1 136 364
Aware migrants information campaign – Italy			1 129 234
Technical support to Link2007 – awareness-raising activities in West Africa – Italy			1 084 827
Facilitating the resettlement in Italy of people in need of international protection by providing comprehensive resettlement support services (FAIR) – Italy			782 903
PASSIM – phase II – Italy			697 687
ATES: technical assistance and support to the local health authority of Syracuse – Italy			402 771
Providing technical support to the government of the Sudan in addressing migration management challenges – Sudan			335 946
Insulin supply for diabetic patients in Libya			298 686
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 policy			277 778
PASSIM: IOM support for the Italian programme for assistance and health monitoring at sea for rescued migrants – Italy			244 064
Accolgo, Conosco, Integro – Italy			196 541
Assisted voluntary return and reintegration for migrants in an irregular situation in Morocco			152 211
NIGERIMM: challenges of migration in the Niger			148 747
Junior professional officer – Côte d'Ivoire			147 157
Aware migrants information campaign – phase III – Italy			143 164
G-START: governance, territory, reception and health for asylum seekers and holders of international protection – Italy			141 562
Junior professional officer – Tunisia			124 026
Renovating and rehabilitating the A.M. Dogliotti medical college at the university of Liberia			111 718
Junior professional officer – Ethiopia			105 499
Management support unit for the Italian-led regional development and protection programme for North Africa – Italy			93 785
Community health educators for appropriate and fair access to services (AMIF) 2016–2018 – Italy			63 700
Towards migration and integration governance – Italy			61 193
Mentorship in Italian universities: youth-to-youth support for the integration of students with different backgrounds			31 787
Fund received in 2018 – to be allocated			30 061
Repatriation of non-European Union citizens from Italy			28 334
Promoting the psychosocial well-being of persons affected by crisis in Burundi			7 950
<b>Total: Italy – Earmarked</b>			<b>40 905 962</b>
<b>JAPAN</b>			
Bangladesh: extended support for the affected population in Cox's Bazar			4 545 454
Improving the human security of migrants and communities of return in Somalia			4 000 000
Integrated humanitarian and community stabilization assistance in conflict-affected areas of Iraq			3 636 364
Supporting the government of Jordan in reinforcing security in their border operations along the shared frontier with the Syrian Arab Republic – Jordan			2 000 000

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>JAPAN (continued)</b>			
Multisectoral assistance for people affected by the Syrian crisis			2 000 000
Protecting the borders of Djibouti in the context of the growing threat of terrorism, smuggling, irregular migration and other forms of crime – Djibouti			1 500 000
Enhancing human security for vulnerable displaced populations and host communities – South Sudan			1 500 000
Support to the government of Lebanon in addressing security and humanitarian border management challenges at the Masnaa border crossing point – Lebanon			1 000 000
Assistance for returning Afghan migrants – Afghanistan			1 000 000
Improved access to comprehensive basic services and livelihood opportunities for Syrian refugees in Turkey			1 000 000
Capacity-building to improve border security and address transnational organized crime in South Sudan			1 000 000
Enhancing collective operational preparedness for cross-border migration and humanitarian crises: Mauritania and Mali			1 000 000
Emergency grant aid in response to the Ebola virus disease outbreak in the Democratic Republic of the Congo			1 000 000
Provision of life-saving primary health-care, and water, sanitation and hygiene services to people affected by the crisis in Kasai province – Democratic Republic of the Congo			900 000
Community stabilization in the coastal and southern regions of Somalia bordering Kenya			800 000
Creating conditions for peaceful coexistence between internally displaced persons in protection of civilian sites, returnees and host community members – South Sudan			800 000
Enhancing the sustainable reintegration of returning internally displaced persons and refugees while promoting community cohesion through the provision of livelihoods, basic infrastructure and service			600 000
Addressing the humanitarian–development nexus in West Kordofan state – Sudan			573 000
Libya: strengthening humanitarian border management principles at the borders with neighbouring countries			500 000
Promoting cohesion and sustainable community development in conflict-affected communities in the Donbas – Ukraine			500 000
Engaging the diaspora to strengthen the health, flood prevention and agriculture sectors in Sierra Leone			500 000
Enhancing collective capacity for managing borders and protecting border communities: the Gambia and Senegal – Gambia			500 000
Refugee resettlement – Japan			432 517
Promoting community cohesion for Syrian female refugees and members of their host communities – Egypt			300 000
Building sustainable peace and promoting the human security of cross-border communities and mobile populations – Lesotho			300 000
Return and reintegration assistance for trafficked victims in Japan			196 250
Seconded staff – Kenya			173 954
Junior professional officer			159 984
Junior professional officer – Viet Nam			154 847
Placement of advisors from the Somali diaspora for the Japan International Cooperation Agency project on youth employment in Somalia			146 357
Junior professional officer – Turkey			124 225
Assisted voluntary return and reintegration project in Japan			97 676
Junior professional officer – United States			61 867
Bali process website support project – Australia			10 000
Countering terrorism by enhancing land border control in Nigeria – for refund			(67 284)
Strengthening technical and operational practices to address irregular migration at Egyptian entry and exit points – Egypt – for refund			(502 868)
<b>Total: Japan – Earmarked</b>			<b>32 442 343</b>
<b>KAZAKHSTAN</b>			
Fund received in 2018 – to be allocated			14 994
<b>Total: Kazakhstan – Earmarked</b>			<b>14 994</b>
<b>LATVIA</b>			
Facilitating refugee resettlement in Latvia			23 258
<b>Total: Latvia – Earmarked</b>			<b>23 258</b>
<b>LITHUANIA</b>			
Migration information centre (2018): facilitating the reintegration of returning Lithuanian nationals – Lithuania – net of “for refund”			125 456
Facilitating refugee resettlement in Lithuania			63 966
RAF: return assistance for foreigners – Lithuania – net of “for refund”			59 715
Winterization support for conflict-affected communities in Donetsk and Luhansk oblasts (GCA) – Ukraine			57 870

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>LITHUANIA (continued)</b>			
Return assistance for foreigners – phase II – Lithuania			45 455
European migration network 2017–2018: national contact point for Lithuania			42 093
Winterization support for conflict-affected communities in Donetsk and Luhansk oblasts – Ukraine			29 621
Reintegration in the home country – Lithuania			8 083
<b>Total: Lithuania – Earmarked</b>			<b>432 259</b>
<b>LUXEMBOURG</b>			
Assisted voluntary return and reintegration from Luxembourg – Belgium			326 305
Assisted voluntary return and reintegration from Luxembourg – Belgium			270 876
Assisted voluntary return and reintegration from Luxembourg – Belgium			95 178
Family assessment of unaccompanied migrant children present in Luxembourg – Belgium			44 761
Cooperation on services for refugee resettlement to Luxembourg (244 Syrians) – Belgium – for refund			(117 232)
<b>Total: Luxembourg – Earmarked</b>			<b>619 888</b>
<b>MALTA</b>			
Assisted voluntary return and reintegration in the country of origin – RESTART VI – Malta			67 799
Supporting efforts to counteract trafficking in persons in Malta: engagement with the private sector			5 688
Providing refugee resettlement assistance to the government of Malta			1 383
<b>Total: Malta – Earmarked</b>			<b>74 871</b>
<b>MARSHALL ISLANDS</b>			
Migration information and data analysis system (MIDAS) in the Marshall Islands – Federated States of Micronesia			735 000
<b>Total: Marshall Islands – Earmarked</b>			<b>735 000</b>
<b>MEXICO</b>			
Returned migrants assistance programme – Mexico			868 096
Fund received in 2018 – to be allocated			100 000
Development of a protocol for the assistance and reintegration of returnees in the state of Puebla – Mexico			51 854
Establishment of the technical support unit of the regional conference on migration			37 520
Return of highly vulnerable migrants to Central America and Mexico			7 080
<b>Total: Mexico – Earmarked</b>			<b>1 064 550</b>
<b>MOROCCO</b>			
Fund received in 2018 – to be allocated			15 000
<b>Total: Morocco – Earmarked</b>			<b>15 000</b>
<b>MYANMAR</b>			
Greater Mekong subregion: capacity-building for HIV/AIDS prevention – phase II – Myanmar			64 700
<b>Total: Myanmar – Earmarked</b>			<b>64 700</b>
<b>NETHERLANDS</b>			
Unearmarked income		7 500 000	
Return and emigration assistance from the Netherlands (REAN) 2018–2020			11 606 452
SRHR–HIV knows no borders – South Africa			7 007 230
Migrant rescue and assistance in the Agadez region – phase III – Niger			6 818 182
Consortium for integrated stabilization and peace in eastern Democratic Republic of the Congo (CISPE) – Democratic Republic of the Congo			5 246 945
Protection services for vulnerable and stranded migrants in and transiting through North Africa (PROTECT) – Egypt			5 119 434
Regional action plan strengthening the regional response to large-scale migration of Venezuelan nationals into South America, North America, Central America and the Caribbean – Argentina			4 550 626
Improving the outlook for displaced persons – Iraq			2 732 240
Resettlement programme in the Netherlands – net of “for refund”			1 961 100
Reinforcing self-advancement of Moroccan youth – Morocco			1 650 942
Facilitating informed migration choices: community conversation as a tool for preventing unsafe migration in Ethiopia			1 230 883
Promoting community reconciliation and reintegration of low-risk former non-state armed group associates in north-east Nigeria			1 184 687
Enhancing understanding of migration and human mobility in Chad through improved management of migration-related data – Chad			1 165 000

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>NETHERLANDS (continued)</b>			
Supporting the sustainability of community policing in the provinces of Papua, West Papua and Maluku – Indonesia			1 094 456
Strengthening Egyptian governmental efforts to combat trafficking in persons (STRENGTH) – Egypt			658 385
Enhancing migration management in African states through capacity-building in integrated border management and countering irregular migration – United Republic of Tanzania			284 414
Morocco: assisted voluntary return and reintegration for stranded or at-risk migrants willing to return to their country of origin			251 856
Connecting diaspora for development in Iraq – Netherlands			231 364
SWAT – working together towards the future – Netherlands			190 487
Junior professional officer – Afghanistan			183 480
Assisted voluntary return and reintegration from Libya			148 833
Supporting regional councils to mainstream migration into their local planning – Morocco			117 096
Relocation to the Netherlands – pilot phase – Netherlands – net of “for refund”			116 119
Junior professional officer – Ethiopia			111 967
Junior professional officer – Egypt			102 761
Symposium on fostering labour mobility within and from Africa – Kenya			87 587
Junior professional officer – Jordan			80 113
Assisted voluntary return from the Netherlands – Netherlands			73 765
Tailored capacity-building training for prosecutors and judges in the identification of victims of trafficking and enhancement of the prosecution of traffickers – Kuwait			51 735
Fund received in 2018 – to be allocated			37 543
Mongolia and the Netherlands – intergovernmental exchange visit on return migration – China			26 383
Supporting Turkey in establishing a human rights-based and effective system for the implementation of the EU–Turkey readmission agreement – Turkey – net of “for refund”			23 911
Building resilient communities – Iraq			17 065
Capacity-building training on identifying victims of trafficking – Kuwait			11 178
Fairwork: assisted voluntary return from detention and alternatives for irregular migrants – Netherlands			1 620
Global migration film festival 2017 and 2018 in Slovakia			1 180
Pilot cash grants for selected migrants in Amsterdam – Netherlands – for refund			(13 270)
Return and emigration assistance from the Netherlands – for refund			(468 171)
<b>Total: Netherlands – Unearmarked and earmarked</b>		<b>7 500 000</b>	<b>53 695 578</b>
<b>NEW ZEALAND</b>			
Resettlement services (funded by New Zealand) – Australia			987 508
Strengthening operational capacity to manage displacement induced by climate change and natural disasters in Vanuatu			300 000
Community reconstruction pipeline in response to the magnitude 7.5 earthquake that struck Papua New Guinea on 26 February 2018			202 290
Expanding public information and early warning delivery systems in Pohnpei – Federated States of Micronesia			100 000
Facilitated migration services (funded by New Zealand) – Australia			89 916
Restoring emergency VHF communications in Palau – Federated States of Micronesia			70 522
Bali ministerial conference on people smuggling, trafficking and related transnational crime – net of “for refund”			(69 467)
<b>Total: New Zealand – Earmarked</b>			<b>1 680 770</b>
<b>NICARAGUA</b>			
Establishment of the technical support unit of the regional conference on migration			5 500
Return of highly vulnerable migrants to Central America and Mexico			2 300
<b>Total: Nicaragua – Earmarked</b>			<b>7 800</b>
<b>NORWAY</b>			
Unearmarked income		1 756 235	
Cross-border response for undocumented Afghans, and drought displacement data collection – Afghanistan			2 341 646
Regional programme against human trafficking – phase II – Ukraine			2 271 712
Voluntary assisted return programme from Norway – 2018			2 153 039
Quota cases to Norway – refugees from Europe – Norway			1 677 975
Migration-related support for the African Union Commission – Ethiopia			1 427 918
Cultural orientation programme for Norway-bound refugees 2018			1 150 583
Fund received in 2018 – to be allocated			733 595
Enhancing operational capacities of Somalia's immigration authorities – phase III – Somalia			684 932

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>NORWAY (continued)</b>			
Strengthening counter-trafficking efforts and protecting vulnerable migrants in Central Asia in response to regional and global challenges – Kazakhstan			608 125
Norway support for IOM activities in 2018/2019 – Bangladesh			595 451
Information, return and reintegration for vulnerable migrants in Norway – phase VII			526 337
Enhancing protection and improving knowledge of the risks of irregular migration in the Sudan – phase IV – Sudan			522 415
Protecting the human rights of victims of trafficking – Republic of Moldova			507 796
Morocco: Voluntary return and reintegration for stranded migrants (RAISE)			468 329
Assisted voluntary return and reintegration for at-risk or stranded migrants willing to return to their country of origin – Morocco			363 460
Contributions and invoicing – Norway			358 900
Assisted voluntary return and reintegration support to migrants residing in Turkey – phase II			351 247
Strengthening the capacity of the Nigerian immigration service to counter irregular migration from Nigeria			351 247
Enhancing protection and improving knowledge of the risks of irregular migration in the Sudan – phase V			351 247
Financial support to return – phase X – Norway			335 897
Enhancing protection of migrants and refugees in Ethiopia through the provision of specialized services in the emergency migration response centres			245 519
Voluntary assisted return programme Norway 2017 – Norway – net of “for refund”			66 839
Voluntary repatriation from Norway			13 125
Building the capacities of institutions in Bosnia and Herzegovina to address mental health issues among defence personnel – phase II – Bosnia and Herzegovina			12 359
Information, return and reintegration for vulnerable migrants in Norway – phase VI – Norway – for refund			(17 396)
Financial support for return – phase IX – Norway – for refund			(72 161)
Direct assistance for internally displaced persons and stranded migrants in Libya – for refund			(191 265)
<b>Total: Norway – Unearmarked and earmarked</b>		<b>1 756 235</b>	<b>17 838 872</b>
<b>PALAU</b>			
Palau: human trafficking assessment – Federated States of Micronesia			6 000
<b>Total: Palau – Earmarked</b>			<b>6 000</b>
<b>PAPUA NEW GUINEA</b>			
Strengthening public awareness and building capacity in communication and community engagement – phase II – Papua New Guinea			826 594
Papua New Guinea: assisted voluntary return and reintegration			281 478
<b>Total: Papua New Guinea – Earmarked</b>			<b>1 108 072</b>
<b>PARAGUAY</b>			
Migration management through an intercontinental personal identification and registration system (PIRS/MIDAS) – phase II – Paraguay			556 344
Technical cooperation with the government of Paraguay			28 240
<b>Total: Paraguay – Earmarked</b>			<b>584 584</b>
<b>PERU</b>			
Funds administration with the municipality of Lima for the Pan-American games – Peru			297 855 904
Strengthening the national police for security and community stabilization in Peru – phase II			4 629 276
Strengthening the national police for community security and stabilization – Peru			2 544 604
Technical assistance project for EsSalud's work management services – Peru			1 375 000
Technical support for bidding processes (construction/supervision) to improve the Otuzco-Combayo road, Cajamarca province – Peru			148 682
Technical cooperation among developing countries			20 967
<b>Total: Peru – Earmarked</b>			<b>306 574 432</b>
<b>PHILIPPINES</b>			
Developing the capacity of the Philippines department of social welfare and development to train families and communities in evacuation preparedness – Philippines – for refund			(5 563)
Leyte resettlement sites sustainable water supply – Philippines – net of “for refund”			(11 755)
Construction of transitional shelters for populations affected by typhoon Haiyan – Philippines – for refund			(22 854)
Construction of 320 shelters for families affected by typhoon Haiyan in Tacloban city – Philippines – net of “for refund”			(175 013)
<b>Total: Philippines – Earmarked</b>			<b>(215 185)</b>

