

# **COUNCIL**

**111th Session**

## **FINANCIAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2019**



## TABLE OF CONTENTS

REPORT OF MANAGEMENT .....	2
OPINION OF THE EXTERNAL AUDITOR .....	3
FINANCIAL HIGHLIGHTS.....	6
STATEMENT OF FINANCIAL POSITION.....	11
STATEMENT OF FINANCIAL PERFORMANCE.....	12
STATEMENT OF CHANGES IN EQUITY .....	13
STATEMENT OF CASH FLOWS .....	14
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS (OPERATIONAL PROGRAMMES) .....	15
STATEMENT OF FINANCIAL PERFORMANCE AND BUDGET COMPARISON (ADMINISTRATIVE PROGRAMME).....	16
NOTES TO THE FINANCIAL STATEMENTS.....	17
APPENDICES	
Appendix 1    Assessed contributions (administrative programme) .....	57
Appendix 2    Outstanding assessed contributions (administrative programme) .....	61
Appendix 3    Statement of financial performance by service .....	64
Appendix 4    Sources and application of Operational Support Income .....	65
I.        General.....	65
II.        Staff security mechanism.....	67
III.        IOM Development Fund.....	68
Appendix 5    Expenditure by location.....	69
Appendix 6    Refugee Loan Fund .....	73
Appendix 7    List of voluntary contributions by donor (operational programmes) .....	75
Appendix 8    List of voluntary contributions by donor and programme/project (operational programmes) .....	77
Appendix 9    Government of Guatemala – Guatemala Fiduciary Fund .....	119

## REPORT OF MANAGEMENT



International Organization for Migration (IOM)  
The UN Migration Agency

17 April 2020

### 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 2019. 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  
Deputy Comptroller/Director,  
Accounting and Financial Reporting

# OPINION OF THE EXTERNAL AUDITOR



REPUBLIC OF GHANA

## THE AUDITOR-GENERAL

My Ref. No: **AG/IOM/11**

Your Ref. No:

Ministry Block O, P. O. Box M 96, Accra, Ghana  
 Tel: 233 (0) 302 664928 / 675496 Fax: 233 (0) 302 662493  
 Website: www.ghaudit.org

.....**01 June**..... 20....**20**..

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 2019**

Sir,

I have the honour to transmit the financial statements of the International Organization for Migration for the year ended 31 December 2019. 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. António Vitorino  
 Director General  
 International Organization for Migration  
 17, route des Morillons  
 CH 1211  
 Geneva 19  
 Switzerland

## OPINION OF THE EXTERNAL AUDITOR (continued)

### Independent Auditors Report

The Chairman  
The 111<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 2019, the statement of financial performance for the year ended 31 December 2019, statement of changes in equity, statement of cash flows, statement of comparison of budget and actual amounts, statements of financial performance and budget comparison, notes to the financial statements for the financial year ended 31 December 2019, and other explanatory notes.

#### *Management responsibility for the financial statements*

Management of IOM is responsible for the preparation and presentation of the financial statements in accordance with the International Public Sector Accounting Standards (IPSAS). This responsibility includes the design, implementation and maintenance of internal control procedures to enable the preparation of the financial statements which are free of material misstatements, whether due to fraud or errors. 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 us to comply with ethical requirements and to plan and perform our audit in order to obtain a reasonable assurance that the financial statements are free from material misstatements.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's professional judgement, including assessment of the risks of material misstatements of the financial statements, whether due to fraud or errors. In making those risk assessments, the auditor considers the internal control procedures in place for the 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used, the reasonableness of accounting

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

estimates made by management, and the overall presentation of the financial statements.

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

***Opinion***

In our opinion, these financial statements present fairly, in all material respects, the financial position of the International Organization for Migration as at 31 December 2019, and its financial performance and cash flow for the period then ended in accordance with IPSAS.

***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 Regulations 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**

***Accra, Ghana***  
***1 June, 2020***



## 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 2,127.1 million in 2019, representing a 17.4 per cent increase compared with the 2018 restated total revenue of USD 1,811.8 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 2019, reached USD 1,159.3 million as at 31 December 2019 compared with 2018 restated deferred revenue of USD 937.6 million, reflecting a notable increase of 23.6 per cent in funding secured for operational activities for future financial periods.
2. Earmarked voluntary contributions under the operational programmes amounted to USD 1,895.4 million (2018 restated: USD 1,617.5 million), which included softly earmarked contributions of USD 13.0 million (2018: USD 6.6 million) for IOM country operations and humanitarian appeals.
3. Unearmarked (core) contributions were received from the following Governments: Austria, Belgium, Denmark, Ireland, Netherlands, Norway, Portugal, Sweden, Switzerland, United Kingdom and United States of America, totalling USD 28.5 million (2018: USD 30.1 million).
4. The 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 2,096.3 million in 2019, representing an increase of USD 302.8 million (an increase of 16.9 % compared with the 2018 restated result of USD 1,793.5 million).

Expenditure	USD million		Difference	
	2019	2018 (restated)	% of total expenditure	USD million
Administrative programme	54.4	54.9	3%	(0.5)
Operational programmes	2 041.9	1 738.6	97%	303.3
<b>Total expenditure for the year (excluding exchange rate differences)</b>	<b>2 096.3</b>	<b>1 793.5</b>	<b>100%</b>	<b>302.8</b>

6. The USD 303.3 million increase in operational activities materialized in most service segments, except for the Migration and Development and Migration Policy, Research and Communications segments, and across all the geographical regions, except Asia and Oceania and North America.
7. Expenditures related to activities implemented in the Movement, Emergency and Post-crisis Migration Management service segment increased by USD 202.7 million globally, with the increases in Europe (USD 121.1 million), Africa (USD 36.5 million) and the Middle East (USD 27.7 million) being notable. There were increased activities related to camp coordination and management in Greece, while emergency shelter activities increased across all regions, primarily in the Middle East related to emergency responses in Iraq and Yemen. Regulating Migration activities increased by USD 59.4 million, mainly in Africa and Europe due to return and reintegration assistance, counter-trafficking in Greece and border and asylum management activities in Iraq. Migration Health activities increased by USD 36.2 million due to increased Migration Health Assistance for Crisis-affected Populations activities in Africa and the Middle East and Migration Health Assessment and Travel Assistance across all regions.
8. The overall increase in operational activities across most of the geographical segments was accompanied by a decrease in programmes in Asia and Oceania and North America (decrease of USD 17.1 million), mainly due to a scale down of activities related to Emergency Response and Assistance to Displaced persons in Asia and Oceania and resettlement assistance North America.



9. The crises in Bangladesh, the Democratic Republic of the Congo, Libya, Mozambique, Nigeria, the Syrian Arab Republic, the Bolivarian Republic of Venezuela and Yemen required IOM to provide a continued extensive level of humanitarian assistance during 2019.

10. With reference to United Nations General Assembly resolution 72/279 of 31 May 2018 and subsequent implementation guidelines for the 1 per cent coordination levy, IOM collected more than USD 0.8 million during 2019. The funds have been transferred by IOM to the United Nations Special Purpose Trust Fund on behalf of the contributing donors.

11. One new Member State joined IOM in 2019, bringing the total membership to 173 (up from 172 in 2018). The number of financially active projects was 3,523 during the year (2018: 3,441). At 31 December 2019, 2,863 projects remained active (2018: 2,584). In 2019, 14,813 staff (excluding consultants) were employed in 398 field locations throughout the world (2018: 12,673 staff in 413 field locations).

12. 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 2019.

## ADMINISTRATIVE PROGRAMME

13. The administrative programme remains a very small part of total expenditure, accounting for 3 per cent of consolidated expenditure in 2019.

14. At 31 December 2019, total outstanding assessed contributions amounted to CHF 7,437,606, an increase of CHF 98,942 compared to the prior year (2018: CHF 7,338,664). Of the total outstanding assessed contributions, CHF 378,533 relates to five Member States that have concluded payment plans (see Appendix 2 for the list of outstanding assessed contributions at 31 December 2019).

15. In line with the increase in outstanding assessed contributions, the amount of aged receivables (contributions for 2018 and prior years) within the total outstanding assessed contribution receivable balance has increased compared with the previous year by CHF 398,858 (2018: decrease of CHF 517,229). The total outstanding assessed contributions requiring a provision thus increased to CHF 3,470,303 at 31 December 2019 (2018: CHF 3,071,445).

16. Assessed contributions for the 2019 administrative programme totalled CHF 52,240,024 (2018: CHF 50,728,318). Programme expenditures during the year of CHF 52,237,829 (2018: CHF 50,760,707) resulted in a surplus of CHF 2,195 (2018: deficit of CHF 32,389) before provision for doubtful receivables. After factoring in the above-mentioned increase in the provision for doubtful receivables of CHF 398,858 (2018: decrease of CHF 517,229) and the excess of expenses brought forward at the beginning of the year of CHF 1,083,711, the administrative programme ended with a deficit of CHF 1,480,374 (2018: deficit of CHF 1,083,711), on a modified accruals (budgetary) basis.

17. 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

18. The Summary update on the Programme and Budget for 2019 (C/110/9) estimated expenditure of approximately USD 2,045.2 million for the operational programmes of IOM, based on the information available at that time.

19. Total expenditure realized under the operational programmes increased by USD 303.3 million, from USD 1,738.6 million in 2018 (restated) to USD 2,041.9 million in 2019, a 17.4 per cent increase overall.

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

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

Operational programmes expenditure by geographical segment	USD million		
	2019	2018 (restated)	Increase/ (Decrease)
Asia and Oceania	317.6	328.2	(10.6)
Africa	588.0	509.1	78.9
Europe	526.5	379.4	147.1
Latin America and the Caribbean	168.7	153.3	15.4
Middle East	285.5	244.2	41.3
North America	17.1	23.8	(6.7)
Global Support/Services	138.5	100.6	37.9
<b>Total</b>	<b>2 041.9</b>	<b>1 738.6</b>	<b>303.3</b>

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

Operational programmes expenditure by service classification	USD million		
	2019	2018 (restated)	Increase/ (Decrease)
Movement, Emergency and Post-crisis Migration Management	1 230.8	1 028.1	202.7
Migration Health*	187.3	151.1	36.2
Migration and Development	42.7	48.0	(5.3)
Regulating Migration	466.9	407.5	59.4
Facilitating Migration	88.1	67.1	21.0
Migration Policy, Research and Communications	10.1	10.8	(0.7)
Land, Property and Reparation Programmes	19.0	14.0	5.0
General Programme Support	(3.0)	12.0	(15.0)
<b>Total</b>	<b>2 041.9</b>	<b>1 738.6</b>	<b>303.3</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.

23. 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 202.7 million. The increase in activities was mainly due to: camp coordination and management in Greece; as well as increased emergency shelter activities across all regions, primarily in the Middle East related to emergency responses in Iraq and Yemen; resettlement assistance across all regions; durable solutions across Africa and the Middle East; and disarmament, demobilization and reintegration activities primarily in Africa. This increase was offset by a reduction in community stabilization activities across most regions.
- Migration Health increased by USD 36.2 million, primarily due to increased Migration Health Assistance for Crisis-affected Populations emergency response activities in Africa and the Middle East and Migration Health Assessment and Travel Assistance across all regions, which was offset by a decrease in Migration Health Assistance primarily in the Middle East.
- Migration and Development decreased by USD 5.3 million due to a decrease in Migration and Economic/Community Development activities across most regions, which was offset by a slight increase in Economic/Community Development activities across Africa and Latin America and the Caribbean.
- Regulating Migration increased by USD 59.4 million, primarily due to: an increase in return assistance for migrants and governments in Africa and Europe; an increase in counter-trafficking projects and emergency response in Greece; and increased support for migration, border and asylum management in Iraq. A decrease in return assistance and technical cooperation activities for migrants and governments was registered across Asia and Oceania along with a decrease in counter-trafficking activities and technical cooperation activities in the Latin America and the Caribbean region.

- Facilitating Migration increased by USD 21.0 million and over most regions, but mainly due to increased immigration and visa application administrative support for movements to North America and for family reunification assistance in Germany, which was offset by a slight decrease in activities in the Middle East.
- Migration Policy, Research and Communications decreased by USD 0.7 million compared with 2018 owing to decreased programming in Migration Policy activities, mainly in Europe and Asia and Oceania, which was offset by an increase in activities across Africa, Latin America and the Caribbean and the Middle East.
- Land, Property and Reparation Programmes increased by USD 5.0 million, owing primarily to institutional strengthening activities in Colombia.
- General Programme Support decreased by USD 15.0 million compared with 2018 primarily in the Global Support/Services segment due to the year-end net accruals adjustments for employee benefits (see Note 12) and a higher than budgeted project-related overhead income generated in 2019.

24. The operational programmes ended in 2019, on a modified accruals (budgetary) basis, as follows:

- (a) A carry-forward relating to the staff security mechanism of USD 18,541,175 (2018: USD 10,974,788). The mechanism carry-forward increased by USD 7,566,387 (2018: increase of USD 4,776,300).
- (b) An increase to the Operational Support Income reserve of USD 7,748,234 (2018: increase of USD 3,884,462), net of the drawdown of USD 5.4 million (approved by Member States in Resolution No. 21 of 19 June 2019 adopted by the SCPF at its Twenty-fourth Session), bringing the total reserve to USD 49,533,924 (2018: USD 41,785,690).

25. 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.

26. The budget for Operational Support Income was set for the year at USD 96.0 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.

27. Actual Operational Support Income, excluding staff security, amounted to USD 111.9 million (2018: USD 95.7 million), while staff security-related overhead amounted to USD 18.4 million (2018: USD 16.0 million), bringing the total Operational Support Income during 2018 to USD 130.3 million (2018: USD 111.7 million). The actual Operational Support Income of USD 130.3 million exceeded the budgeted total of USD 96.0 million by USD 34.3 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 2019.

28. In compliance with Standing Committee on Programmes and Finance (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 34.3 million (i.e. actual amount minus budgeted amount), which excludes the USD 5.4 million drawdown (as per Resolution No. 21 of 19 June 2019 adopted by the SCPF at its Twenty-fourth Session), has been applied as outlined below.

- USD 4.9 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 12.8 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 1.9 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 1.5 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 23 (section on write-offs).
- The remaining amount of USD 13.1 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 2019

## Statement I (in US dollars)

	Notes	USD	
		2019	2018 (restated)
ASSETS			
Current assets			
Cash and cash equivalents	4	886 988 668	922 818 960
Short-term investments	5	474 306 164	506 518 879
Receivables – non-exchange transactions:			
– voluntary contributions	6	234 277 754	174 711 088
– assessed contributions	6	3 743 859	3 974 593
– other	6	30 346 526	22 549 143
Inventories	7	1 177 441	663 211
Other current assets	8	208 493 651	161 370 065
Total current assets		1839 334 063	1792 605 939
Non-current assets			
Long-term investments	5	133 402 768	
Receivables – assessed contributions	6	337 550	361 060
– other	6	3 211 506	3 745 239
Property, plant and equipment	9	58 792 160	60 676 776
Intangible assets	10	1 188 085	1 283 950
Other non-current assets	8	1 287 631	1 689 810
Total non-current assets		198 219 700	67 756 835
TOTAL ASSETS		2037 553 763	1860 362 774
LIABILITIES			
Current liabilities			
Funds received in advance – voluntary contributions	11	1 159 268 956	937 637 358
– assessed contributions	11	1 010 275	637 637
– agency relationships	11	245 421 502	417 209 860
– other	11	16 670 725	18 132 667
Employee benefits liabilities	12	22 237 822	20 907 224
Payables to suppliers	13	205 367 425	150 129 783
Borrowings – building loan	14	378 051	373 455
Other current liabilities	13	34 316 934	24 003 647
Total current liabilities		1 684 671 690	1 569 031 631
Non-current liabilities			
Employee benefits liabilities	12	130 571 218	104 820 445
Borrowings – building loan	14	4 914 696	5 228 397
Refugee Loan Fund – US equity	Appendix 6	22 615 432	16 606 361
Other non-current liabilities	13	4 702 511	4 897 265
Total non-current liabilities		162 803 857	131 552 468
TOTAL LIABILITIES		1 847 475 547	1 700 584 099
NET ASSETS/EQUITY			
Accumulated fund balance	15, 16	95 064 742	57 562 222
Reserves	17	88 870 141	90 180 761
Asset revaluation reserve	9	23 073 889	23 073 889
Actuarial gains/(losses) reserve	12	(16 930 556)	(11 038 197)
TOTAL NET ASSETS/EQUITY		190 078 216	159 778 675
TOTAL LIABILITIES and NET ASSETS/EQUITY		2 037 553 763	1 860 362 774

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

## STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 31 DECEMBER 2019

## Statement II (in US dollars)

	Notes	Appendices	2019		2018 (restated)			
			TOTAL	ADMINISTRATIVE	OPERATIONAL	TOTAL	ADMINISTRATIVE	OPERATIONAL
REVENUE								
Earmarked contributions								
Voluntary contributions – earmarked	23	7, 8	1 895 381 854		1 895 381 854	1 617 488 935		1 617 488 935
Assessed contributions	23	1	52 927 963	52 927 963		51 869 419	51 869 419	
Receipts from refugees, migrants, sponsors, other	23	7, 8	125 410 344		125 410 344	92 808 709		92 808 709
In-kind contributions	23	7, 8	5 773 273		5 773 273	6 607 590		6 607 590
Subtotal: Earmarked			2 079 493 434	52 927 963	2 026 565 471	1 768 774 653	51 869 419	1 716 905 234
Unearmarked contributions								
Interest and other unearmarked revenue (net)	23	7, 8	19 029 035		19 029 035	12 941 248		12 941 248
Voluntary contributions – unearmarked	23	7, 8	28 547 117		28 547 117	30 056 364		30 056 364
Subtotal: Unearmarked			47 576 152		47 576 152	42 997 612		42 997 612
TOTAL REVENUE	23	7, 8	2 127 069 586	52 927 963	2 074 141 623	1 811 772 265	51 869 419	1 759 902 846
EXPENSES								
Transportation assistance	23		270 719 364		270 719 364	206 974 136		206 974 136
Medical assistance	23		43 930 263		43 930 263	35 251 103		35 251 103
Other direct assistance to beneficiaries	23		220 984 210		220 984 210	233 835 947		233 835 947
Implementing partner transfers	23		159 179 983		159 179 983	97 216 416		97 216 416
Contractual services (including on behalf of beneficiaries)	23		422 684 550	5 075 426	417 609 124	387 084 889	4 135 808	382 949 081
Staff salaries and benefits	23		636 805 904	43 179 529	593 626 375	546 955 166	45 027 501	501 927 665
Travel and subsistence	23		60 542 945	1 829 109	58 713 836	52 536 231	1 824 117	50 712 114
Supplies and consumables	23		261 102 693	3 709 560	257 393 133	215 171 638	3 840 869	211 330 769
Depreciation and amortization	9, 10, 23		16 515 652	203 051	16 312 601	16 368 754	212 673	16 156 081
Impairments	7, 23		344		344			
Doubtful receivables	23		377 304	399 257	(21 953)	(332 901)	(519 306)	186 405
Other expenses	23		3 475 602	4 360	3 471 242	2 473 273	446 637	2 026 636
TOTAL EXPENSES	23	5	2 096 318 814	54 400 292	2 041 918 522	1 793 534 652	54 968 299	1 738 566 353
SURPLUS/(DEFICIT) FOR THE PERIOD before exchange rate differences								
Administrative programme revaluation adjustment								
Exchange gains/(losses)	15, 16		(378 128)	(378 128)		345	345	
SURPLUS/(DEFICIT) FOR THE PERIOD after exchange rate differences	15, 16		36 380 416	(1 850 457)	38 230 873	(17 415 882)	(3 098 535)	(14 317 347)
Comprising the following balances:								
Administrative programme			(1 850 457)	(1 850 457)		(3 098 535)	(3 098 535)	
Operational Support Income reserve			12 786 610		7 386 610	6 343 238		6 343 238
Contingency reserve transfer to Operational Support Income reserve						1 000 000		1 000 000
Expenses utilized by the drawdown			(5 400 000)			(3 200 000)		(3 200 000)
Staff security			7 478 575		7 478 575	4 765 237		4 765 237
Transfer to:								
Reserves			861 247		861 247	1 072 407		1 072 407
Accumulated surpluses/(deficits)			27 237 329		27 237 329	21 799 071		21 799 071
Accumulated surpluses/(deficits) – exchange transactions			(8 769 061)		(8 769 061)	(6 530 247)		(6 530 247)
Accumulated surpluses/(deficits) – financial instruments – derivatives			(424 889)		(424 889)	435 674		435 674
Currency translations (gains/(losses))			6 432 661		6 432 661	(36 089 514)		(36 089 514)
Terminations reserve			(1 971 599)		(1 971 599)	(3 913 213)		(3 913 213)
SURPLUS/(DEFICIT) FOR THE PERIOD	15, 16		36 380 416	(1 850 457)	38 230 873	(17 415 882)	(3 098 535)	(14 317 347)

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

# STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 31 DECEMBER 2019

Statement III (in US dollars)

	Notes	USD				TOTAL
		Accumulated fund balance (Note 16)	Reserves (Note 17)	Revaluation surplus reserve (Note 9)	Actuarial gains/(losses) reserve (Note 12)	
<b>Net assets/Equity 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>
<b>Adjustments to opening balance</b>						
Changes in accounting policy	3	(11 969 123)				(11 969 123)
Prior period adjustment	3	1 549 038				1 549 038
<b>Subtotal: Adjustments to 2018 opening balance</b>		<b>(10 420 085)</b>				<b>(10 420 085)</b>
<b>Opening balance at 1 January 2019</b>		<b>57 562 222</b>	<b>90 180 761</b>	<b>23 073 889</b>	<b>(11 038 197)</b>	<b>159 778 675</b>
Net result for current period (Statement II)		38 352 015	(1 971 599)			36 380 416
Actuarial gains and losses recognized in net assets	12				(5 892 359)	(5 892 359)
Terminations reserve	17		(188 516)			(188 516)
Rapid Response Transportation Fund	17	(14 587)	14 587			
Migration Emergency Funding Mechanism	17	(834 908)	834 908			
<b>Subtotal: Movements during 2019</b>		<b>37 502 520</b>	<b>(1 310 620)</b>		<b>(5 892 359)</b>	<b>30 299 541</b>
<b>Closing balance at 31 December 2019</b>		<b>95 064 742</b>	<b>88 870 141</b>	<b>23 073 889</b>	<b>(16 930 556)</b>	<b>190 078 216</b>

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



# STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31 DECEMBER 2019

## Statement IV (in US dollars)

	Notes	USD	
		2019	2018 (restated)
CASH FLOWS FROM OPERATING ACTIVITIES			
Surplus/(Deficit) for the period		36 380 416	(17 415 882)
Non-cash movements			
Non-realized currency (gains)/losses on foreign currency balance		(17 373 590)	7 657 591
Administrative programme revaluation adjustment		378 128	(345)
Financial instruments – derivatives	8, 13	424 889	(435 674)
Depreciation and amortization	9, 10	16 515 652	16 368 755
Impairments	7	344	
(Gains)/Losses on sale of property, plant and equipment	9	(379 571)	611 392
(Gains)/Losses on sale of intangible assets	10		6 162
Provision for doubtful debts	6	377 304	(332 901)
(Increase)/Decrease in short-term investments	5	33 379 038	(82 441 430)
(Increase)/Decrease in long-term investments	5	(132 879 999)	
(Increase)/Decrease in receivables – non-exchange transactions – voluntary contributions	6	(57 858 895)	(27 200 079)
(Increase)/Decrease in receivables – non-exchange transactions – assessed contributions	6	(53 419)	796 724
(Increase)/Decrease in receivables – others	6	(7 015 240)	(11 507 730)
(Increase)/Decrease in inventories	7	(514 574)	(657 231)
(Increase)/Decrease in investment property			851 813
(Increase)/Decrease in other current assets	8	(44 106 885)	(49 264 241)
(Increase)/Decrease in other non-current assets	8	473 907	57 451
Increase/(Decrease) in payables relating to employee benefits	12	27 078 039	8 461 142
Increase/(Decrease) funds received in advance – voluntary contributions	11	221 631 602	162 044 007
Increase/(Decrease) funds received in advance – assessed contributions	11	358 351	40 868
Increase/(Decrease) funds received in advance– agency relationships	11	(171 788 359)	262 703 803
Increase/(Decrease) funds received in advance– others	11	(1 522 449)	(181 556)
Increase/(Decrease) in payables to suppliers	13	54 526 747	19 650 724
Increase/(Decrease) in other current liabilities	13	9 930 859	3 813 462
Increase/(Decrease) in other non-current liabilities	13	(194 755)	240 573
Increase/(Decrease) in actuarial gains (losses) recognized in net assets	12	(5 892 359)	4 767 514
Increase/(Decrease) in administrative surplus			(120 363)
NET CASH FLOWS FROM OPERATING ACTIVITIES		(38 124 819)	298 514 549
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment	9	(14 936 606)	(20 812 937)
Sale and transfer of property, plant and equipment	9	903 990	654 523
Purchase of intangible assets	10	(122 985)	(534 375)
NET CASH FLOWS FROM INVESTING ACTIVITIES		(14 155 601)	(20 692 789)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/(Decrease) in borrowings	14	(368 969)	(370 080)
Contributions from/(Repayments to) the Refugee Loan Fund – US equity	Appendix 6	6 009 071	(11 566 324)
Increase/(Decrease) in contingency reserve	17		(1 000 000)
Increase/(Decrease) in terminations reserve	17	(188 516)	17 122 395
NET CASH FLOWS FROM FINANCING ACTIVITIES		5 451 586	4 185 991
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		(46 828 834)	282 007 751
CASH AND CASH EQUIVALENTS: BEGINNING OF PERIOD		922 818 960	644 645 356
Effect of exchange rate change on cash and cash equivalents		10 998 542	(3 834 147)
CASH AND CASH EQUIVALENTS: END OF PERIOD	4	886 988 668	922 818 960

*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 2019 (OPERATIONAL PROGRAMMES)

Statement V(a) (in US dollars)

	USD				
	2019 Programme and Budget *			2019 Actual amounts expressed on comparable basis	Difference
	(C/109/6/Rev.1)	Revision (S/24/6)	Update (C/110/9)		
Movement, Emergency and Post-crisis Migration Management	394 668 000	823 451 900	1 171 237 300	1 228 680 452	(57 443 152)
Migration Health	104 847 400	162 636 800	183 858 200	187 612 242	(3 754 042)
Migration and Development	116 759 300	125 070 700	41 788 700	41 239 837	548 863
Regulating Migration	324 485 400	443 726 400	502 950 700	466 043 445	36 907 255
Facilitating Migration	47 956 400	60 414 800	88 561 300	86 547 188	2 014 112
Migration Policy, Research and Communications	2 986 500	5 632 800	9 908 700	8 992 313	916 387
Land, Property and Reparation Programmes	6 641 200	11 457 200	14 810 500	18 982 802	(4 172 302)
General Programme Support	13 401 800	27 709 400	32 084 600	4 865 371	27 219 229
<b>Total</b>	<b>1 011 746 000</b>	<b>1 660 100 000</b>	<b>2 045 200 000</b>	<b>2 042 963 650</b>	<b>2 236 350</b>
Net accrual adjustments				(1 045 128)	
<b>Total on full accruals (IPSAS) basis</b>				<b>2 041 918 522</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 2019 (ADMINISTRATIVE PROGRAMME)

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

		CHF		
		2019 Budget (C/110/9)	2019	2018
REVENUE				
Assessed contributions from Member States			52 229 662	50 690 324
Assessed contributions from new Member States			10 362	37 994
TOTAL REVENUE			52 240 024	50 728 318
EXPENSES				
Staff salaries and benefits	39 657 000		40 032 386	39 247 857
Terminal emoluments	700 000		1 101 766	954 743
Travel, subsistence and representation	1 170 000		1 180 331	1 081 988
Total: Staff salaries, benefits, travel and representation	41 527 000		42 314 483	41 284 588
Building rental and maintenance	1 353 760		1 397 167	1 792 633
Computer equipment and maintenance	2 410 000		2 010 136	1 832 501
Office supplies, printing, equipment and vehicles	735 000		405 920	246 956
Total: General office	4 498 760		3 813 223	3 872 090
Training	1 101 286		1 101 298	1 542 714
Contractual services	806 978		808 769	1 513 069
Total: Contractual services	1 908 264		1 910 067	3 055 783
Communications	471 000		395 860	449 969
Meetings Secretariat	435 000		520 868	363 538
UN-related cost-sharing fees	3 400 000		3 283 328	1 734 739
TOTAL EXPENSES (before provision for doubtful receivables)		52 240 024	52 237 829	50 760 707
SURPLUS/(DEFICIT) FOR THE PERIOD IN CHF (before provision for doubtful receivables)			2 195	(32 389)
(Increase)/Decrease in provision for doubtful receivables (Appendix 2)			(398 858)	517 229
SURPLUS/(DEFICIT) FOR THE PERIOD IN CHF (on modified accruals (budgetary) basis)			(396 663)	484 840
Excess of resources/(Expenses) brought forward at the beginning of the year			(1 083 711)	(1 568 551)
SURPLUS/(DEFICIT) AT THE END OF THE PERIOD IN CHF (on modified accruals (budgetary) basis)			(1 480 374)	(1 083 711)

USD		
<b>SURPLUS/(DEFICIT) AT THE END OF THE PERIOD IN USD (on modified accruals (budgetary) basis) 0.975 (2018: 0.987)</b>	<b>(1 504 819)</b>	<b>(1 112 608)</b>
Adjustment for excess expenses brought forward at the beginning of the year applied on budgetary basis in USD	1 097 985	1 603 835
Net accrual adjustments	(1 443 623)	(3 589 762)
<b>SURPLUS/(DEFICIT) FOR THE PERIOD IN USD (on full accruals (IPSAS) basis)</b>	<b>(1 850 457)</b>	<b>(3 098 535)</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

29. 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 173 Member States on 31 December 2019 (2018: 172).