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>POLAND</b>			
Poland assisted voluntary returns programme 2006			320 578
Fund received in 2018 – to be allocated			120 482
Migrant.Info: support for migrants and their inclusion in Polish society – Poland			101 945
<b>Total: Poland – Earmarked</b>			<b>543 005</b>
<b>PORTUGAL</b>			
Unearmarked income		227 531	
Providing refugee resettlement assistance to the government of Portugal			778 059
Assisted voluntary return and reintegration – phase VI – Portugal			514 608
Fostering integration by addressing health equity – Portugal			45 904
Upholding human rights standards at the UHSA reception centre for irregular migrants – Portugal			32 293
Facilitating refugee resettlement in Portugal			11 120
Fund received in 2018 – to be allocated			8 827
Expert in bilateral cooperation, migration and development from the Portuguese institute for development assistance (IPAD) – for refund			(5 301)
<b>Total: Portugal – Unearmarked and earmarked</b>		<b>227 531</b>	<b>1 385 510</b>
<b>REPUBLIC OF KOREA</b>			
Revitalization of the Kahriz water supply system to enhance rural development for internally displaced communities in Azerbaijan			1 768 000
Voluntary contribution			1 300 000
Multisectoral assistance for populations affected by the crisis in the Syrian Arab Republic			800 000
Humanitarian assistance for the most vulnerable host communities for resilience-building and livelihood restoration			500 000
Assistance for internally displaced persons in Yemen			500 000
DANBI: building the resilience of communities in Léogâne through promoting security and inclusive development through social cohesion based on women's capacity – Haiti			300 000
Junior professional officer			246 099
Junior professional officer – Thailand			137 913
Refugee resettlement to the Republic of Korea			95 585
Implementation of the IOM private sector partnership strategy 2016–2020			94 690
Supporting the Zanjili community through the mobile medical unit – Iraq			10 000
Disaster preparedness training: training of trainers – Republic of Korea			5 716
Refugee resettlement to the Republic of Korea – Thailand – net of “for refund”			(6 326)
Humanitarian assistance for undocumented Afghan returnees from Pakistan and the Islamic Republic of Iran – Afghanistan – for refund			(10 000)
<b>Total: Republic of Korea – Earmarked</b>			<b>5 741 677</b>
<b>ROMANIA</b>			
INTERACT Plus: integrated services for migrants and social and intercultural dialogue – Romania			348 322
INTERACT Plus: integrated services for migrants and intercultural dialogue in Romania			270 302
INTERACT: integrated services for migrants and social and multicultural dialogue in Romania			234 415
Assisted voluntary return and reintegration programme in Romania 2017–2020			127 465
Assisted voluntary return and reintegration programme in Romania 2017–2020			110 502
STARRT II: services for pre-departure assistance and transfer of 80 refugees resettled from Turkey in 2017 – Romania – net of “for refund”			(37 008)
<b>Total: Romania – Earmarked</b>			<b>1 053 998</b>
<b>SERBIA</b>			
Supporting the Serbian commissariat for refugees and migration in implementing national migration policies – phase VI			81 354
<b>Total: Serbia – Earmarked</b>			<b>81 354</b>
<b>SLOVAKIA</b>			
Rehabilitation of public health facilities and expansion of economic opportunities in Beqaa governorate – Lebanon			236 967
Migration information centre to support integration of migrants in Slovakia – phase IX			228 024
Voluntary return and reintegration in country of origin – Slovakia			188 601
Integration programme for persons resettled in Slovakia			133 914
Integration programme for persons resettled in Slovakia – phase III			112 583
European migration network: national contact point for Slovakia			57 436

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>SLOVAKIA (continued)</b>			
Capacity-building on preventing trafficking in human beings for professionals working with socially disadvantaged and vulnerable persons – Slovakia			20 478
Prevention of trafficking in human beings – Slovakia – net of “for refund”			19 783
Contribution to premises rental costs – Slovakia			17 435
<b>Total: Slovakia – Earmarked</b>			<b>1 015 220</b>
<b>SLOVENIA</b>			
Resettlement programme for refugees from Turkey to Slovenia – Slovenia			141 110
<b>Total: Slovenia – Earmarked</b>			<b>141 110</b>
<b>SPAIN</b>			
Resettlement project to Spain 2018–2019			1 478 953
Voluntary return and reintegration for stranded migrants – Morocco			341 297
Resettlements to Spain			281 442
Assisted voluntary return and reintegration for at-risk or stranded migrants willing to return to their country of origin – Morocco			238 949
Assisted voluntary return and reintegration for vulnerable migrants – Spain			153 442
Productive assisted voluntary return programme to Africa and Latin America – Spain			102 295
Voluntary contribution for IOM Madrid office rent			54 042
Selection mission for resettlement to Spain 2018			34 084
EMPLEA–T – Spain			7 646
SENSIBILIZA–T – Spain			4 611
Employment promotion in rural areas (PEAR) – Spain – for refund			(37 523)
<b>Total: Spain – Earmarked</b>			<b>2 659 237</b>
<b>SWEDEN</b>			
Unearmarked income		7 459 846	
Camp coordination and camp management support and direct life-saving and protection assistance for affected populations in displacement sites in eastern Democratic Republic of the Congo			4 297 519
Strengthening protection and psychosocial assistance for vulnerable individuals in Cox's Bazar			4 076 933
Quota cases to Sweden – refugees from Europe to Sweden			4 022 216
Implementation of the AU-ILO-IOM-ECA joint programme on labour migration governance for regional integration and development			2 518 340
Strengthening institutions through diaspora assistance in Somalia (SIDA–MIDA): public financial management, justice and health – Somalia			2 122 652
Scaling up coordinated protection, promotion and reinforcement of human rights for citizens and vulnerable groups, including internally displaced persons, in Zimbabwe			1 544 231
Improvement of the living conditions and protection of conflict-affected populations in north-eastern Nigeria			1 203 369
Supporting reintegration in conflict-affected communities through an area-based approach – Iraq			1 203 369
Life-saving humanitarian assistance to migrants, internally displaced persons and other conflict-affected populations in Yemen			1 203 369
Family reunification resettlement cases to Sweden			1 127 108
Enhancing corporate responsibility in eliminating slavery and trafficking (CREST) in Asia – Viet Nam			969 553
Fund for the strengthening of the integral system of truth, justice, reparation and non-repetition (SIVJNRN) – Colombia			574 713
Assisted voluntary return and reintegration for victims of trafficking and foreign citizens in prostitution in Sweden 2018 – Finland			407 896
Support for the office of the high commissioner for peace (OACP) for institution- and community-strengthening towards peacebuilding at territorial level – Colombia			400 359
Global Compact-related staff – team leader			285 703
Symposium on fostering labour mobility within and from Africa – Kenya			281 393
Building the capacity of the African Union Commission to effectively implement the joint labour migration programme – Ethiopia			229 885
Towards global guidance on bilateral labour migration arrangements: unpacking key obstacles to implementation in Africa			164 240
Junior professional officer – Myanmar			127 015
Junior professional officer – Tunisia			112 984
Swedish medical programme for Bosnia and Herzegovina and Kosovo* – phase V – Bosnia and Herzegovina			81 537
Support for the sustainable development goals national follow-up strategy – Colombia – for refund			(1 287)
Promoting the social mobilization and education for peace strategy: the “world’s largest conversation” – Colombia – for refund			(7 551)

\* References to Kosovo shall be understood to be in the context of United Nations Security Council resolution 1244 (1999).



	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>SWEDEN (continued)</b>			
Life-saving humanitarian assistance for migrants, internally displaced persons and other conflict-affected populations in Yemen – for refund			(8 135)
Training for trainers in the gender approach for the transitional zones and FARC reintegration – Colombia – for refund			(8 629)
Protection of the most vulnerable internally displaced persons in IOM-coordinated displacement sites in North Kivu, Democratic Republic of the Congo – for refund			(78 629)
Partnership on health and mobility in East and Southern Africa – for refund			(82 418)
Multisectoral humanitarian assistance in north-eastern Nigeria – SIDA 2017 allocation – Nigeria – net of “for refund”			(82 729)
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Iraq – for refund			(89 263)
Strengthening humanitarian response through enhanced information management services, psychosocial and direct assistance, and early recovery and counter-trafficking activities in north-eastern Nigeria – for refund			(1 571 580)
Emerging resettlement countries joint support mechanism programme account – net of “for refund”			(9 984 558)
<b>Total: Sweden – Unearmarked and earmarked</b>		<b>7 459 846</b>	<b>15 039 606</b>
<b>SWITZERLAND</b>			
Unearmarked income		502 008	
IOM coordinating office			2 496 464
Poverty reduction through skills development for safe and regular migration in Cambodia, the Lao People's Democratic Republic, Myanmar and Thailand – Thailand			2 100 000
Reintegration assistance from Switzerland			1 089 628
IOM appeal on the Rohingya crisis of August 2017			1 016 260
IOM appeal on the Rohingya crisis 2018			1 010 101
Mainstreaming migration into national development strategies – transition phase			969 192
Strengthening labour migration governance through regional cooperation in Colombo process countries – Sri Lanka			829 299
Business skills development and in-kind support for vulnerable communities affected by conflict and mass migration in southern Libya			800 000
Providing refugee resettlement assistance to the government of Switzerland			800 000
Development of the international recruitment integrity system (IRIS): phase II			777 291
Assistance for returnees to the Agadez and Zinder regions – Niger			744 725
Post-arrival humanitarian assistance and protection: enhanced support for Afghan returnees from the Islamic Republic of Iran and Pakistan – Afghanistan			717 158
Protection assistance: mobile outreach and case management teams to improve the well-being of Syrian refugees in Turkey			669 413
Provision of integrated services and promotion of social cohesion through a municipal migrant and refugee centre in Adana – Turkey			460 123
Development of the international recruitment integrity system (IRIS)			433 962
Durable solutions for internally displaced persons in Ethiopia			401 606
Transitional housing: resilience-building for affected Syrian populations – Syrian Arab Republic			313 069
Protection against sexual exploitation and abuse regional project (whole of Syrian Arab Republic)			281 125
Enhancing life-saving operations at sea by the Libyan coastguard – Libya			280 058
Swiss REPAT – IOM movements programme			259 934
Monitoring and assessing populations in Turkey through the migrant presence monitoring programme – Turkey			252 270
Swiss pre-departure orientation programme (PDCH III)			250 000
Information tracking and monitoring of South Sudan displacement dynamics – phase II			246 760
Enhancing reintegration assistance for migrants returning through the assisted voluntary return and reintegration programme of Greece – phase III – Greece			240 964
Enhancing social protection for migrants in situations of vulnerability in Serbia			202 429
Reimbursable movements from/to Switzerland – Federal office for migration			171 368
Mainstreaming migration into national development strategies			168 745
Extension of upgrading the migration data collection and management system at priority border posts in the Democratic Republic of the Congo – MIDAS v.4			154 321
Connecting with and engaging migrants through the MigApp mobile platform			149 551
Tandem with NGOs to support victims of trafficking in human beings (TaNGO) – Romania			135 124
Helping the government of Nigeria to shelter and reintegrate female victims of trafficking and other persons of concern			126 063
Durable solutions: intention survey of persons internally displaced by conflict in Ethiopia			120 482
Improved reconstruction of flood- and cyclone-affected schools in Rakhine state – Myanmar			111 979
Nigeria immigration service training strategy implementation – phase I – Nigeria			110 331
Information, tracking and monitoring of South Sudan displacement dynamics – South Sudan			100 301
Exchange of knowledge between return counsellors to promote and coordinate assisted voluntary return and reintegration			93 296

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>SWITZERLAND (continued)</b>			
Information management and policy development for durable solutions for internally displaced persons in Ethiopia			92 688
Youth self-employment support programme in five communities of Conakry – Guinea			91 159
Switzerland: contributing to counter-trafficking efforts through the organization of international round tables and support for and coordination of counter-trafficking events			84 150
Facilitating sustainable reintegration of voluntary returnees through business support in Nigeria – phase II: 2018			81 900
Assisted voluntary return and reintegration assistance for victims of trafficking and cabaret dancers who have been exploited in Switzerland			78 242
Displacement tracking matrix for el niño response in Mozambique			75 370
Understanding and managing internal migration in Mongolia – China			72 091
Enhancing land and sea border data systems in Nigeria – phase II – Nigeria			64 727
Framing meeting to establish the United Nations network on migration: 15–16 October 2018, Chateau de Penthes, Geneva			63 852
Raising awareness on human trafficking: events on 18 October and itinerant bus			58 634
World migration report 2020			51 335
Return and reintegration of victims of human trafficking – Bulgaria			49 277
Swiss REPAT – IOM movements programme			48 577
Swiss pre-departure and post-arrival orientation programme in the Niger			44 556
Fund received in 2018 – to be allocated			44 550
Programme between IOM Bern and the Canton of Vaud – assisted voluntary return and reintegration – Switzerland			38 358
Training project on the creation and management of microenterprises in Guinea for beneficiaries of assisted reintegration from the Niger and Switzerland			38 119
Global compact national consultation – Mozambique			30 207
Assisted voluntary return and reintegration assistance for victims of trafficking and cabaret dancers who have been exploited in Switzerland			21 758
Plurinational State of Bolivia: migration, the environment and climate change in the Bolivian highlands			20 000
Service fee collection point for the Swiss REPAT–IOM movements programme			17 592
Swiss return information fund			15 000
Logistical support for the Swiss observer group joining the EU election observation mission for the municipal elections in Tunisia 2018 – Belgium			10 803
Global compact for safe, orderly and regular migration – regional civil society consultations			6 936
Global migration film festival			4 985
Support for the government of Nigeria to conduct national consultations on the global compact for safe, orderly and regular migration – Nigeria			3 875
Logistical support for the Swiss observer group joining the European Union election observation mission for the general election in Kenya – 2017 – Belgium			3 146
Reimbursable movements to/from Switzerland – Sozialamt Zug			2 037
Reimbursable movements to/from Switzerland – Regionaler Sozialdienst Chur			1 867
National multi-stakeholder consultations on the global compact for safe, orderly and regular migration in Bangladesh, Cambodia, Nepal, the Philippines, Sri Lanka and Thailand – Bangladesh			1 689
Assisted voluntary return and reintegration from Switzerland to Guinea: transition from the specific country programme to flat funding for IOM Conakry – for refund			(690)
ASHSHASH: for men and women who have escaped trafficking – Bangladesh – for refund			(805)
Building groups and associations of youth and women in seven localities in Guinea – net of “for refund”			(5 343)
Facilitating sustainable reintegration of voluntary returnees from Switzerland through business support in Nigeria – for refund			(39 695)
South–South migration network: a knowledge hub on South–South migration – Belgium – for refund			(88 349)
Assisted voluntary return and reintegration from Switzerland to Nigeria: phasing out – transition phase 2017 – for refund			(140 395)
<b>Total: Switzerland – Earmarked and unearmarked</b>		<b>502 008</b>	<b>20 025 593</b>
<b>THAILAND</b>			
People-to-people support to build community resilience through recovery and reconstruction in Nepal			2 000 000
Regional artemisinin initiative to elimination (RAI2E) – Thailand			161 099
IOM appeal on the Rohingya crisis of August 2017			94 283
<b>Total: Thailand – Earmarked</b>			<b>2 255 382</b>
<b>TIMOR-LESTE</b>			
Systematic screening for tuberculosis among high-risks groups in Timor-Leste			223 197
<b>Total: Timor-Leste – Earmarked</b>			<b>223 197</b>

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>TURKEY</b>			
Assisted voluntary return and reintegration for irregular migrants in Turkey			2 048 648
Consolidation and strengthening of the national referral mechanism for assisted voluntary return and reintegration of irregular migrants in Turkey			26 028
<b>Total: Turkey – Earmarked</b>			<b>2 074 676</b>
<b>UNITED KINGDOM</b>			
Unearmarked income		5 256 242	
Humanitarian assistance for conflict-affected households in the greater Upper Nile – South Sudan			13 815 845
Multi-year programme for natural disaster preparedness, response and recovery in Pakistan 2015 – 2019			9 263 408
Integrated protection for vulnerable migrants and conflict-affected Yemenis (internally displaced persons) in Yemen			6 901 149
Safety, support and solutions along the Central Mediterranean route – Senegal			6 692 531
Vulnerable persons resettlement scheme – United Kingdom			6 191 959
Enhancing conditions for durable solutions for internally displaced persons and returning refugees in Somalia			3 285 151
Integrated humanitarian and recovery support for displacement-affected populations in Somalia			2 673 797
Resettlement of vulnerable Syrians – United Kingdom – net of “for refund”			2 641 155
Safety, support and solutions along the Central Mediterranean route – Egypt			2 384 694
Vulnerable children resettlement scheme – United Kingdom			1 629 303
Support for resettlement of national staff and families working for the British Embassy in Kabul			1 455 922
Safety, support and solutions along the Central Mediterranean route			1 268 549
Comprehensive response to the humanitarian needs of the displaced population in Burundi			1 200 904
Protection and reintegration of Nigerian migrants returned from Libya under government-facilitated charter flights – Nigeria			1 148 066
Gateway resettlement programme – United Kingdom			1 147 316
Safety, support and solutions along the Central Mediterranean route – phase II			1 074 503
Promoting community stabilization, reconciliation and reintegration of victims of Boko Haram and former associates of the group deemed “low profile” in north-eastern Nigeria			1 000 566
Colombia: increasing territorial capacities for peacebuilding and reconciliation			897 753
Gateway resettlement programme (pre-arrival outcomes) – United Kingdom			774 453
Integration and stabilization support through livelihoods for internally displaced persons and the conflict-affected population in Ukraine			605 653
DfID in-kind shelter/non-food item/water, sanitation and hygiene donation to the Gedeo-west Guji humanitarian response – Ethiopia	498 539		97 698
Safety, support and solutions along the Central Mediterranean route: global migration data analysis centre component			590 404
Assisted voluntary return – Turkey			570 742
Colombia: participatory construction of action plans for regional transformation: PDET projects in three departments of Colombia			545 121
Assisted voluntary return and reintegration for irregular migrants in Turkey			530 231
Safety, support and solutions along the Central Mediterranean route: London coordination – United Kingdom			527 592
Colombia: participatory construction of action plans for regional transformation: PDET project in Montes de María			516 859
Strengthening the immigration and border management capacity of the federal government of Somalia			484 196
Facilitating voluntary, safe and orderly return and medical assistance for Burundian refugees in the United Republic of Tanzania			382 653
Transfer of unaccompanied asylum-seeking children from France, Greece and Italy to the United Kingdom			328 858
Helping the government to enhance the capacity of removal centres in line with global human rights standards – Turkey			317 878
Building societal connections and protecting minorities in Kosovo*			296 650
Piloting of the labour migration management framework: labour market inclusion of Syrians under temporary protection – Turkey			281 826
Eradicating modern slavery: advancing the Alliance 8.7 action group on migration – phase I			274 736
Tajik-Afghan integration, resilience and reform-building programme – Tajikistan			255 931
Protracted displacement: defining priority needs, identifying at-risk populations and advancing durable solutions – Iraq			255 428
Moving towards sustainable approaches to prevent violent extremism in Bosnia and Herzegovina – phase III			247 306
Understanding the regional dynamics of modern slavery in Latin America and the Caribbean using the UK approach – Colombia			245 803
Promoting social integration and reconciliation in Kosovo*			235 501
Support to strengthen the migration and asylum management system in Serbia – phase II			234 585
Capacity-building for the judicial system in the Sudan to address human trafficking			233 243

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>UNITED KINGDOM (continued)</b>			
Provision of arrival and reintegration assistance to Afghan nationals who have no legal right to remain in the United Kingdom and are being returned to Afghanistan by the UK government – Afghanistan			221 932
Colombia: delivering technical input for strengthening the strategic framework on justice and security			221 351
Supporting foster carers for child victims of human trafficking and modern slavery – United Kingdom			209 556
Facilitated return scheme reintegration support services – United Kingdom			198 857
Supporting Turkey in enhancing migrant integration and social cohesion through an online information platform and awareness-raising on migration			193 486
Improving the response capacity of the office of the high commissioner for peace in transition zones for the implementation of the peace agreements – phase II – Colombia – net of “for refund”			191 863
Colombia: building a new police–community relationship by enhancing participation in local security planning			176 623
Strengthening the government of Colombia’s capacity to implement post-conflict security guarantees – phase II			175 056
Supporting the efforts of the directorate general for migration management in enhancing the capacity of removal centres in line with international human rights standards – Turkey			165 222
Assessment of integrated border management application in Turkey			161 882
Supporting labour migration management in Turkey – phase II			157 779
Moving towards sustainable approaches to prevent violent extremism in Bosnia and Herzegovina			155 409
DETECT: training on the identification and referral of victims of trafficking in France			145 159
Funding for the transfer of unaccompanied migrant children from Greece to the United Kingdom – Greece – net of “for refund”			141 030
IDCU – identity documents verification – Afghanistan			133 634
Enhancing migrant integration and social cohesion in Turkey through an online information platform and awareness-raising			132 449
Sustainable solutions for vulnerable migrants in Egypt			129 096
Preventing and responding to irregular migration in Egypt – net of “for refund”			116 580
Supporting labour migration management in Turkey – phase II			114 838
Tajik–Afghan integration, resilience and reform-building programme – Tajikistan			109 464
Supporting stability and security in Una-Sana canton: support for communities hosting migrants – Bosnia and Herzegovina			105 788
Better data on and a coordinated response to modern slavery in Indonesia			94 502
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Sri Lanka			75 328
IDCU – identity documents verification – Afghanistan			74 713
Vulnerable children resettlement scheme – United Kingdom – net of “for refund”			71 499
Support to strengthen the migration and asylum management system in Serbia			43 812
Awareness-raising against trafficking in persons in Cusco 2018 – Peru			38 306
European reintegration network: reintegration assistance for returnees in their country of origin (voluntary and non-voluntary) – Bangladesh – net of “for refund”			34 322
Preventing violent extremism: reintegration of offenders and their families – Kosovo*			33 515
Iraq direct entry: facilitating resettlement in the United Kingdom			21 737
Field-level piloting of the labour migration management framework: sustainable labour market inclusion of Syrians under temporary protection in Gaziantep – Turkey			21 493
Colombia: support for the implementation of the final agreement with FARC regarding the priorities and obligations of the office of the high commissioner for peace			20 486
Monitoring migration flows through the displacement tracking matrix and enhancing the protection of migrants through direct assistance and durable solutions – Yemen			19 563
Strengthening Armenian labour migration management capacity to enhance protection of the human rights of migrants and governance			19 476
Enhancing the capacities of civil society representatives to protect the rights of vulnerable women, including female migrants and families			13 109
Building Colombian capacities to address gang violence – Colombia			11 889
Labour integration of Venezuelan engineers and technicians in Argentina			7 648
Building capacities to detect, identify and assist victims of trafficking and vulnerable migrants in the border areas of Uruguay			3 988
Supporting humanitarian return and reintegration from Libya – for refund			(6)
Improving the lives of migrants through direct assistance and the displacement tracking matrix – Libya – for refund			(2 081)
Improving infection prevention and control and water, sanitation and hygiene aspects of private health facilities – Sierra Leone – for refund			(2 658)
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Afghanistan – for refund			(7 011)
Mediterranean sustainable reintegration (MEASURE) – net of “for refund”			(24 003)
Data collection and analysis on migration from West and Central Africa in the context of the Mediterranean migration crisis – Senegal – for refund			(40 244)
<b>Total: United Kingdom – Unearmarked and earmarked</b>	<b>498 539</b>	<b>5 256 242</b>	<b>77 392 356</b>

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>UNITED STATES OF AMERICA</b>			
Unearmarked income		2 345 938	
United States refugee admission program			86 611 823
Rohingya refugee response March–December 2018			50 000 000
Integrated emergency response: addressing the needs of displacement-affected populations in Iraq			28 123 889
Federally administered tribal areas transition initiative in Pakistan			16 320 367
Inclusion for peace activities – Colombia			12 900 000
Multisectoral resilience programme for Syrian refugees and host communities in Turkey			11 600 000
Provision of emergency CCCM, DTM, WASH, health and MHPSS in South Sudan			11 563 252
Somalia stabilization initiative – Somalia			11 170 000
Multisectoral assistance for populations in the Syrian Arab Republic affected by the crisis			11 084 531
Community cohesion initiative – Niger			10 211 295
Life-saving emergency assistance for internally displaced persons and conflict-affected populations in Yemen			8 983 452
Integrated emergency water, sanitation and hygiene response and prevention of gender-based violence – South Sudan	188 427		8 485 455
Strengthening the regional response to large-scale migration of Venezuelan nationals – Argentina			8 100 000
Supply chain support for humanitarian partners providing assistance to populations affected by crisis in northern Syrian Arab Republic			7 510 226
Reintegration and prevention of recruitment programme – Colombia			6 850 000
Strengthening the humanitarian response for conflict-affected populations in north-eastern Nigeria			6 591 487
Humanitarian assistance programme in Afghanistan	985 789		4 525 108
Conflict victims project: institutional strengthening activity – Colombia			5 450 000
Typhoon Maysak reconstruction project: preparing stage 3 – Federated States of Micronesia			5 408 451
Improving a coordinated law enforcement and public health response during a future epidemic in Guinea			5 000 000
Community revitalization programme – phase VIII – Iraq			5 000 000
Regional migrant response plan for the Horn of Africa and Yemen – Kenya			5 000 000
Assessment and improvement of security and operational capacities of the Cilvegözü/Bab al-Hawa and other border crossing points in south-eastern Turkey			3 702 758
Protection and life-saving emergency shelter and non-food item response for internally displaced persons in Ethiopia			3 469 814
Establishing and managing humanitarian hubs for increased aid coordination and reach in north-eastern Nigeria			3 355 398
Improving access to humanitarian services for refugees from Myanmar and undocumented nationals of Myanmar in Cox's Bazar – Bangladesh			3 191 275
Voluntary contribution to the 2018 Iraq humanitarian response plan appeal for the displacement tracking matrix in Iraq			3 000 000
Relief and early recovery support for vulnerable returnees, internally displaced persons and other conflict-affected communities in eastern Ukraine			3 000 000
Port-au-Prince northern extension zone: community revitalization programme – Haiti			2 945 674
Empowering the border police of the Niger (directorate of territorial surveillance): headquarters and regional partners			2 900 000
Provision of emergency humanitarian assistance to drought-affected displaced populations in Somalia			2 885 230
Enhancing the overseas health assessment and management of United States-bound refugees			2 670 538
Community policing and police professionalization project: Kasai Oriental province, Democratic Republic of the Congo – phase II			2 499 640
Rapid response fund – South Sudan			2 346 737
Combating human trafficking in Afghanistan – net of “for refund”			2 266 388
Rural Colombia anti-crime and anti-recruitment project			2 200 000
Abyei rehabilitation initiative – South Sudan			2 122 372
Rapid response fund for humanitarian emergencies in the Sudan			2 119 457
Favourable opportunities to reinforce self-advancement for today's youth – Morocco			2 100 137
Establishing model border divisions of the state border guard service of Ukraine – phase II (New face of the border – II)			2 100 000
Strengthening response mechanisms to and accountability for gender-based violence in north-eastern Nigeria			2 099 552
Community engagement in Bosnia and Herzegovina			2 094 487
Integrated emergency response: addressing the needs of displacement-affected populations in Iraq – net of “for refund”			1 954 677
Community policing and police professionalization project: Haut-Katanga province, Democratic Republic of the Congo – phase II			1 940 748
Establishment of infection prevention and control short course departments and mobile training in Sierra Leone			1 921 935
Dignity and rights in Central Asia – Kazakhstan			1 849 949
Global health security partner engagement: expanding efforts and strategies to protect and improve public health globally			1 848 927

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>UNITED STATES OF AMERICA (continued)</b>			
Responsible minerals trade: creation and monitoring of conflict-free supply chains (1 January 2017 to 31 December 2018)			1 712 819
Rapid response fund Ethiopia			1 692 791
Western hemisphere regional migration programme – Costa Rica			1 687 500
Africa regional migration programme – South Africa			1 620 874
Early recovery assistance for internally displaced persons, returnees and host communities in the Central African Republic			1 518 629
Combating food insecurity and increasing livelihood opportunities for Malian refugees and host communities in Hodh ech Chargui – phase III – Mauritania			1 399 924
Provision of emergency CCCM, DTM, shelter/NFI, health, MHPSS and WASH services in South Sudan			1 383 485
Iraq emergency response and preparedness			1 381 447
Programme for improved disaster management and resilience against natural disasters in Myanmar			1 329 114
Demobilization, disassociation, reintegration and reconciliation: conflict dissolution and peacebuilding in Nigeria			1 276 047
Improving the living conditions and protection of conflict-affected populations in north-east Nigeria			1 234 177
Improving the living conditions of Syrian refugees and their host communities in Jordan			1 200 000
Inspiring a movement and public action to counter trafficking and exploitation (IMPACT) – Thailand			1 189 497
Emergency preparedness and capacity-building in 2017 – Haiti			1 109 688
Expanded vaccination and presumptive treatment project for US-bound refugees			1 100 451
Supporting enhanced and coordinated assistance for displaced populations in the Sudan through the displacement tracking matrix, nutrition assistance, and water, sanitation and hygiene and non-food item interventions			1 099 186
Strengthening early warning systems and preparedness actions for disaster risk reduction in Papua New Guinea			1 095 287
Technical support for the national programme on disengaged combatants in Somalia			1 056 933
Rapid assistance programme for internally displaced persons: RAPID fund for North Kivu and Tanganyika – Democratic Republic of the Congo			997 638
Engaging communities in border management in the Niger – phase II			986 438
Strengthening the emergency mental health and psychosocial support response for crisis-affected populations in north-eastern Nigeria			889 688
Disaster preparedness for effective response (PREPARE) programme – Federated States of Micronesia – net of “for refund”			868 006
Combating transnational crime by reinforcing the Haitian border police and the counter-narcotics unit – Haiti			851 372
Promoting the reduction of and improved operational response to gender-based violence through camp management and site planning			825 000
Community-based approach to support youth in target municipalities in Bosnia and Herzegovina			806 959
Empowering Mauritanian youth through education, leadership and self-improvement (EMELI) – Mauritania			783 841
Strengthening disaster risk reduction capacity and promoting community resilience in Aceh – phase II – Indonesia			764 949
Asia regional migration programme – Thailand			754 450
The Moldovan youth health and well-being survey “Sanatate Mea” – Republic of Moldova			723 109
Enhancing direct humanitarian assistance in the Diffa region – Niger			675 000
Assistance for Syrian refugees: regional refugee and resilience plan (3RP) 2018–2019			600 000
Disaster risk reduction – building community resilience in Timor-Leste – phase III			594 495
Demobilization, disassociation, reintegration and reconciliation: conflict resolution and peacebuilding in the Lake Chad region (Cameroon, Chad and the Niger)			584 638
Countering trafficking in persons in Ukraine – phase III			559 967
Reducing vulnerabilities to human trafficking activity in Myanmar			559 858
Increasing border management capacity and cross-border cooperation between Afghanistan, Kyrgyzstan, Tajikistan and Uzbekistan			555 326
Enhancing counter-trafficking responses in the Western Balkans – Bosnia and Herzegovina			543 091
Rapid response transportation fund: Burundian refugees – United Republic of Tanzania			525 000
Bangladesh: addressing trafficking and smuggling through improved border management and counter-trafficking responses in Cox's Bazar			500 000
Enhancing basic services and livelihood opportunities in Abyei (PCA) – Sudan			500 000
Border community engagement in border security and management in Senegal			499 375
Combating human trafficking in Burkina Faso by strengthening the national framework, improving data collection and providing training on victim protection – Burkina Faso			450 569
Promoting an integrated governance response to combat trafficking in persons and other related crimes in border regions – Indonesia			450 000
Shelter emergency response: tropical cyclone Dineo in Inhambane province in Mozambique			447 191
Global health security partner engagement: expanding efforts and strategies to protect and improve public health globally			438 245
Fostering a South American network for knowledge management on trafficking in persons investigations and prosecutions – Colombia			421 122