30. 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.

31. 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.

32. 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.

33. 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

34. 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

35. The Office of the Director General manages the Organization and has overall responsibility for the formulation of coherent policies and oversight of activities to ensure compliance with strategic priorities. The Office comprises those units and functions that report directly to the Director General and provide advisory services and/or direct support to the whole Organization. The Office of the Director General is composed of: the Office of the Chief of Staff; the Office of the Inspector General; the Office of Legal Affairs; the Senior Regional Advisers; the Spokesperson; the Gender Coordination Unit; the Ombudsperson; the Office of Staff Security; the Ethics and Conduct Office; the Policy Hub; and the United Nations Network on Migration Secretariat.

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

36. The Department of International Cooperation and Partnerships is responsible for supporting and coordinating the Organization's relations with IOM Member States, intergovernmental organizations, civil society and the media. It also provides guidance and support for relations with governmental, multilateral and private sector donors. The Department leads and coordinates IOM's forum activities, including the International Dialogue on Migration, IOM's support for global and regional consultative processes and preparations for IOM's 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.

37. 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.

38. 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.

39. 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**

40. The Organization's field offices fell into three broad categories in 2019, as follows:

- Regional offices
- Special liaison offices
- Country offices

41. In 2019, 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.

42. 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.

43. 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.

44. 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.

45. 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 2019, 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

46. 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.

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

48. 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

49. In 2019, 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.

50. **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.

51. **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.

52. **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.

53. **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.

54. **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)

55. **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.

56. **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

57. 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

58. 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).

59. 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.

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

61. 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

62. All of the IPSAS in effect on the reporting date have been applied. IPSAS 41 – Financial Instruments and IPSAS 42 – Social Benefits, including amendments to both standards adopted by the IPSAS Board in 2019, will become effective on 1 January 2022.

### Measurement base

63. 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.

64. 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**

65. 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.

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

**Cash and cash equivalents**

67. Cash and cash equivalents include cash on hand and deposits held at call with banks for periods of less than 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**

68. 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**

69. 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.

70. 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**

71. 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)**

72. 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.

73. 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**

74. 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**

75. 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.

76. 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. Leasehold improvements are shown separately as work in progress until the asset can operate in the manner intended by management.

77. 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.

78. 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.

79. 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)

80. 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.

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

82. 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**

83. 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.

84. 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.

85. 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

86. 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)**

87. 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.

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

89. 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**

90. 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.

91. 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.

92. 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)

93. 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.

94. 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

95. 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

96. 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

97. 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

98. 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.

99. 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.

100. 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**

101. 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**

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

103. 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.

104. 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**

105. 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**

106. 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**

107. 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.

108. 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 short-term deposits, which are financial assets held for periods of 90 days and longer 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 maturing in periods longer than twelve months. Short-term deposits are valued at fair value at the reporting date.
- (c) Investments in bonds, which the Organization acquires with the intention of holding to maturity, are valued at amortized cost using the effective interest rate methodology.

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

- (d) 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.
  - (e) 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.
109. 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**

110. 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.

**Agency relationships**

111. Where the Organization enters into an agreement with a government or government entity for the purpose of rendering administrative support services related to the creation or acquisition of an asset that remains the property of the government or government entity, the Organization is assumed to be acting as an agent of the government or government entity. In such cases, the Organization is not exposed to the risks or rewards associated with the rendering of the services nor does the inflow of cash received result in a net increase in the net assets of the Organization. The inflow of cash received in connection with such agreement is, therefore, not recognized as revenue nor is the associated outflow of cash recognized as an expense. The inflow of cash is recognized as an advance payment which is reduced as payments are made from the cash advance when authorized by the government or government entity. However, the service fee charged by the Organization for performing the administrative support services under the agreement is recognized as revenue in the financial period in which it is earned.



## NOTE 3: RESTATEMENT

### Agency relationships

112. In 2019, the Organization adopted a change in its accounting policy to recognize as agency relationships those agreements with governments where the gross inflows of economic benefits or service potential do not result in increases in net assets/equity for IOM. When carrying out the terms of such agreements, the amounts collected from the government are determined not to be revenue. Only the service fee received from the government is to be recognized as income by the Organization.

113. The implementation of this new policy required the reclassification of deferred revenue received from governments under such agreements, including voluntary contributions received in advance and funds from agency relationship advance payments. In addition, interest revenue previously classified as deferred revenue will no longer be recognized, as the agreements provide that such interest is returned to the government. A further adjustment was required to reduce the deferred revenue to reflect the portion of the support cost charge that had not been earned at the reporting date. The result of these adjustments relating to balances prior to 2019 was a decrease in net assets of USD 12.0 million.

### Separate (non-consolidated) entities

114. The Organization provides financial accounting services for two entities: the Global Forum on Migration and Development and the Intergovernmental Consultations on Migration, Asylum and Refugees. These entities are separate organizations with their own members, and each has governance structures that are separate from those of the IOM. A review determined that IOM is not exposed to, nor has rights to, benefits from its involvement with the other entities. The review further determined that IOM does not have the ability to affect the nature of those benefits through power over the other entities, as required by IPSAS 33 – First-time Adoption of Accrual Basis IPSASs, and that the entities' assets, liabilities, net assets/equity, revenue and expense should therefore not be consolidated into IOM's financial statements. The result of these adjustments relating to balances prior to 2019 was a decrease in net assets of USD 1.0 million.

### Leasehold improvements

115. In 2019, an internal review of modifications made to leased facilities identified USD 3.6 million of improvements including USD 1.6 million of work in process that should have been capitalized in accordance with IPSAS 17 – Property, Plant and Equipment and with the accounting policy on leasehold improvements included in Note 2 to these financial statements. The total capitalized value was then reduced in recognition of USD 1 million in depreciation covering financial periods prior to the date the improvements reached the condition intended by management. An adjustment was made to the 2018 opening balance to reflect the impact of capitalization of improvements and recognition of depreciation at that date and the 2018 expenses, assets and net assets have been adjusted for transactions that took place in 2018. The impact of these adjustments, including USD 1.6 million of work in progress, was an increase in net assets of USD 2.6 million.

116. 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) and the Statement of cash flows (Statement IV) to reflect the impact on assets, liabilities, net assets and the 2018 revenue and expenses relating to the reclassification of agreements where IOM acts as an agent rather than a principal; adjustments for separate non-consolidated entities; and leasehold improvements previously not capitalized, the combination of which resulted in a decrease in net assets of USD 10.4 million.



## NOTE 3: RESTATEMENT (continued)

	Statement I			Statement II	Statement III	Statement IV					
						Net cash flows from operating activities					
	Assets	Liabilities	Net assets/ Equity	Net result	Accumulated fund balance	Surplus/ (Deficit) for the period	Depreciation and amortization	Increase/ (Decrease) in receivables; non-exchange transactions - voluntary contributions	Increase/ (Decrease) in funds received in advance - voluntary contributions revenue	Increase/ (Decrease) in funds received in advance - other	Increase/ (Decrease) in other current liabilities
Balance per 2018 financial statements	1 858 195 429	1 687 996 669	170 198 760	(14 493 571)	67 982 307	(14 493 571)	16 070 413	(27 322 636)	429 103 948	(5 445 084)	527 839
Adjustments to 2018 opening balance not included in published statements											
Leasehold Improvement											
Acquisition cost	2 021 514		2 021 514		2 021 514						
Accumulated depreciation/ Retained earnings	(712 292)		(712 292)		(712 292)						
Work in progress	327 007		327 007		327 007						
Funds received in advance - agency relationships											
Reversal of funds received in advance - deferred voluntary contribution revenue		(151 002 769)									
Funds received in advance - agency relationships		154 506 056									
Accumulated deferred interest		4 931 014									
Accumulated deferred service fee for current year		2 248 549									
Non-fiduciary expenses			(8 140 453)		(8 140 453)						
Separate non-consolidated entities											
Accrued revenue as non-current liability	(284 133)	(284 133)									
Recognition as non-current liability		629 741									
Net asset/equity as non-current liability		995 492	(995 492)		(995 492)						
Balance of 2018 financial statements adjusted for changes to 2018 opening balance	1 859 547 525	1 700 020 619	162 699 044	(14 493 571)	60 482 591	(14 493 571)	16 070 413	(27 322 636)	429 103 948	(5 445 084)	527 839
Leasehold Improvements											
Reclassification of expenses to acquisition cost				(1 942)		(1 942)					
Accumulated depreciation/Depreciation expenses	(298 342)		(298 342)	(298 342)	(298 342)	(298 342)	298 342				
Work in process	1 236 148		1 236 148	1 236 148	1 236 148	1 236 148					
Funds received in advance - agency relationships											
Reversal of receivables - voluntary contributions	(137 682)							137 682	(137 682)		
Reversal of funds received in advance - deferred voluntary contribution revenue		(270 232 080)						(270 232 080)			
Fund Received in advance - agency relationships		262 703 803							262 703 803		
Project closing adjustments related to fiduciary activities			(3 581 908)	(3 581 908)	(3 581 908)	(3 581 908)			3 581 908		
Accumulated deferred interest		2 511 513								2 511 513	
Accumulated deferred service fee for current year		5 263 528								5 263 528	
Non-fiduciary expenses			(246 762)	(246 762)	(246 762)	(246 762)					
Separate [non-consolidated] entities											
Reversal of accrued revenue	15 124		15 124	15 124	15 124	15 124					
Reversal of deferred revenue			272 087	272 087	272 087	272 087			(272 087)		
Net assets/equity as non-current liabilities		316 716	(316 716)	(316 716)	(316 716)	(316 716)					
Restated 2018 financial statements balance	1 860 632 773	1 700 584 099	159 778 675	(17 415 882)	57 562 222	(17 415 882)	16 368 755	(27 200 078)	162 044 007	262 703 803	(181 556)
											3 039 352

## NOTE 4: CASH AND CASH EQUIVALENTS

117. 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 less than 90 days).

	USD	
	2019	2018
Cash on hand	397 104	344 107
Current accounts	513 145 247	530 386 016
Term deposits for periods of less than 90 days (at USD equivalent)		
CAD	7 639 419	3 663 004
EUR	112 271 431	114 566 830
GBP		12 678 483
NOK		3 981 344
USD	80 705 658	50 000 000
HUF	236 239	
Dual currency deposits for periods of less than 90 days (at USD equivalent)		
AUD		5 969 101
CAD		3 296 703
EUR	55 803 571	34 246 575
SEK		4 435 081
Money market funds maturing in less than 90 days	114 789 999	157 251 716
<b>Total: Unrestricted cash</b>	<b>884 988 668</b>	<b>920 818 960</b>
Sasakawa Endowment Fund (Note 13)	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>886 988 668</b>	<b>922 818 960</b>

118. Approximately 71 per cent of cash and cash equivalents held at the reporting date is held in accounts controlled by Headquarters. Overall, approximately 72 per cent of cash and cash equivalents were in currencies other than the US dollar.

119. 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: INVESTMENTS

120. 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. Investments are placed with counterparties that meet credit ratings in line with the approved treasury policy approved by the Treasury Risk Committee. As at 31 December 2019, IOM did not have any impairment on investments. The exposure to IOM from credit, market and currency risks and risk management activities related to investments are disclosed in Note 24. Investments are controlled by Headquarters.

121. Short-term investments are instruments held for a period of 90 days or longer and classified as current assets given that maturity dates are within 12 months of the reporting date. Long-term investments are instruments (bonds) held for longer than 12 months and classified as current assets if their maturity dates are within 12 months of the reporting date. The Organization held short-term deposits and bonds maturing within 12 months equivalent to USD 474.3 million at 31 December 2019 (2018: USD 506.5 million) and long-term investments maturing in more than 12 months equivalent to USD 133.4 million, as shown in the table below.

## NOTE 5: INVESTMENTS (continued)

	(at USD equivalent)						31 December 2019
	1 January 2019	Purchases	Maturities	Amortization	Unrealized gains/(losses)	Non-current reclassified to current	
<b>Current</b>							
<b>Term deposit</b>							
AUD	3 511 236	16 966 461	(16 966 461)		(24 486)		3 486 750
CAD	8 816 522	11 322 438	(20 391 430)		252 470		
EUR	11 415 525		(11 001 100)		(414 425)		
GBP		38 864 349	(19 462 699)		355 994		19 757 644
NOK		22 372 468	(16 377 917)		237 744		6 232 295
USD	482 775 596	515 391 147	(563 463 738)				434 703 005
<b>Bonds</b>							
EUR					110 388	7 608 302	7 718 690
USD						2 407 780	2 407 780
<b>Total current investments</b>	<b>506 518 879</b>	<b>604 916 863</b>	<b>(647 663 345)</b>		<b>517 685</b>	<b>10 016 082</b>	<b>474 306 164</b>
<b>Non-current</b>							
<b>Bonds</b>							
EUR		44 606 029	(739 281)	(227 617)	522 769	(7 608 302)	36 553 598
USD		101 605 657	(2 085 300)	(263 407)		(2 407 780)	96 849 170
<b>Total non-current investments</b>		<b>146 211 686</b>	<b>(2 824 581)</b>	<b>(491 024)</b>	<b>522 769</b>	<b>(10 016 082)</b>	<b>133 402 768</b>
<b>Total investments</b>	<b>506 518 879</b>	<b>751 128 549</b>	<b>(650 487 926)</b>	<b>(491 024)</b>	<b>1 040 454</b>		<b>607 708 932</b>

## NOTE 6: CONTRIBUTIONS RECEIVABLE AND OTHER RECEIVABLES

122. 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 11: Funds received in advance.

123. Amounts receivable for operations from governments and voluntary agencies increased in 2019 to USD 234.3 million (2018 restated: USD 174.7 million), consisting of invoiced and uninvoiced receivables of USD 161.9 million (inclusive of revaluations) (2018: USD 77.4 million) and USD 72.4 million (2018 restated: USD 97.3 million), respectively. Of the invoiced receivables at 31 December 2019, USD 134.7 million had been received by 31 March 2020.

124. The invoiced receivables (inclusive of revaluation) at 31 December 2019 are shown in the table below.

Receivable from	USD	
	Invoiced receivables 2019	Subsequent receipts up to 31 March 2020
Canada	10 158 198	(9 514 714)
Democratic Republic of the Congo	5 498 254	(5 498 254)
France	4 701 111	(18 877)
Germany	5 455 922	(1 095 430)
Greece	13 139 209	(10 909 598)
Italy	4 154 219	(892 857)
Netherlands	5 168 061	(10 435)
United States of America	68 689 160	(68 004 908)
European Commission	22 436 421	(20 914 352)
Others	22 503 693	(17 837 944)
<b>Total</b>	<b>161 904 248</b>	<b>(134 697 369)</b>

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

125. 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.

126. At 31 December 2019, the Organization had USD 2.0 million (2018: USD 4.5 million) of invoiced amounts receivable for more than one year. The following table provides an ageing summary of invoiced receivables, the majority of which (86%) 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
101.5	36.9	21.6	2.0	162.0
63%	23%	13%	1%	100%

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

	USD	
	2019	2018 (restated)
<b>Current</b>		
Receivables – voluntary contributions – donors	234 277 754	174 711 088
<b>Net voluntary contributions receivable</b>	<b>234 277 754</b>	<b>174 711 088</b>
Receivables – assessed contributions	7 303 144	7 086 493
Less provision for doubtful receivables	(3 559 285)	(3 111 900)
<b>Net assessed contributions receivable</b>	<b>3 743 859</b>	<b>3 974 593</b>
Receivables – other	30 857 894	23 058 715
Less provision for doubtful receivables	(511 368)	(509 572)
<b>Net receivables – other</b>	<b>30 346 526</b>	<b>22 549 143</b>
<b>Subtotal: Current receivables</b>	<b>268 368 139</b>	<b>201 234 824</b>
<b>Non-current</b>		
Receivables – assessed contributions	337 550	361 060
Receivables – other	3 211 506	3 745 239
<b>Subtotal: Non-current receivables</b>	<b>3 549 056</b>	<b>4 106 299</b>
<b>Total: Receivables</b>	<b>271 917 195</b>	<b>205 341 123</b>

128. Other current and non-current receivables from exchange transactions consist mainly of receivables from vendors of USD 18.7 million (2018: USD 13.6 million) and other taxes reimbursable by host governments of USD 8.8 million (2018: USD 7.8 million) and interest accrued of USD 6.6 million (2018: USD 5.2 million).

## NOTE 7: INVENTORIES

129. The movement of global stocks of pre-positioned inventories during the 2019 reporting period is as shown in the table below.

	USD	
	2019	2018
<b>Balance as at 1 January</b>	<b>663 211</b>	<b>5 980</b>
Additions	1 833 883	1 989 284
Transfers to projects for distribution to beneficiaries	(1 318 323)	(1 330 959)
Write-down	(986)	(1 094)
Impairments	(344)	
<b>Balance as at 31 December</b>	<b>1 177 441</b>	<b>663 211</b>

## NOTE 8: OTHER ASSETS

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

	USD	
	2019	2018
<b>Current</b>		
Vendor down payments	206 889 306	159 784 699
Guarantee deposits	1 604 345	1 526 862
Unrealized gains: financial instruments – derivatives		58 504
<b>Subtotal: Current assets</b>	<b>208 493 651</b>	<b>161 370 065</b>
<b>Non-current</b>		
Guarantee deposits	1 287 631	1 689 810
<b>Subtotal: Non-current assets</b>	<b>1 287 631</b>	<b>1 689 810</b>
<b>Total: Other assets</b>	<b>209 781 282</b>	<b>163 059 875</b>

131. The vendor down payments of USD 206.9 million (2018: USD 159.8 million) consist of advances to implementing partners, suppliers, consultants and service providers. The increase of USD 47.1 million compared with 2018 is mainly due to increased advances to implementing partners (USD 31.8 million) (owing to expanded cooperation with implementing partners in 2019) and to advances to service providers and other supply, air transport and consultancy vendors (USD 15.3 million).

## NOTE 9: PROPERTY, PLANT AND EQUIPMENT

132. 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 2019 were noted that would warrant fresh market appraisals for this class of assets.

133. During 2019, IOM received donated assets valued at USD 847,850 (2018: USD 210,862) 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 9: PROPERTY, PLANT AND EQUIPMENT (continued)**

134. Property, plant and equipment holdings for 2019 and 2018 (restated) are summarized in the tables below.

	USD								
	Land	Buildings	Buildings – mobile structures	Vehicles	Communications and IT	Furniture and fixtures	Leasehold improvements	Work in Progress	Total
Cost as at 1 January 2019 (restated)	215 421	30 286 814	14 572 268	66 659 358	13 569 577	22 633 424	4 391 068	1 563 155	153 891 085
Additions		156 730	3 176 034	5 773 583	1 925 344	3 652 990	1 815 081	(1 563 155)	14 936 607
Disposals			(675 050)	(3 673 587)	(645 554)	(890 291)			(5 884 482)
Transfers				(18 500)	26 135	33 135			40 770
<b>Cost as at 31 December 2019</b>	<b>215 421</b>	<b>30 443 544</b>	<b>17 073 252</b>	<b>68 740 854</b>	<b>14 875 502</b>	<b>25 429 258</b>	<b>6 206 149</b>		<b>162 983 980</b>
Accumulated depreciation at 1 January 2019 (restated)		(1 468 680)	(10 081 895)	(52 532 481)	(10 176 534)	(16 610 594)	(2 344 125)		(93 214 309)
Depreciation		(735 013)	(1 996 525)	(7 965 408)	(1 678 986)	(2 992 402)	(928 470)		(16 296 804)
Disposals			520 159	3 391 303	617 577	834 607			5 363 646
Transfers				18 500	(29 718)	(33 135)			(44 353)
<b>Accumulated depreciation at 31 December 2019</b>		<b>(2 203 693)</b>	<b>(11 558 261)</b>	<b>(57 088 086)</b>	<b>(11 267 661)</b>	<b>(18 801 524)</b>	<b>(3 272 595)</b>		<b>(104 191 820)</b>
Net carrying value at 1 January 2019 (restated)	215 421	28 818 134	4 490 373	14 126 877	3 393 043	6 022 830	2 046 943	1 563 155	60 676 776
<b>Net carrying value at 31 December 2019</b>	<b>215 421</b>	<b>28 239 851</b>	<b>5 514 991</b>	<b>11 652 768</b>	<b>3 607 841</b>	<b>6 627 734</b>	<b>2 933 554</b>		<b>58 792 160</b>

	USD								
	Land	Buildings	Buildings – mobile structures	Vehicles	Communications and IT	Furniture and fixtures	Leasehold improvements	Work in Progress	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	3 784 363	327 007	141 167 936
Additions			3 745 155	10 498 518	1 729 975	2 998 378	606 705	1 236 148	20 814 879
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 (restated)</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>4 391 068</b>	<b>1 563 155</b>	<b>153 891 085</b>
Accumulated depreciation at 1 January 2018 (restated)		(734 354)	(8 323 812)	(49 341 342)	(9 120 433)	(14 545 259)	(1 723 088)		(83 788 288)
Depreciation		(734 326)	(2 147 432)	(8 128 526)	(1 678 630)	(2 941 885)	(621 037)		(16 251 836)
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 (restated)</b>		<b>(1 468 680)</b>	<b>(10 081 895)</b>	<b>(52 532 481)</b>	<b>(10 176 534)</b>	<b>(16 610 594)</b>	<b>(2 344 125)</b>		<b>(93 214 309)</b>
Net carrying value at 1 January 2018 (restated)	215 421	29 552 460	2 914 124	12 587 405	3 438 659	6 283 297	2 061 275	327 007	57 379 648
<b>Net carrying value at 31 December 2018 (restated)</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>6 022 830</b>	<b>2 046 943</b>	<b>1 563 155</b>	<b>60 676 776</b>

## NOTE 10: INTANGIBLE ASSETS

135. Intangible assets are summarized in the table below.

	USD					
	2019			2018		
	Software externally purchased	Software internally developed	Total	Software externally purchased	Software internally developed	Total
Cost as at 1 January	479 933	1 211 998	1 691 931	418 439	749 388	1 167 827
Additions	104 166	18 819	122 985	71 765	131 834	203 599
Under development					330 776	330 776
Disposals	(14 900)		(14 900)	(10 271)		(10 271)
<b>Cost as at 31 December</b>	<b>569 199</b>	<b>1 230 817</b>	<b>1 800 016</b>	<b>479 933</b>	<b>1 211 998</b>	<b>1 691 931</b>
Accumulated amortization at 1 January	(325 638)	(82 343)	(407 981)	(241 084)	(54 087)	(295 171)
Amortization	(104 178)	(114 672)	(218 850)	(88 662)	(28 256)	(116 918)
Disposals	14 900		14 900	4 108		4 108
<b>Accumulated amortization at 31 December</b>	<b>(414 916)</b>	<b>(197 015)</b>	<b>(611 931)</b>	<b>(325 638)</b>	<b>(82 343)</b>	<b>(407 981)</b>
Net carrying value at 1 January	154 295	1 129 655	1 283 950	177 355	695 301	872 656
<b>Net carrying value at 31 December</b>	<b>154 283</b>	<b>1 033 802</b>	<b>1 188 085</b>	<b>154 295</b>	<b>1 129 655</b>	<b>1 283 950</b>

136. 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 11: FUNDS RECEIVED IN ADVANCE

137. Voluntary contributions received from donors in advance of performance delivery under the operational programmes totalled USD 1,159.3 million (2018 restated: USD 937.6 million).