	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>UNITED STATES OF AMERICA (continued)</b>			
Response to the adverse monsoon in the south-west of Sri Lanka			408 806
Enhancing the government's counter-trafficking response and improving the protection of victims of trafficking and witnesses in the Republic of Moldova			400 000
Assisting the government of Ghana to combat child trafficking – Ghana			396 488
Technical capacity-building for the ministry of refugees and repatriation in return and reintegration – phase II – Afghanistan			395 009
Building the capacities of governments to prepare for, respond to and manage crisis-induced displacement and improving understanding of mobility patterns in ECOWAS countries – Senegal			392 552
Support for internally displaced persons and the durable return of crisis-affected populations in the Central African Republic			386 729
Emergency food assistance in the north-west of the Syrian Arab Republic	356 435		27 317
Emergency direct assistance for victims of trafficking – United States			371 732
Counter-trafficking in persons activity – Azerbaijan			365 718
Women in policing regional conference – Georgia			345 000
Enhancing the capacity of Somali immigration officers to use the IOM migration information and data analysis system (MIDAS) – Somalia			338 111
International disaster response capacity-building for humanitarian actors in the Republic of Korea			336 416
Enhancing the national and local capacities for the prevention of trafficking in persons and protection of victims of trafficking and vulnerable returnees in Ethiopia			329 151
Enhancing the availability and accessibility of services for victims and potential victims of trafficking, especially children, in Ukraine			323 412
Rapid response fund for humanitarian emergencies in the Sudan			322 285
Improving knowledge, enforcement and coordination in counter-trafficking – Rwanda			316 230
Improving the living conditions and self-reliance of refugees and host communities in Gambella region – Ethiopia			312 500
Tracking and monitoring population displacement trends using the displacement tracking matrix in Somalia			301 601
Non-food item stockpile maintenance and management for emergency preparedness for the 2018 hurricane season – Haiti			287 362
Technical assistance for government of Kyrgyzstan to strengthen the framework on combating trafficking in persons – Kazakhstan			274 462
Addressing human trafficking in emergency contexts			272 333
Institutional strengthening for crime prevention initiatives targeting underserved youth in San Miguelito – Panama			272 130
Building a reliable power system at the Kyzyl-Art customs post on the Tajikistan–Kyrgyzstan border – Tajikistan			266 875
Assistance for seekers of international protection and host communities in the Bolivarian Republic of Venezuela – phase XIV			263 696
Childcare services and psychosocial assistance at the Bangkok immigration detention centre – Thailand			250 000
Facilitating long-term solutions for post-conflict peace consolidation in Mozambique			250 000
Building IOM capacity to provide principled, effective and accountable responses supporting crisis-affected populations			250 000
Enhancing capacities and mechanisms to identify and protect vulnerable migrants in the western Balkans – phase III			245 460
Positive life alternatives for Egyptian youth at risk of irregular migration (PLAYA) – Egypt			243 955
Prevention of youth violence in the Zinder region – Niger			240 481
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			239 343
Preventing conflict-driven trafficking in persons and ensuring a protection-sensitive approach across the Levant – Lebanon			236 826
Climate adaptation, disaster risk reduction and education (CADRE) – Federated States of Micronesia			232 529
Capacity-building for criminal justice actors in the Caribbean to counter trafficking in persons – Jamaica			231 178
Protecting victims of trafficking through enhanced partnership, identification and referral – Timor-Leste			230 677
Emergency shelter assistance to earthquake-affected communities in Hela and Southern Highlands provinces in Papua New Guinea (EARTH HAUS)			226 993
Countering trafficking in persons – Belarus			208 064
Displacement tracking in Burundi			205 983
Capacity-building for the national security forces of Nepal in camp coordination and camp management – Nepal			203 343
Supporting the enactment of anti-trafficking legislation and the national action plan in Tunisia			202 881
Capacity-building towards resilience to reduce disaster risks in Palau – Federated States of Micronesia			202 385
Strengthening the national action plan on trafficking in persons in Turkmenistan to ensure coordinated assistance and a victim-centred approach – Kazakhstan			192 564
Strengthening counter-trafficking efforts for improved human security in Indonesia			186 473
Human trafficking information exchange: a reliable foundation for effective counter-trafficking – Switzerland			186 177



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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>UNITED STATES OF AMERICA (continued)</b>			
Supporting availability and access to specialized services for victims of trafficking and individuals at risk through the provision of basic assistance and technical support to first responders – Iraq			185 063
IOM appeal Haiti/hurricane Matthew – Haiti			182 820
Supporting refugees and migrants through a consolidated Mediterranean and flow-monitoring response in Turkey – phase II			175 000
Strengthening institutional capacity to coordinate the national anti-trafficking response, including the identification and protection of victims and investigation and prosecution of trafficking offenders			163 111
Return, reintegration, and family reunification for victims of trafficking in the United States of America – phase XV			162 500
Strengthening the capacity of Guyana to effectively combat trafficking in persons and assist victims of trafficking – Guyana			159 765
Strengthening capacities for improved coordination, protection and prosecution relating to trafficking in persons in Madagascar			157 825
Fund received in 2018 – to be allocated			157 000
Strengthening coordination to respond to trafficking in persons and ensure justice and protection for all victims of trafficking in Namibia			154 543
IOM global assistance fund for the protection, return, and reintegration of victims of trafficking and other migrants in vulnerable situations			141 908
Global knowledge management – phase III – supporting regional assistance programmes for vulnerable migrants – United States			129 574
Strengthening government efforts to combat human trafficking through enhanced prosecution and victim protection in Egypt			127 414
Engaging the border communities of the Liptako Gourma region in border security and management – Burkina Faso			126 988
Global: strengthening IOM capacity in project and information management			125 000
Countering trafficking in persons in Ukraine			123 134
Enhancing capacities to fight trafficking in persons in the Niger			122 610
Community resilience activity: Federally administered tribal areas – Pakistan			121 926
Technical support for the government of Nepal for the implementation of the disaster risk reduction and management act			113 768
Counter-trafficking in crises			112 500
Displacement and emergency tracking in Burundi			111 392
Counter-trafficking training and technical assistance: a global rapid response project – United States			106 848
Strengthening capacities to investigate and prosecute trafficking offenses and improve the protection of and direct assistance to victims of trafficking – Papua New Guinea			106 700
China: strengthening bilateral counter-trafficking cooperation with Mongolia and the authorities in Hong Kong Special Administrative Region, China			101 888
Emergency assistance to earthquake-affected communities in Hela, Enga, Western Highlands and Southern Highlands provinces in Papua New Guinea (EARTH)			100 000
Enhancing awareness of trafficking in children and strengthening the protection of victims in Guinea-Bissau			100 000
Migration management framework: capacity-building to support evidence-based migration management			100 000
Capacity-building for government officials in the protection of mobile and fragile populations in the Philippines			96 555
Cross-border community engagement on the enforcement of border management mechanisms in the Niger			94 681
Research, design and publishing of a manual on community-based psychosocial support programming in emergencies, displacement and return situations – Belgium			92 122
Addressing humanitarian border management challenges for cross-border operations in the Syrian Arab Republic – Iraq			91 743
Humanitarian assistance for Muslims of Myanmar from Rakhine state and special at-risk groups in Thailand			87 500
Counter-trafficking training and technical assistance: a global rapid response project – United States – net of “for refund”			86 895
Improving future shelter programming through effective dissemination of experiences learned from past shelter practices			86 681
Lao People's Democratic Republic shelter recovery 2018			79 390
Enhancing effective responses to trafficking in persons in the northern triangle of Central America and southern Mexico – El Salvador			71 147
Engaging diasporas for an alternative approach to safer shelters in disaster response and preparedness – United States			69 981
Combating trafficking in Zimbabwe through prevention, protection and an institutionalized national referral mechanism			65 449
Enhanced pre-positioning for disaster response preparedness in the Federated States of Micronesia			63 917
Capacity-building for institutionalized victim-centred investigations and prosecutions of trafficking in persons cases in South Africa			61 924
Dominica: supporting emergency preparedness through the provision of emergency shelter support			61 329
Strengthening capacities to assist victims and prevent and combat trafficking in persons in Panama			60 983
Psychosocial and medical assistance for refugees at risk or survivors of sexual and gender-based violence in Kampala – Uganda			58 804

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>UNITED STATES OF AMERICA (continued)</b>			
Humanitarian assistance through the provision of non-food items and hygiene kits to vulnerable internally displaced persons in Libya			54 890
Strengthening disaster risk reduction and fostering social cohesion among communities affected by the refugee influx			54 357
Advancing the global health security agenda: building capacity for rapid responses to humanitarian and public health emergencies			52 931
Provision of humanitarian assistance to drought-affected, displaced and vulnerable Somalis			50 884
Emergency non-food item/shelter response in Nyanza-Lac – Burundi			50 000
Livelihood assistance to strengthen the resilience of vulnerable urban female Somali refugees in Kampala – Uganda			49 500
Institutional and community strengthening for emergency health response for Venezuelan migrants and host communities – Colombia			45 748
Community stabilization activity – Colombia			37 152
Improving the efficiency of humanitarian water supply interventions through the use of solar energy – Kenya			36 277
Strengthening institutional capacity for disaster risk reduction and management in Timor-Leste			34 332
Support and monitoring for the design and construction of the instituto nacional José María Peralta Lagos – El Salvador			31 730
Strengthening the identification and protection of victims of trafficking among refugees in Rwanda			29 657
Public action for resilience activity – Azerbaijan			28 100
Baghdad refugee travel document interview pilot project – Jordan			24 017
Camp coordination and camp management capacity-building and support for the government of Peru			22 932
Displacement tracking and improving water, sanitation and hygiene, nutrition and non-food item interventions to support displaced populations in Darfur – Sudan			20 047
Multisectoral humanitarian assistance for displaced/mobile populations in West Kordofan, South Kordofan, and Abyei – South Sudan			19 035
Identification and management of open spaces for disaster preparedness (PMOS) – phase II – Nepal			14 844
Global health security partner engagement: expanding efforts and strategies to protect and improve public health globally – net of “for refund”			14 073
Strengthening coordination to respond to trafficking in persons and to provide protection for all victims of trafficking in Mozambique			13 608
Addressing the humanitarian needs of communities affected by violence in northern Rakhine state			11 916
Supporting the return of displaced populations in the Ninawa plains and west Ninawa – Iraq			11 750
Rapid assistance programme for internally displaced persons: RAPID fund for eastern Democratic Republic of the Congo			11 427
Providing infrastructure and regulatory reform to reduce population movement in eastern Democratic Republic of the Congo – net of “for refund”			9 615
Multisectoral assistance for populations affected by the crisis in the Syrian Arab Republic			8 503
Life-saving assistance for internally displaced persons and other conflict-affected populations in Yemen			7 829
Strengthening counter-trafficking efforts (SCOUT) in Sri Lanka			5 329
Summer school on migration studies 2018 – Czechia			4 267
Enhancing national capacity to prevent and respond to human trafficking in Zambia			3 784
Assisting the government of Ghana to combat human trafficking			3 717
Positive life alternatives for Egyptian youth at risk of irregular migration (PLAYA) – Egypt			2 023
Strengthening intercommunal dialogue and non-violent conflict resolution in Ouham Pendé – Central African Republic			1 694
Preventing violent extremism through local voices and initiatives in the western Balkans – Bosnia and Herzegovina			1 617
Emergency humanitarian assistance for internally displaced persons, returnees and host communities in the Central African Republic – for refund			(8)
Non-food items and livelihoods response for internally displaced persons and host communities in northern Cameroon – net of “for refund”			(670)
Emergency response for internally displaced persons and host communities in northern Cameroon – net of “for refund”			(2 221)
Humanitarian assistance programme in Afghanistan – net of “for refund”			(16 278)
Strengthening international cooperation on migration and support for the global compact for safe, orderly and regular migration – United States – for refund			(199 955)
Enhanced opportunities for Moroccan youth – net of “for refund”			(559 598)
<b>Total: United States of America – Unearmarked and earmarked</b>	<b>1 530 651</b>	<b>2 345 938</b>	<b>448 176 664</b>
<b>URUGUAY</b>			
Cooperation agreement with the Uruguayan agency for international cooperation (AUCI) – Uruguay			34 492
Promotion of human rights and migration in Uruguay			30 000
Strengthening the capacities of the refugees commission (CORE) in Uruguay			29 904
<b>Total: Uruguay – Earmarked</b>			<b>94 396</b>
<b>Subtotal: MEMBER STATES</b>	<b>2 029 190</b>	<b>30 056 364</b>	<b>1 373 116 862</b>

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>NON-MEMBER STATES</b>			
<b>BAHRAIN</b>			
Strengthening counter-trafficking efforts in Bahrain: development of a national action plan			45 000
Capacity-building training for labour inspectors in Bahrain: identification of cases of forced labour			35 000
<b>Total: Bahrain – Earmarked</b>			<b>80 000</b>
<b>KUWAIT</b>			
Providing needs-based protection and medical assistance to affected Yemeni populations, returnees, and migrants in Yemen			10 000 000
Kuwait initiative: IOM Kuwait office and operations			500 000
Assistance for health facilities affected by the earthquake in Iraq in November 2017			50 000
<b>Total: Kuwait – Earmarked</b>			<b>10 550 000</b>
<b>SAUDI ARABIA</b>			
Facilitating safe movement and sustainable reintegration of Somali returnees from Yemen – Somalia			1 208 620
Providing critical life-saving water and sanitation solutions to support newly arrived Rohingya in Cox's Bazar – Bangladesh			865 240
Promoting resilient community development and agricultural and livelihoods development for food security in Rakhine state – Myanmar			582 000
Providing life-saving shelter/non-food item pipeline supplies to support newly arrived Rohingyas in Cox's Bazar – Bangladesh			582 000
Psychological and social support for Syrian citizens affected by the humanitarian crisis in Greece			407 400
Reintegration assistance for returnee students and host communities in Lahj in Yemen			388 000
IOM shelter and non-food items pipeline for Cox's Bazar			74 633
<b>Total: Saudi Arabia – Earmarked</b>			<b>4 107 893</b>
<b>UNITED ARAB EMIRATES</b>			
Comprehensive information and orientation programme – phase II Plus – Bahrain			399 918
Global compact for safe, orderly and regular migration – regional civil society consultations			44 453
<b>Total: United Arab Emirates – Earmarked</b>			<b>444 371</b>
<b>Subtotal: NON-MEMBER STATES</b>			<b>15 182 264</b>
<b>KOSOVO*</b>			
Return and reintegration in Kosovo*			1 156 069
Fund received in 2018 – to be allocated			340 909
European Union return and reintegration in Kosovo* – phase IV			34 454
<b>Subtotal: Kosovo* – Earmarked</b>			<b>1 531 432</b>
<b>EUROPEAN COMMISSION</b>			
FILOXENIA: temporary shelter and protection for the most vulnerable migrants in Greece			39 783 545
Protecting vulnerable migrants and stabilizing communities in Libya			26 023 495
Readmission capacity-building facility (EURCAP) – phase III – Belgium			23 936 291
Providing education and immediate accommodation to migrant children in Greece			20 714 528
European Union support to Serbia and North Macedonia in managing the migration/refugees crisis along the Balkan route – Serbia			11 572 485
EUTF–IOM initiative for the protection and reintegration of migrants – Niger			11 334 519
Protection and life-saving assistance for disaster-affected internally displaced persons in Ethiopia			9 413 565
European Union border assistance mission in the Republic of Moldova and Ukraine – phase XII			8 710 801
Humanitarian and recovery support for populations affected by the crisis in Greece			8 506 086
Special measures to support the response to the refugee and migrant situation in Bosnia and Herzegovina			8 201 327
Stabilization support in fragile areas of Somalia			7 099 515
Implementation of the European Union election observation mission to Pakistan 2018: municipal elections – Belgium			6 972 551
Support for migration and asylum management in Ukraine – net of “for refund”			6 869 148
Readmission capacity-building facility (EURCAP) – phase II – Belgium			6 635 071

\* References to Kosovo shall be understood to be in the context of United Nations Security Council resolution 1244 (1999).