138. Assessed contributions received from Member States in advance of the following year's assessment scale taking effect under the administrative programme totalled USD 1,010,275 (2018: USD 637,637) (see Appendix 1).

139. In terms of funds received in advance as part of agency relationships which are related to agreements with governments or government entities for the purpose of rendering administrative support – through which funds are received by IOM acting as an agent on behalf of the entities – the funds not yet disbursed on behalf of the entities totalled USD 245.4 million (2018 restated: USD 417.2 million).

140. Other deferred contributions received from migrants and self-payers and down payments from customers totalled USD 16.7 million (2018 restated: USD 18.1 million).



## NOTE 12: LIABILITIES RELATING TO EMPLOYEE BENEFITS

141. 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 17: Reserves.

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

143. 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 2019, the budget for terminal emoluments was CHF 700,000 (2018: CHF 700,000), whereas the actual terminal emolument payments on a modified (budgetary) basis were CHF 1,101,766 (2018: CHF 954,743). 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 21.3 million (2018: USD 18.4 million).

144. 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.

145. 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.

146. 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.

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

	USD	
	2019	2018
<b>Current</b>		
Employee benefit liabilities	11 287 738	11 104 331
UNJSPF	491 015	144 098
Other payables to employees	10 459 069	9 658 795
<b>Subtotal: Current</b>	<b>22 237 822</b>	<b>20 907 224</b>
<b>Non-current</b>		
Employee benefit liabilities	130 571 218	104 820 445
<b>Subtotal: Non-current</b>	<b>130 571 218</b>	<b>104 820 445</b>
<b>Total: Payables relating to employees</b>	<b>152 809 040</b>	<b>125 727 669</b>

**NOTE 12: LIABILITIES RELATING TO EMPLOYEE BENEFITS (continued)**

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

	USD	
	2019	2018
<b>CURRENT LIABILITIES – Employment benefits provision for:</b>		
Accumulated leave	3 631 079	3 820 192
Repatriation grant	1 572 206	1 472 572
Repatriation travel and removal of personal effects	1 955 632	1 758 118
Separation entitlements	602 668	446 348
Early retirement	562	5 951
After-service health insurance – Health Insurance Plan	2 405 347	2 177 887
After-service health insurance – Medical Service Plan	1 120 244	1 423 263
<b>Subtotal: Current employee benefit liabilities</b>	<b>11 287 738</b>	<b>11 104 331</b>
<b>NON-CURRENT LIABILITIES – Employment benefits provision for:</b>		
Accumulated leave	41 757 413	34 804 044
Repatriation grant	16 558 856	12 720 888
Repatriation travel and removal of personal effects	22 489 768	16 052 873
Separation entitlements	4 735 539	4 355 471
Early retirement	6 454	53 556
After-service health insurance – Health Insurance Plan	36 758 012	31 360 243
After-service health insurance – Medical Service Plan	8 265 176	5 473 370
<b>Subtotal: Non-current employee benefit liabilities</b>	<b>130 571 218</b>	<b>104 820 445</b>
<b>Total: Employee benefit liabilities</b>	<b>141 858 956</b>	<b>115 924 776</b>

**Actuarial assumptions and methods**

149. 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.

150. The principal financial assumptions used at 31 December 2019 and 31 December 2018 are presented in the table below.

	2019	2018
<b>Discount rate</b>		
Health Insurance Plan and Medical Service Plan (CHF payroll)	0.20%	0.90%
Health Insurance Plan and Medical Service Plan (USD payroll)	3.60%	4.65%
Repatriation grant	2.80%	4.10%
Severance pay	3.10%	4.10%
<b>Salary increases</b>		
Professional staff	3.76%	3.49%
General Service staff	8.68%	8.63%
<b>Medical cost trend rate</b>	<b>3.50%</b>	<b>3.50%</b>

**NOTE 12: LIABILITIES RELATING TO EMPLOYEE BENEFITS (continued)**

151. 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 2019 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.

152. 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.

153. 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 2019</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>
Service cost for 2019	1 176 967	802 958	1 029 484	420 255	3 429 664
Interest cost for 2019	1 228 380	317 286	542 722	182 413	2 270 801
<b>Total expense recognized in Statement of financial performance at 31 December 2019</b>	<b>2 405 347</b>	<b>1 120 244</b>	<b>1 572 206</b>	<b>602 668</b>	<b>5 700 465</b>
Actuarial (gain)/loss resulting from changes in:					
Demographic assumptions	(1 333 595)	(477 686)	38 350	8 253	(1 764 678)
Financial assumptions	6 371 583	2 318 833	1 724 355	386 721	10 801 492
Effect of experience adjustments	(616 129)	(370 647)	1 709 210	893 605	1 616 039
<b>Total actuarial (gain)/loss of above changes</b>	<b>4 421 859</b>	<b>1 470 500</b>	<b>3 471 915</b>	<b>1 288 579</b>	<b>10 652 853</b>
<b>Benefits paid from plan/company</b>	<b>(1 201 977)</b>	<b>(101 958)</b>	<b>(1 106 519)</b>	<b>(1 354 859)</b>	<b>(3 765 313)</b>
<b>Defined benefit obligation at 31 December 2019</b>	<b>39 163 359</b>	<b>9 385 420</b>	<b>18 131 062</b>	<b>5 338 207</b>	<b>72 018 048</b>

Sensitivity to trend rate assumptions	1% increase in assumption	1% decrease in assumption
<b>Discount rate</b>		
After-service Health Insurance Plan	(6 480 523)	8 698 299
After-service Medical Service Plan	(2 188 520)	3 161 449
Repatriation grants	(1 138 800)	1 299 712
Separation entitlements	(369 806)	437 465
<b>Health-care cost trend rate</b>		
After-service Health Insurance Plan	5 335 903	(4 387 128)
After-service Medical Service Plan	1 533 854	(1 249 354)
<b>Salary increase rate</b>		
After-service Health Insurance Plan	1 583 642	(1 394 599)
After-service Medical Service Plan	1 010 406	(851 948)
Repatriation grants	1 273 735	(1 139 211)
Separation entitlements	407 322	(353 961)

**NOTE 12: LIABILITIES RELATING TO EMPLOYEE BENEFITS (continued)****United Nations Joint Staff Pension Fund**

154. 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.

155. 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.

156. 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.

157. 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.

158. 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.

159. 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.

160. 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.

161. 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 (2016, 2017 and 2018) amounted to USD 7,131.56 million, of which 2 per cent was contributed by IOM.

162. During 2019, the IOM contributions paid to the UNJSPF amounted to USD 50.6 million (2018: USD 42.6 million). Expected contributions due in 2020 are approximately USD 59.4 million.

**NOTE 12: LIABILITIES RELATING TO EMPLOYEE BENEFITS (continued)**

163. 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.

164. 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 13: PAYABLES TO SUPPLIERS, IMPLEMENTING PARTNERS, INDIVIDUAL MEMBER STATE RESERVES AND OTHER**

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

	USD	
	2019	2018
<b>Current</b>		
Invoiced payables	198 896 942	142 018 962
Accrued expenses	6 470 483	8 110 821
<b>Total: Payables to suppliers and implementing partners</b>	<b>205 367 425</b>	<b>150 129 783</b>

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

	USD	
	2019	2018 (restated)
<b>Current</b>		
Refunds due	14 126 458	6 233 885
Unrealized losses – financial derivatives	382 974	16 589
Other liabilities	19 807 502	17 753 173
<b>Subtotal: Other current liabilities</b>	<b>34 316 934</b>	<b>24 003 647</b>
<b>Non-current</b>		
Sasakawa Endowment Fund	2 000 000	2 000 000
Other liabilities	2 702 511	2 897 265
<b>Subtotal: Other non-current liabilities</b>	<b>4 702 511</b>	<b>4 897 265</b>
<b>Total: Other liabilities</b>	<b>39 019 445</b>	<b>28 900 912</b>

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

168. 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 13: PAYABLES TO SUPPLIERS, IMPLEMENTING PARTNERS, INDIVIDUAL MEMBER STATE RESERVES AND OTHER (continued)**

	USD	
	2019	2018
<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	33 400	30 000
<b>Transfers from Sasakawa Endowment Fund to projects</b>		
Situation Analysis of Migrant Health in Viet Nam		(30 000)
Integrated IOM Global Assistance Fund	(33 400)	
<b>Income account at the end of the year</b>	<b>0</b>	<b>0</b>

**NOTE 14: BORROWINGS**

169. 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 2019 was CHF 368,600 (2018: 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 2019 was CHF 132,010 (2018: CHF 138,901) and the value of interest to be waived until the final payment on the loan due in 2033 is CHF 996,677 (2018: CHF 1,128,687). The value of the waiver of interest is equal to the future value of the loan discount.

170. 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	
	2019	2018
Swiss Government loan	18 000 000	18 000 000
Accumulated repayments	(12 839 572)	(12 470 972)
<b>Loan balance – CHF</b>	<b>5 160 428</b>	<b>5 529 028</b>
<b>Loan balance – USD</b>	<b>5 292 747</b>	<b>5 601 852</b>
– current	378 051	373 455
– non-current	4 914 696	5 228 397
<b>Loan balance – USD</b>	<b>5 292 747</b>	<b>5 601 852</b>
Year-end exchange rate (CHF/USD)	0.975	0.987

**NOTE 15: RESOURCES CARRIED FORWARD**

171. The operational programmes on a full accruals (IPSAS) basis ended in 2019 as follows:

- (a) A surplus relating to the staff security mechanism of USD 7,478,575 (2018: surplus of USD 4,775,237);
- (b) An increase to the Operational Support Income reserve of USD 7,386,610 (2018: increase of USD 4,143,238), which was partially offset by a drawdown of USD 5.4 million (as per Resolution No. 21 of 19 June 2019 adopted by the SCPF at its Twenty-fourth Session), bringing the total of the reserve to USD 47,017,828 (2018: USD 39,631,218).

172. At its Twenty-fourth Session, the Standing Committee on Programmes and Finance adopted Resolution No. 21 of 19 June 2019 on the Revision of the Programme and Budget for 2019, approving a drawdown from the Operational Support Income reserve of USD 5.4 million. Some of the activities being funded by the approved drawdown will be completed during 2020, and consequently USD 2.8 million has been carried forward to the next financial year.

**NOTE 15: RESOURCES CARRIED FORWARD (continued)**

173. 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 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.

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

	USD		
	2019	2018 (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	(7 501 882)	(7 095 048)	406 834
Increase/(Decrease) in administrative surplus – previous years	(1 293 008)	(1 293 008)	
Net impact of IPSAS adjustment	(12 197 852)	(10 754 229)	1 443 623
<b>Administrative programme: Resources carried forward</b>	<b>(20 518 090)</b>	<b>(18 667 633)</b>	<b>1 850 457</b>
<b>Operational programmes</b>			
Operational programmes – Operational Support Income	52 779 452	41 831 218	(10 948 234)
Contingency reserve transfer to Operational Support Income reserve		1 000 000	1 000 000
Drawdown – Operational Support Income reserve	(5 400 000)	(3 200 000)	2 200 000
Staff security mechanism	19 826 531	12 260 144	(7 566 387)
Accumulated surplus/(deficits)	56 163 604	30 153 052	(26 010 552)
Net impact of IPSAS adjustment	29 332 954	28 543 861	(789 093)
<b>Operational programmes: Resources carried forward</b>	<b>152 702 541</b>	<b>110 588 275</b>	<b>(42 114 266)</b>
<b>Subtotal: Accumulated surpluses/(deficits)</b>	<b>132 184 451</b>	<b>91 920 642</b>	<b>(40 263 809)</b>
<b>Accumulated surpluses/(deficits) – exchange transactions</b>	<b>21 230 596</b>	<b>29 999 658</b>	<b>8 769 062</b>
<b>Currency translations (gains/(losses))</b>	<b>(58 350 305)</b>	<b>(64 358 078)</b>	<b>(6 007 773)</b>
<b>Total: Resources carried forward</b>	<b>95 064 742</b>	<b>57 562 222</b>	<b>(37 502 520)</b>



## NOTE 16: ACCUMULATED FUND BALANCE

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

	USD	
	2019	2018 (restated)
<b>Accumulated surpluses/(deficits)</b>		
Non-exchange transactions	132 184 451	91 920 642
Exchange transactions	21 230 596	29 999 658
<b>Subtotal: Accumulated surpluses/(deficits)</b>	<b>153 415 047</b>	<b>121 920 300</b>
<b>Currency translations gains/(losses)</b>	<b>(58 350 305)</b>	<b>(64 358 078)</b>
<b>Total accumulated surpluses/(deficits)</b>	<b>95 064 742</b>	<b>57 562 222</b>

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

	USD	
	2019	2018
<b>Opening balance at the beginning of the year</b>	<b>(64 358 078)</b>	<b>(28 704 238)</b>
Realized foreign exchange gains/(losses)	(14 396 946)	(28 676 439)
Unrealized foreign exchange gains/(losses)	20 829 608	(7 413 075)
Financial instruments – derivatives (see Notes 8 and 13)	(424 889)	435 674
<b>Closing balance at the end of the year</b>	<b>(58 350 305)</b>	<b>(64 358 078)</b>

177. The currency translations (gains/(losses)) amount of (USD 58,350,305) (2018: (USD 64,358,078)) 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 17: RESERVES

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

	USD	
	2019	2018
<b>Reserves</b>		
Terminations reserve	82 920 431	85 080 546
Rapid Response Transportation Fund	844 599	830 012
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	2 983 564	2 148 656
<b>Total reserves</b>	<b>88 870 141</b>	<b>90 180 761</b>

### Terminations reserve

179. 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 82,920,431 (2018: USD 85,080,546).

### Rapid Response Transportation Fund

180. 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.

**NOTE 17: RESERVES (continued)**

181. 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.

182. 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.

**Statement for the Rapid Response Transportation Fund  
for the year ended 31 December 2019**

	USD	
	2019	2018
<b>Opening balance at the beginning of the year</b>	830 012	820 382
<b>Contributions to the Fund</b>		
Interest income	14 587	9 630
<b>Total: Contributions to the Fund</b>	<b>14 587</b>	<b>9 630</b>
<b>Repayment to the Fund from the following projects</b>		
Facilitating Voluntary, Safe and Orderly Return and Pre-departure Medical Screening and Assistance for Burundian Refugees in the United Republic of Tanzania	415 088	
Rapid Response Transportation Fund – Burundian refugees – United Republic of Tanzania		350 000
<b>Total: Repayments to the Fund from projects</b>	<b>415 088</b>	<b>350 000</b>
<b>Transfers from the Fund to the following projects</b>		
Facilitating Voluntary, Safe and Orderly Return and Pre-departure Medical Screening and Assistance for Burundian refugees in the United Republic of Tanzania	415 088	
Rapid Response Transportation Fund – Burundian refugees – United Republic of Tanzania		350 000
<b>Total: Expenditure</b>	<b>415 088</b>	<b>350 000</b>
<b>Closing balance at the end of the year</b>	<b>844 599</b>	<b>830 012</b>

**Emergency Preparedness Account**

183. 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 (2018: USD 129,594).

**Loans from Member States**

184. 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**

185. 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 17: RESERVES (continued)

Statement for the Migration Emergency Funding Mechanism  
for the year ended 31 December 2019

	USD	
	2019	2018
<b>Opening balance brought forward at the beginning of the year</b>	<b>2 148 656</b>	<b>3 011 309</b>
<b>Contributions to the Fund</b>		
Interest income during the year	48 689	31 504
<b>Total contributions and interest to the Mechanism</b>	<b>2 197 345</b>	<b>3 042 813</b>
<b>Repayments to the Mechanism from projects</b>		
Camp Coordination and Camp Management and Displacement Tracking Assistance for the Response to Severe Flooding and Displacement in Malawi	75 000	
Provision of Camp Coordination and Camp Management Services and Roll-out of the Displacement Tracking Matrix for Populations Affected by Cyclone Idai in Zimbabwe	100 000	
Strengthening the Regional Response to the Flows of Venezuelans in South America, North America and the Caribbean – Argentina	745 790	
Emergency Response to Cyclone Idai in Mozambique and Scale-up Activation	1 325 000	
Immediate Emergency Response for People Affected by Hurricane Dorian in the Bahamas	140 000	
Migration Emergency Funding Mechanism: Ebola Emergency Response in North Kivu Province – Democratic Republic of the Congo	500 000	
Migration Emergency Funding Mechanism for Ebola Emergency Response in Burundi	57 000	
Emergency Response to the Increased Mixed Migration Flows in Bosnia and Herzegovina	40 428	
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
<b>Total contributions, interest and repayments to the Mechanism</b>	<b>5 180 563</b>	<b>4 294 446</b>
<b>Transfers from the Mechanism to projects</b>		
Camp Coordination and Camp Management and Displacement Tracking Assistance for the Response to Severe Flooding and Displacement in Malawi	75 000	
Provision of Camp Coordination and Camp Management Services and Roll-out of the Displacement Tracking Matrix for Populations Affected by Cyclone Idai in Zimbabwe	100 000	
Emergency Response to Cyclone Idai in Mozambique and Scale-up Activation	1 325 000	
Immediate Emergency Response for People Affected by Hurricane Dorian in the Bahamas	140 000	
Migration Emergency Funding Mechanism: Ebola Emergency Response in North Kivu Province – Democratic Republic of the Congo	500 000	
Migration Emergency Funding Mechanism for Ebola Emergency Response in Burundi	57 000	
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
<b>Total transfers from the Mechanism to projects</b>	<b>2 197 000</b>	<b>2 145 790</b>
<b>Closing balance carried forward at the end of the year</b>	<b>2 983 564</b>	<b>2 148 656</b>

## NOTE 18: CONTINGENT LIABILITIES

### Co-funding

186. 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 2019, the IOM Co-funding Group monitored 14 projects. As at 31 December 2019, two of the projects being monitored that ended during 2019 have a cumulative exposure amounting to USD 76,162 (EUR 68,241). 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

187. 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). It should be noted that IOM ended formal cooperation with FONAPAZ in 2010 and IOM has closed the vast majority of subprojects financed by FONAPAZ.

188. 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 officials from IOM Headquarters and the field. 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. 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.

189. 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 through the relevant instances, without a favourable judgement. While waiting for the final decision of the Constitutional Court, Tradeco and IOM resumed negotiations in 2019, which ended in the signing of a settlement agreement to put an end to their disputes before Guatemalan courts. Pursuant to this agreement, Tradeco has withdrawn all its claims against IOM and IOM has not opposed the transfer to Tradeco of the money that was frozen and debited from the IOM accounts, up to the amount of USD 8.3 million. The execution of the agreement is still in progress; once the execution is finalized, the matter will be closed, with no further liabilities for the Organization.

### Contractual dispute

190. 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

**NOTE 18: CONTINGENT LIABILITIES (continued)**

subcontractor's claim. The contractor has hired different law firms since the negotiation of the dispute commenced in January 2015. Following a period of two years in which no further correspondence was received, in September 2019, the contractor mandated a new law firm to continue pursuing their claim and to either settle the matter with IOM or escalate to arbitration.

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

191. 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.

192. 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.

193. 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 called for further meetings on the issue, and subsequently reiterated its demand that IOM repay the USD 57 million. At the request of the Permanent Mission of the Republic of Iraq to the United Nations Office and other international organizations in Geneva, IOM has issued several invitations for a delegation from the Government of Iraq to meet with the Director General in Geneva to resolve the matter, but due to civil and political unrest in Iraq, the meeting has yet to take place and is unlikely to do so before mid-2020.

**NOTE 19: COMMITMENTS****Operating lease commitments**

194. 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
	2019
No later than 1 year	3 729 020
Later than 1 year and no later than 5 years	6 782 323
Later than 5 years	2 983 065
<b>Total</b>	<b>13 494 408</b>

195. 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.

## NOTE 20: RELATED PARTIES

196. 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).

197. The Organization is governed by the Council, which is composed of representatives of all 173 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.

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

199. 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.

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

	2019		2018	
	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	1 355 020	4	1 542 006
Other senior managers	6	1 520 751	5	1 463 216

201. 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 21: BUDGET TO ACTUAL COMPARISONS

202. 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

203. 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.

204. IOM received additional confirmed funding of approximately USD 611 million in the last four months of the year (2018: USD 642 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).

205. 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/109/6/Rev.1 and S/24/6 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), Institutional Initiatives, Unearmarked Contributions and Private Partnerships.



**NOTE 21: BUDGET TO ACTUAL COMPARISONS (continued)**

206. 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 2019 assessed contribution from a new Member State of CHF 10,362 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 2019 (S/24/6) and approved by Member States through SCPF Resolution No. 21 of 19 June 2019 and Council Resolution No. 1382 of 26 November 2019

207. 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.

208. 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 12 (Liabilities relating to employee benefits), on the modified accruals (budgetary) basis, terminal emoluments are expensed when disbursed under the Administrative Part of the Budget. Under the Operational Part of the Budget, these payments are expensed based on a fixed percentage of salary costs as established by the Council. In the Statement of financial performance and the Statement of cash flows, the expenses for these benefits also take into consideration the change in the provision (liability) for each benefit as computed by the actuary or by the Organization in accordance with the accounting policies outlined in Note 2.

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

	USD			
	Operating activities	Investing activities	Borrowing activities	Total
<b>Entity differences – administrative programme</b>				
Surplus/(Deficit) for the period	(1 504 819)			(1 504 819)
Adjustment for excess expenses brought forward	1 097 985			1 097 985
<b>Administrative programme surplus for the period on budgetary basis (Statement V(b)) in US dollars</b>	<b>(406 834)</b>			<b>(406 834)</b>
<b>Entity differences – operational programmes</b>				
Operational revenue on budgetary basis	2 075 153 483			2 075 153 483
Operational expense on budgetary basis (Statement V(a))	(2 042 963 650)			(2 042 963 650)
Exchange difference	6 455 744			6 455 744
<b>Operations surplus on budgetary basis</b>	<b>38 645 577</b>			<b>38 645 577</b>
<b>Total operating surplus on budgetary basis</b>	<b>38 238 743</b>			<b>38 238 743</b>
<b>Basis differences</b>				
Gain/(Loss) on sale of assets	(520 836)			(520 836)
Depreciation expense	(16 515 652)			(16 515 652)
Acquisition expense		15 056 006		15 056 006
Staff benefit expense	1 043 166			1 043 166
Bonds revenue at amortized cost	(491 024)			(491 024)
Financial instruments	(424 889)			(424 889)
Revaluation adjustment	(5 098)			(5 098)
<b>Total basis adjustments</b>	<b>(16 914 333)</b>	<b>15 056 006</b>		<b>(1 858 327)</b>
<b>Net result as per the Statement of financial performance (Statement II)</b>	<b>21 324 410</b>	<b>15 056 006</b>		<b>36 380 416</b>



## NOTE 22: SERVICES IN KIND

209. 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	69 days
City of Lausanne (SYNI Programme)	Personnel services	812 days
Danish Refugee Council	Personnel services	216 days
Government of Ghana	Audit Service	325 days
iMMAP	Personnel services	993 days
Netherlands Enterprise Agency	Personnel services	244 days
Norwegian Refugee Council	Personnel services	4 286 days
RedR Australia	Personnel services	568 days
Swedish Civil Contingencies Agency (MSB)	Personnel services	1 000 days
Swiss Agency for Development and Cooperation	Personnel services	569 days
United Kingdom Department for International Development	Personnel services	236 days

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

## NOTE 23: REVENUE AND EXPENSES

### Revenue

211. 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. In accordance with the change in accounting policy adopted in 2019 and applied retrospectively, revenue no longer includes transfers from governments when the Organization acts as an agent of the government.

	USD				
	2019				2018 (restated)
	Budgetary basis		Net accrual adjustments	Total	Total
	Administrative	Operational			
REVENUE					
Earmarked contributions					
Voluntary contributions: earmarked		1 895 381 854		1 895 381 854	1 617 488 935
Assessed contributions	52 927 963			52 927 963	51 869 419
Receipts from refugees, migrants, sponsors, other		125 931 180	(520 836)	125 410 344	92 808 709
In-kind contributions		5 773 273		5 773 273	6 607 590
Subtotal: Earmarked	52 927 963	2 027 086 307	(520 836)	2 079 493 434	1 768 774 653
Unearmarked contributions					
Interest and other unearmarked revenue (net)		19 520 059	(491 024)	19 029 035	12 941 248
Voluntary contributions: unearmarked		28 547 117		28 547 117	30 056 364
Subtotal: Unearmarked		48 067 176	(491 024)	47 576 152	42 997 612
TOTAL REVENUE	52 927 963	2 075 153 483	(1 011 860)	2 127 069 586	1 811 772 265

**NOTE 23: REVENUE AND EXPENSES (continued)**

212. 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.

213. 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.

214. The earmarked (non-core) contributions included softly earmarked contributions of USD 13 million (2018: USD 6.6 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.

215. 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.

216. 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.

217. 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.

218. 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**

219. 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. In accordance with the change in accounting policy adopted in 2019 and applied retrospectively, expenses no longer include payments made on behalf of governments when the Organization acts as an agent of the government. An adjustment has also been made in the 2018 comparative figure to reflect the capitalization of certain leasehold improvements that had previously been classified as expenses.