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>EUROPEAN COMMISSION (continued)</b>			
Multisectoral assistance for and protection of migrants and refugees stranded in Greece			6 444 744
European Union election observation mission to Nigeria 2019: national and state elections – Belgium			5 937 545
Secure cross-border social, economic and commercial activities in the Great Lakes region – Rwanda			5 920 790
Support for the free movement of persons and migration in West Africa – Nigeria			5 899 001
Emergency response to accommodate unaccompanied migrant children – Greece			5 889 571
Emergency measures to enhance accommodation capacity and site management support in sites in Greece			5 849 204
Information management, prevention of sexual exploitation and abuse and assistance for crisis-affected populations in Iraq, Jordan, the Syrian Arab Republic and Turkey			5 069 930
Regional evidence for migration analysis and policy (REMAP)			4 942 634
Upgrading the Karamah border crossing point: improved access to economic development and enhanced stability – Jordan			4 778 636
Strengthening and expanding displacement tracking matrix activities and coordination in north-eastern Nigeria			4 653 436
SIRIRI: Support for the stabilization and early recovery of communities at risk in the Central African Republic			4 590 393
Reducing violence in and stabilization of high-risk communities – Central African Republic			4 279 113
Perennial solutions for host populations, refugees and the most vulnerable migrants in the territory of Djibouti			4 006 290
Integrated multisectoral assistance for vulnerable, conflict-affected communities in South Sudan			3 975 155
Bangladesh sustainable reintegration and improved migration governance – Bangladesh			3 973 848
Strengthening extreme weather and disaster preparedness to enhance the resilience of host and Rohingya communities in Cox's Bazar, Bangladesh			3 827 703
SAFE RETURN: reintegration and recovery assistance in areas of return in Iraq			3 680 743
Special measures to support Serbia to improve border management in the context of the European migration crisis – phase III			3 409 091
Reintegration and development assistance in Afghanistan			3 114 900
European Union border assistance mission in the Republic of Moldova and Ukraine – EUBAM II			3 053 623
Relocation programme from Greece to other European Union member states for beneficiaries in clear need of international protection – Greece			2 872 206
Fund received in 2018 – to be allocated			2 755 233
Improving the living conditions of populations affected by drought and conflict in Somalia			2 672 069
Demobilization, disassociation, reintegration and reconciliation: conflict dissolution and peacebuilding in north-east Nigeria			2 663 650
Protecting access to minimum standards of living for protracted and new internally displaced persons in selected formal sites in Iraq			2 641 509
Emergency support to assist the most vulnerable migrants stranded in Greece			2 638 399
Strengthening the management and governance of migration and the sustainable reintegration of returning migrants in Guinea			2 620 068
Enhancement of the security of Belarus–Ukraine border by contributing to the completion of the border demarcation process, x-ray complex installation and mobile application development – Belarus			2 556 837
Enhancing integrated border management along the Ukraine–Republic of Moldova border – Ukraine			2 319 522
Improving health, protection, water, sanitation and hygiene, and alternative fuel access for vulnerable refugees and local communities in Cox's Bazar			2 285 714
Community resilience initiative to support the regional development and protection programme in North Africa – Tunisia			2 194 994
Open centre for migrants registered for assisted voluntary return and reintegration – Greece			2 174 974
EUTF–IOM initiative for migrant protection and reintegration – Burkina Faso			2 052 119
Promoting migration governance in Zimbabwe			2 045 117
Implementation of the European Union election observation mission to Tunisia 2018: municipal elections – Belgium			2 043 069
Critical winterization and livelihood support for the most vulnerable communities in eastern Ukraine			1 953 819
Strengthening water, sanitation and hygiene service delivery for refugees and host communities in Uganda			1 932 367
Strengthening national and cross-border humanitarian protection assistance, accountability and advocacy in Afghanistan			1 852 487
Enhancing protection in the humanitarian response in Turkey through better addressing basic needs, supporting access to education and integrated service provision			1 818 182
Special measure supporting North Macedonia to manage its southern border in the context of the European migration crisis – North Macedonia			1 799 494
EUTF–IOM initiative for migrant protection and reintegration – Côte d'Ivoire			1 789 102
EUTF–IOM initiative for migrant protection and reintegration: regional proposal – Senegal			1 739 130
Readmission capacity-building facility (EURCAP) – Belgium			1 612 268
Implementation of the European Union election observation mission to Kenya 2017 (services) – Belgium			1 505 868
European Union election observation mission in Haiti – Belgium			1 417 569

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>EUROPEAN COMMISSION (continued)</b>			
EUTF-IOM initiative for migrant protection and reintegration – Cameroon			1 342 400
Support for border management in Senegal			1 331 652
Supporting recovery and sustainable solutions for internally displaced persons and the conflict-affected population in Ukraine			1 261 954
Strengthening international protection, reception and integration of refugees in Argentina			1 228 573
Preventing sexual and gender-based violence against migrants and strengthening support to victims – PROTECT – Hungary			1 166 721
WASH, CCM and DTM assistance for vulnerable, conflict-affected communities in South Sudan			1 157 407
Emergency response to the migrant and refugee situation in Bosnia and Herzegovina – Bosnia and Herzegovina			1 157 033
Strengthening the operational capacities of the Turkish coastguard in managing migration flows in the Mediterranean sea – Turkey			1 116 271
Integrated humanitarian response programme for conflict-affected populations across Iraq			1 045 296
Strengthening preparedness and capacity to respond to public health emergencies in high-risk areas in Guinea			987 654
Contributing to ongoing stabilization efforts in Iraq by helping to reduce tensions between internally displaced persons and host communities – Iraq			952 709
Implementation of the European Union election observation mission to Liberia – presidential and general elections – Belgium			921 580
Emergency and transitional shelter support for populations displaced by typhoon Mangkhut – Philippines			909 091
Integrated support programme for displaced and vulnerable crisis-affected populations in the Sudan			888 889
Special measures to support Serbia to improve border management capabilities in the context of the European migration crisis – phase II – Serbia			864 198
Open centre for migrants registered for assisted voluntary return and reintegration – Greece			860 058
Multisectoral assistance for Syrian refugees in Turkey displaced by the conflict			812 425
Guidelines on mainstreaming migration into international cooperation and development – Belgium			758 991
Admin4All: Supporting social inclusion of vulnerable migrants in Europe – phase II – Italy			702 576
Shelter repair and transitional shelter support in Dominica – Guyana			695 652
Emergency assistance for populations affected by crisis in South Sudan			694 444
Fostering across borders (FAB) – United Kingdom			645 893
Common Market for Eastern and Southern Africa cross-border trade initiative: facilitating small-scale trade across borders – Zambia			642 432
Linking pre-departure and post-arrival support to facilitate socioeconomic integration of resettled refugees in the European Union (LINK IT) – United Kingdom			618 735
IOM information management, logistics and rapid response programme in Jordan, the Syrian Arab Republic and Turkey			578 704
Comprehensive reintegration for the protection of returnees in Burundi			572 727
Joint conflict reduction programme – phase II – Sudan			563 649
Humanitarian assistance for undocumented nationals of Myanmar and the most vulnerable communities in Cox's Bazar to improve their living conditions and well-being – Bangladesh			556 818
TandEM: towards empowered migrant youth in southern Europe – Italy			549 071
Promoting stability, well-being and harmony for Muslims of Myanmar and host communities in Thailand			505 603
Ebola outbreak response in the Democratic Republic of the Congo			462 963
Water, sanitation and hygiene service delivery for South Sudanese refugees and host communities in Uganda			455 063
Integrated support programme for populations affected by displacement in the Sudan			444 965
Providing a comprehensive response to the mixed migration crisis on the island of Hispaniola – Haiti			441 390
Strengthening human rights monitoring and protection in Zimbabwe			410 774
Emergency assistance for conflict-affected populations in Cameroon: displacement tracking matrix			395 062
Supporting the implementation of displacement tracking and direct assistance for conflict-affected populations in north-eastern Nigeria			387 354
Enhancing access to services and facilitating the integration of refugees			378 227
Supporting the resilience and preparedness of Haitian communities through the promotion of the “build back safer” approach – Haiti			377 358
Non-food item pre-positioning to reinforce Caribbean emergency preparedness and response capacities – Haiti			372 960
Regional support for protection-sensitive migration management in the Western Balkans and Turkey – component I – Serbia			370 865
Enhancement of national capacities to combat human trafficking in Azerbaijan			360 941
Provision of coordinated shelter assistance to populations affected by hurricane Matthew – Haiti			351 288
Strengthening security at borders in the Diffa region of the Niger			298 258
Protecting the rights of women and children, particularly girls, in migration-affected communities – Solomon Islands			288 632
Emergency assistance for the effective management of immigration flows on Greek territory – Greece			287 940

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>EUROPEAN COMMISSION (continued)</b>			
Emergency acute watery diarrhea response for migrant populations and affected host communities in Djibouti			281 030
Providing local infrastructure and empowerment for cross-border peace and cooperation – Sudan			273 202
Support for the European Union–China dialogue on migration and mobility project – China			261 064
2017–2018 action grant to the European migration network national contact point of Austria			256 785
Supporting Serbia to improve border management capabilities in the context of the European migration crisis – Serbia			236 969
European Union return and reintegration in Kosovo* – phase IV			232 079
Technical support for the implementation of the national plan for the integration of international protection holders in Italy			227 531
Safe and quality education support for conflict-affected children in Mindanao in the Philippines			208 208
Humanitarian assistance for and protection of vulnerable migrants in Yemen			191 159
Implementation of the European Union election experts mission to Colombia 2018 – Belgium			190 751
Immediate humanitarian response to the earthquake emergency in Haiti			181 818
Strengthening coordination for increased protection of trafficked migrant children – Ethiopia			160 241
Strengthening protection mechanisms in Afghanistan			159 374
European Union community stabilization programme – phase III – Kosovo*			140 786
Ensuring dignity and quality of life for conflict-affected internally displaced populations in eastern Democratic Republic of the Congo			138 889
Strengthening border management in Mauritania: involvement of the gendarmerie			120 978
Cross-migration: current European and cross-national comparative research and research actions on migration – Germany			117 414
Improving post-crisis recovery through community stabilization initiatives in Burundi			117 070
European migration network 2017–2018: national contact point for Croatia			105 314
Implementation of the European Union election exploratory mission to Pakistan – Belgium			103 238
Support for the eastern partnership panel on migration and asylum – Ukraine – net of “for refund”			101 560
Provision of camp coordination and camp management services to displaced populations in Somalia			95 509
Emergency assistance for conflict-affected populations in Cameroon: displacement tracking matrix			92 915
Exploratory mission to Lebanon in view of a potential European Union election observation mission for the forthcoming elections expected to be held on 6 May 2018 – Belgium			91 368
Implementation of the European Union election follow-up mission to Uganda 2018 – Belgium			89 866
Supporting protection, assistance and referral mechanisms for child victims of trafficking – United Republic of Tanzania			86 537
Implementation of the European Union election exploratory mission to Colombia 2018 – Belgium			86 437
Implementation of the European Union election experts mission to Timor-Leste 2018 – Belgium			84 051
Implementation of the European Union election exploratory mission to Senegal – Belgium			81 036
Supporting the implementation of the migration and development component of the European Union–Republic of Moldova mobility partnership and harnessing its benefits for the residents of the Transnistria region			78 531
Implementation of the European Union election exploratory mission to Nigeria 2018			70 666
Implementation of the European Union election follow-up mission to Jordan 2018 – Belgium			68 316
European migration network 2017–2018: national contact point for Lithuania			67 593
Voices from the underground: improving the protection and capacity of migrant workers – Mozambique			66 449
Implementation of the European Union election expert mission to Sao Tome and Principe – Belgium			63 018
Study to review and analyze the electoral and legal framework of the plebiscite on the adoption of the Bangsamoro organic law in the Autonomous Region in Muslim Mindanao – Belgium			62 959
Prevention of child trafficking and gender-based violence and protection and care for victims – Somalia			62 542
Implementation of the European Union election exploratory mission to El Salvador – Belgium			58 364
Pilot initiative to monitor readmission in Ukraine and Pakistan (MONITOR) – Ukraine			51 848
Humanitarian assistance for Muslims from Myanmar and special at-risk groups in Thailand			46 296
Next generation of information systems to support European Union external policies – CIVILnExt			44 211
External thematic expertise in migration – Belgium			43 409
Implementation of the European Union election exploratory mission to Liberia – Belgium			38 388
Eastern partnership: integrated border management – capacity-building project – Georgia			36 419
Implementation of the European Union exploratory mission to Sierra Leone 2017 – Belgium – net of “for refund”			35 274
Protecting the rights of vulnerable migrants and victims of trafficking in Mongolia – China			28 843
Supporting active inclusion of disadvantaged migrants in Europe through the development and testing of local centres for socioeconomic integration – Italy			27 575
Review of the electoral legal framework in Nicaragua – Belgium			25 868
Implementation of the European Union election exploratory mission to Nepal 2017 – Belgium			24 072
Outcast Europe – Hungary			11 781



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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>EUROPEAN COMMISSION (continued)</b>			
Technical assistance to strengthen prosecution efforts and protection measures to combat trafficking in persons in Papua New Guinea			9 899
Skills2Work: valuing skills of beneficiaries of international protection in the European Union – Netherlands			8 454
Strengthening surveillance capacity on the “green” and “blue” border between Belarus and Ukraine – for refund			(150)
Implementation of the European Union election observation mission in Ghana – Belgium – for refund			(787)
Support for the creation of an electronic system of pre-arrival information exchange between Belarus and Ukraine – for refund			(3 483)
Stabilizing communities and enhancing migration management for smooth transitions in Egypt, Tunisia and Libya – for refund			(6 247)
Reducing medium- and long-term recurrent costs: adoption of renewable energy to ensure the water supply in refugee and internally displaced person camps and local communities – Kenya – for refund			(77 160)
<b>Subtotal: EUROPEAN COMMISSION</b>			<b>380 654 418</b>
<b>UNITED NATIONS ORGANIZATIONS AND FUNDS</b>			
<b>CABO VERDE TRANSITION FUND</b>			
Provision of technical equipment to support the implementation of the e-residence permit platform in Cabo Verde			50 000
<b>Total: Cabo Verde Transition Fund – Earmarked</b>			<b>50 000</b>
<b>CENTRAL EMERGENCY RESPONSE FUND</b>			
Emergency shelter and non-food items for flood-affected internally displaced persons – Ethiopia			5 343 942
Emergency and recovery support for internally displaced persons in Oromia and Somali provinces, Ethiopia			3 499 420
Emergency shelter and camp coordination and camp management response for populations affected by the earthquake and tsunami in Central Sulawesi – Indonesia			2 999 277
Shelter and non-food item assistance for the most vulnerable people affected by hurricane Matthew – Haiti			2 779 840
Improving the speed, efficiency and impact of the humanitarian response in level 3 areas – Democratic Republic of the Congo			2 200 467
Provision of life-saving non-food items and water, sanitation and hygiene support to the most vulnerable households in Luhansk and Donetsk – Ukraine			2 170 039
Life-saving assistance for vulnerable Venezuelan migrants and host communities – Argentina			1 600 000
Life-saving health services, including reproductive, maternal, newborn, child and adolescent health care, for Rohingya refugees			1 600 000
Humanitarian assistance for newly displaced populations in the Niger along the Mali–Niger border			1 550 001
Water, sanitation and hygiene support for the displaced Rohingya population in Ukhiya and Teknaf upazilas of Cox's Bazar district			1 300 000
Provision of life-saving shelter and non-food items in support of flood-affected communities in Nigeria			1 100 003
Strengthening emergency water, sanitation and hygiene response for refugees and host communities in Palorinya and Kyaka II settlements – Uganda			1 100 000
Provision of emergency shelters and essential household items for internally displaced persons in Masisi, North Kivu province – Democratic Republic of the Congo			1 089 413
Emergency shelter assistance for earthquake-affected communities in Hela and Southern Highlands provinces of Papua New Guinea			997 881
Provision of life-saving and sustainable water, sanitation and hygiene services to drought-affected populations in northern Somalia			975 370
Enhanced emergency shelter response for internally displaced persons and returnees from the United Republic of Tanzania – Burundi			900 001
Improving access to water, sanitation and hygiene services in areas with a high concentration of internally displaced persons and returnees – Mali			849 999
Emergency water, sanitation and hygiene response to support earthquake-affected populations in Southern Highlands and Hela provinces – Papua New Guinea			831 247
Emergency temporary shelter and non-food item support for flood-affected internally displaced persons in Kenya			734 548
Emergency shelter and non-food item assistance for the most vulnerable populations of east Jebel Marra – Sudan			699 999
Shelter and non-food item assistance for the most vulnerable earthquake-affected people in the departments of Nord-Ouest, Artibonite and Nord, Haiti			648 661
Providing comprehensive water, sanitation and hygiene assistance to affected populations in North Darfur and South Kordofan – Sudan			600 000
Emergency assistance for internally displaced persons in Mbomou through the provision of non-food item and shelter kits – Central African Republic			589 840
Provision of transportation assistance to refugees from the Democratic Republic of the Congo in Luapula province – Zambia			560 002
Life-saving assistance for vulnerable Venezuelans in Tumbes – Peru			558 709