## NOTE 23: REVENUE AND EXPENSES (continued)

	USD				
	2019				2018 (restated)
	Budgetary basis		Net accrual adjustments	Total	Total
	Administrative	Operational			
<b>EXPENSES</b>					
Transportation assistance		270 719 364		270 719 364	206 974 136
Medical assistance		43 930 263		43 930 263	35 251 103
Other direct assistance to beneficiaries		220 984 210		220 984 210	233 835 947
Implementing partner transfers		159 179 983		159 179 983	97 216 416
Contractual services (including on behalf of beneficiaries)	5 075 426	415 162 044	2 447 080	422 684 550	387 084 889
Staff salaries and benefits	41 722 363	596 126 707	(1 043 166)	636 805 904	546 955 166
Travel and subsistence	1 829 109	58 713 836		60 542 945	52 536 231
Supplies and consumables	3 433 886	191 919 831	65 748 976	261 102 693	215 171 638
Depreciation and amortization	474 284	82 777 778	(66 736 410)	16 515 652	16 368 754
Impairments		344		344	
Doubtful receivables	399 257	(21 953)		377 304	(332 901)
Other expenses	4 359	3 471 243		3 475 602	2 473 273
<b>TOTAL EXPENSES</b>	<b>52 938 684</b>	<b>2 042 963 650</b>	<b>416 480</b>	<b>2 096 318 814</b>	<b>1 793 534 652</b>

220. 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.

221. The amounts shown as implementing partner transfers, to implement specific services under donor agreements, represent funds provided during 2019 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 2019, which totalled USD 159.2 million (2018: USD 97.2 million).

Transfers to implementing partners by category	USD	USD
	2019	2018
United Nations and related agencies	9 721 020	3 812 253
Intergovernmental organizations (non-United Nations)	9 495 285	6 605 643
International civil society organizations	62 689 090	30 033 104
National civil society organizations	75 095 968	53 202 748
National government entities	2 178 620	3 562 668
<b>Total</b>	<b>159 179 983</b>	<b>97 216 416</b>

222. 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.

223. 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).

**NOTE 23: REVENUE AND EXPENSES (continued)**

224. 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.

225. 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 17.5 million at 31 December 2019 (2018: USD 14.7 million), of which USD 5.2 million was retired at the beginning of 2020. The cost of the items is fully expensed in the month of purchase.

226. 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.

227. 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.

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

229. 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**

230. 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."

231. The total amount of write-offs was USD 1,494,974 (2018: USD 2,416,052). 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 and budget overruns of approximately USD 1.3 million arising from completed projects; and (b) USD 0.2 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 24: FINANCIAL RISKS**

232. 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.

233. 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 16).

234. The Organization's financial instruments per foreign currency as at 31 December 2019 is as shown in the table below.

## NOTE 24: FINANCIAL RISKS (continued)

2019	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)	246 583 203	6 008 820	5 750 980	368 410 681	8 845 371	205 598 348	45 791 265	886 988 668
Short-term investments (Note 5)	437 110 785			7 718 690	19 757 644		9 719 045	474 306 164
Long-term investments (Note 5)	96 849 170			36 553 598				133 402 768
Accounts receivable: assessed contributions (Note 6)		4 081 409						4 081 409
Accounts receivable: other (Note 6)	12 554 478	4 935 006	1 330 389	1 556 822	136 750	168 586	12 876 001	33 558 032
Derivatives (Note 13)				(382 974)				(382 974)
Accounts Payable (Note 13)	(151 642 444)	(8 710 828)	(3 202 167)	(14 406 383)	(3 506 786)	(2 959 354)	(20 939 463)	(205 367 425)
Borrowings (Note 14)		(5 292 747)						(5 292 747)
<b>Net Exposure</b>	<b>641 455 192</b>	<b>1 021 660</b>	<b>3 879 202</b>	<b>399 450 434</b>	<b>25 232 979</b>	<b>202 807 580</b>	<b>47 446 848</b>	<b>1 321 293 895</b>

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 8 and 13)			7 407				34 507	41 914
Payables to suppliers (Note 13)	(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 14)		(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>

235. The following table shows the impact on surplus/deficit and the impact on net assets as at 31 December 2019, if the major currencies in which the Organization held financial instruments had weakened or strengthened by 5 per cent.

2019	USD (in millions)	
	Impact on surplus/(deficit)	Impact on net assets
+5 per cent	43.64	(32.37)
-5 per cent	(48.23)	35.78

236. 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.

237. 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.

**NOTE 24: FINANCIAL RISKS (continued)**

238. 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.

239. 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 92 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.

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

	USD							
	2019				2018 (restated)			
	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)	886 988 668			886 988 668	922 818 960			922 818 960
Short-term investments (Note 5)	474 306 164			474 306 164	506 518 879			506 518 879
Long-term investments (Note 5)	10 016 082	123 386 686		133 402 768				
Accounts receivable: assessed contributions (Note 6)	3 743 859	337 550		4 081 409	3 974 593	361 060		4 335 653
Accounts receivable: other (Note 6)	30 346 526	3 211 506		33 558 032	22 549 143	3 745 239		26 294 382
Derivatives (Note 8)					58 504			58 504
<b>Total financial assets</b>	<b>1 405 401 299</b>	<b>126 935 742</b>		<b>1 532 337 041</b>	<b>1 455 920 079</b>	<b>4 106 299</b>		<b>1 460 026 378</b>
<b>Financial liabilities</b>								
Derivatives (Note 13)	382 974			382 974	16 589			16 589
Payables to suppliers (Note 13)	205 367 425			205 367 425	150 129 783			150 129 783
Borrowings (Note 14)	378 051	1 890 255	3 024 441	5 292 747	373 455	1 867 275	3 361 122	5 601 852
<b>Total financial liabilities</b>	<b>206 128 450</b>	<b>1 890 255</b>	<b>3 024 441</b>	<b>211 043 146</b>	<b>150 519 827</b>	<b>1 867 275</b>	<b>3 361 122</b>	<b>155 748 224</b>

## NOTE 25: EVENTS AFTER THE REPORTING DATE

241. IOM's reporting date is 31 December 2019. The coronavirus disease 2019 (COVID-19) pandemic was declared after the 2019 accounts had been closed. The global effects of this pandemic may have significant impacts on the Organization's operations in 2020. The monetary impact on the Organization's revenue and expenses or the longer-term impact on its asset values cannot be reliably estimated at this time. In accordance with IPSAS 14 – Events after the reporting date, the possible impact of the pandemic has been treated as a non-adjusting event for the 2019 financial statements.

## NOTE 26: SEGMENT REPORTING

242. 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 2019

(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	287 263 486	553 228 436	508 370 194	147 019 579	281 051 691	14 432 730	104 015 738		1 895 381 854
Assessed contributions								52 927 963	52 927 963
Receipts from refugees, migrants, sponsors, other	22 713 921	15 734 832	6 259 699	6 922 856	1 615 121	1 158 236	71 005 679		125 410 344
In-kind contributions	67 895	1 014 216	117 277		4 437 380		136 505		5 773 273
Transfers between projects	8 732 418	18 964 805	11 874 765	10 384 561	4 121 374	1 658 417	(55 736 340)		
<b>Subtotal: Earmarked</b>	<b>318 777 720</b>	<b>588 942 289</b>	<b>526 621 935</b>	<b>164 326 996</b>	<b>291 225 566</b>	<b>17 249 383</b>	<b>119 421 582</b>	<b>52 927 963</b>	<b>2 079 493 434</b>
<b>Unearmarked contributions</b>									
Interest and other unearmarked revenue (net)							19 029 035		19 029 035
Voluntary contributions – unearmarked							28 547 117		28 547 117
<b>Subtotal: Unearmarked</b>							<b>47 576 152</b>		<b>47 576 152</b>
<b>TOTAL REVENUE</b>	<b>318 777 720</b>	<b>588 942 289</b>	<b>526 621 935</b>	<b>164 326 996</b>	<b>291 225 566</b>	<b>17 249 383</b>	<b>166 997 734</b>	<b>52 927 963</b>	<b>2 127 069 586</b>
<b>EXPENSES</b>									
Transportation assistance	44 867 662	64 208 824	98 285 344	17 188 087	15 539 680	1 743 430	28 886 337		270 719 364
Medical assistance	5 900 237	5 778 606	3 855 800	2 729 039	15 641 900	70 525	9 954 156		43 930 263
Other direct assistance to beneficiaries	43 858 893	65 746 291	64 347 674	7 491 483	27 830 034	1 438 756	10 271 079		220 984 210
Implementing partner transfers	42 600 270	32 085 217	46 218 333	17 445 813	16 106 827	195 705	4 527 818		159 179 983
Contractual services (including on behalf of beneficiaries)	45 322 108	107 739 915	84 375 375	54 300 409	88 489 972	2 638 755	34 742 590	5 075 426	422 684 550
Staff salaries and benefits	76 866 564	167 224 950	138 552 527	37 499 394	60 979 879	6 867 664	105 635 397	43 179 529	636 805 904
Travel and subsistence	6 558 277	23 794 001	7 810 532	4 515 274	5 891 772	656 462	9 487 518	1 829 109	60 542 945
Supplies and consumables	35 790 666	79 297 458	56 176 774	18 901 057	36 385 340	2 223 938	28 617 900	3 709 560	261 102 693
Depreciation and amortization	2 091 954	7 599 636	1 281 534	581 247	1 790 507	150 418	2 817 305	203 051	16 515 652
Impairment							344		344
Doubtful receivables			(21 953)					399 257	377 304
Other expenses	(2 244 828)	1 187 917	219 804	53 602	381 331	91 326	3 782 090	4 360	3 475 602
Transfers between projects	15 956 197	33 273 485	25 442 595	7 986 161	16 497 761	1 021 867	(100 178 066)		
<b>TOTAL EXPENSES</b>	<b>317 568 000</b>	<b>587 936 300</b>	<b>526 544 339</b>	<b>168 691 566</b>	<b>285 535 003</b>	<b>17 098 846</b>	<b>138 544 468</b>	<b>54 400 292</b>	<b>2 096 318 814</b>

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

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2019  
(ADMINISTRATIVE PROGRAMME)**

Member States	CHF	
	2019	2018
Afghanistan	3 395	3 295
Albania	4 492	4 359
Algeria	90 561	87 948
Angola	5 640	5 475
Antigua and Barbuda	1 149	1 115
Argentina	501 587	487 185
Armenia	3 395	3 295
Australia	1 314 184	1 276 433
Austria	404 862	393 256
Azerbaijan	33 739	32 746
Bahamas	7 886	7 654
Bangladesh	5 640	5 475
Belarus	31 493	30 566
Belgium	497 670	483 383
Belize	574	558
Benin	1 671	1 622
Bolivia (Plurinational State of)	6 737	6 539
Bosnia and Herzegovina	7 312	7 097
Botswana	7 886	7 654
Brazil	2 149 814	2 088 035
Bulgaria	25 330	24 585
Burkina Faso	2 246	2 180
Burundi	574	558
Cabo Verde	574	558
Cambodia	2 246	2 180
Cameroon	5 640	5 475
Canada	1 642 586	1 595 377
Central African Republic	574	558
Chad	2 820	2 737
Chile	224 367	217 918
China	4 454 273	4 326 316
Colombia	181 070	175 895
Comoros	574	558
Congo	3 395	3 295
Cook Islands	574	
Costa Rica	26 427	25 649
Côte d'Ivoire	5 066	4 917
Croatia	55 674	54 087
Cuba	36 559	
Cyprus	24 181	23 470
Czechia	193 448	187 909
Democratic Republic of the Congo	4 492	4 359
Denmark	328 402	318 994
Djibouti	574	558
Dominica	574	
Dominican Republic	25 852	25 142
Ecuador	37 656	36 598
Egypt	85 495	83 031
El Salvador	7 886	7 654
Eritrea	574	558
Estonia	21 361	20 732
Eswatini	1 149	1 115
Ethiopia	5 640	5 475
Fiji	1 671	1 622
Finland	256 434	249 042
France	2 732 406	2 653 891
Gabon	9 558	9 276
Gambia	574	558

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2019  
(ADMINISTRATIVE PROGRAMME) (continued)**

Member States	CHF	
	2019	2018
Georgia	4 492	4 359
Germany	3 592 791	3 489 572
Ghana	8 983	8 719
Greece	264 842	257 253
Grenada	574	
Guatemala	15 720	15 308
Guinea	1 149	1 115
Guinea-Bissau	574	558
Guyana	1 149	1 115
Haiti	1 671	1 622
Holy See	574	558
Honduras	4 492	4 359
Hungary	90 561	87 948
Iceland	12 952	12 571
India	414 420	402 532
Iran (Islamic Republic of)	264 842	257 253
Ireland	188 382	182 992
Israel	241 810	234 848
Italy	2 107 615	2 047 077
Jamaica	5 066	4 917
Japan	5 443 189	5 286 948
Jordan	11 229	10 898
Kazakhstan	107 431	104 321
Kenya	10 132	9 834
Kiribati	574	558
Kyrgyzstan	1 149	1 115
Lao People's Democratic Republic	1 671	
Latvia	28 098	27 322
Lesotho	574	558
Liberia	574	558
Libya	70 297	68 280
Lithuania	40 476	39 336
Luxembourg	35 984	34 976
Madagascar	1 671	1 622
Malawi	1 149	1 115
Maldives	1 149	1 115
Mali	1 671	1 622
Malta	8 983	8 719
Marshall Islands	574	558
Mauritania	1 149	1 115
Mauritius	6 737	6 539
Mexico	806 957	783 774
Micronesia (Federated States of)	574	558
Mongolia	2 820	2 737
Montenegro	2 246	2 180
Morocco	30 344	29 502
Mozambique	2 246	2 180
Myanmar	5 640	5 475
Namibia	5 640	5 475
Nauru	574	558
Nepal	3 395	3 295
Netherlands	833 384	809 423
New Zealand	150 727	146 394
Nicaragua	2 246	2 180
Niger	1 149	1 115
Nigeria	117 510	114 155
North Macedonia	3 917	3 802
Norway	477 406	463 715

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2019  
(ADMINISTRATIVE PROGRAMME) (continued)**

Member States	CHF	
	2019	2018
Pakistan	52 279	50 792
Palau	574	
Panama	19 115	18 553
Papua New Guinea	2 246	2 180
Paraguay	7 886	7 654
Peru	76 460	74 261
Philippines	92 807	90 127
Poland	472 914	459 356
Portugal	220 449	214 116
Republic of Korea	1 146 588	1 113 666
Republic of Moldova	2 246	2 180
Romania	103 461	100 519
Rwanda	1 149	1 115
Saint Kitts and Nevis	574	558
Saint Lucia	574	558
Saint Vincent and the Grenadines	574	558
Samoa	574	558
Sao Tome and Principe	574	558
Senegal	2 820	2 737
Serbia	18 018	17 488
Seychelles	574	558
Sierra Leone	574	558
Slovakia	89 987	87 390
Slovenia	47 213	45 875
Solomon Islands	574	558
Somalia	574	558
South Africa	204 677	198 807
South Sudan	1 671	1 622
Spain	1 373 775	1 334 321
Sri Lanka	17 444	16 931
Sudan	5 640	5 475
Suriname	3 395	3 295
Sweden	537 571	522 161
Switzerland	641 084	622 629
Tajikistan	2 246	2 180
Thailand	163 627	158 914
Timor-Leste	1 671	1 622
Togo	574	558
Tonga	574	558
Trinidad and Tobago	19 115	18 553
Tunisia	15 720	15 308
Turkey	572 458	556 022
Turkmenistan	14 624	14 193
Tuvalu	574	558
Uganda	5 066	4 917
Ukraine	57 920	56 266
United Kingdom	2 509 710	2 437 595
United Republic of Tanzania	5 640	5 475
United States of America	12 370 927	12 015 833
Uruguay	44 445	43 137
Vanuatu	574	558
Venezuela (Bolivarian Republic of)	321 091	311 847
Viet Nam	32 590	31 681
Yemen	5 640	5 475
Zambia	3 917	3 802
Zimbabwe	2 246	2 180
<b>Subtotal: Member States – CHF</b>	<b>52 229 662</b>	<b>50 690 324</b>
<b>Subtotal: Member States – USD</b>	<b>52 917 591</b>	<b>51 830 597</b>

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2019  
(ADMINISTRATIVE PROGRAMME) (continued)**

New Member States	CHF	
	2019	2018
Cook Islands		558
Cuba		35 483
Dominica		558
Grenada		284
Lao People's Democratic Republic		827
Palau		284
Uzbekistan	10 362	
<b>Subtotal: New Member States – CHF</b>	<b>10 362</b>	<b>37 994</b>
<b>Subtotal: New Member States – USD</b>	<b>10 372</b>	<b>38 822</b>
<b>TOTAL – CHF</b>	<b>52 240 024</b>	<b>50 728 318</b>
<b>TOTAL – USD</b>	<b>52 927 963</b>	<b>51 869 419</b>

Notes:

1. IOM had 173 Member States at the end of 2019 (172 at the end of 2018).
2. Uzbekistan was admitted as a Member State on 15 March 2019, following submission of the instrument ratifying the IOM Constitution.
3. The contribution of Uzbekistan is prorated from the date of entry into the Organization.

**Assessed contributions received in advance**

Assessed contributions received from Member States in advance of the following year's assessment scale are presented in the table below.

Member State	CHF
Afghanistan	7
Armenia	3 918
Bahamas	7 886
Bangladesh	30
Benin	22 047
Burkina Faso	46 541
Congo	145
Côte d'Ivoire	513
Germany	1
Ghana	7 860
Guyana	576
Israel	273 856
Kenya	16 036
Kiribati	31
Lesotho	380
Marshall Islands	11
Panama	667
Poland	448 242
Saint Kitts and Nevis	413
Somalia	575
United States of America	152 727
Uzbekistan	2 556
<b>Total: Deferred revenue – assessed contributions – CHF</b>	<b>985 018</b>
<b>Total: Deferred revenue – assessed contributions – USD (at 0.975)</b>	<b>1 010 275</b>

**OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2019 (ADMINISTRATIVE PROGRAMME)**

Member States	CHF					Grand total
	2018	2017	Previous years	Total	2019	
Angola	5 475			5 475	5 640	11 115
Antigua and Barbuda <sup>#</sup>	1 115	1 115	1 916	4 146	1 149	5 295
Argentina	237 276			237 276	501 587	738 863
Belize					574	574
Bolivia (Plurinational State of)	6 539	14		6 553	6 737	13 290
Brazil					1 737 835	1 737 835
Burundi	558			558	574	1 132
Cabo Verde	320			320	574	894
Cameroon	5 475	4 488		9 963	5 640	15 603
Central African Republic					574	574
Chad					1 984	1 984
Colombia	175 890			175 890	181 070	356 960
Comoros	558	507		1 065	574	1 639
Cook Islands	558			558	574	1 132
Costa Rica					3 412	3 412
Democratic Republic of the Congo	1 361			1 361	4 492	5 853
Djibouti					68	68
Dominica					15	15
Dominican Republic <sup>*, 1</sup>			246 734	246 734		246 734
Ecuador					37 145	37 145
El Salvador					7 722	7 722
Eritrea <sup>#</sup>	558	558	486	1 602	574	2 176
Fiji					1 671	1 671
Gabon <sup>#</sup>	9 276	9 276	86 185	104 737	9 558	114 295
Gambia <sup>#</sup>	558	558	67 558	68 674	574	69 248
Grenada	284			284	574	858
Guatemala					324	324
Guinea	1 115	1 102		2 217	1 149	3 366
Guinea-Bissau <sup>#</sup>	558	558	147 227	148 343	574	148 917
Honduras					13	13
Hungary					25	25
Iran (Islamic Republic of) <sup>*</sup>	257 253	257 251	48 074	562 578	264 842	827 420
Kyrgyzstan					34	34
Lao People's Democratic Republic					14	14
Liberia <sup>#, 2</sup>	558	558	11 691	12 807	574	13 381
Madagascar					493	493
Malawi	1 115			1 115	1 149	2 264
Mali	1 521			1 521	1 671	3 192
Mauritania					993	993
Micronesia (Federated States of)					366	366
Morocco					30 340	30 340
Mozambique	2 075			2 075	2 246	4 321
Myanmar					102	102
Nauru <sup>#</sup>	558	558	486	1 602	574	2 176
Nepal	3 295	1 168		4 463	3 395	7 858
Nicaragua	2 180	1 121		3 301	2 246	5 547
Niger					555	555
Nigeria	19 400			19 400	117 510	136 910

**OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2019 (ADMINISTRATIVE PROGRAMME) (continued)**

Member States	CHF					Grand total
	2018	2017	Previous years	Total	2019	
North Macedonia					3 917	3 917
Pakistan					15 227	15 227
Palau					14	14
Papua New Guinea	2 180			2 180	2 246	4 426
Peru					29 830	29 830
Rwanda					1 149	1 149
Saint Lucia					574	574
Saint Vincent and the Grenadines <sup>#</sup>	558	558	1 838	2 954	574	3 528
Samoa <sup>*</sup>	558	558	27	1 143	574	1 717
Sao Tome and Principe <sup>#</sup>	558	558	486	1 602	574	2 176
Senegal	2 737	24		2 761	2 820	5 581
Solomon Islands	558	33		591	574	1 165
Somalia <sup>*, 1</sup>			7 992	7 992		7 992
South Africa					6 556	6 556
South Sudan <sup>#</sup>	1 622	1 622	8 347	11 591	1 671	13 262
Sudan	5 475			5 475	5 640	11 115
Suriname <sup>#</sup>	3 295	3 295	2 006	8 596	3 395	11 991
Tajikistan	1 716			1 716	2 246	3 962
Timor-Leste	1 622	30		1 652	1 671	3 323
Togo	14			14	574	588
Tonga	558			558	574	1 132
Turkey					572 458	572 458
Turkmenistan					2 513	2 513
Tuvalu	558	54		612	574	1 186
Uganda <sup>*, 1</sup>			101 076	101 076	5 066	106 142
United Republic of Tanzania					154	154
Vanuatu	515			515	574	1 089
Venezuela (Bolivarian Republic of) <sup>#</sup>	311 847	311 894	1 039 283	1 663 024	321 091	1 984 115
Viet Nam					32 590	32 590
Yemen <sup>#</sup>	5 475	5 474	9 623	20 572	5 640	26 212
Zambia <sup>*, 1</sup>			11 040	11 040	3 917	14 957
Zimbabwe	21			21	2 246	2 267
<b>Total CHF</b>	<b>1 075 296</b>	<b>602 932</b>	<b>1 792 075</b>	<b>3 470 303</b>	<b>3 967 303</b>	<b>7 437 606</b>
<b>Total USD (at 0.975)</b>	<b>1 102 868</b>	<b>618 392</b>	<b>1 838 026</b>	<b>3 559 285</b>	<b>4 069 029</b>	<b>7 628 314</b>

Member States subject to Article 4 (total: 19):

\* Member State that is subject to Article 4 and has maintained its voting rights (total: 6).

# Member State that is subject to Article 4 and has lost its right to vote (total: 13).

<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: 4).

<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: 1).

The total number of Member States is 173.



## OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2019 (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 3,470,303 (USD 3,559,285) has been made for outstanding assessed contributions for 2018 and prior years.

	CHF	USD
<b>Provision at 1 January 2018 (A)</b>	<b>3 588 674</b>	<b>3 669 401</b>
Outstanding assessed contributions from 2017 at 1 January 2018 (B)	4 730 339	4 836 747
Payments received in 2018 for outstanding assessed contributions from 2017 and prior years (C)	(5 247 568)	(5 360 788)
Decrease in provision due to payment by Member States (B - C)	(517 229)	(524 041)
Foreign exchange rate fluctuation during the year (D)		(33 460)
<b>Provision at 31 December 2018 (A + B - C + D)</b>	<b>3 071 445</b>	<b>3 111 900</b>
<b>Provision at 1 January 2019 (E)</b>	<b>3 071 445</b>	<b>3 111 900</b>
Outstanding assessed contributions from 2018 at 1 January 2019 (F)	4 267 219	4 323 424
Payments received in 2019 on outstanding assessed contributions from 2018 and prior years (G)	(3 868 361)	(3 914 339)
Increase in provision due to non-payment by Member States (F - G)	398 858	409 085
Foreign exchange rate fluctuation during the year (H)		38 300
<b>Provision at 31 December 2019 (E + F - G + H)</b>	<b>3 470 303</b>	<b>3 559 285</b>

# STATEMENT OF FINANCIAL PERFORMANCE BY SERVICE FOR THE PERIOD ENDED 31 DECEMBER 2019

(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	1204 617 658	132 368 275	37 787 866	456 688 662	37 687 886	6 042 568	18 987 015	1 201 924		1 895 381 854
Assessed contributions									52 927 963	52 927 963
Receipts from refugees, migrants, sponsors, other	16 879 578	51 042 022	(1 102 902)	4 505 518	47 141 521	143 348	(4 214)	6 805 473		125 410 344
In-kind contributions	2 741 708	2 895 060						136 505		5 773 273
Transfers between projects	8 230 754	1 557 595	5 956 355	10 018 337	3 695 397	4 701 735	(34 160 173)			
<b>Subtotal: Earmarked</b>	<b>1 232 469 698</b>	<b>187 862 952</b>	<b>42 641 319</b>	<b>471 212 517</b>	<b>88 524 804</b>	<b>10 887 651</b>	<b>18 982 801</b>	<b>(26 016 271)</b>	<b>52 927 963</b>	<b>2 079 493 434</b>
<b>Unearmarked contributions</b>										
Interest and other unearmarked revenue (net)								19 029 035		19 029 035
Voluntary contributions – unearmarked								28 547 117		28 547 117
<b>Subtotal: Unearmarked</b>								<b>47 576 152</b>		<b>47 576 152</b>
<b>TOTAL REVENUE</b>	<b>1 232 469 698</b>	<b>187 862 952</b>	<b>42 641 319</b>	<b>471 212 517</b>	<b>88 524 804</b>	<b>10 887 651</b>	<b>18 982 801</b>	<b>21 559 881</b>	<b>52 927 963</b>	<b>2 127 069 586</b>
<b>EXPENSES</b>										
Transportation assistance	187 456 400	11 145 521	1 732 978	51 052 746	20 657 771	531 996	1 411 196	(3 269 244)		270 719 364
Medical assistance	10 665 891	28 104 851	11 485	4 557 063	505 274	1 176	129 747	(45 224)		43 930 263
Other direct assistance to beneficiaries	139 582 877	4 209 695	1 509 541	74 723 491	2 326 397	74 166	810 820	(2 252 777)		220 984 210
Implementing partner transfers	122 989 482	7 227 488	7 563 668	18 727 004	1 270 670	165 107	1 028 330	208 234		159 179 983
Contractual services (including on behalf of beneficiaries)	252 795 492	25 466 125	15 356 522	86 452 697	12 113 257	3 051 360	9 816 715	12 556 956	5 075 426	422 684 550
Staff salaries and benefits	262 055 034	67 468 542	10 442 598	131 251 272	31 548 865	4 336 774	2 525 564	83 997 726	43 179 529	636 805 904
Travel and subsistence	28 009 103	6 290 713	1 225 651	11 713 878	3 531 322	818 229	261 659	6 863 281	1 829 109	60 542 945
Supplies and consumables	143 676 941	24 219 434	2 548 115	59 426 642	11 348 972	680 091	1 430 459	14 062 479	3 709 560	261 102 693
Depreciation and amortization	9 543 377	1 769 926	115 241	1 450 366	259 210	7 204	1 919	3 165 358	203 051	16 515 652
Impairment	344		(21 953)						399 257	344
Doubtful receivables										377 304
Other expenses	(902 591)	240 759	68 474	191 399	195 539	(10 195)	1 739	3 686 118	4 360	3 475 602
Transfers between projects	74 970 978	11 125 976	2 124 100	27 336 120	4 372 199	451 302	1 562 383	(121 943 058)		
<b>TOTAL EXPENSES</b>	<b>1 230 843 328</b>	<b>187 269 030</b>	<b>42 676 420</b>	<b>466 882 678</b>	<b>88 129 476</b>	<b>10 107 210</b>	<b>18 980 531</b>	<b>(2 970 151)</b>	<b>54 400 292</b>	<b>2 096 318 814</b>

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

# **SOURCES AND APPLICATION OF OPERATIONAL SUPPORT INCOME FOR THE PERIOD ENDED 31 DECEMBER 2019**

## **I. GENERAL**

		USD		
		2019 Budget (C/110/9)	Actual	Variance
<b>2019 SOURCES</b>				
<b>Project-related overhead</b>				
General overhead	(a)	75 800 000	92 372 515	(16 572 515)
Overhead to cover staff security	(b)	13 500 000	18 430 748	(4 930 748)
<b>Total project-related overhead</b>		<b>89 300 000</b>	<b>110 803 263</b>	<b>(21 503 263)</b>
<b>Miscellaneous income</b>				
Unearmarked contributions		2 500 000		2 500 000
Interest income and other		4 200 000	19 520 059	(15 320 059)
<b>Total miscellaneous income</b>	(c)	<b>6 700 000</b>	<b>19 520 059</b>	<b>(12 820 059)</b>
<b>TOTAL SOURCES</b>		<b>96 000 000</b>	<b>130 323 322</b>	<b>(34 323 322)</b>
<b>2019 APPLICATION</b>				
<b>Application of project-related overhead</b>				
Staff and services for Headquarters		15 907 000	16 947 839	(1 040 839)
Staff and services for Manila Administrative Centre		9 814 000	10 503 555	(689 555)
Staff and services for Panama Administrative Centre		3 450 000	3 306 338	143 662
Staff and services for regional offices		26 581 000	26 531 915	49 085
Staff and services for special liaison offices		1 574 000	1 589 059	(15 059)
Staff and services for country offices		6 187 000	6 251 129	(64 129)
African Capacity Building Centre		487 000	489 455	(2 455)
Global Migration Data Analysis Centre		770 000	738 584	31 416
Global activity/support		2 180 000	2 109 459	70 541
Information technology		3 850 000	876 715	(1 026 715)
Unbudgeted activities and structures		3 500 000	4 014 078	(514 078)
Enhanced policy and coordination capacity (United Nations Network on Migration)		1 500 000	371 181	1 128 819
Coverage for unforeseen project shortfalls			1 494 974	(1 494 974)
<b>Application of project-related overhead excluding staff security</b>	(d)	<b>75 800 000</b>	<b>79 224 281</b>	<b>(3 424 281)</b>
Staff security	(e)	13 500 000	10 864 361	2 635 639
<b>Application of project-related overhead</b>		<b>89 300 000</b>	<b>90 088 642</b>	<b>(788 642)</b>
<b>Application of miscellaneous income</b>				
Allocation to the IOM Development Fund – Line 1		1 400 000	1 400 000	
Allocation to the IOM Development Fund – Line 2		5 300 000	18 120 059	(12 820 059)
<b>Application of miscellaneous income</b>	(f)	<b>6 700 000</b>	<b>19 520 059</b>	<b>(12 820 059)</b>
<b>TOTAL APPLICATION</b>		<b>96 000 000</b>	<b>109 608 701</b>	<b>(13 608 701)</b>
<b>OPERATIONAL SUPPORT INCOME RESERVE DRAWDOWN*</b>				
Institutional strengthening initiatives		5 400 000	5 400 000	
<b>Drawdown from the Operational Support Income reserve</b>	(g)	<b>5 400 000</b>	<b>5 400 000</b>	
<b>TOTAL APPLICATION (including Operational Support Income reserve drawdown)</b>		<b>101 400 000</b>	<b>115 008 701</b>	<b>(13 608 701)</b>

## SOURCES AND APPLICATION OF OPERATIONAL SUPPORT INCOME FOR THE PERIOD ENDED 31 DECEMBER 2019 (continued)

### I. GENERAL (continued)

	USD		
	On modified accruals (budgetary) basis	Net accrual adjustments	On full accruals (IPSAS) basis
Operational Support Income (a + c - d - f)	13 148 234	(361 624)	12 786 610
Operational Income reserve drawdown (g)*	(5 400 000)		(5 400 000)
Staff security (b - e)	7 566 387	(87 812)	7 478 575
<b>Surplus/(deficit) for the period</b>	<b>15 314 621</b>	<b>(449 436)</b>	<b>14 865 185</b>

\* At its Twenty-fourth Session, the Standing Committee on Programmes and Finance adopted Resolution No. 21 of 19 June 2019 on the Revision of the Programme and Budget for 2019, approving a drawdown from the Operational Support Income reserve of USD 5.4 million. Some of the activities being funded by the approved drawdown will be completed during 2020 and consequently USD 2.8 million has been carried forward to the next financial year.

	USD		
	Operational Support Income reserve (Note 1)	Staff security mechanism (Note 2)	Total
<b>Surplus carried forward, beginning period</b>	<b>41 785 690</b>	<b>10 974 788</b>	<b>52 760 478</b>
Resources	111 892 574	18 430 748	130 323 322
Application	(98 744 340)	(10 864 361)	(109 608 701)
<b>Surplus/(deficit) for the period</b>	<b>13 148 234</b>	<b>7 566 387</b>	<b>20 714 621</b>
Drawdown	(5 400 000)		(5 400 000)
<b>Surplus/(deficit) for the period after drawdown</b>	<b>7 748 234</b>	<b>7 566 387</b>	<b>15 314 621</b>
<b>Surplus/(deficit) carried forward at the end of the period (on modified accruals (budgetary) basis)</b>	<b>49 533 924</b>	<b>18 541 175</b>	<b>68 075 099</b>
Accumulated net accruals adjustments	(2 516 096)	1 197 546	(1 318 550)
<b>Surplus/(deficit) carried forward at the end of the period (on full accruals (IPSAS) basis)</b>	<b>47 017 828</b>	<b>19 738 721</b>	<b>66 756 549</b>

Notes:

1. The Operational Support Income reserve balance for 2019 on a full accruals (IPSAS) basis stands at USD 47,017,828 (2018: USD 39,631,218) and on a modified (budgetary) basis at USD 49,533,924 (2018: USD 41,785,690).
2. The carry-forward relating to the staff security mechanism on a full accruals (IPSAS) basis is USD 19,738,721 (2018 restated: USD 12,260,146) and on a modified (budgetary) basis is USD 18,541,175 (2018: USD 10,974,788).

**SOURCES AND APPLICATION OF OPERATIONAL SUPPORT INCOME  
FOR THE PERIOD ENDED 31 DECEMBER 2019 (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 2019**

	USD	
	2019	2018
<b>Source</b>		
Project-related overhead income	18 430 748	15 967 461
<b>Total contributions to the mechanism</b>	<b>18 430 748</b>	<b>15 967 461</b>
<b>Application</b>		
UNDSS fees		
Malicious acts insurance	318 434	268 742
Field-related costs	6 780 785	6 782 603
<b>Total UNDSS fee</b>	<b>7 099 219</b>	<b>7 051 345</b>
MOSS requirements and other staff security costs	3 765 142	4 139 816
<b>Total expenditure</b>	<b>10 864 361</b>	<b>11 191 161</b>
<b>Surplus/(Deficit) for the period (on modified accruals (budgetary) basis)</b>	<b>7 566 387</b>	<b>4 776 300</b>
Net accrual adjustments	(87 812)	(11 063)
<b>Surplus/(Deficit) for the period (on full accruals (IPSAS) basis)</b>	<b>7 478 575</b>	<b>4 765 237</b>

## SOURCES AND APPLICATION OF OPERATIONAL SUPPORT INCOME FOR THE PERIOD ENDED 31 DECEMBER 2019 (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 2019 of USD 111.9 million (2018: USD 95.7 million), an additional USD 18.1 million (2018: USD 13.5 million) was allocated to Line 2 of the IOM Development Fund for use in 2020. 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 2019 to USD 19.5 million (2018: USD 14.9 million).

The total amount available for the IOM Development Fund (excluding direct voluntary contributions of USD 1.2 million (2018: USD 1.5 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		2019
		USD
<b>Total Line 1</b>		<b>1 400 000</b>
<b>Line 2</b>		
Actual 2019 Operational Support Income	111 892 574	
Operational Support Income base	20 000 000	
Difference	91 892 574	
Allocation to Line 2 (25% of USD 91,892,574)		22 973 144
Less the amount exceeding miscellaneous income		(4 853 085)
<b>Total Line 2 for application in 2020</b>		<b>18 120 059</b>
<b>Total Operational Support Income allocation to IOM Development Fund from 2019</b>		<b>19 520 059</b>
<b>Direct voluntary contributions to IOM Development Fund</b>		
Austria		39 600
Belgium		568 182
Sweden		538 851
Private sector donations		1 483
<b>Total direct voluntary contributions to IOM Development Fund during 2019</b>		<b>1 148 116</b>
<b>Total allocation and direct contributions to IOM Development Fund</b>		<b>20 668 175</b>

**EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2019**

(in US dollars)

	USD		
	Operational programmes	Administrative programme	Total
<b>ASIA AND THE PACIFIC</b>			
Afghanistan	35 756 593		35 756 593
Australia	6 010 378		6 010 378
Bangladesh	99 022 027		99 022 027
Bhutan	18 529		18 529
Cambodia	1 926 422		1 926 422
China	1 610 076		1 610 076
China, including Hong Kong Special Administrative Region	472 045		472 045
Fiji	859 555		859 555
India	303 566		303 566
Indonesia	34 608 059		34 608 059
Iran (Islamic Republic of)	957 740		957 740
Japan	1 142 140		1 142 140
Lao People's Democratic Republic	772 211		772 211
Malaysia	7 556 363		7 556 363
Maldives	31 225		31 225
Marshall Islands	1 203 428		1 203 428
Micronesia (Federated States of)	5 619 007		5 619 007
Mongolia	282 754		282 754
Myanmar	12 702 695		12 702 695
Nauru	138 018		138 018
Nepal	6 343 963		6 343 963
New Zealand	25 000		25 000
Pakistan	17 241 092		17 241 092
Palau	257 553		257 553
Papua New Guinea	4 180 433		4 180 433
Philippines	4 161 593		4 161 593
Philippines – Administrative Centre	25 402 083	1 517 393	26 919 476
Republic of Korea	773 735		773 735
Solomon Islands	348 652		348 652
Sri Lanka	7 356 882		7 356 882
Thailand	25 733 530		25 733 530
Thailand – Regional Office	4 492 304	1 434 581	5 926 885
Timor-Leste	1 087 470		1 087 470
Vanuatu	348 580		348 580
Viet Nam	8 966 046		8 966 046
<b>TOTAL ASIA AND THE PACIFIC</b>	<b>317 711 747</b>	<b>2 951 974</b>	<b>320 663 721</b>
<b>CENTRAL AND WEST AFRICA</b>			
Benin	110 431		110 431
Burkina Faso	5 995 336		5 995 336
Cape Verde	57 808		57 808
Cameroon	5 609 073		5 609 073
Central African Republic	12 222 370		12 222 370
Chad	9 350 346		9 350 346
Congo	6 821		6 821
Côte d'Ivoire	6 219 294		6 219 294
Gabon	7 545		7 545
Gambia	5 159 039		5 159 039
Ghana	8 527 240		8 527 240
Guinea	10 154 063		10 154 063
Guinea-Bissau	1 259 377		1 259 377
Liberia	553 791		553 791
Mali	11 930 746		11 930 746
Mauritania	7 285 531		7 285 531
Niger	45 364 763		45 364 763



**EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2019 (continued)**

(in US dollars)

	USD		
	Operational programmes	Administrative programme	Total
<b>CENTRAL AND WEST AFRICA (continued)</b>			
Nigeria	57 233 463		57 233 463
Senegal	5 027 192		5 027 192
Senegal – Regional Office	8 891 880	1 262 355	10 154 235
Sierra Leone	1 184 540		1 184 540
Togo	57 847		57 847
<b>TOTAL CENTRAL AND WEST AFRICA</b>	<b>202 208 496</b>	<b>1 262 355</b>	<b>203 470 851</b>
<b>EAST AND HORN OF AFRICA</b>			
Burundi	14 177 503		14 177 503
Djibouti	6 493 510		6 493 510
Eritrea	153 220		153 220
Ethiopia	56 698 871	403 379	57 102 250
Kenya	23 277 752		23 277 752
Kenya – Regional Office	7 747 971	1 054 413	8 802 384
Rwanda	8 711 866		8 711 866
Somalia	65 285 801		65 285 801
South Sudan	66 874 849		66 874 849
Uganda	18 628 567		18 628 567
United Republic of Tanzania	17 645 518		17 645 518
<b>TOTAL EAST AND HORN OF AFRICA</b>	<b>285 695 428</b>	<b>1 457 792</b>	<b>287 153 220</b>
<b>MIDDLE EAST AND NORTH AFRICA</b>			
Algeria	3 183 216		3 183 216
Bahrain	761 559		761 559
Egypt	14 100 676		14 100 676
Egypt – Regional Office	3 144 075	887 253	4 031 328
Iraq	103 072 098		103 072 098
Jordan	36 949 855		36 949 855
Kuwait	782 002		782 002
Lebanon	23 429 436		23 429 436
Libya	36 542 896		36 542 896
Morocco	8 555 343		8 555 343
Saudi Arabia	769 980		769 980
Sudan	23 737 145		23 737 145
Syrian Arab Republic	4 369 873		4 369 873
Tunisia	4 092 682		4 092 682
Yemen	95 537 012		95 537 012
<b>TOTAL MIDDLE EAST AND NORTH AFRICA</b>	<b>359 027 848</b>	<b>887 253</b>	<b>359 915 101</b>
<b>SOUTHERN AFRICA</b>			
Angola	520 400		520 400
Botswana	185 947		185 947
Comoros	112 364		112 364
Democratic Republic of the Congo	30 554 180		30 554 180
Eswatini	306 142		306 142
Lesotho	933 890		933 890
Madagascar	1 009 954		1 009 954
Malawi	2 797 234		2 797 234
Mauritius	376 424		376 424
Mozambique	14 662 400		14 662 400
Namibia	324 598		324 598
South Africa	6 100 442		6 100 442
South Africa – Regional Office	3 593 906	1 044 987	4 638 893
Zambia	2 792 925		2 792 925
Zimbabwe	3 721 761		3 721 761
<b>TOTAL SOUTHERN AFRICA</b>	<b>67 992 567</b>	<b>1 044 987</b>	<b>69 037 554</b>

**EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2019 (continued)**

(in US dollars)

	USD		
	Operational programmes	Administrative programme	Total
<b>SOUTH AMERICA</b>			
Argentina	9 140 544		9 140 544
Argentina – Regional Office	4 146 240	1 067 858	5 214 098
Bolivia (Plurinational State of)	327 508		327 508
Brazil	5 374 667		5 374 667
Chile	4 451 168		4 451 168
Colombia	94 335 541		94 335 541
Ecuador	6 658 608		6 658 608
Paraguay	784 053		784 053
Peru	3 043 528		3 043 528
Uruguay	1 330 103		1 330 103
Venezuela (Bolivarian Republic of)	2 295 677		2 295 677
<b>TOTAL SOUTH AMERICA</b>	<b>131 887 637</b>	<b>1 067 858</b>	<b>132 955 495</b>
<b>CENTRAL AND NORTH AMERICA AND THE CARIBBEAN</b>			
Bahamas	510 021		510 021
Belize	316 566		316 566
Canada	808 374		808 374
Costa Rica	2 724 271		2 724 271
Costa Rica – Regional Office	4 586 033	990 433	5 576 466
Cuba	207 959		207 959
Dominica	1 077 228		1 077 228
Dominican Republic	1 472 523		1 472 523
El Salvador	6 689 033		6 689 033
Guatemala	4 435 686		4 435 686
Guyana	1 345 912		1 345 912
Haiti	8 870 867		8 870 867
Honduras	3 166 617		3 166 617
Jamaica	1 014 321		1 014 321
Mexico	5 542 355		5 542 355
Nicaragua	727 756		727 756
Panama	1 352 712		1 352 712
Panama – Administrative Centre	3 881 989	779 542	4 661 531
Trinidad and Tobago	491 347		491 347
USA Chicago	1 754 740		1 754 740
USA Dallas	1 060 616		1 060 616
USA Houston	1 664 027		1 664 027
USA JFK Airport	2 856 342		2 856 342
USA Los Angeles	1 853 144		1 853 144
USA Miami	1 031 814		1 031 814
USA New York	5 247 981	871 699	6 119 680
USA Orange County	851 926		851 926
USA USRAP Washington	3 859 477		3 859 477
USA Washington, D.C.	4 778 808		4 778 808
<b>TOTAL CENTRAL AND NORTH AMERICA AND THE CARIBBEAN</b>	<b>74 180 445</b>	<b>2 641 674</b>	<b>76 822 119</b>
<b>EUROPEAN ECONOMIC AREA</b>			
Austria	3 749 718		3 749 718
Belgium	6 248 784		6 248 784
Belgium – Regional Office	21 730 961	1 576 047	23 307 008
Bulgaria	2 398 079		2 398 079
Croatia	592 635		592 635
Cyprus	556 802		556 802
Czechia	244 837		244 837
Denmark	431 755		431 755
Estonia	265 516		265 516

**EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2019 (continued)**

(in US dollars)

	USD		
	Operational programmes	Administrative programme	Total
<b>EUROPEAN ECONOMIC AREA (continued)</b>			
Finland (covers Sweden)	5 054 495		5 054 495
France	1 093 088		1 093 088
Germany	35 572 576		35 572 576
Greece	181 854 494		181 854 494
Hungary	395 770		395 770
Ireland	1 316 902		1 316 902
Italy	15 674 997		15 674 997
Latvia	167 162		167 162
Lithuania	539 688		539 688
Malta	617 664		617 664
Netherlands	13 808 093		13 808 093
Norway	4 532 236		4 532 236
Poland	468 395		468 395
Portugal	751 387		751 387
Romania	1 322 224		1 322 224
Slovakia	1 228 064		1 228 064
Slovenia	171 592		171 592
Spain	1 266 431		1 266 431
Switzerland (Bern)	4 761 270		4 761 270
United Kingdom	7 201 950		7 201 950
<b>TOTAL EUROPEAN ECONOMIC AREA</b>	<b>314 017 565</b>	<b>1 576 047</b>	<b>315 593 612</b>
<b>EASTERN AND SOUTH-EASTERN EUROPE AND CENTRAL ASIA</b>			
Albania	1 417 108		1 417 108
Armenia	283 975		283 975
Austria – Regional Office	3 778 907	1 120 773	4 899 680
Azerbaijan	2 494 198		2 494 198
Belarus	1 887 345		1 887 345
Bosnia and Herzegovina	24 300 168		24 300 168
Georgia	2 223 513		2 223 513
Kazakhstan	2 616 815		2 616 815
Kyrgyzstan	896 820		896 820
Montenegro	498 241		498 241
North Macedonia	4 207 975		4 207 975
Republic of Moldova	2 659 546		2 659 546
Russian Federation	3 299 945		3 299 945
Serbia	12 291 980		12 291 980
Tajikistan	3 457 009		3 457 009
Turkey	98 353 917		98 353 917
Turkmenistan	347 805		347 805
Ukraine	41 375 268		41 375 268
Uzbekistan	394 569		394 569
Kosovo*	4 512 749		4 512 749
<b>TOTAL EASTERN AND SOUTH-EASTERN EUROPE AND CENTRAL ASIA</b>	<b>211 297 853</b>	<b>1 120 773</b>	<b>212 418 626</b>
<b>TOTAL FIELD LOCATIONS</b>	<b>1 964 019 586</b>	<b>14 010 713</b>	<b>1 978 030 299</b>
<b>TOTAL GENEVA HEADQUARTERS</b>	<b>78 944 064</b>	<b>38 927 971</b>	<b>117 872 035</b>
<b>GRAND TOTAL ON IOM BUDGETARY BASIS</b>	<b>2 042 963 650</b>	<b>52 938 684</b>	<b>2 095 902 334</b>
Net accrual adjustments	(1 045 126)	1 461 606	416 480
<b>GRAND TOTAL ON IPSAS BASIS</b>	<b>2 041 918 524</b>	<b>54 400 290</b>	<b>2 096 318 814</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 2019.

## REFUGEE LOAN FUND

### Establishment and purpose of the Fund

The Refugee Loan Fund, established pursuant to Council 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 2019, there were 33,926 movements (2018: 28,288) under the Refugee Loan Fund.

### Fund statement for the year ended 31 December 2019

	USD	
	2019	2018
<b>Opening balance at the beginning 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>Opening balance at the beginning of the year</b>	<b>16 917 914</b>	<b>28 484 238</b>
<b>Contributions to the Fund</b>		
Contributions from the United States Government	76 000 000	75 014 858
Accrued contribution from the United States Government	21 700 000	
Contributions from self-payers	4 328	6 998
Promissory note repayments	43 573 075	50 766 958
Interest income	48 450	56 039
Miscellaneous income	62 508	483 759
<b>Total contributions to the Fund</b>	<b>141 388 361</b>	<b>126 328 612</b>
<b>Transfers from the Fund to operational projects</b>		
Africa	(58 159 623)	(57 160 982)
Middle East	(29 522 255)	(29 807 736)
Latin America and the Caribbean	(5 382 035)	(6 296 268)
North America	(1 505 627)	(1 405 920)
Asia and Oceania	(25 133 582)	(27 835 554)
Europe	(15 627 718)	(15 330 437)
<b>Total transfers from the Fund to operational projects</b>	<b>(135 330 840)</b>	<b>(137 838 897)</b>
Interest paid to the United States Government	(48 450)	(56 039)
<b>Closing balance at the end of the year</b>	<b>22 926 985</b>	<b>16 917 914</b>
<b>Closing balance at the end of the year</b>		
Balance of funds from the United States Government	22 615 432	16 606 361
Balance of funds from the IOM Refugee Loan Fund	311 553	311 553
<b>TOTAL</b>	<b>22 926 985</b>	<b>16 917 914</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 2019 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 2019 in the analysis below. The recoverable value on previously issued notes was not significantly adjusted.