	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>CENTRAL EMERGENCY RESPONSE FUND (continued)</b>			
Providing life-saving transportation assistance to refugees in the United Republic of Tanzania			555 386
Addressing the health needs of internally displaced persons and migrants through mobile outreach and linkages with health facilities for referrals			500 020
Emergency water, sanitation and hygiene assistance in east Jebel Marra – Sudan			500 000
Emergency sanitation, hygiene and protection assistance for refugees from the Democratic Republic of the Congo – Uganda			499 729
Provision of emergency life-saving health-care services to drought-affected populations in Somalia			491 975
Life-saving assistance to Venezuelan people on the move in border communities in the states of Apure, Táchira and Zulia – Bolivarian Republic of Venezuela			400 000
Life-saving food and shelter assistance for vulnerable Venezuelans in Roraima state – Brazil			400 000
Displacement tracking matrix: emergency assistance for conflict-affected populations in Cameroon			389 300
Comprehensive response to the volcán de fuego emergency – Guatemala			319 980
Temporary shelter contribution for people affected by the Venezuelan crisis – Colombia			233 146
Displacement tracking matrix: emergency assistance for conflict-affected populations in two regions of Cameroon			197 847
Life-saving emergency response to floods and disease outbreaks in Kenya			151 689
Strengthening disease surveillance and the response to epidemic-prone diseases in the areas affected by cyclone Sagar – Djibouti			100 000
Early action in response to the 2018 plague outbreak in Madagascar			100 000
Meeting the protection needs of women and children affected by the 2018 floods – Myanmar			71 107
Displacement tracking, “light” camp coordination and camp management and direct humanitarian assistance provision – Central African Republic – for refund			(40)
Shelter and displacement tracking assistance for hurricane-affected populations in the Eastern Caribbean – Guyana – for refund			(82)
Providing shelter to vulnerable returnees, internally displaced persons and host populations in return areas of northern Mali to ensure their access to adequate housing – Mali – net of “for refund”			(7 981)
Provision of humanitarian direct assistance to internally displaced persons – Libya – for refund			(14 769)
Protection and direct assistance for stranded migrants in Libya – for refund			(16 403)
Establishing and managing humanitarian hubs for increased aid coordination and reach in north-eastern Nigeria – for refund			(21 174)
Provision of emergency shelter and non-food item kits to households affected in 2017 by displacement-inducing floods and tropical cyclone Dineo in Zimbabwe – for refund			(22 005)
Improving conditions for internally displaced persons through the establishment and upgrading of shelters in the Piura region – Peru – for refund			(22 643)
Life-saving shelter and basic needs assistance for 15,000 most vulnerable people in zones of return from temporary shelters – Haiti – for refund			(33 727)
Emergency shelter assistance – Chad – for refund			(80 514)
Provision of life-saving multisectoral services to meet the needs of the most vulnerable migrants and host communities – Libya – for refund			(90 011)
Provision of transportation assistance to South Sudanese refugees in Ethiopia – for refund			(848 026)
<b>Total: Central Emergency Response Fund – Earmarked</b>			<b>41 031 462</b>
<b>COLOMBIA POST-CONFLICT UNITED NATIONS MULTI-PARTNER TRUST FUND</b>			
Support for indemnification quotas focusing on rapid response strategic zones – Colombia			1 674 302
Comprehensive reintegration in productive environments model – Colombia			1 000 000
Support for the release of boys, girls and adolescents from FARC–EP camps – phase II – Colombia			510 000
Strengthening the counsel general's office to contribute to truth, justice, reparation and non-repetition processes – Colombia			468 053
Development of local capacities to promote and guarantee the right to health in departments and municipalities where the 26 training and reintegration territorial zones are located – Colombia			62 000
Local implementation of the rapid response strategy and disclosure of transparency and communications mechanisms – Colombia			28 569
Support for the release of children and adolescents from FARC camps – Colombia – for refund			(213)
<b>Total: Colombia Post-conflict United Nations Multi-partner Trust Fund – Earmarked</b>			<b>3 742 711</b>
<b>DEMOCRATIC REPUBLIC OF THE CONGO STABILIZATION COHERENCE FUND</b>			
Together for Beni – Democratic Republic of the Congo			3 500 000
Peace is the way forward in Ituri province in the Democratic Republic of the Congo – phase II			274 400
Consolidation of the integrated project for the stabilization of Nord Kalehe – phase II – Democratic Republic of the Congo			171 523
<b>Total: Democratic Republic of the Congo Stabilization Coherence Fund – Earmarked</b>			<b>3 945 923</b>
<b>ETHIOPIA ONE UN FUND</b>			
Joint United Nations programme for counter-trafficking and migration policy and practice in Ethiopia – phase II – for refund			(20 383)
<b>Total: Ethiopia One UN Fund – Earmarked</b>			<b>(20 383)</b>

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS</b>			
Situation report on international migration in Thailand: 2007 update			2 522
<b>Total: Food and Agriculture Organization of the United Nations – Earmarked</b>			<b>2 522</b>
<b>INTERNATIONAL LABOUR ORGANIZATION</b>			
Job creation and entrepreneurship opportunities for Syrians under temporary protection and host communities in Turkey			1 056 409
Humanitarian assistance for Muslim women migrants of Myanmar and victims of trafficking in Thailand			110 000
Identification and introduction of sustainable approaches for new welfare services and review of a labour market information system – Bangladesh			29 500
<b>Total: International Labour Organization – Earmarked</b>			<b>1 195 909</b>
<b>JOINT UNITED NATIONS PROGRAMME OF SUPPORT ON AIDS IN UGANDA</b>			
Karamoja United Nations HIV programme (KARUNA HP) – Uganda			152 759
<b>Total: Joint United Nations Programme of Support on AIDS in Uganda – Earmarked</b>			<b>152 759</b>
<b>MYANMAR HUMANITARIAN FUND</b>			
Access to basic essential health-care services for vulnerable populations in two townships in Rakhine state – Myanmar			205 000
<b>Total: Myanmar Humanitarian Fund – Earmarked</b>			<b>205 000</b>
<b>OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES</b>			
Strengthening the protection environment for persons displaced from the Bolivarian Republic of Venezuela to Brazil and Colombia			1 165 501
Resettlement activities for refugees in Lebanon			479 615
Community stabilization programme in Tete province – Mozambique			425 000
Facilitating the voluntary return of refugees from Myanmar – Thailand			389 926
Improving the humanitarian response in Kasai province through data collection and analysis – Democratic Republic of the Congo – net of “for refund”			343 826
Emergency assistance to identify and document individuals born in the Dominican Republic – Dominican Republic			308 419
Relocation of 7,200 refugees from the Democratic Republic of the Congo in Lunda Norte province in Angola			300 531
Provision of transportation assistance and preventing onward movements of Somali and Eritrean refugees – Ethiopia – net of “for refund”			292 653
Support for selection missions and medical assessment of refugees for third country resettlement from Uganda			212 956
Medical assessment and transportation for the USRAP refugees and providing assistance in the berm area – Jordan			205 538
Enhancing the protection of refugees through awareness-raising and the provision of information – Ethiopia			205 257
Direct assistance to populations with protection needs entering Peru at the northern border			100 000
Joint project on family reunification travel assistance in Ireland – net of “for refund”			92 544
Enhancing coordination of humanitarian shelter response			49 963
Fund received in 2018 – to be allocated			37 698
Joint project on family reunification travel assistance in Ireland			22 664
Emergency assistance to identify and document Haitian migrants: providing a comprehensive response to the mixed migration crisis on the island of Hispaniola – phase II – Dominican Republic – net of “for refund”			21 819
Movements of persons of concern – UNHCR – South Africa			15 492
Implementation of the displacement tracking matrix to monitor migration flows from the Bolivarian Republic of Venezuela to Colombia – Colombia – for refund			(425)
Medical assessments and transportation fees – Jordan – for refund			(563)
Movements from Africa to Denmark – net of “for refund”			(1 847)
Management of Dhobley way station and transit assistance in Mogadishu to support voluntary repatriation of Somali refugees from Kenya – Somalia – for refund			(3 947)
Movement of persons of concern – UNHCR – South Africa – for refund			(11 057)
Provision of support services to Norwegian selection mission and other resettlement activities by UNHCR – Turkey – for refund			(18 259)
Resettlement activities for refugees in Lebanon – for refund			(32 705)
Relocation of 15,000 refugees from the Democratic Republic of the Congo in Lunda-Norte province in Angola – net of “for refund”			(68 631)
Facilitating the voluntary return of refugees of Myanmar – Thailand – for refund			(257 575)
<b>Total: Office of the United Nations High Commissioner for Refugees – Earmarked</b>			<b>4 274 392</b>

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>SOUTH SUDAN COMMON HUMANITARIAN FUND</b>			
Common transport services for humanitarian partners in South Sudan			1 300 000
Common transport services for humanitarian partners in South Sudan			1 200 000
Reconfiguration of the Malakal protection of civilian site – South Sudan			200 000
Provision of life-saving primary health-care services and rapid response and mental health and psychosocial support to vulnerable internally displaced persons, returnees and affected host communities in Unity, Upper Nile and Western Bahr El Ghazal States, and other sites across South Sudan			200 000
Strengthening capacity to provide emergency life-saving health-care services in three protection of civilian sites – South Sudan			200 000
<b>Total: South Sudan Common Humanitarian Fund – Earmarked</b>			<b>3 100 000</b>
<b>SUDAN COMMON HUMANITARIAN FUND</b>			
Water, sanitation and hygiene, and non-food item support for vulnerable communities in Abyei PCA box – Sudan			510 003
Support for South Sudanese affected by conflict – Sudan – for refund			(2 423)
<b>Total: Sudan Common Humanitarian Fund – Earmarked</b>			<b>507 580</b>
<b>TANZANIA ONE UN FUND</b>			
United Nations joint programme for the region of Kigoma – violence against women and children – United Republic of Tanzania			449 900
Fund received in 2018 – to be allocated			9 160
<b>Total: Tanzania One UN Fund – Earmarked</b>			<b>459 060</b>
<b>TURKEY HUMANITARIAN FUND</b>			
Responding to urgent winterization needs in north-west Syrian Arab Republic and replenishment of emergency stocks of non-food item kits			7 213 212
<b>Total: Turkey Humanitarian Fund – Earmarked</b>			<b>7 213 212</b>
<b>UNAIDS</b>			
UNAIDS 2018–2019: unified budget results and accountability framework – South Sudan			92 000
UNAIDS 2018–2019 unified budget, results and accountability framework – El Salvador			18 000
Study on the nexus between migration and HIV in Belarus			6 295
<b>Total: UNAIDS – Earmarked</b>			<b>116 295</b>
<b>UN-HABITAT</b>			
Sustainable human settlement in urban areas to support reintegration in Afghanistan			3 588 890
Myanmar consortium for capacity development on disaster management			4 669
Mainstreaming housing, land and property issues into key humanitarian, transitional and development planning tools			3 000
<b>Total: UN-Habitat – Earmarked</b>			<b>3 596 559</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 – net of “for refund”			593 785
Fund received in 2018 – to be allocated			320 000
Cold chain and vaccine management in the Lower Juba region of Somalia – Somalia			282 666
Inter-agency programme for the prevention of child, early and forced marriage in Turkey			263 107
Strengthening protection for vulnerable populations and improving access to psychosocial support for displaced children in emergency settings in Mozambique			211 000
Joint programme on social protection in Zambia			165 134
Pre-positioning water, sanitation and hygiene emergency supplies and equipment in the Lower Juba region of Somalia			103 683
Supporting the activities of the regional conference on migration – Costa Rica			59 542
Protection of migrant children and strengthening of key actors at the community level to prevent irregular migration – Nicaragua			35 000
Management and payment of special protection unit central management teams in Puntland and Somaliland – Somalia			29 469
Displacement tracking matrix: round 2 flow monitoring			13 643
UN Cares: United Nations system-wide workplace programme on HIV – Mozambique			12 000
Displacement tracking matrix survey of the Venezuelan population in Panama			11 000
Increasing child protection and combating child trafficking through community education in child rights – Ghana – for refund			(36 495)
<b>Total: UNICEF – Earmarked</b>			<b>2 063 534</b>

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION</b>			
Migrant reintegration and community stabilization through job creation and the restoration of degraded land – Niger			149 343
Promoting land management in migration-prone areas through innovative financing mechanisms – Italy			27 227
<b>Total: United Nations Convention to Combat Desertification – Earmarked</b>			<b>176 570</b>
<b>UNITED NATIONS DEVELOPMENT PROGRAMME</b>			
Fund received in 2018 – to be allocated			1 237 670
Liberia land administration and governance support project I: supporting the establishment and functioning of the Liberia land authority – Liberia			150 000
Open communities – successful communities: support for health, communal and social services in Serbian municipalities hosting migrants and refugees – Serbia			145 615
Emergency cash grant for the Papua New Guinea earthquake response			100 000
Strengthening the institutional and community capacities of the national decentralized risk management system (SNDGR) – Ecuador			96 126
Accompanying pregnant women from three territorial areas for training and reintegration to guarantee access to integrated health-care plans for maternal and perinatal care – Colombia			50 000
Promoting the provision of emergency basic services for returnees in the Otash camp in Darfur – Sudan			30 000
Consolidation of the policy on immigration and refuge in Brazil			8 275
Joint migration and development initiative: strengthening the contribution of migration			6 010
<b>Total: United Nations Development Programme – Earmarked</b>			<b>1 823 697</b>
<b>UNITED NATIONS DEVELOPMENT PROGRAMME PROJECT CLEARING ACCOUNT</b>			
Investing in addressing HIV/AIDS and the building of resilient and sustainable health systems in South Sudan			901 474
Provision of technical support and information management coordination for drought response and early recovery in Somalia – phase II			240 022
Mainstreaming the concept of migration and development into relevant policies, plans and actions in Bosnia and Herzegovina			234 119
Flood recovery: housing interventions in Republika Srpska – Bosnia and Herzegovina			230 571
Investing in having an impact on HIV and AIDS in South Sudan			100 725
Supporting regular and fair labour migration policies, including return migration management – Kuwait			1 080
<b>Total: United Nations Development Programme Project Clearing Account – Earmarked</b>			<b>1 707 991</b>
<b>UNITED NATIONS ECONOMIC COMMISSION FOR AFRICA</b>			
Royalties for multimedia services			2 000
<b>Total: United Nations Economic Commission for Africa – Earmarked</b>			<b>2 000</b>
<b>UNITED NATIONS EDUCATIONAL, SCIENTIFIC AND CULTURAL ORGANIZATION</b>			
Fund received in 2018 – to be allocated			6 000
<b>Total: United Nations Educational, Scientific and Cultural Organization – Earmarked</b>			<b>6 000</b>
<b>UNITED NATIONS ENVIRONMENT PROGRAMME</b>			
Strengthening national capacity to address the environmental impacts of displacement as part of humanitarian responses in Vanuatu – Australia			137 995
Strengthening national capacity to address the environmental impacts of humanitarian responses to population displacement in Nigeria			113 345
<b>Total: United Nations Environment Programme – Earmarked</b>			<b>251 340</b>
<b>UNITED NATIONS FUND FOR RECOVERY, RECONSTRUCTION AND DEVELOPMENT IN DARFUR</b>			
Water, sanitation and hygiene services underpinned by improved integrated water resource management in Darfur – Sudan			179 123
<b>Total: United Nations Fund for Recovery, Reconstruction and Development in Darfur – Earmarked</b>			<b>179 123</b>
<b>UNITED NATIONS INTERIM SECURITY FORCE FOR ABYEI</b>			
Mitigating conflict in Abyei through water, sanitation, health and livelihood interventions (2017–2018)			396 396
Mitigating conflict in Abyei through water, sanitation and livelihood interventions – Sudan			114 000
<b>Total: United Nations Interim Security Force for Abyei – Earmarked</b>			<b>510 396</b>
<b>UNITED NATIONS MISSION IN LIBERIA</b>			
Procurement and installation of the migration information data analysis system (MIDAS) in support of the UNMIL implementation of the integrated border management, security and stabilization (IBM II) project			33 057
<b>Total: United Nations Mission in Liberia – Earmarked</b>			<b>33 057</b>

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>UNITED NATIONS MULTIDIMENSIONAL INTEGRATED STABILIZATION MISSION IN THE CENTRAL AFRICAN REPUBLIC</b>			
Community violence reduction in Paoua in support of MINUSCA – Central African Republic			999 152
Fund received in 2018 – to be allocated			65 352
Construction of a cinema room and restaurant for youth in Ndélé, eastern Central African Republic			50 000
<b>Total: United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic – Earmarked</b>			<b>1 114 504</b>
<b>UNITED NATIONS OFFICE FOR PROJECT SERVICES</b>			
Supporting critical life-saving interventions for Rohingya refugees living in Cox's Bazar district in Bangladesh			8 835 079
Risk-informed shelter upgrade in Cox's Bazar			4 364 787
Increasing the developmental impact of labour migration through strengthened governance and partnerships – Myanmar			3 216 181
Maternal and neonatal child health project in Rakhine state – Myanmar	22 007		676 365
Providing life-saving shelter/non-food items and site management and health interventions to newly arrived Rohingyas in Bangladesh			536 912
Capitalizing on human mobility for poverty alleviation and inclusive development in Myanmar – Myanmar			481 237
Migration as a livelihood diversification strategy in the Delta (MILDAS) – Myanmar			433 316
Assistance for Rohingya refugees, undocumented nationals of Myanmar and host communities in Cox's Bazar 2017–2019 – Bangladesh			227 472
Supporting the work of the UNFCCC task force on displacement and the data and knowledge working group of the platform on disaster displacement			105 000
Maternal, newborn and child health: 3MDG fund – comprehensive health plan (Bogale) – Myanmar	39 841		17 064
Maternal, newborn and child health: 3MDG fund – programme management budget – Myanmar			44 040
Maternal, newborn and child health: 3MDG fund – comprehensive health plan (Mawlamyinegyun) – Myanmar	26 086		14 268
<b>Total: United Nations Office for Project Services – Earmarked</b>	<b>87 935</b>		<b>18 951 722</b>
<b>UNITED NATIONS OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS – COUNTRY-BASED POOLED FUNDS</b>			
Assistance to internally displaced persons in Kaga Bando and Bambari in order to urgently improve their living conditions – Central African Republic			480 000
Emergency response in the Central African Republic (Bangassou sites): improved access and distribution of emergency shelters			300 399
Improving the protection situation of vulnerable persons in Mbomou and particularly along the route between Gambo, Bangassou and Rafaï – Central African Republic			250 002
Emergency shelter assistance for conflict-affected individuals in Paoua – Central African Republic			100 000
<b>Total: United Nations Office for the Coordination of Humanitarian Affairs – Country-based Pooled Funds – Earmarked</b>			<b>1 130 401</b>
<b>UNITED NATIONS OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS – SPECIALLY DESIGNATED CONTRIBUTIONS</b>			
Emergency shelter, non-food item kits and camp coordination and camp management support for populations affected by the conflict in Yemen			11 922 279
Life-saving health assistance for internally displaced persons and other conflict-affected populations in Yemen			9 900 000
Provision of life-saving water, sanitation and hygiene assistance to internally displaced persons and conflict-affected communities in Yemen			7 920 000
Provision of life-saving humanitarian and protection assistance to stranded and destitute migrants			4 950 000
Enhancing the self-reliance of people through access to livelihood and economic recovery processes, community rehabilitation, and the reintegration of internally displaced persons in Yemen			4 514 400
Strengthening food security and resilience in conflict-affected communities in Yemen			4 499 999
Life-saving integrated humanitarian assistance for internally displaced persons in Ethiopia			3 975 116
Rapid procurement and transportation of non-food item kits, family tents and winter clothing for internally displaced persons and host communities affected by the humanitarian crisis in north-west Syrian Arab Republic			3 646 304
Supporting camp coordination and camp management in Jed'ah camp – Iraq			3 000 000
Displacement tracking of vulnerable migrants, internally displaced persons and returnees in Yemen			2 376 000
Upgrading infrastructure, managing three reception centres and emergency camp coordination and camp management response in north-west Syrian Arab Republic			2 259 362
Establishing emergency transit sites and hosting sites for internally displaced persons affected by the conflict in Al Hudaydah			1 850 073
Urgent non-food item assistance for vulnerable internally displaced households in Jed'ah and Basateen camps in Iraq			1 700 000
Enhancing reception, management and shelter conditions at internally displaced person sites in Nganzai, Pulka and other locations in Borno State – Nigeria			1 590 939
Life-saving emergency shelter/non-food item assistance for internally displaced persons in Ethiopia			1 545 335
Emergency camp coordination and camp management response in the north-west of the Syrian Arab Republic and SSAFE training			1 218 115

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>UNITED NATIONS OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS – SPECIALLY DESIGNATED CONTRIBUTIONS (continued)</b>			
Enhancing management of internally displaced person sites and emergency shelter/non-food item support for conflict-affected groups in Middle Belt region – Nigeria			1 100 000
Enhancing reception site management, water, sanitation and hygiene services and shelter and non-food item assistance at internally displaced persons sites in Borno State – Nigeria			991 307
Enhancing reception, management and living conditions at internally displaced person sites in Borno State – Nigeria			784 884
Ongoing integrated protection and legal services and enhanced shelter solutions for internally displaced persons and host communities in rural Aleppo			716 779
Increasing access to health-care services for internally displaced persons in the camps and in return areas in Ninawa, Al Anbar, Salah ad Din, Kirkuk and Erbil governorates – Iraq			400 000
Provision of water, sanitation and hygiene services targeting new arrivals and displaced populations in north-east Nigeria			389 645
Providing safe and appropriate emergency shelter and life-saving non-food items to vulnerable populations in Iraq			370 000
Life-saving water, sanitation and hygiene assistance for internally displaced persons in collective centres in Deder, east Hararghe, Ethiopia			275 277
Monitoring inflows and outflows and an intention survey of drought-affected internally displaced persons to support the cluster response – Afghanistan			250 000
Provision of camp management services in formal camps and camp coordination and camp management support and assistance to facilitate principled returns for internally displaced persons in informal settlements – Iraq			150 000
Management and payment of special protection unit central management teams in Puntland and Somaliland – Somalia			4 482
Supporting insecurity-affected populations in Pakistan through the provision of life-saving information via formal and informal communication channels – for refund			(4 442)
Strengthening evidence-based response planning for undocumented Afghan migrants and potential returnees to facilitate informed, dignified and sustainable returns – Pakistan – for refund			(9 785)
Primary health-care support for crisis-affected communities in Lebanon – for refund			(37 547)
<b>Total: United Nations Office for the Coordination of Humanitarian Affairs – Specially Designated Contributions – Earmarked</b>			<b>72 248 521</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			369 135
Strengthening institutional capacities to identify and respond to cases of trafficking in persons between Colombian regions – net of “for refund”			123 320
<b>Total: United Nations Office on Drugs and Crime – Earmarked</b>			<b>492 455</b>
<b>UNITED NATIONS PEACEBUILDING FUND</b>			
Joint programme: peace and reintegration of migrant persons on their return home – El Salvador			1 779 957
Leveraging the strength of women in peacebuilding and promoting gender sensitivity in the national programme on disengaged combatants – Somalia			1 050 000
Community violence reduction in greater Bambari – Central African Republic			961 521
Strengthening local mechanisms for the prevention and resolution of conflicts in Burundi			944 774
Trinational project for resilience and social cohesion in northern Central America – El Salvador			880 209
Inclusive governance and conflict management support for Ethiopia			790 393
Beyond the youth integration strategy of the Bentiu protection of civilian site: creating conditions for peaceful coexistence between internally displaced youth, returnees and host communities			700 000
Peacebuilding project through climate change adaption and livelihood resilience for populations in the Lake Chad region – Chad			640 564
Promoting community security and social cohesion in the Liptako-Gourma area – Mali			587 159
Young actors for peace and national reconciliation – Mali			576 263
Support for conflict resolution and the promotion of social cohesion in the city of Jeremie through youth organizations – Haiti			559 999
Peacebuilding to restore dialogue between communities affected by cross-border transhumance – Chad			525 000
Inclusive security: nothing for us without us – Liberia			489 796
Prevention of radicalization and violent extremism in at-risk and vulnerable regions of Guinea			444 371
Funds received in 2018 – to be allocated			350 000
Cross-border cooperation between Côte d'Ivoire and Liberia for sustainable peace and social cohesion – Côte d'Ivoire			180 938
Cross-border cooperation between Côte d'Ivoire and Liberia for sustainable peace and social cohesion – Liberia			180 007
Strengthening the role of women and youth as peacebuilders to improve development in the highlands of Papua New Guinea			173 986
Preventing conflict and building peace through addressing the drivers of conflict and instability associated with forced displacement between Burundi and the United Republic of Tanzania			140 000
Kenya-Somalia refugees and peacebuilding cross-border pilot project for voluntary return, coexistence and sustainable reintegration in areas of return – Somalia			105 000
<b>Total: United Nations Peacebuilding Fund – Earmarked</b>			<b>12 059 936</b>



	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>UNITED NATIONS POPULATION FUND</b>			
Joint United Nations response to the humanitarian crisis in Rakhine state – Myanmar			272 453
Seeking care, support and justice for survivors of conflict-related sexual violence in Bosnia and Herzegovina – phase V			111 024
Township approach to improving access for women and girls to integrated gender-based violence and sexual and reproductive health services in Rakhine state – Myanmar			110 000
Township approach to improve access for women and girls to integrated services relating to gender-based violence and sexual and reproductive health in Rakhine state – Myanmar			39 107
Supporting the sexual and reproductive health and rights/HIV knows no borders project in Chifunde district, Tete, Mozambique			30 030
<b>Total: United Nations Population Fund – Earmarked</b>			<b>562 614</b>
<b>UNITED NATIONS TRUST FUND FOR HUMAN SECURITY</b>			
Protecting and empowering child and youth refugees and migrants in Morocco			256 486
Enhancing human security and building resilient societies in disadvantaged communities of Armenia			186 303
Strengthening human security by enhancing resilience to natural disasters and climate-related threats in Ngororero district – Rwanda			34 005
Joint programme to improve human security of temporary Ngôbe and Buglé migrants – Costa Rica and Panama – for refund			(68)
<b>Total: United Nations Trust Fund for Human Security – Earmarked</b>			<b>476 725</b>
<b>UN-WOMEN</b>			
The future we want: creating sustainable foundations to address human trafficking and unsafe migration of women and girls in Nepal			200 927
Strengthening the capacity of the government of Nepal to address conflict-related sexual violence in the second phase of the national plan of action – Nepal – for refund			(2 959)
Empowerment of women migrant workers in South Asia through the implementation of standard terms of employment – Nepal – for refund			(8 742)
<b>Total: UN-Women – Earmarked</b>			<b>189 226</b>
<b>WORLD BANK</b>			
Third-party monitoring in South Sudan			800 000
Fund received in 2018 – to be allocated			235 211
Community vulnerability mapping in the Marshall Islands and the Federated States of Micronesia			90 000
Nigeria survey: informing durable solutions			60 000
Youth in the western Balkans: promoting peace and security – Kosovo*			31 433
<b>Total: World Bank – Earmarked</b>			<b>1 216 644</b>
<b>WORLD FOOD PROGRAMME</b>			
Collaboration on enhancing targeted food distribution through biometric data management in South Sudan			3 429 388
Extension of household surveys in communes facing chronic food insecurity – Haiti			810 000
Extension of household surveys in communes facing severe chronic food insecurity – phase III – Haiti			229 810
Supplementary feeding for vulnerable HIV and tuberculosis patients in south-eastern Myanmar			36 593
Provision of cash payments to support the voluntary repatriation from Thailand of refugees from Myanmar – net of “for refund”			13 817
Supplementary feeding for vulnerable HIV and tuberculosis patients in south-eastern Myanmar			4 033
UN Cares: United Nations system-wide workplace programme on HIV – Mozambique			1 500
<b>Total: World Food Programme – Earmarked</b>			<b>4 525 141</b>
<b>WORLD HEALTH ORGANIZATION</b>			
Ebola outbreak in North Kivu and Ituri provinces 2018: points-of-entry surveillance – Democratic Republic of the Congo			2 000 000
Ebola outbreak 2018: surveillance of points of entry – Democratic Republic of the Congo			880 792
Enhancing national preparedness capacity to efficiently respond to future health outbreaks post-Ebola – Guinea			210 244
Seconded staff			35 031
<b>Total: World Health Organization – Earmarked</b>			<b>3 126 067</b>
<b>YEMEN HUMANITARIAN FUND</b>			
Improving IOM preparedness to assist migrants in Yemen			4 000 000
Comprehensive support for internally displaced persons through health-care services in the province of Hodeida			1 182 251
<b>Total: Yemen Humanitarian Fund – Earmarked</b>			<b>5 182 252</b>
<b>Subtotal: UNITED NATIONS ORGANIZATIONS AND FUNDS</b>	<b>87 935</b>		<b>197 602 918</b>



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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>PRIVATE SECTOR</b>			
Management Systems International, Inc. – Darfur monitoring project II – Sudan			1 023 628
Corporate responsibility in eliminating slavery and trafficking (CREST) in apparel and textile supply chains in Asia – Thailand			815 851
University of the Republic – Cooperation agreement with the University of the Republic (Uruguay)			448 294
BP Exploration (Caspian Sea) Ltd. – Supporting the establishment of effective migration management in Azerbaijan (SEMMA)			398 959
Fundación Telefónica – Promoting digital employability to prevent adolescents and young people from participating in new forms of urban violence – Colombia			393 046
Private sector organization – South and south-east Asia: reducing the vulnerabilities of migrant workers in supply chains – Philippines – net of “for refund”			377 511
KT Group Hope Sharing Foundation – Poverty reduction through an e-commerce platform for remote rural communities – Bangladesh			359 771
AMADEUS – Amadeus incentive – global			269 406
Philip Morris International Management S.A. – Promoting the integration and preventing the exploitation of vulnerable migrants – Italy			215 632
PUM (Netherlands Senior Experts) – Promoting and facilitating diaspora entrepreneurship in Ghana and Ethiopia			191 700
Fundação Ariel Glaser contra o Sida Pediátrico – Provision of systematic screening for tuberculosis, HIV and other occupational health-related illnesses to Mozambican miners working in South Africa – Mozambique			190 800
Private sector organization – Promoting ethical recruitment practices in supply chains in Asia – Thailand			189 309
Private online donations – Funds received in 2018 – to be allocated			126 939
Management Systems International, Inc. – Colombia: emergency health care for migrants and their receiving communities			113 575
University of Sussex – Brokered migration for domestic and construction work in Myanmar: examining the relevance of the slavery and trafficking discourse			89 417
JSI Research & Training Institute, Inc. – Building healthy cities – Indonesia			77 069
Private individual donations – Partnership support for trafficked children in Ghana			57 393
Equión Energía Limited – Strengthening socioproductive conditions of coffee-growing families and youth – Colombia			41 876
Private sector organization – Supporting the responsible employment project of a global electronics company – Viet Nam			39 753
Adelphi Research – Environmental degradation, climate change and migration: global review of research and forecasts – Germany			34 182
USA for IOM – IOM global assistance fund (GAF)			30 000
Private sector organization – Supporting the responsible employment project of a global electronics company			29 652
Private sector organization – Hong Kong Special Administrative Region, China: victim assistance fund			28 902
AECOM – Workshop: strengthening institutional capacity to counteract violent extremism and terrorism – North Macedonia			28 211
Minderoo Foundation – Estimating the prevalence of modern slavery among internally displaced persons in Nigeria			26 325
Syracuse University – Student mobility programme for Syracuse University in Ghana (2018)			17 480
Private donations on the IOM website – Humanitarian assistance fund – Bangladesh			13 298
Private sector organization – Promoting ethical recruitment and fair labour practices in garment and footwear supply chains – Viet Nam			10 000
BBC Media Action – Advocacy for communication with communities at national level in Bangladesh			9 308
Amfori – Research study on the situation of domestic female migrant workers in China			8 560
GOGLA – Fund received in 2018 – to be allocated			8 000
Freedom Fund – Key determinants, risk and protective factors associated with human trafficking and exploitation			7 000
Coca-Cola Andina – Awareness and development of a culture of acceptance and interculturality in the Coca-Cola Andina company – Chile			6 465
Private sector organization – Adidas – Republic of Korea: Corporate Responsibility in Eliminating Slavery and Trafficking (CREST) Pillar 1 Training			5 000
USA for IOM – Global migration film festival			2 881
Heads of Missions' Spouses in Azerbaijan – Donation to support the Tamas shelter in Ganja in Azerbaijan			1 472
Private donations on the IOM website – IOM global assistance fund – Protection, return, and reintegration of victims of trafficking and other migrants in vulnerable situations			1 342
Orchid Cellmark Limited – Fund received in 2018 – to be allocated			1 250
Private individual donations – International migration law course in San Remo, Italy			1 040
Ewha Womans University Graduate School of International Studies – Research on the role of remittances as effective development finance for sustainable development in Nepal – Republic of Korea – for refund			(644)
USA for IOM – Children first: talents and life projects awards – Italy – for refund			(2 720)
<b>Subtotal: PRIVATE SECTOR</b>			<b>5 686 934</b>