	USD	
	2019	2018
Estimated recoverable value at the beginning of the year	72 000 000	102 300 000
Estimated recoverable value of new notes issued during the year	23 454 402	20 457 506
Adjustment of previously estimated recoverable value	18 673	9 452
Cash collections during the year	(43 573 075)	(50 766 958)
<b>Estimated recoverable value at the end of the year*</b>	<b>51 900 000</b>	<b>72 000 000</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 80.8 per cent as of 2019. 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			Total
	In-kind contributions	Unearmarked	Earmarked	
Argentina			3 948 958	3 948 958
Australia			61 639 849	61 639 849
Austria		39 600	3 723 972	3 763 572
Azerbaijan			13 060	13 060
Bangladesh			4 006 800	4 006 800
Belgium		1 136 364	14 405 687	15 542 051
Belize			30 500	30 500
Brazil			254 647	254 647
Bulgaria			1 717 847	1 717 847
Cambodia	792		108 175	108 967
Canada			62 311 860	62 311 860
Central African Republic			4 306 202	4 306 202
Chad			5 760 000	5 760 000
China			873 707	873 707
Colombia			28 725 571	28 725 571
Costa Rica			24 235	24 235
Croatia			780 876	780 876
Cyprus			517 134	517 134
Czechia			826 255	826 255
Democratic Republic of the Congo			10 422 591	10 422 591
Denmark		3 682 427	10 591 290	14 273 717
Dominican Republic			6 582	6 582
Estonia			348 845	348 845
Finland			5 663 188	5 663 188
France			7 745 123	7 745 123
Germany			97 306 711	97 306 711
Greece			22 830 717	22 830 717
Guatemala			13 825	13 825
Guyana			225 455	225 455
Honduras			32 096	32 096
Hungary			188 394	188 394
Iceland			138 425	138 425
Ireland		553 097	2 926 460	3 479 557
Italy			40 135 148	40 135 148
Japan			36 507 402	36 507 402
Kazakhstan			15 000	15 000
Latvia			372 303	372 303
Lithuania			352 157	352 157
Luxembourg			1 026 620	1 026 620
Malta			209 800	209 800
Marshall Islands			325 000	325 000
Montenegro			77 008	77 008
Netherlands		1 833 333	53 173 819	55 007 152
New Zealand			1 616 101	1 616 101
Nicaragua			6 600	6 600
Norway		2 284 409	14 790 076	17 074 485
Panama			6 582	6 582
Papua New Guinea			406 873	406 873
Paraguay			24 437	24 437

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

Member States	USD			
	In-kind contributions	Unearmarked	Earmarked	Total
Peru			105 204	105 204
Philippines			(754 647)	(754 647)
Poland			646 621	646 621
Portugal		110 011	1 053 110	1 163 121
Republic of Korea			9 779 381	9 779 381
Romania			724 906	724 906
Serbia			77 939	77 939
Slovakia			637 867	637 867
Slovenia			(22 183)	(22 183)
Somalia			1 121 985	1 121 985
Spain			5 387 021	5 387 021
Sweden	1 014 216	10 782 606	25 097 873	36 894 695
Switzerland		512 821	24 322 142	24 834 963
Thailand			335 013	335 013
Timor-Leste			113 500	113 500
Turkey			959 516	959 516
United Kingdom		4 929 449	96 697 016	101 626 465
United States of America	1 727 492	2 683 000	586 016 830	590 427 322
Uruguay			136 571	136 571
<b>Total – Member States</b>	<b>2 742 500</b>	<b>28 547 117</b>	<b>1 253 895 628</b>	<b>1 285 185 245</b>
<b>NON-MEMBER STATES, AGENCIES AND OTHER</b>				
Non-member states			22 613 084	22 613 084
European Commission			580 232 519	580 232 519
United Nations organizations			211 862 621	211 862 621
Private sector			3 943 776	3 943 776
Other organizations	3 030 773		32 621 212	35 651 985
<b>Total – Non-member States, agencies and other</b>	<b>3 030 773</b>		<b>851 273 212</b>	<b>854 303 985</b>
Promissory note repayments			43 573 075	43 573 075
Net interest and other income		19 029 035		19 029 035
Refugees, migrants, sponsors and others			125 410 344	125 410 344
Year-end net accrual adjustments of down payments			(253 360 061)	(253 360 061)
<b>GRAND TOTAL CONTRIBUTIONS</b>	<b>5 773 273</b>	<b>47 576 152</b>	<b>2 020 792 198</b>	<b>2 074 141 623</b>

Notes:

- Contributions from European Union Member States and the European Commission totalled USD 999,378,198.
- The unearmarked voluntary contributions of USD 28,547,117 consist of unearmarked contributions received with broad scope designation to a region, thematic area and/or the IOM Development Fund.



## 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>			
Support for implementation of the national single window for foreign trade regime (VUCE) – Argentina			1 033 896
Ibero-American programme to strengthen South–South cooperation – Argentina			732 720
Technical cooperation among developing countries			547 435
Technical cooperation linking entrepreneurs worldwide and promoting return of experts – Argentina			512 212
Applied technologies to advance documentation processes – Argentina			299 827
Administrative assistance for strengthening the bureau for borders technical affairs– Argentina			290 838
Development and implementation of assistance activities to enhance UPCEFE capacities to design, formulate and implement programmes and projects for Río Negro province – Argentina			262 359
International cooperation for strengthening Río Negro provincial policies related to economic and productive development, human rights and environmental management – Argentina			190 476
Promotion of the documentation of foreigners and structural strengthening at border points and in the regional offices of the provinces of Argentina			79 195
<b>Total: Argentina – Earmarked</b>			<b>3 948 958</b>
<b>AUSTRALIA</b>			
Regional cooperation arrangement in Indonesia			20 822 550
Assisted passage for Australian government-funded refugees and special humanitarian programme entrants – Australia – net of “for refund”			11 638 103
Indonesia: regional cooperation arrangements			8 815 317
AUSCO: Australian cultural orientation – Thailand			4 510 766
Rohingya humanitarian response			3 566 334
IOM Australia support for the assisted voluntary return and reintegration programme – Australia			2 729 601
Australian humanitarian entrants health programme – Australia – net of “for refund”			2 364 400
Social cohesion through reintegration, revitalization and stabilization activities in Iraq			2 159 827
Supporting stability and sustainable returns in Ninewa – Iraq			2 000 000
Administration of the regional support office of the Bali process – Thailand			1 102 350
Assisted voluntary return and capacity-building in managed migration in Papua New Guinea – phase II			998 593
Establishment of a multi-agency integrated border management model in Sri Lanka – phase II			699 790
Voluntary return and reintegration support for Bali process member states – Thailand			492 958
Cambodian refugee settlement project			364 558
Indonesia: migrant and local community engagement to prevent migrant smuggling			314 273
Reintegration assistance for irregular migrant (asylum seeker) returnees from Australia			217 439
Public information campaign to deter irregular maritime migration from Viet Nam to Australia			173 794
Support to the Bali process members portal: year 9			141 347
Canberra ad hoc service fees – Australia – net of “for refund”			109 682
Case management, counselling and reintegration planning for Christmas Island in Australia			100 896
Funds received in 2019 – to be allocated			93 481
Immigration information and counselling services in Australia			79 580
Bali ministerial conference on people smuggling, trafficking and related transnational crime – net of “for refund”			77 398
Typhoon Wutip response: delivering food to affected communities in the state of Chuuk in the Federated States of Micronesia			71 429
Supporting the elimination of modern slavery related to the Pacific fisheries sector			69 109
International dialogue on migration 2019 – youth and migration: engaging youth as key partners in migration governance			60 000
Human trafficking mentoring facility for Indonesian prosecutors			40 678
Counter-trafficking mentoring facility for Indonesian prosecutors			35 945
Review workshop: challenges in combating irregular migration and promoting safe migration in Viet Nam			34 665
Enhancing livelihood opportunities for Egyptians and migrants in the tourism sector – Egypt			34 554
Verification services in Africa to support the efforts of the Australian department of home affairs			34 209
Voluntary return support and reintegration assistance for Bali process member states – phase III – Thailand			34 142
Protecting human rights and enabling economic empowerment of women victims of trafficking in Madagascar – net of “for refund”			28 756

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>AUSTRALIA (continued)</b>			
Empowering indigenous communities for sustainable development in Guyana			26 077
Public information campaign to deter potential irregular maritime migration from Viet Nam to Australia			25 150
Enhancing the capacities of APEC economies to collect, analyse and use data to inform labour mobility governance and cooperation in the region			21 127
Border management workshop: border points commission – Iraq			17 605
Supporting brighter futures: young women and girls and labour migration in South-East Asia and the Pacific			10 642
Establishment of a multi-agency integrated border management model in Sri Lanka – for refund			(23 411)
Building resilience of returning migrants from the Andaman Sea through economic reintegration and community empowerment – Bangladesh – for refund			(62 711)
Coordination and outreach migration management support through IOM satellite sites – phase II (COMMSAT2) – Indonesia – for refund			(90 419)
Community stabilization through comprehensive return and reintegration assistance – Sri Lanka – for refund			(2 300 736)
<b>Total: Australia – Earmarked</b>			<b>61 639 849</b>
<b>AUSTRIA</b>			
Unearmarked income		39 600	
RESTART II: reintegration assistance for voluntary returnees to Afghanistan and the Islamic Republic of Iran			1 194 704
Voluntary repatriation from Austria – net of “for refund”			1 068 805
Austria – voluntary contribution			1 063 855
Training for Austrian migration and asylum stakeholders			190 824
Seconded staff – regional office in Nairobi			97 871
Workshops for integration and prevention of radicalization of young Chechens in Austria (WIR II)			80 694
Workshops for integration and the prevention of radicalization of young Chechens in Austria			34 700
Processing of requests for country-specific information on health care for the Austrian ministry of interior			9 280
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Nigeria – for refund			(16 760)
<b>Total: Austria – Unearmarked and earmarked</b>		<b>39 600</b>	<b>3 723 972</b>
<b>AZERBAIJAN</b>			
Assistance for the voluntary return of migrants in Azerbaijan			13 060
<b>Total: Azerbaijan – Earmarked</b>			<b>13 060</b>
<b>BANGLADESH</b>			
Additional financing for the health sector support project			4 006 800
<b>Total: Bangladesh – Earmarked</b>			<b>4 006 800</b>
<b>BELGIUM</b>			
Unearmarked income		1 136 364	
European Union support for reconciliation and reintegration of former armed non-state combatants and Boko Haram associates (S2R)			5 805 276
Assistance for voluntary return from Belgium			3 953 300
Assistance for voluntary return from Belgium			1 241 885
Assistance for voluntary return from Belgium – net of “for refund”			851 797
Providing refugee resettlement assistance to the government of Belgium – 2018 – net of “for refund”			669 461
Supporting the resilience of the population of Burundi (health component) by enhancing capacity and assistance for crisis-affected populations during disease outbreaks, natural disasters and returns			540 011
Resettlement programme with the government of Belgium for refugees from Jordan, Lebanon, the Niger and Turkey in 2019 – Belgium			313 017
Reintegration assistance from Belgium 2018			271 726
Funds received in 2019 – to be allocated			256 849
Junior professional officer – United States			218 057
Strengthening border management capacity at the Kalembe Mbuji border post in Kasai Central province in the Democratic Republic of the Congo			162 671
Opportunity for a better future in Guinea and in Africa – Guinea			63 927
Assisted voluntary return and reintegration for at-risk or stranded migrants willing to return to their country of origin – Morocco			54 142
International cooperation to prevent violent extremism in the Western Balkans – Bosnia and Herzegovina			44 494
Money transfer feature of MigApp			14 795
Assisted voluntary return and reintegration assistance for families – Belgium – net of “for refund”			(55 719)
<b>Total: Belgium – Unearmarked and earmarked</b>		<b>1 136 364</b>	<b>14 405 687</b>

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>BELIZE</b>			
Establishment of the technical support unit of the regional conference on migration			30 500
<b>Total: Belize – Earmarked</b>			<b>30 500</b>
<b>BRAZIL</b>			
Humanitarian assistance for Venezuelans in Brazil			254 647
<b>Total: Brazil – Earmarked</b>			<b>254 647</b>
<b>BULGARIA</b>			
Strengthening the national capacity in Bulgaria in the fields of asylum and migration			994 587
Voluntary return and reintegration of third-country nationals			546 901
Funds received in 2019 – to be allocated			67 697
Information and counselling for voluntary return			60 138
Increasing the awareness and tolerance of Bulgarian society and migrant communities in Bulgaria			26 650
Strengthening the capacity of national institutions and non-governmental organizations in the field of asylum – Bulgaria			21 874
<b>Total: Bulgaria – Earmarked</b>			<b>1 717 847</b>
<b>CAMBODIA</b>			
Strengthening active tuberculosis case-detection and management among Cambodian cross-border migrants			108 175
In-kind contributions	792		
<b>Total: Cambodia – Earmarked</b>	<b>792</b>		<b>108 175</b>
<b>CANADA</b>			
Canadian resettlement programme – net of “for refund”			24 065 526
Pre-departure medical services for Canada-bound refugees – net of “for refund”			13 864 310
Support for refugees during the overseas application process for resettlement to Canada and prior to departure			3 071 182
Canadian orientation abroad			2 447 389
Support for refugees during the overseas application process for resettlement to Canada and prior to departure – phase II			1 548 701
IOM – Iraq – ME MC			1 523 229
Strengthening resilience among host communities and Rohingya refugees			1 519 757
Community policing in liberated areas of Iraq			1 438 872
Emergency assistance – country-level funding – IOM 2019			1 295 732
Canadian orientation abroad – net of “for refund”			1 211 327
Comprehensive rural economic development for microregions in Colombia			1 154 993
Supporting and reinforcing the establishment of the Haitian national border police – Haiti			1 150 800
Emergency assistance – country-level funding – IOM 2019			1 117 735
Venezuelan crisis – emergency assistance for the Americas – IOM 2019			894 188
Camp coordination and camp management, displacement tracking matrix support and direct life-saving assistance for conflict-affected populations in eastern Democratic Republic of the Congo			745 156
Emergency assistance – country-level funding – IOM 2019 – Nigeria			563 910
Emergency assistance for conflict-affected individuals in south-eastern Central African Republic (Mbomou prefecture)			556 793
Global assistance for irregular migrants – Ghana			470 964
Strengthening government capacity to combat human smuggling and other cross-border crimes in Sri Lanka – phase II			464 160
Integrated emergency response to support the reintegration of Sudanese returnees in Um Dukhun – Sudan			451 128
Cyclone Kenneth and cyclone Idai appeal: emergency assistance for Mozambique – IOM 2019			444 774
Emergency assistance – country-level funding – IOM 2019			371 195
Strengthening the border management capacity and expertise of Thai government officials – phase IV – Thailand			324 811
Document examination support centre – phase IV			271 559
Funds received in 2019 – to be allocated			224 475
Promoting peace and stability through facilitating the collaborative implementation of community support interventions – Lebanon			203 963
Syrian Arab Republic: protection from sexual exploitation and abuse by aid workers			183 150
Establishment of the technical support unit of the regional conference on migration			150 000
Global assistance for irregular migrants – phase IV – Ghana			125 178
Enhancing security through improved border and immigration management – Somalia			117 503

C/111/3  
Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>CANADA (continued)</b>			
Increasing national and local capacity for peace implementation in Colombia			99 670
Visa operations: leveraging best practices – Chile			59 627
Seminar: travel documents – a tool for border management and combating irregular migration – Mexico			42 952
Secure borders in northern Niger			37 126
Strengthening capacities to prevent and combat the smuggling of migrants by sea in Mexico			37 047
Improving health-care services through the distribution of menstrual hygiene products and assessment of the market for those products – Marshall Islands – net of “for refund”			25 744
Promoting the rights of vulnerable migrant populations (women/youth) through technical and operational capacity-building among support networks and at the migrant referral centre in Upala, Costa Rica			23 960
Supporting the activities of the regional conference on migration – Costa Rica			14 662
Building the capacity of key local actors to prevent irregular migration in areas with high levels of migration in Nicaragua			3 587
IOM assistance for displaced Tibetans in India – Nepal			3 229
Assessing the effect of natural disasters on the health and security of women and girls in the Federated States of Micronesia – for refund			(2 651)
Document examination support centre – phase III – Thailand – for refund			(5 552)
<b>Total: Canada – Earmarked</b>			<b>62 311 860</b>
<b>CENTRAL AFRICAN REPUBLIC</b>			
Reintegration of disarmed and demobilized person in Paoua and support for communities in Paoua and Ndélé in the Central African Republic			4 286 328
Funds received in 2019 – to be allocated			19 874
<b>Total: Central African Republic – Earmarked</b>			<b>4 306 202</b>
<b>CHAD</b>			
Emergency food and livestock crisis response – Chad			5 760 000
<b>Total: Chad – Earmarked</b>			<b>5 760 000</b>
<b>CHINA</b>			
Humanitarian assistance for conflict-affected populations in north-eastern Nigeria			735 930
Junior professional officer			133 817
Macao Special Administrative Region, China: capacity-building for the protection of victims of trafficking			3 960
<b>Total: China – Earmarked</b>			<b>873 707</b>
<b>COLOMBIA</b>			
Support for victims of forced displacement and other victimizing acts through mobile units – Colombia			5 035 002
Support for the implementation of land tenure formalization for vulnerable rural populations – Colombia			4 709 166
Implementation of the comprehensive, participative and multicultural programme: IRACA – Colombia			3 851 242
“Cultural agents for peace” strategy: social and economic support from the mayor’s office of Cali – Colombia			2 296 395
Support for the design and implementation of municipal regulations for rural property planning – Colombia			1 996 577
Supporting territorial implementation of the public policy of care, assistance and reparations for the victims of the internal armed conflict under the national development plan 2018–2022			1 913 355
Implementation of tools for the productive inclusion of populations in extreme poverty and vulnerability and of persons forcibly displaced by conflict – Colombia			1 547 202
Strengthening comprehensive reparation processes through psychosocial care and implementation of individual rehabilitation measures in Colombia			1 363 470
Improvement of educational infrastructure in the municipalities targeted within the “hands to school” post-conflict framework – Colombia			1 344 082
Joint technical, administrative and financial efforts to design and implement comprehensive reparation models			917 451
Implementation of the citizenship training model in education establishments and secretariats as a strategy of education for peace – phase II			614 057
Strengthening the child welfare observatory of the Colombian family welfare institute in terms of comprehensive protection and prevention of violence against children and adolescents – phase III			500 201
Implementation of the early reincorporation in productive environments model with former FARC-EP members in Colombia – phase II			401 461
Strengthening the implementation of the public policy for victims focused on the development and implementation of the national development plan 2018–2022 in Colombia			374 117
Supporting the public employment service to implement the strategy for victim employability: labour inclusion model for closing employability gaps in Colombia			371 700
Colombia: supporting the ministry of justice and law in the consolidation of national transitional justice policies and the inter-institutional information system for transitional justice – phase IV			326 823

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>COLOMBIA (continued)</b>			
Strengthening processes to protect children and adolescents in Colombia to improve capacities to promote their rights, mitigate threats and prevent rights violations			290 849
Identification and implementation of infrastructure improvement works in official education sites of Buenaventura district – Colombia			242 599
Promoting the social and economic inclusion of vulnerable and ethnic populations in Santiago de Cali through the design and implementation of strategies to strengthen the creative economy			234 129
Characterization study of the Colombian population in Ecuador 2020			150 000
Strengthening the family psychosocial support programme to promote comprehensive protection for children and adolescents in Colombia			133 889
Contributing to processes for the integration and reincorporation of former combatants through developing tools for officials of the agency for reincorporation and normalization in Colombia			115 129
Institution-strengthening for the promotion of labour insertion and mobility of migrant and returned populations and host communities in Colombia			112 293
Colombia: strengthening and consolidating the application of restorative juvenile justice			104 906
Colombian reintegration agency's education and training model for reintegration – Colombia – for refund			(384)
Strengthening the community-focused strategy of the agency for reincorporation and normalization through a social innovation approach – Colombia – for refund			(3 295)
Promoting community reintegration and protective environments against recruitment and utilization of children and youth in armed conflict – Colombia – for refund			(4 695)
Piloting the model of early reintegration in productive environments with former FARC members – Colombia – for refund			(7 764)
Support for the ministry of foreign affairs in the development of a national plan for the productive return of migrants – Colombia – for refund			(7 800)
Strengthening “casas lúdicas” (activity centres) as places to protect children and adolescents and to promote territorial peacebuilding – Colombia – for refund			(33 707)
Implementation of the model of learning for citizenship in educational centres and secretariats as an education for peace strategy – Colombia – for refund			(60 591)
Support for the formalization of the property rights process led by the national land agency with an educational focus – Colombia – for refund			(102 286)
<b>Total: Colombia – Earmarked</b>			<b>28 725 571</b>
<b>COSTA RICA</b>			
Establishment of the technical support unit of the regional conference on migration			24 235
<b>Total: Costa Rica – Earmarked</b>			<b>24 235</b>
<b>CROATIA</b>			
Assisted voluntary return – Croatia			613 687
Providing refugee resettlement assistance to the government of Croatia – phase II			142 534
Provision of training courses on first aid in non-urban settings for border police officers – Croatia – net of “for refund”			24 769
European migration network 2017–2018: national contact point for Croatia – for refund			(114)
<b>Total: Croatia – Earmarked</b>			<b>780 876</b>
<b>CYPRUS</b>			
Assisted voluntary return and reintegration centre – Cyprus			236 435
Information and support centre for voluntary returns – Cyprus			137 721
Funds received in 2019 – to be allocated			110 011
Financial contribution for operations of the IOM office in Cyprus			32 967
<b>Total: Cyprus – Earmarked</b>			<b>517 134</b>
<b>CZECHIA</b>			
Assisted voluntary return and reintegration – Czechia			467 601
Afghanistan: cross-border response for undocumented Afghans			319 980
Migration trends early warning system – Czechia			23 977
Summer school on migration studies 2019: enhancing education on migration and development – Czechia			19 588
Assisted voluntary returns from Czechia in 2018			3 567
Integration in schools – an international conference in Prague on education of migrant children: sharing examples of good practice – for refund			(1 723)
Life of young migrants in Czechia through their eyes – for refund			(6 734)
<b>Total: Czechia – Earmarked</b>			<b>826 255</b>
<b>DEMOCRATIC REPUBLIC OF THE CONGO</b>			
Ebola response in North Kivu and Ituri provinces under the contingency emergency response component			5 498 254
Migration emergency funding mechanism: Ebola emergency response in North Kivu province – Democratic Republic of the Congo			4 924 337
<b>Total: Democratic Republic of the Congo – Earmarked</b>			<b>10 422 591</b>

C/111/3  
Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>DENMARK</b>			
Unearmarked income		3 682 427	
Regional migrant response plan for the Horn of Africa and Yemen 2018–2020 – Kenya			4 589 963
Assistance and protection for unaccompanied and separated children in Morocco			1 960 999
Enhancing air border data systems in Nigeria – phase II			1 822 447
Enhancing air border data systems in Nigeria – phase I			923 327
Enhancing migration management in Ethiopia and promoting voluntary return and reintegration of Ethiopians – Ethiopia			732 601
CONSENT: consolidation and enhancement of assisted voluntary return and reintegration for vulnerable migrants from Denmark – Finland			422 286
Junior professional officer			130 466
Funds received in 2019 – to be allocated			32 465
Information, assisted voluntary return and reintegration aid for migrants – phase II – Denmark – for refund			(23 264)
<b>Total: Denmark – Unearmarked and earmarked</b>		<b>3 682 427</b>	<b>10 591 290</b>
<b>DOMINICAN REPUBLIC</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			1 082
<b>Total: Dominican Republic – Earmarked</b>			<b>6 582</b>
<b>ESTONIA</b>			
Voluntary assisted return and reintegration programme from Estonia – phase VII – Finland			179 532
Welcome session for beneficiaries of international protection in Estonia – phase II – Estonia			167 851
Providing refugee resettlement assistance to the government of Estonia – Finland			110 661
Welcome sessions for beneficiaries of international protection – Finland – for refund			(28 299)
Improving the quality of asylum procedures in Estonia – phase II – Finland – for refund			(36 404)
Voluntary assisted return and reintegration from Estonia – phase VI – Finland – for refund			(44 496)
<b>Total: Estonia – Earmarked</b>			<b>348 845</b>
<b>FINLAND</b>			
Assisted voluntary return and reintegration programme for asylum seekers and other migrant groups in Finland			1 805 132
Fostering health and protection for vulnerable migrants transiting through Egypt, Libya, Morocco, Tunisia and Yemen – Morocco			1 274 652
Institutionalizing health and education sector development through temporary returns of Somali diaspora professionals – MIDA FINNSOM – phase II			1 114 827
MIDA FINNSOM health – phase IV: Somaliland: institutionalizing health-care sector development through temporary returns of Somali diaspora health professionals – Somalia			1 100 110
Quota refugee and family reunification resettlement – Finland			683 997
Pre-departure orientation for Finland-bound quota refugees 2018–2021			337 793
Caring for trafficked persons in Finland – phase II			129 539
Pilot project on monitoring voluntary returnees from Finland			55 617
MIDA FINNSOM: health and education sector development in south central Somalia – Finland – for refund			(33 874)
Assisted voluntary return and reintegration programme for asylum seekers and other migrant groups in Finland – for refund			(804 605)
<b>Total: Finland – Earmarked</b>			<b>5 663 188</b>
<b>FRANCE</b>			
Refugee resettlement assistance for the government of France			4 731 176
Humanitarian admission of 450 beneficiaries from Iraq – France			710 203
Direct assistance and protection for vulnerable migrants transiting the Niger			568 182
Addressing growing concerns related to the health needs of migrants and other displaced populations and host communities in Libya			568 182
Implementing global policies on environmental migration and disaster displacement in West Africa			534 091
Ad hoc relocation of asylum seekers from Spain, Malta and Italy to France			269 235
Junior professional officer – Geneva			155 273
Junior professional officer – Senegal			103 127
Junior professional officer – Niger			60 009
Supporting visibility activities of the platform on disaster displacement			34 091
Funds received in 2019 – to be allocated			4 830
Social and economic reintegration of migrants in Mauritius – provision of economic reintegration services – AVRRI OFII lot 1			3 221



	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>FRANCE (continued)</b>			
Social and economic reintegration of migrants in Mauritius – provision of economic reintegration services (business creation) – AVRR OFII lot 3			3 503
<b>Total: France – Earmarked</b>			<b>7 745 123</b>
<b>GERMANY</b>			
REAG/GARP Germany 2019: reintegration and emigration programme for asylum seekers in Germany – government-assisted repatriation programme – net of “for refund”			24 400 385
Enhanced reintegration assistance for voluntary returnees from Germany: StarthilfePlus 2019			14 293 853
Supporting the national programme on the treatment and handling of disengaged combatants and at-risk youth – Somalia			9 115 991
Supporting family reunion for refugees and persons eligible for subsidiary protection in Germany – net of “for refund”			8 135 766
Contributing to the economic recovery of Iraq through employment creation and revitalization of local economies – phase II			5 446 089
Contributing to the economic recovery of Iraq through employment creation and revitalization of local economies			4 459 309
Providing refugee resettlement assistance to Germany			4 293 101
Strengthening community policing in Iraq – phase II			4 029 427
Multi-year seasonal emergency response plan to meet the basic needs of vulnerable internally displaced persons who have fled violence across Iraq			3 933 558
East and Horn of Africa: IOM contribution to the better migration management programme – Kenya			3 070 898
Providing refugee humanitarian admission assistance to the government of Germany			2 795 050
Humanitarian assistance for migrants in situations of vulnerability in Yemen			2 246 294
Improving protection and the living conditions of conflict-affected populations in north-east Nigeria			2 225 938
Community stabilization initiatives in northern Niger			1 803 254
Training for front-line health professionals and law enforcement officers working with migrants and refugees – Belgium			1 777 461
Facilitating sustainable reintegration of Iraqi returnees from Germany – Iraq			1 712 329
Post-arrival reintegration assistance and migration advice services in Afghanistan			1 594 368
Emergency assistance for displaced populations in Chad: displacement tracking and non-food items – net of “for refund”			1 148 285
Response and recovery assistance for internally displaced persons and returnees in Gedee and West Guji in Ethiopia			1 136 364
Expanding Burundi’s comprehensive humanitarian and emergency response for vulnerable displaced populations – Burundi			1 120 831
Coordinated humanitarian assistance for populations affected by climate change and/or conflict in Somalia			1 106 195
Assistance for the victims of “colonia dignidad”			1 100 110
Enhanced pre-return assistance in Morocco – net of “for refund”			1 023 855
Winterization support for vulnerable Afghans in Kunduz province in Afghanistan			913 242
Consolidating direct assistance and assisted voluntary return and reintegration services in Egypt (CARE)			877 785
Funds received in 2019 – to be allocated			120 710
Information portal on voluntary return and reintegration: returning from Germany 2019			572 766
Data collection and analysis of regional routes to enhance understanding of migration in the Horn of Africa and Arab Peninsula – net of “for refund”			550 735
IOM X campaign: West Africa – Senegal			548 556
Building border management capacity of the Nigerian immigration service by strengthening the migration information data system in Nigeria			495 709
Assistance for Ghanaian returnees and potential migrants – Ghana			489 549
Strengthening assistance for returnees and potential migrants and promoting safe migration practices in communities of origin – Nigeria			467 547
Assisted voluntary return and reintegration from the Western Balkans			448 567
Emergency response and assistance for displaced persons in Lac and northern provinces of Chad			437 637
ZIRF counselling: virtual return and reintegration counselling 2019 – Germany			436 673
Understanding migratory routes and combating human trafficking in Mauritania			399 437
Voluntary returnees as messengers – phase II – Germany – net of “for refund”			323 030
ZIRF counselling: individual return-related inquiries 2019 – Germany			299 484
Changing perspectives: impactful awareness-raising on irregular migration in Beheira governorate – Egypt			291 977
Humanitarian admission to Germany of persons from Iraq in need of protection			267 553
Global migration data portal – phase III – Germany			237 474
Information and return counselling centre in Berlin and Brandenburg: 2019 – Germany			228 248
Programme for human security and stabilization in coastal areas of Kenya (PHSS IV) – phase II			222 841
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			187 055