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>OTHER ORGANIZATIONS</b>			
Global Fund to Fight AIDS, Tuberculosis and Malaria – Middle East HIV, tuberculosis and malaria response – Jordan	4 291 280		10 930 801
Global Fund to Fight AIDS, Tuberculosis and Malaria – Middle East response: Iraq tuberculosis component			2 739 188
African Development Bank – Socioeconomic reintegration of ex-combatants and at-risk youth – Somalia			2 446 159
Global Fund to Fight AIDS, Tuberculosis and Malaria – Middle East tuberculosis, HIV and malaria response – Jordan			1 611 222
Council of Europe Development Bank – Financial assistance from the migrant and refugee fund for unaccompanied child migrants and refugees in Greece – Greece			1 067 184
African Development Bank – Somalia: transition support facility – grant to finance improving access to water and sanitation in Somalia			992 163
Council of Europe Development Bank – Financial assistance from the migrant and refugee fund for the Usivak facility – Bosnia and Herzegovina			936 768
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			931 354
Save the Children Myanmar/Global Fund to Fight AIDS, Tuberculosis and Malaria: tuberculosis prevention and control for vulnerable populations – Myanmar			907 063
African Development Bank – Somalia: transition support facility – grant to finance improving access to water and sanitation in Somalia			899 600
Global Fund to Fight AIDS, Tuberculosis and Malaria – Transwomen without borders against transphobia and HIV/AIDS – Argentina			835 152
Swedish Red Cross – family reunification resettlement cases to Sweden			717 311
Council of Europe Development Bank – Migrants and refugees in North Macedonia – phase III			687 117
Save the Children Myanmar/Global Fund to Fight AIDS, Tuberculosis and Malaria – Regional artemisinin initiative to elimination (RAI2E) – Myanmar			641 176
Save the Children Myanmar/Global Fund to Fight AIDS, Tuberculosis and Malaria – HIV prevention, care and treatment for key populations – Myanmar			578 931
Expertise France – Setting up and strengthening migration response centres in Sudan and Djibouti: addressing mixed migration flows in Eastern Africa – Kenya			447 437
Asian Development Bank – Greater Mekong subregion: capacity-building for HIV/AIDS prevention – 1.1c NGO service providers/community outreach – phase I – Myanmar			391 530
International Rescue Committee – Emergency response to support the most vulnerable Ethiopian returnees from Saudi Arabia – Ethiopia			323 927
Swisscontact – Implementation of the mobile training unit under the vocational skills development programme – Myanmar – net of “for refund”	21 006		299 956
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			282 248
Japan-ASEAN Integration Fund – Strengthening quality assurance and competency certification systems within ASEAN economies			255 556
United Way Worldwide – Promotion of digital employability to prevent the involvement of young people and adolescents in new forms of urban violence – Colombia			255 000
Community Chest of Korea – IOM Lao People's Democratic Republic flood response 2018 – Republic of Korea			200 000
Stichting WereldWijd – Wereld tools 2018–2021 – Netherlands			197 250
Southern African Development Community – HIV and tuberculosis integrated biological and behavioural study for migrant worker communities – South Africa			190 532
OXFAM Novib – Work in progress: youth empowerment skills and knowledge development in Hargeisa in Somalia – Netherlands			188 121
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			185 946
ShelterBox – In-kind contributions – Manila Administrative Centre	176 750		
Asian Development Bank – Regional capacity development technical assistance for malaria and communicable disease control – Cambodia			159 336
Stichting WereldWijd – Wereld tools 2015–2018 – Netherlands			152 393
Asian Development Bank – Malaria and communicable diseases control in the Greater Mekong subregion – F2 mobile and migrant populations (Myanmar)			114 871
Center for International Migration and Integration – Assisted voluntary return and reintegration for migrants in vulnerable situations in Israel – phase IV – Austria			107 325
Verité – Promoting safe and fair labour migration from Kenya to the Gulf States			105 480
University of Bedfordshire/Home Office of the United Kingdom – Vulnerability to human trafficking and modern slavery: a comparative study of Albania, Nigeria and Viet Nam – United Kingdom			101 024
Global Fund to End Modern Slavery – Enhancing fair and ethical recruitment to combat modern slavery, including trafficking and forced labor in international migrant work – Viet Nam			99 623
Myanmar Health Assistant Association – 3MDG fund: maternal, newborn and child health-related technical support for the Myanmar health assistant association in southern Rakhine state, Myanmar			97 517
Project HOPE/USAID – USAID tuberculosis control programme – Tajikistan			94 056
Plan International Guinea – Reinforcement and decentralization of the response against tuberculosis and HIV/AIDS among vulnerable populations in Guinea			89 266
Habitat for Humanity Trinidad and Tobago – Dominica housing programme – Guyana			88 000
Global Fund to Fight AIDS, Tuberculosis and Malaria – Hosting the global fund steering committee secretariat in Somalia			87 623

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>OTHER ORGANIZATIONS (continued)</b>			
Religiosas Oblatas del Santísimo Redentor – Strengthening the efforts of Uruguay to effectively combat trafficking in persons at the local level – Uruguay			39 226
Global Fund to Fight AIDS, Tuberculosis and Malaria – Technical secretariat of the Colombian country coordinator mechanism of the Global Fund to Fight AIDS, Tuberculosis and Malaria – Colombia			38 395
Croix-Rouge Genevoise – Project between IOM Bern and Croix-Rouge Genevoise – assisted voluntary return and reintegration for migrants in an irregular situation in Geneva			33 473
Caritas Bern – Reimbursable movements to/from Switzerland			32 995
Christian Children's Fund of Canada – Prevention of irregular migration among children in Chinandega and Rivas – Nicaragua			31 064
Secretaría General Iberoamericana – Third Ibero-American forum on migration and development – Spain			30 675
Norwegian Refugee Council – Building the capacity of policymakers on human mobility in the context of disasters and climate change in the Pacific			30 000
Plan International UK – Human trafficking among adolescent girls: evidence for prevention and assistance in Nepal, Nigeria and Uganda			26 695
Save the Children Cambodia – Families are stronger together – Cambodia			25 495
Institutul Intercultural Timisoara – REACT_RO: educational resources for Romanian-language learning and orientation for beneficiaries of international protection and third-country nationals in Romania			25 341
Coventry University – Learning lessons in tackling slavery and human trafficking in seafood supply chains: applying solutions for businesses based in the United Kingdom and other countries sourcing from Indonesia			24 442
Stichting HVO Querido – Safe and adequate return, fair treatment and early identification of victims of trafficking – Netherlands			24 244
International Rescue Committee – Maternal, newborn and child health services in Kayah state – Myanmar – net of “for refund”			23 416
Norwegian Refugee Council – Supporting the activities of the regional conference on migration – Costa Rica			22 500
South African Development Community Secretariat – Southern Africa: development of the regional training curriculum and information, education and communication materials on trafficking in persons for the SADC region – Namibia			22 395
Red Cross – Association Cantonale Bernoise – Reimbursable movements to/from Switzerland			14 107
Christian Children's Fund of Canada – Campaign to prevent irregular migration with a focus on migrant children – Nicaragua			14 000
Pacific Community – Marshall Islands: Ailuk community disaster risk management plan			13 636
KOGED – SUMIGRE: supporting professional development of migration-related educators – Hungary			12 345
Anesvad Foundation – Strengthening the integration of quality and comprehensive health services into government health-care systems for survivors of human trafficking and abuse in Jessore and Satkhira districts – Bangladesh			11 184
Swiss Red Cross Zurich – Reimbursable movements to/from Switzerland			7 962
Institutul Intercultural Timisoara – REACT_RO: Romanian language learning and orientation for beneficiaries of international protection and third-country nationals			7 443
Caritas Aargau – Reimbursable movements to/from Switzerland			7 218
Centre Social Protestant – Reimbursable movements to/from Switzerland			6 682
Dar al-Athar al-Islamiyyah – Kuwait initiative: IOM Kuwait office and operations			6 623
Fundatia Schottener Servicii Sociale – INTERACT: integrated services for migrants and social and multicultural dialogue in Romania			6 162
Norwegian Refugee Council – Funds received in 2018 – to be allocated			5 254
Norwegian Refugee Council – Workshop on the development of guidelines on admission and stay for people moving across borders in the context of disasters – Costa Rica			5 254
Council of the Baltic Sea States – Funds received in 2018 – to be allocated			4 545
Human Rights Association Austria – Funds received in 2018 – to be allocated			4 244
Finnish Refugee Council – Navigator: towards diversity in Finnish municipalities – Finland			3 479
Fundatia Schottener Servicii Sociale – INTERACT Plus: integrated services for migrants and intercultural dialogue in Romania			3 051
Asociatia Ecumenica a Bisericii din Romania – INTERACT: integrated services for migrants and social and multicultural dialogue in Romania			2 710
Asylbrücke Zug – Reimbursable movements to/from Switzerland			2 686
Red Cross Sion (Croix-Rouge Suisse) – Reimbursable movements to/from Switzerland			2 033
Asociatia Ecumenica a Bisericii din Romania – INTERACT Plus: integrated services for migrants and intercultural dialogue in Romania			1 627
Asociatia Global Help – INTERACT Plus: integrated services for migrants and intercultural dialogue in Romania			1 507
Asociația Națională a Exportatorilor și Importatorilor din România – INTERACT: integrated services for migrants and social and multicultural dialogue in Romania			1 441
Samaritan's Purse – In-kind contribution	1 429		
Swiss Red Cross Valais – Reimbursable movements to/from Switzerland			1 312
Asociatia Global Help – INTERACT: integrated services for migrants and social and multicultural dialogue in Romania			1 179

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>OTHER ORGANIZATIONS (continued)</b>			
Asociatia Romana pentru Promovarea Calitatii si Practicilor de Succes – INTERACT Plus: integrated services for migrants and intercultural dialogue in Romania			1 093
Swiss Red Cross Olten – Fund received in 2018 – to be allocated			978
Vital Voices Global Partnership – Gender-based violence emergency response and protection initiative – for refund			(3 091)
Financial Mechanism Office – Supporting organizations that assist migrant asylum-seeking populations in Greece – for refund			(5 422)
Center for International Migration and Integration – Assisted voluntary return and reintegration for vulnerable migrants in Israel – phase III – Austria			(9 770)
Global Fund to Fight AIDS, Tuberculosis and Malaria – Strengthening the STOP TB strategy in 46 high-priority municipalities of Colombia – for refund			(64 096)
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 – for refund			(68 267)
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 – for refund			(87 903)
<b>Subtotal: OTHER ORGANIZATIONS</b>	<b>4 490 465</b>		<b>31 776 768</b>
Promissory note repayments			50 766 957
Net interest and other income		12 941 248	
Refugees, migrants, sponsors and others			104 214 388
Year-end net accrual adjustments of down payment			(399 275 681)
<b>GRAND TOTAL CONTRIBUTIONS</b>	<b>6 607 590</b>	<b>42 997 612</b>	<b>1 761 257 260</b>
<b>TOTAL REVENUE – CONTRIBUTIONS AND OTHER</b>			<b>1 810 862 462</b>

## GOVERNMENT OF GUATEMALA – GUATEMALA FIDUCIARY FUND

### Statement of resources and expenditure for the year ended 31 December 2018

The Guatemala Fiduciary Fund is recorded in a separate company code in PRISM and is not included in IOM's financial statements.

	USD	
	2018	2017
<b>RESOURCES</b>		
<b>FONAPAZ</b>		
Health and Well-being Project – PROSABIE	21	0
Integrated Development Programmes for Communities – PRODIC	46	0
Rehabilitation Projects – PRODIC REHABILITACION	1	0
Administrative – FUNCIONAMIENTO	823	1 056
Technical Programmes Executive Branch I – PTV	74	13
Technical Programmes Executive Branch II – PTP	362	0
Border Development Programme Guatemala/Mexico – PRODESFRO	73	(144)
Supervision – SUPERVISION	1	0
	<b>1 401</b>	<b>925</b>
<b>SCEP</b>		
Urban and Rural Community Support Programme – SCEP	31	32
	<b>31</b>	<b>32</b>
Foreign exchange revaluation of balance carried forward	(771 633)	384 335
<b>TOTAL RESOURCES</b>	<b>(770 201)</b>	<b>385 292</b>
<b>EXPENDITURE</b>		
<b>FONAPAZ</b>		
Health and Well-being Project – PROSABIE	21	0
Integrated Development Programmes for Communities – PRODIC	46	0
Rehabilitation Projects – PRODIC REHABILITACION	1	0
Technical Programmes Executive Branch I – PTV	63	0
Technical Programmes Executive Branch II – PTP	362	0
Border Development Programme Guatemala/Mexico – PRODESFRO	73	0
Supervision – SUPERVISION	1	0
	<b>567</b>	<b>0</b>
<b>SCEP</b>		
Urban and Rural Community Support Programme – SCEP	31	43
<b>TOTAL EXPENDITURE</b>	<b>31</b>	<b>43</b>
<b>EXCESS OF RESOURCES FOR THE YEAR</b>	<b>(770 275)</b>	<b>385 249</b>
<b>MOVEMENT OF RESOURCES</b>		
<b>Resources brought forward at the beginning of the year</b>		
FONAPAZ	15 656 150	15 270 890
SCEP	(413 321)	(413 310)
	<b>15 242 829</b>	<b>14 857 580</b>
<b>Resources carried forward at the end of the year</b>		
FONAPAZ	14 885 351	15 656 150
SCEP	(413 321)	(413 321)
	<b>14 472 030</b>	<b>15 242 829</b>

**GOVERNMENT OF GUATEMALA – GUATEMALA FIDUCIARY FUND (continued)****Statement of assets and liabilities at 31 December 2018**

	USD	
	2018	2017
<b>ASSETS</b>		
Bank and cash	36 408	37 648
Accounts receivable	18 672 462	19 667 304
<b>TOTAL ASSETS</b>	<b>18 708 870</b>	<b>19 704 952</b>
<b>LIABILITIES AND FUNDS</b>		
Accounts payable	4 236 840	4 462 123
Resources carried forward at the end of the year	14 472 030	15 242 829
<b>TOTAL LIABILITIES AND FUNDS</b>	<b>18 708 870</b>	<b>19 704 952</b>

**General note**

Under the umbrella of the Government of Guatemala – FONAPAZ (National Fund for Peace), IOM was an 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.

**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 7.74 at 31 December 2018 (7.35 at 31 December 2017).