C/111/3  
Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>GERMANY (continued)</b>			
State admission programme for vulnerable refugees from Egypt to Germany – 2019			185 976
Information campaign on the dangers of human trafficking and migrant smuggling in the context of irregular migration in Côte d'Ivoire			170 019
Strengthening the capacity of the government to operationalize the office for reparations and other transitional justice mechanisms – phase I – Sri Lanka			165 017
Junior professional officer			161 507
Junior professional officer			124 079
Junior professional officer			124 079
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”			117 343
Providing assistance to the government of Germany for the resettlement of refugees from the Niger – Germany			105 648
International forum on migration statistics (second edition)			99 027
Enhancing the capacities of the authorities of Côte d'Ivoire to comprehensively address trafficking in persons and migrant smuggling			97 578
REAG/GARP Germany 2015: nationwide financial assistance for voluntary returnees from Germany 2015 – net of “for refund”			74 836
ZIRF counselling: country fact sheets 2019 – Germany			67 000
Mass shelter capacity – phase II			58 481
Junior professional officer			40 701
Cooperating with Germany to transfer 65 applicants for international protection from Malta under (European Union) regulation No. 604/2013			26 100
World migration report 2020 – 2019 budget allocation from Germany			11 180
Information and return counselling centre: integrated reintegration in Viet Nam and Kenya 2015–2016 – Germany – net of “for refund”			(113)
World migration report 2020 – Germany funding – for refund			(214)
Community stabilization for high-risk communities in Ndélé, Central African Republic – for refund			(418)
Mapping of reintegration measures and initiatives for returnees in selected countries of origin – Germany – net of “for refund”			(3 796)
ZIRF counselling 2018: country fact sheets – Germany – for refund			(9 499)
Reducing irregular migration through information on migration in Côte d'Ivoire – for refund			(18 178)
Rehabilitation and reintegration support for the national programme for the treatment and handling of disengaged combatants in Baidoa and Kismayo – Somalia – for refund			(19 367)
ZIRF counselling 2018: individual return-related inquiries – Germany – for refund			(19 805)
Enhanced pre-return assistance in Morocco – for refund			(30 634)
Data collection and analysis of regional routes to enhance understanding of migration in the Horn of Africa and Arab Peninsula – for refund			(32 734)
Understanding and addressing trafficking in persons in Mauritania – phase IV – for refund			(35 408)
IOM information and return counselling centre in Berlin and Brandenburg – Germany – for refund			(35 806)
Voluntary returnees as messengers – Germany – for refund			(52 055)
Building the capacity of policymakers on human mobility in the context of disasters and climate change in the Philippines and the Eastern Caribbean – for refund			(73 017)
Consolidating direct assistance and assisted voluntary return and reintegration services in Egypt (CARE) – for refund			(172 746)
Basics of return information and counselling: training for local authorities in Germany – for refund			(174 667)
Information portal on voluntary return and reintegration: returning from Germany 2018 – for refund			(343 429)
Humanitarian admission to Germany of refugees living in Turkey – Germany – for refund			(465 393)
Germany: reintegration assistance for voluntary returnees to the Islamic Republic of Iran (2017/2018 ERIN applications) – for refund			(496 716)
Support for a family admissions programme for Syrians and Iraqis to Germany – for refund			(1 522 451)
REAG/GARP Germany 2018: nationwide financial assistance for voluntary returnees from Germany 2018 – net of “for refund”			(2 483 423)
Enhanced financial assistance for voluntary returnees from Germany (StarthilfePlus) – for refund			(9 117 276)
<b>Total: Germany – Earmarked</b>			<b>97 306 711</b>
<b>GREECE</b>			
Implementation of assisted voluntary returns including reintegration measures and operation of the open centre in the prefecture of Attica for voluntary return applicants – Greece			10 694 748
Implementation of voluntary returns including reintegration measures – Greece			8 559 783
Operation of six shelters for unaccompanied migrant children in Greece			3 561 374
Qualitative services at local level for migrants and refugees – Czechia			14 811
<b>Total: Greece – Earmarked</b>			<b>22 830 717</b>

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>GUATEMALA</b>			
Funds received in 2019 – to be allocated			6 911
Establishment of the technical support unit of the regional conference on migration			5 853
Return of highly vulnerable migrants to Central America and Mexico			1 062
<b>Total: Guatemala – Earmarked</b>			<b>13 825</b>
<b>GUYANA</b>			
Health promotion among key populations in the mining and logging sectors of Guyana			225 455
<b>Total: Guyana – Earmarked</b>			<b>225 455</b>
<b>HONDURAS</b>			
Strengthening capacity to provide assistance to returnee children at the Belén care centre for migrant families and children in Honduras – phase III			28 827
Funds received in 2019 – to be allocated			3 269
<b>Total: Honduras – Earmarked</b>			<b>32 096</b>
<b>HUNGARY</b>			
Hungarian assisted voluntary return, reintegration and information programme – Hungary			149 955
Awareness-raising campaign on trafficking in human beings – Hungary			19 267
Complex reintegration assistance for assisted voluntary return – Hungary			19 172
<b>Total: Hungary – Earmarked</b>			<b>188 394</b>
<b>ICELAND</b>			
Resettlement of quota refugees to Iceland			138 425
<b>Total: Iceland – Earmarked</b>			<b>138 425</b>
<b>IRELAND</b>			
Unearmarked income		553 097	
Shelter assistance and support for returnees in cyclone-affected areas in Mozambique			1 216 240
Assisted voluntary return and reintegration 2019 – Ireland			892 455
Voluntary assisted return and reintegration programme for irregular migrants in situations of vulnerability 2019–2020 – Ireland			462 944
Strengthening migration data collection and analysis in Southern Africa			252 533
Research on migration and disability			101 911
Voluntary assisted return and reintegration programme for vulnerable irregular migrants 2018 – Ireland			89 003
Preventing sexual and gender-based violence against migrants and strengthening support for victims (PROTECT) – Hungary			2 188
Voluntary assisted return and reintegration programme 2018 – Ireland – for refund			(90 815)
<b>Total: Ireland – Unearmarked and earmarked</b>		<b>553 097</b>	<b>2 926 460</b>
<b>ITALY</b>			
Enhancing protection of vulnerable migrants in Tunisia through providing emergency assistance and support to health surveillance and service providers			3 409 091
S.A.A.S.: support action for asylum sections of immigration offices, border police offices and airports – Italy			3 282 674
Sudan: enhancing the protection of vulnerable migrants			2 780 868
Strengthening communication, cooperation and information management along the border with Nigeria for effective and participative border management in the Niger			2 229 654
Support for IOM activities in Libya in response to the migration crisis			2 224 694
Migration and development initiatives: Italian voluntary contribution 2019			2 200 220
IOM Somalia strategic plan 2018–2020 – MIDA Somalia – phase II			2 200 220
Relocation programme for Syrians, Eritreans and Iraqis from Italy to other European Union member states – actions to support the Italian government (EUREL) – Italy			2 047 899
Strengthening youth employability and entrepreneurship to reduce the risk of irregular migration in the Centre-East region – Burkina Faso			2 033 903
Multisectoral support for community stabilization in Hamdania district: reconstructing socioeconomic infrastructure and fostering coexistence of minorities – Iraq			1 678 801
Linguistic and intercultural mediation for emergency actions and information management in Italian police offices – Rome			1 181 418
Supporting local economic development in the Gambia, Guinea and Guinea-Bissau			1 145 244
Enhancing the presence of the directorate of territorial surveillance at the Assamaka border post – Niger			1 114 827
Engaging the Albanian diaspora in the social and economic development of Albania			1 113 785

C/111/3  
Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>ITALY (continued)</b>			
Supporting vulnerable female-headed households through access to income-generating activities in the Oromia and Somali regions in Ethiopia			1 112 347
Initiatives for business development – Niger			1 037 959
PASSIM 2: IOM support for the Italian programme for assistance and health monitoring at sea for rescued migrants – phase II			1 025 530
Providing technical assistance to the government of Chad in addressing migration management challenges, including trafficking in persons			880 088
Promoting preconditions for the safe and dignified voluntary return and reintegration of displaced populations in areas of return – Nigeria			843 623
Supporting Tunisia's migration management and humanitarian assistance efforts to address the needs of vulnerable groups through the migrant resource and response mechanisms – phase II – Tunisia			808 081
Resettlement: a durable solution for people in need of protection – Italy			696 767
Increasing local response capacity in Mauritania to assist migrant children in situations of vulnerability			628 507
Enhancing migration management: identification and registration of migrants by the Libyan authorities – Libya			606 061
Initiatives for local development in Egypt through the support of Egyptians abroad – Egypt			557 414
Activities supporting integrated interventions in favour of unaccompanied migrant children in Italy			472 748
Supporting local capacities to effectively manage migration through community-based initiatives in Côte d'Ivoire			427 511
Aware migrants information campaign – Italy			412 858
Assisted voluntary return and reintegration for migrants in an irregular situation in Morocco			295 497
Italian voluntary return network (RE.V.ITA) – Italy			279 071
Management support unit for the Italian-led regional development and protection programme for North Africa – Italy			230 642
Sea and desert migration management for Libyan authorities to rescue migrants – Libya			188 286
Increasing local response capacity in Mauritania to assist stranded and vulnerable migrants through health, legal and reintegration support – Mauritania			180 383
Junior professional officer – Algiers			137 078
Junior professional officer – Côte d'Ivoire			113 135
Management support unit for the Italian-led regional development and protection programme for North Africa – Italy			103 957
Junior professional officer – Tunisia			95 205
Sea and desert migration management for Libyan authorities to rescue migrants – Libya			63 799
Supporting the government of Italy in the relocation of potential asylum seekers to other European countries – IOM SHARE – Italy			62 913
Towards migration and integration governance – Italy			61 622
Student mentorship: towards an Italian network of inclusive universities – phase II – Italy			58 241
International training centre at the Egyptian police academy – Italy			39 150
Accolgo, Conosco, Integro – Italy			27 821
Community health educators for appropriate and fair access to services (AMIF) 2016–2018 – Italy			21 033
Repatriation of non-European Union citizens from Italy			18 352
Facilitating the integration of resettled refugees in Croatia, Italy, Portugal and Spain – Italy			8 899
Mentorship in Italian universities – youth-to-youth support for the integration of students with different backgrounds			6 246
Enhancing the sustainability of reintegration for migrants returning from the European Union – for refund			(8 973)
<b>Total: Italy – Earmarked</b>			<b>40 135 148</b>
<b>JAPAN</b>			
Reducing the risk of irregular migration through training opportunities and support for entrepreneurship for young people – Sierra Leone			4 299 249
Supporting critical life-saving interventions for Rohingya refugees living in Cox's Bazar			3 928 571
Integrated humanitarian and stabilization support towards improved human security in Somalia			3 500 000
Supporting the security and development nexus in Iraq			3 041 071
Emergency health assistance for internally displaced persons and other Yemeni populations affected by the conflict			2 580 357
Response and recovery assistance for internally displaced persons and returnees in Ethiopia			2 000 000
Strengthening mechanisms for humanitarian assistance for Venezuelan migrants, Colombian returnees and host communities in Colombia			1 859 523
Strengthening peace and stability in Mali through assistance for conflict-affected populations, youth employment, social cohesion and enhanced border management			1 500 000
Providing critical life-saving shelter/non-food item interventions for cyclone-affected persons in Mozambique			1 250 000
Comprehensive border management for a strengthened response to emergency mass migration and identification of individual security threats in Uganda			1 000 000

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>JAPAN (continued)</b>			
Comprehensive community stabilization in coastal counties of Kenya and strengthening border management in Mombasa			1 000 000
Enhancing the capacity of national authorities and communities and providing assistance to crisis-affected populations on disease outbreaks, natural disasters and returns in Burundi			1 000 000
Strengthening security and social cohesion along the borders of Côte d'Ivoire			1 000 000
Enhancing the capacity of local and central governments in the Gambia to manage borders and contribute to trade facilitation and community and economic development – Gambia			1 000 000
Strengthening the resilience of border communities affected by drought and migratory flows and border management capacities in Mauritania			1 000 000
Humanitarian assistance for drought-affected internally displaced persons and the return of qualified Afghans from the Islamic Republic of Iran			933 035
Multisectoral assistance and strengthening social cohesion for refugees and host communities in south-eastern Turkey			923 482
Emergency humanitarian assistance for affected populations in Tillabéri region – Niger			850 000
Multisectoral assistance for displaced and conflict-affected populations in situations of vulnerability and other migrants in South Sudan			712 500
Counter-trafficking activities and addressing irregular migration in Lesotho			500 000
Strengthening border management in northern Benin – Togo			500 000
Refugee resettlement programme			337 081
Seconded staff – Kenya			231 534
Seconded staff – Japan			229 637
Junior professional officer			163 313
Junior professional officer – Erbil			157 572
Junior professional officer – Philippines			133 971
Junior professional officer			126 553
Return and reintegration assistance for victims of trafficking in Japan			126 500
Junior professional officer – Ankara			120 168
Junior professional officer – Turkey			100 599
Provision of emergency assistance to populations affected by cyclone Idai in Zimbabwe			100 000
Assisted voluntary return and reintegration programme – Japan			99 600
Junior professional officer – Viet Nam			96 816
Youth employment project for Somalia			80 000
Junior professional officer – Morocco			64 577
Junior professional officer			63 755
Junior professional officer			62 106
Bali process website support project 2			10 000
Promoting community cohesion for Syrian female refugees and members of their host communities – Egypt – for refund			(13 633)
Enhancing capacity for managing borders and protecting border communities between Mauritania and Mali – for refund			(160 535)
<b>Total: Japan – Earmarked</b>			<b>36 507 402</b>
<b>KAZAKHSTAN</b>			
Asia regional migration programme			15 000
<b>Total: Kazakhstan – Earmarked</b>			<b>15 000</b>
<b>LATVIA</b>			
Continuation of voluntary return and reintegration assistance in Latvia: 2019–2022			358 207
Continuation of assisted voluntary return and reintegration in Latvia – phase VII – Latvia			14 096
<b>Total: Latvia – Earmarked</b>			<b>372 303</b>
<b>LITHUANIA</b>			
Return assistance for foreigners – phase II – Lithuania			167 224
Migration information centre – Lithuania – net of “for refund”			113 099
European migration network 2019–2020: national contact point for Lithuania			50 605
Facilitating refugee resettlement in Lithuania			23 225
Reintegration in the home country – Lithuania – for refund			(1 998)
<b>Total: Lithuania – Earmarked</b>			<b>352 157</b>

C/111/3  
Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>LUXEMBOURG</b>			
Promotion of migrant women's social inclusion in public policies in Central America and the Dominican Republic: prevention of gender-based violence			461 342
Assisted voluntary return and reintegration from Luxembourg			311 753
Assisted voluntary return and reintegration from Luxembourg – Belgium			166 478
Assisted voluntary return and reintegration from Luxembourg – Belgium			65 493
Family assessment of unaccompanied migrant children present in Luxembourg – Belgium			21 554
<b>Total: Luxembourg – Earmarked</b>			<b>1 026 620</b>
<b>MALTA</b>			
Assisted voluntary return and reintegration in the country of origin – RESTART VI – Malta			163 380
Voluntary relocation from Malta to European Union member and associated states of relocation			33 946
Enhancing counter-trafficking efforts in Malta through synergistic interventions			9 901
Supporting efforts to counteract trafficking in persons in Malta: engagement with the private sector – net of “for refund”			2 573
<b>Total: Malta – Earmarked</b>			<b>209 800</b>
<b>MARSHALL ISLANDS</b>			
Migration information and data analysis system (MIDAS) in the Marshall Islands – Federated States of Micronesia			300 000
Marshall Islands: Wotje atoll drought management plan			25 000
<b>Total: Marshall Islands – Earmarked</b>			<b>325 000</b>
<b>MONTENEGRO</b>			
Technical support for the ministry of interior of Montenegro to upgrade the central registry of citizens			77 008
<b>Total: Montenegro – Earmarked</b>			<b>77 008</b>
<b>NETHERLANDS</b>			
Unearmarked income		1 833 333	
Return and emigration assistance from the Netherlands (REAN) 2018–2020			11 355 858
Connecting return to development			5 778 811
Strengthening protection and assistance for vulnerable and stranded migrants in and transiting through North Africa			5 521 400
Migrants as messengers – phase II – Senegal			4 932 818
SRHR – HIV knows no borders – South Africa			3 443 804
Migrant rescue and assistance in the Agadez region – phase III – Niger			2 843 784
Assisted voluntary return and reintegration from the Netherlands 3			2 674 809
Promoting rights-based solutions for vulnerable migrants through a migrant resource and response mechanism in Tripoli – Libya			2 451 885
Enhancing the community policing approach in Kirkuk and Anbar			2 291 168
Trusted sources: promoting evidence-based prevention efforts to reduce trafficking in persons			1 506 389
Resettlement programme in the Netherlands – net of “for refund”			1 407 750
Consortium for integrated stabilization and peace in eastern Democratic Republic of the Congo (CISPE) – Democratic Republic of the Congo			1 386 673
Improving the outlook for displaced persons – Iraq			1 276 441
Promoting stability, self-reliance and resilience of conflict-affected and mobile populations in Abyei			1 053 000
Counter-trafficking in Burundi 2019–2022			999 980
Supporting Western Balkan governments in preventing and responding to challenges related to violent extremism and returnees from conflict zones			732 601
Connecting diasporas for development (CD4D) – Netherlands – net of “for refund”			651 384
Facilitating informed migration choices: community conversation as a tool for preventing unsafe migration in Ethiopia			584 669
Protection and sensitive migration management through assisted voluntary return and reintegration from the Western Balkans supported by the Dutch repatriation and departure service			550 055
Enhancing regional convergence of data collection, analysis and dissemination through the displacement tracking matrix			547 046
Funds received in 2019 – to be allocated			537 834
Connecting diaspora for development (CD4D 2) through knowledge transfer and entrepreneurship			467 988
Strengthening Mongolia's efforts to prevent and respond to human trafficking			408 212
Strengthening Egyptian governmental efforts to combat trafficking in persons (STRENGTH) – Egypt			338 219
Junior professional officer – Geneva			156 413
Junior professional officer – Kabul			152 870
Junior professional officer – Niamey			139 924

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>NETHERLANDS (continued)</b>			
Junior professional officer – Abuja			139 692
Resettlement programme in the Netherlands – net of “for refund”			138 744
Junior professional officer – Ethiopia			126 567
Junior professional officer – Egypt			117 315
Preventing unsafe migration from Albania towards the European Union member states – follow up campaign			104 510
Addressing the needs of victims of trafficking in Azerbaijan through the provision of direct assistance and shelter facilities upgrade			52 516
Supporting the directorate general for migration management to develop alternatives to immigration detention systems in Turkey			42 708
Junior professional officer – Afghanistan			34 494
Junior professional officer – Jordan			31 919
Tailored capacity-building for prosecutors and judges in the identification of victims of trafficking and enhancement of the prosecution of traffickers – Kuwait			8 889
Additional financial support for migrants under the return and emigration of aliens from the Netherlands project (REAN) 2015			8 575
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Afghanistan			3 555
Supporting the Oriental region to develop its local migration and development strategy – Morocco – for refund			(1 833)
Connecting diaspora for development in Iraq – Netherlands – for refund			(25 220)
Encouraging hope: community mobilization to mitigate irregular migration – Ethiopia – for refund			(51 924)
Innovative actions in assisted voluntary return and reintegration from the Netherlands – for refund			(63 820)
Assisted voluntary return from the Netherlands – net of “for refund”			(1 684 652)
<b>Total: Netherlands – Unearmarked and earmarked</b>		<b>1 833 333</b>	<b>53 173 819</b>
<b>NEW ZEALAND</b>			
Resettlement services (funded by New Zealand) – Australia			1 358 674
Typhoon Wutip response: supplying food to the outer islands of the state of Chuuk in the Federated States of Micronesia			85 000
Vanuatu: assessment of the recognized seasonal employment initiative			71 562
Migration health services for resettlement (funded by New Zealand) – Australia			55 371
Facilitated migration services (funded by New Zealand) – Australia			33 967
Bali ministerial conference on people smuggling, trafficking and related transnational crime			11 526
<b>Total: New Zealand – Earmarked</b>			<b>1 616 101</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			1 100
<b>Total: Nicaragua – Earmarked</b>			<b>6 600</b>
<b>NORWAY</b>			
Voluntary assisted return programme 2019 – Norway			2 791 141
Unearmarked income		2 284 409	
Contributions and invoicing – Norway			2 200 000
Regional programme against human trafficking – phase II – Ukraine			2 190 481
Cultural orientation programme – information for and about quota refugees in Norway (NORCO 2019)			1 409 919
improving the protection of vulnerable migrants in Ethiopia through tailored direct assistance and referral			1 071 525
Strengthening counter-trafficking efforts and protecting vulnerable migrants in Central Asia in response to regional and global challenges – Kazakhstan			802 018
Enhancing migrants’ rights and good governance in Armenia and Georgia (EMERGE)			653 951
Support for the African Union commission on migration affairs – Ethiopia			653 951
Cross-border response for undocumented Afghans			479 564
Strengthening Turkey’s capacity to provide assisted voluntary return and reintegration support, assist vulnerable migrants and monitor migration flows			435 967
Enhancing human and operational capacities of Somalia’s immigration authorities			435 967
Addressing key drivers of instability, radicalization and recruitment in the Basilan, Sulu and Tawi-Tawi (Basulta) area in the Philippines			348 097
Sudan: enhancing protection and improving knowledge of the risks of irregular migration in Sudan – phase VI			326 975
Countering the smuggling of migrants along the Western Balkan coastal route – Bosnia and Herzegovina			222 374
Funds received in 2019 – to be allocated			208 644

C/111/3  
Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>NORWAY (continued)</b>			
Cultural orientation programme for Norway-bound refugees 2018			202 498
Post-arrival reception and reintegration assistance for returnees from Norway – Afghanistan			189 023
Junior professional officer – Bangladesh			128 132
Information, return and reintegration for vulnerable migrants in Norway – phase VII			65 599
Financial support to return – phase X – Norway – net of “for refund”			30 922
Voluntary assisted return programme from Norway – 2018 – net of “for refund”			18 043
Building the capacities of institutions in Bosnia and Herzegovina to address mental health issues among defence personnel – phase II			10 980
Support for activities related to the global compact for safe, orderly and regular migration – for refund			(103)
Assisted voluntary return and reintegration for at-risk or stranded migrants willing to return to their country of origin – Morocco – for refund			(7 156)
Provision of voluntary return assistance and reintegration from Egypt and Libya – phase III – Egypt – for refund			(21 071)
Collection and interactive visualization of data on mixed migration flows to, through and from North Africa – phase II – Egypt – for refund			(21 883)
Delivering assistance to people in need in response to the Lake Chad crisis – Cameroon – for refund			(35 481)
<b>Total: Norway – Unearmarked and earmarked</b>		<b>2 284 409</b>	<b>14 790 076</b>
<b>PANAMA</b>			
Establishment of the technical support unit of the regional conference on migration			5 520
Return of highly vulnerable migrants to Central America and Mexico			1 062
<b>Total: Panama – Earmarked</b>			<b>6 582</b>
<b>PAPUA NEW GUINEA</b>			
Papua New Guinea: assisted voluntary return and reintegration			406 873
<b>Total: Papua New Guinea – Earmarked</b>			<b>406 873</b>
<b>PARAGUAY</b>			
Technical cooperation for the government of Paraguay			24 437
<b>Total: Paraguay – Earmarked</b>			<b>24 437</b>
<b>PERU</b>			
Technical cooperation among developing countries			105 204
<b>Total: Peru – Earmarked</b>			<b>105 204</b>
<b>PHILIPPINES</b>			
Implementation of the 2017 PAMANA (payapa at masaganang pamayanan) projects in the Autonomous Region in Muslim Mindanao – Philippines – for refund			(754 647)
<b>Total: Philippines – Earmarked</b>			<b>(754 647)</b>
<b>POLAND</b>			
Voluntary return and reintegration assistance – Poland			357 636
Poland assisted voluntary returns programme 2006			168 865
Funds received in 2019 – to be allocated			120 120
<b>Total: Poland – Earmarked</b>			<b>646 621</b>
<b>PORTUGAL</b>			
Unearmarked income		110 011	
Assisted voluntary return and reintegration of migrants from Portugal			458 919
Joint complementary mechanism for sustainable reintegration in Brazil – Portugal			362 232
Mainstreaming human rights standards at administrative detention centres – Portugal			91 543
Funds received in 2019 – to be allocated			85 012
Urgent relocation from Malta to Portugal			30 929
Fostering integration by addressing health equity – Portugal			15 826
Upholding human rights standards at the UHSA reception centre for irregular migrants – Portugal			9 505
Certification and monitoring of a temporary installation centre in Porto – for refund			(856)
<b>Total: Portugal – Unearmarked and earmarked</b>		<b>110 011</b>	<b>1 053 110</b>



	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>REPUBLIC OF KOREA</b>			
Republic of Korea: voluntary contribution			1 800 000
Capacity-building in migration and border management in Guinea (CBMBM)			1 485 000
Revitalization of the Kahriz water supply system to enhance rural development for internally displaced communities in Azerbaijan			1 326 000
Improving the resilience of marginalized communities in Ouham Pende region, Central African Republic			1 153 960
Jordan: promoting women's economic empowerment and enhancing coordination to support Syrian refugees and host communities			1 000 000
Community-based active case detection and management of tuberculosis in Timor-Leste			990 099
Strengthening economic and social participation of women in Rohingya and host communities to promote peaceful coexistence			800 000
Addressing humanitarian needs in northern Iraq			500 000
Junior professional officer			141 140
Strengthening capacity for sustainable reintegration of returning women migrants and their households in Viet Nam			120 599
Junior professional officer			108 631
Junior professional officer – Thailand			94 507
Private sector partnership strategy in 2019			89 900
Refugee resettlement to the Republic of Korea			89 203
Funds received in 2019 – to be allocated			80 342
<b>Total: Republic of Korea – Earmarked</b>			<b>9 779 381</b>
<b>ROMANIA</b>			
INTERACT Plus: integrated services for migrants and social and intercultural dialogue – Romania			294 690
STARRT III: providing refugee resettlement assistance to the government of Romania			218 917
Assisted voluntary return and reintegration programme in Romania 2017–2020			115 497
Assisted voluntary return and reintegration programme in Romania 2017–2020			97 032
INTERACT Plus: integrated services for migrants and intercultural dialogue in Romania – for refund			(1 230)
<b>Total: Romania – Earmarked</b>			<b>724 906</b>
<b>SERBIA</b>			
Supporting the Serbian commissariat for refugees and migration for the implementation of policies for durable solutions for refugees, internally displaced persons and migrants – phase VII			77 939
<b>Total: Serbia – Earmarked</b>			<b>77 939</b>
<b>SLOVAKIA</b>			
Migration information centre to support integration of migrants in Slovakia – phase IX			223 205
Humanitarian assistance for internally displaced persons in Yemen			113 766
Integration programme for persons resettled in Slovakia			102 691
Integration programme for persons resettled in Slovakia – phase III			83 701
Voluntary return and reintegration in country of origin – Slovakia			66 667
European migration network: national contact point for Slovakia (2019–2020)			45 588
Contribution to premises rental costs – Slovakia			11 071
Capacity-building in the prevention of trafficking in persons for professionals working with socially disadvantaged and vulnerable persons – Slovakia – for refund			(8 820)
<b>Total: Slovakia – Earmarked</b>			<b>637 867</b>
<b>SLOVENIA</b>			
Voluntary return from Slovenia and reintegration programmes in countries of origin			51 181
Slovenian assisted voluntary return and reintegration programme			3 119
Legal counselling on procedures for returning foreigners from Slovenia			1 702
Resettlement programme for refugees from Turkey to Slovenia – Slovenia – for refund			(78 185)
<b>Total: Slovenia – Earmarked</b>			<b>(22 183)</b>
<b>SOMALIA</b>			
Kismayo-Baidoa urban water supply and sanitation project			1 121 985
<b>Total: Somalia – Earmarked</b>			<b>1 121 985</b>

C/111/3  
Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>SPAIN</b>			
Supporting implementation of the refugee resettlement programme in Spain 2019–2020			1 933 652
Assisted and productive voluntary return			1 263 736
Productive voluntary return to Mali – Spain			494 505
Funds received in 2019 – to be allocated			330 033
INTEGRA-T: promoting the integration and social and labour insertion of immigrants in Spanish urban and rural areas – Spain			329 670
Creating opportunities for youth in Morocco			284 414
Young generation as change agents – Spain			196 079
Relocation from Malta to other European Union member states under a voluntary distribution mechanism – Malta			165 929
Sharing migration governance between Spain and Morocco			165 017
IOM supporting European Union member states in the voluntary relocation of potential asylum seekers from Italy			164 835
Spain – contribution to the office rental			50 131
Urgent relocation of 12 people eligible for international protection from Malta to Spain – Spain			14 111
Assisted voluntary return for vulnerable migrants in Spain – for refund			(768)
Assisted voluntary return and reintegration to Africa and Latin America – Spain – for refund			(4 323)
<b>Total: Spain – Earmarked</b>			<b>5 387 021</b>
<b>SWEDEN</b>			
Unearmarked income		10 782 606	
Providing refugee resettlement support to the government of Sweden			5 908 206
Camp coordination and camp management, direct life-saving support and protection assistance for conflict-affected populations in eastern Democratic Republic of the Congo			4 851 753
Implementation of the AU-ILO-IOM-ECA joint programme on labour migration governance for regional integration and development			3 037 922
Emergency water, sanitation and hygiene and displacement tracking matrix support for persons in situations of vulnerability in Yemen			2 481 122
Scaling up coordinated protection, and promotion and reinforcement of human rights, for citizens and vulnerable groups, including internally displaced persons, in Zimbabwe			1 303 305
Reintegration support for voluntary returnees from Sweden – Finland			1 167 301
Provision of life-saving humanitarian assistance to conflict-affected populations in north-eastern Nigeria			1 078 749
Expanding the protection and promotion of mental health and psychosocial support for the communities affected by the refugee emergency in Cox's Bazar, Bangladesh			1 077 702
Quota cases to Sweden – refugees from Europe to Sweden			1 032 412
Cost-recovery mechanism for humanitarian hubs in north-eastern Nigeria	1 014 216		
Strengthening service coordination and emergency preparedness and response and improving the living conditions of the Rohingya in Cox's Bazar			755 124
Implementation of gender-based violence prevention plans and autonomy promotion for former FARC women combatants in their return to civilian life in Colombia – phase II			707 402
ASIA: enhancing corporate responsibility in eliminating slavery and trafficking (CREST) in Asia – Viet Nam			682 772
Supporting a coordinated response to address the humanitarian needs of Venezuelans in Ecuador and Trinidad and Tobago – Argentina			539 374
Fund for strengthening the comprehensive system of truth, justice, reparation and non-repetition (SIVJNR) – Colombia			418 017
Secondment of a senior official to IOM in the framework of IOM entry into the United Nations system and the development of the global compact for safe, orderly and regular migration			278 850
Assisted voluntary return and reintegration for victims of trafficking and foreign citizens in prostitution in Sweden – phase VI – Finland			226 860
Seconded staff – Geneva			211 709
Junior professional officer			162 823
Junior professional officer – Myanmar			135 568
Family reunification resettlement cases to Sweden			127 069
Swedish medical programme for Bosnia and Herzegovina and Kosovo* – phase V – Bosnia and Herzegovina			80 324
Junior professional officer – Tunisia			17 899
Supporting reintegration in conflict-affected communities through an area-based approach – Iraq – for refund			(2 368)
Improving the living conditions and protection of conflict-affected populations in north-eastern Nigeria – for refund			(3 752)
Support for the national strategy for sustainable development goal follow-up – phase II – Colombia – for refund			(15 016)
Symposium on fostering labour mobility within and from Africa – Kenya – for refund			(53 952)

\* 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>			
Towards global guidance on bilateral labour migration arrangements: unpacking key obstacles to implementation in Africa – for refund			(61 633)
Global compact for migration staff – team leader – for refund			(76 645)
Institutional and civil society response to transitional justice mechanisms under the peacebuilding process – Colombia – for refund			(165 893)
Emerging resettlement countries joint support mechanism programme account – net of “for refund”			(805 131)
<b>Total: Sweden – Unearmarked and earmarked</b>	<b>1 014 216</b>	<b>10 782 606</b>	<b>25 097 873</b>
<b>SWITZERLAND</b>			
Unearmarked income		512 821	
Joint IOM-UNDP global programme on making migration work for sustainable development – phase III			3 010 502
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
IOM appeal for the Rohingya humanitarian crisis 2019			2 007 037
IOM coordinating office			1 726 936
Promoting rights-based solutions for vulnerable migrants through a migrant resource and response mechanism in Tripoli – Libya			1 058 468
Reintegration assistance from Switzerland			1 030 913
Understanding and managing internal migration in Mongolia			979 125
Return counselling and voluntary return assistance from the Swiss federal asylum centres (RAZ)			962 237
Resettlement programme with the government of Switzerland for refugees from the Middle East in 2019 and 2020 – phase IV			807 838
Prevention measures and response to trafficking in people and mental health and psychosocial concerns in north-eastern Nigeria			700 000
Funds received in 2019 – to be allocated			671 861
Protection assistance: mobile outreach and case management teams to improve the well-being of Syrian refugees in Turkey			524 194
Undocumented Afghan returnees			511 771
Essential winterization assistance for conflict-affected communities in Luhansk and Donetsk regions in Ukraine			504 032
Essential protection and health services for migrants in detention in Libya			475 000
Swiss REPAT – IOM movements programme (SIM)			440 778
Enhancing social protection for migrants in situations of vulnerability in Serbia			426 391
Monitoring and assessing population movements in Turkey through the migrant presence monitoring programme – phase II			403 226
Provision of integrated services and promotion of social cohesion through a municipal migrant and refugee centre in Adana – Turkey			394 295
Durable solutions for internally displaced persons in Ethiopia			302 419
Morocco: voluntary return and reintegration for stranded migrants (RAISE) – contribution of Switzerland			300 000
Monitoring and assessing populations in Turkey through the migrant presence monitoring programme – Turkey			256 544
The essentials of migration management programme (EMM2.0): development of e-learning modules			236 438
Mali: supporting the sustainable reintegration of returning migrants through psychosocial support			227 126
Swiss pre-departure orientation programme (PDCH V)			222 281
Facilitating the sustainable reintegration of voluntary returnees through business support in Nigeria – phase III			217 818
Global migration data portal – phase III			210 000
Pilot assessment of the needs of families searching for relatives lost in the Central and Western Mediterranean			208 127
Monitoring internal displacement in Burundi using the displacement tracking matrix			205 205
Seconded staff – regional office in Vienna			197 458
Programme between IOM Bern and the canton of Vaud – assisted voluntary return and reintegration			194 646
Preventing trafficking in persons in Nigeria through a travelling awareness-raising exhibition			192 349
Information tracking and monitoring of South Sudan displacement dynamics – phase II			176 298
Switzerland: contributing to counter-trafficking efforts through international round tables and the organization of events around the European Union anti-trafficking day			174 679
Tandem with NGOs to support victims of trafficking in human beings (TaNGO) – Romania			155 253
Structural assessment in areas affected by the 2018 earthquake – Haiti			152 986
Support for the promotion of youth employment through entrepreneurship and the development of microenterprises in the province of Kinshasa – phase II – Democratic Republic of the Congo			150 000
Strengthening civil society organizations for the prevention and identification of human trafficking cases at community level			138 020
Displacement tracking matrix – Mozambique			132 000

C/111/3  
Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>SWITZERLAND (continued)</b>			
Return and reintegration assistance programme for migrants under the foreigner law in the canton of Vaud – phase XII			122 591
State secretariat for migration – reimbursable movements to Switzerland – net of “for refund”			118 318
Swiss REPAT – IOM movements programme			113 649
Reimbursable movements from/to Switzerland – federal office for migration			110 723
Providing resettlement assistance to the government of Switzerland in light of humanitarian emergency action in the Niger and Libya			108 156
Return and reintegration of victims of human trafficking – Bulgaria			103 631
Assisted voluntary return and reintegration assistance for victims of trafficking and cabaret dancers in Switzerland			100 000
Business skills development and in-kind support for vulnerable communities affected by conflict and mass migration in southern Libya			100 000
Mainstreaming migration into national development strategies – transition phase			98 976
Programme between IOM Bern and the canton of Vaud – assisted voluntary return and reintegration			94 995
International forum on migration statistics (second edition)			80 800
Open your eyes! – action weeks and awareness-raising bus			78 557
Improving information management and planning capacities of the Serbian commissariat for refugees and migration – Serbia			70 565
Internal displacement monitoring in Burundi through the displacement tracking matrix			65 041
Enhancing land and sea border data systems in Nigeria – phase II			64 149
International organizations career development round table 2019			61 525
European Union election observation mission to Nigeria 2019: national and state elections – Belgium			60 409
Enhancing reintegration assistance for migrants returning through the assisted voluntary return and reintegration programme of Greece – phase III – net of “for refund”			53 168
Helping the government of Nigeria to shelter and reintegrate female victims of trafficking and other persons of concern			50 544
Supporting the resilience and preparedness of Haitian communities through the promotion of the “build back safer” approach – Haiti			50 000
Development of the international recruitment integrity system (IRIS)			44 617
Providing business-related training courses in Guinea to beneficiaries of assisted voluntary return and reintegration services returning from the Niger and Switzerland			38 652
Community-led outreach on safe migration in two districts in Bangladesh			38 642
Assistance for returnees to the Agadez and Zinder regions – Niger			37 096
Connecting with and engaging migrants through the MigApp mobile platform			30 488
Intention surveys of conflict-induced internally displaced persons in Ethiopia regarding durable solutions			30 030
Service fee collection point for the Swiss REPAT – IOM movements programme			26 022
Facilitating sustainable reintegration of voluntary returnees through business support in Nigeria – phase II: 2018 – net of “for refund”			21 002
Swiss return information fund			20 187
Nigeria immigration service training strategy implementation – phase I – Nigeria			14 669
Piloting comprehensive return and reintegration assistance for Hungarian victims of human trafficking – Hungary			8 986
Swiss return information fund			4 813
Switzerland: contributing to counter-trafficking through the organization of international round tables and support for and coordination of counter-trafficking events			3 538
Sozialhilfe des Kantons Basel-Stadt – reimbursable movements to Switzerland			2 998
Understanding and managing internal migration in Mongolia – China			1 896
Logistical support for the Swiss observer group joining the European Union election observation mission for the municipal elections in Tunisia 2018 – Belgium – for refund			(766)
Framing meeting to establish the United Nations network on migration – for refund			(4 106)
Exchange of knowledge between return counsellors to promote and coordinate assisted voluntary return and reintegration – for refund			(15 566)
Training project on the creation and management of microenterprises in Guinea for beneficiaries of assisted reintegration from the Niger and Switzerland – for refund			(18 317)
Cantonal programme for return and reintegration assistance for asylum seekers and irregular migrants living in the canton of Bern – for refund			(42 801)
IOM-FAO co-chairmanship of the global migration group 2018 – for refund			(46 807)
Awareness-raising to combat irregular migration from Nigeria through a television mini-series “The missing steps” – production phase – Nigeria – for refund			(50 954)
Strengthening labour migration governance through regional cooperation in Colombo process countries – Sri Lanka – for refund			(58 416)
Swiss pre-departure orientation programme (PDCH III) – for refund			(104 787)
Providing refugee resettlement assistance to the government of Switzerland – for refund			(149 020)
<b>Total: Switzerland – Unearmarked and earmarked</b>		<b>512 821</b>	<b>24 322 142</b>

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>THAILAND</b>			
Regional artemisinin initiative for elimination (RAI2E) – Thailand			317 453
Humanitarian evacuation of stranded Thai nationals in Libya			17 560
<b>Total: Thailand – Earmarked</b>			<b>335 013</b>
<b>TIMOR-LESTE</b>			
Systematic screening for tuberculosis among high-risks groups in Timor-Leste			113 500
<b>Total: Timor-Leste – Earmarked</b>			<b>113 500</b>
<b>TURKEY</b>			
Improving customs enforcement capacity – Turkey			877 008
Supporting Turkey in organizing the sixth Budapest process ministerial conference in Istanbul in 2019			82 508
<b>Total: Turkey – Earmarked</b>			<b>959 516</b>
<b>UNITED KINGDOM</b>			
Unearmarked income		4 929 449	
Humanitarian assistance for conflict-affected households in the Greater Upper Nile – South Sudan			10 802 633
Strengthening humanitarian preparedness and response programme			9 852 217
Strengthening humanitarian preparedness and response			6 435 006
Urgent support for returning undocumented Afghans			6 435 006
Vulnerable persons resettlement scheme – United Kingdom			5 989 518
Safety, support and solutions along the Central Mediterranean route – Senegal			5 957 958
Multi-year programme for natural disaster preparedness, response and recovery in Pakistan 2015–2019			5 558 261
Integrated protection for vulnerable migrants and conflict-affected Yemenis (internally displaced persons) in Yemen			4 761 619
Enhancing conditions for durable solutions for internally displaced persons and returning refugees in Somalia			3 989 704
Comprehensive response to the humanitarian needs of the displaced population in Burundi			3 689 385
Vulnerable persons resettlement scheme – United Kingdom			3 407 009
Emergency response to cyclones Idai and Kenneth			2 818 827
Humanitarian assistance for conflict-affected households in the Greater Upper Nile – South Sudan			2 324 259
Protracted displacement: facilitating durable solutions through an evidence-based approach – Iraq			2 189 781
Moving towards sustainable approaches in preventing violent extremism in the Western Balkans – phase IV			1 686 107
Vulnerable children resettlement scheme – United Kingdom			1 534 469
Moving towards sustainable approaches to prevent violent extremism in Bosnia and Herzegovina – phase III			1 368 680
Gateway resettlement programme (pre-arrival outcomes) – United Kingdom			1 245 769
Safety, support and solutions along the Central Mediterranean route: global migration data analysis centre component			1 227 261
Migrant registration support for the United Republic of Tanzania			1 197 982
Safety, support and solutions along the Central Mediterranean route – phase II			1 129 981
Gateway resettlement programme – United Kingdom			1 113 645
Safety, support and solutions along the Central Mediterranean route			928 915
Tajik–Afghan integration, resilience and reform-building programme – Tajikistan			869 270
Strengthening direct assistance for victims of trafficking in Nigeria			849 453
Funds received in 2019 – to be allocated			728 977
Safety, support and solutions along the Central Mediterranean route: London coordination – United Kingdom			712 792
Institution- and community-strengthening for peacebuilding and stabilization in Colombia			668 192
Colombia: increasing territorial capacities for peacebuilding and reconciliation			666 602
Tackling modern slavery from Viet Nam: an inter-agency programme for behavioural change, access to justice and reintegration support			653 596
Tajik–Afghan integration, resilience and reform-building programme – Tajikistan			642 916
Supporting stability and security in Una-Sana canton: support for communities hosting migrants – Bosnia and Herzegovina			629 105
Funding the transfer of unaccompanied children from France, Greece and Italy to the United Kingdom			609 552
Protection and reintegration of Nigerian migrants returned from Libya under government-facilitated charter flights – Nigeria			607 849
Enhancing cross-border cooperation on border management and counter-trafficking between the Niger and Nigeria – Niger			533 884
Programme for assisted voluntary return and reintegration for irregular migrants in Turkey – phase III			523 866

C/111/3  
Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>UNITED KINGDOM (continued)</b>			
Vulnerable children resettlement scheme – United Kingdom			416 363
Assessing stigma for prevention, improved response and evidence base (ASPIRE) – United Kingdom			369 103
Supporting the directorate general for migration management in enhancing the capacity of removal centres within the framework of international human rights standards – phase II – Turkey			360 277
Colombia: building a new police–community relationship by enhancing participation in local security planning			360 000
Building societal connections and protection of minorities in Kosovo*			358 233
United Kingdom reintegration assistance programme			278 440
Transfer of unaccompanied asylum-seeking children from France, Greece and Italy to the United Kingdom – net of “for refund”			237 136
Supporting vulnerable individuals to access the European Union settlement scheme – United Kingdom			225 814
Enhancing confidence-building across the Nistru river through combating domestic violence and gender-based violence phenomena in the Transnistria region of the Republic of Moldova			201 954
IDCU – identity documents verification – Afghanistan			196 288
Development of a framework to support victims of modern slavery/human trafficking – China			169 763
Facilitated return scheme reintegration support services – United Kingdom			164 229
Reintegration support for the facilitated return scheme – United Kingdom			163 129
Strengthening immigration and border management capacity of the federal government of Somalia			131 310
Protracted displacement: defining priority needs, identifying at-risk populations and advancing durable solutions – Iraq			128 205
Strengthening capacity to prevent human trafficking from Mali to the Gulf States			126 498
Promoting community stabilization, reconciliation and reintegration of victims of Boko Haram and former associates of the group deemed “low profile” in north-eastern Nigeria			121 886
Better data and coordinated response to modern slavery in Indonesia			91 824
Reinforcing the Turkish coast guard’s capacity to respond to mixed migration flows at sea			68 311
Safety, support and solutions along the Central Mediterranean route – Egypt			64 107
Supporting labour migration management in Turkey – phase II			60 122
Preventing violent extremism: reintegration of offenders and their families – Kosovo*			54 146
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			50 145
Enhancing migrant integration and social cohesion in Turkey through an online information platform and awareness-raising			46 582
Supporting foster carers for child victims of human trafficking and modern slavery – United Kingdom			42 169
Support to strengthen the migration and asylum management system in Serbia – phase II			40 194
Assisted voluntary return – Turkey			39 170
Better data on and a coordinated response to modern slavery in Indonesia			35 711
Building societal connections and protecting minorities in Kosovo*			32 617
Helping the government to enhance the capacity of removal centres in line with global human rights standards – Turkey			25 088
Supporting localized strategies for suicide awareness, prevention and referral – Iraq			19 305
Increasing knowledge of Iraq service providers about suicide awareness			19 305
Understanding the regional dynamics of modern slavery in Latin America and the Caribbean using the UK approach – Colombia – net of “for refund”			17 787
Supporting social cohesion and access to justice in Iraq			16 977
Support for resettlement of national staff and families working for the British embassy in Kabul			11 966
Building capacity of the mass media to cover counter-trafficking issues			9 642
Strengthening Armenian labour migration management capacity to enhance protection of the human rights of migrants and governance			3 241
Building capacities to detect, identify and assist victims of trafficking and vulnerable migrants in the border areas of Uruguay			3 015
DETECT: training on the identification and referral of victims of trafficking in France – for refund			(25 568)
Eradicating modern slavery: advancing the Alliance 8.7 action group on migration – phase I – for refund			(26 802)
Sustainable solutions for vulnerable migrants in Egypt – for refund			(61 017)
Piloting of the labour migration management framework: labour market inclusion of Syrians under temporary protection – Turkey – for refund			(73 185)
Facilitating voluntary, safe and orderly return and medical assistance for Burundian refugees in the United Republic of Tanzania – for refund			(148 263)
Emerging resettlement countries joint support mechanism programme account – net of “for refund”			(2 068 249)
<b>Total: United Kingdom – Unearmarked and earmarked</b>		<b>4 929 449</b>	<b>96 697 016</b>

\* 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>UNITED STATES OF AMERICA</b>			
Unearmarked income		2 683 000	
United States refugee admission program			91 695 258
Regional refugee and migrant response plan for Venezuelans – Argentina			38 500 000
IOM activities in Bangladesh outlined in the 2019 joint response plan for the Rohingya humanitarian crisis			34 000 000
Life-saving emergency assistance for internally displaced persons and conflict-affected populations in Yemen	1 610 215		19 013 334
Iraq emergency response and preparedness			19 618 553
Supply chain support for humanitarian partners providing assistance to populations affected by the crisis in northern Syrian Arab Republic			17 836 158
Community revitalization programme – phase VIII – Iraq			15 000 000
South Sudan: emergency camp coordination and camp management, displacement tracking, shelter/non-food item, health, mental health and psychosocial support, and water, sanitation and hygiene services			12 616 515
Somalia stabilization initiative – Somalia			12 224 787
Multisectoral resilience programme for Syrian refugees and Turkish host community members in Turkey			11 600 000
Community cohesion initiative – Niger			11 068 624
Inclusion for peace activities – Colombia			10 900 000
Improving access to humanitarian services for refugees of Myanmar and undocumented nationals of Myanmar in Cox's Bazar			10 294 351
Community stabilization programme – phase IX – Iraq			10 000 000
Conflict victims project: institutional strengthening activity – Colombia			9 800 000
Improving the living conditions and protection of conflict-affected populations in north-eastern Nigeria			9 265 823
Reintegration and prevention of recruitment programme – Colombia			7 500 000
Water, sanitation and hygiene response and prevention of gender-based violence – South Sudan			7 444 954
Multisectoral assistance for populations affected by the crisis in the Syrian Arab Republic			7 324 253
Western hemisphere regional migration programme – Costa Rica			7 199 867
Western hemisphere regional migration capacity-building programme			6 345 794
Support towards self-reliance for asylum seekers and vulnerable migrants at the northern border of Mexico			5 941 470
Life-saving assistance for internally displaced persons and other conflict-affected populations in Yemen			5 636 638
Assisted voluntary return programme in Guatemala and Belize			5 163 354
IOM Ukraine 2019 crisis response plan			5 000 000
Transition initiative in Pakistan			4 889 672
Africa regional migration programme – South Africa			4 862 621
Humanitarian assistance programme in Afghanistan			4 666 935
Rapid response fund – South Sudan			4 553 325
Institutional and community strengthening for emergency health response for Venezuelan migrants and host communities – Colombia			4 509 054
Humanitarian support at the northern border of Mexico for vulnerable asylum seekers and migrants who are victims of trafficking and violent crimes			4 162 716
Rapid response fund: Ethiopia			4 013 869
Provision of humanitarian assistance to drought-affected, displaced and vulnerable Somalis			3 949 116
Community engagement in Bosnia and Herzegovina			3 776 944
Multisectoral assistance for populations in the Syrian Arab Republic affected by the crisis			3 750 746
Supporting the return of displaced populations in the Ninawa plains and west Ninawa – Iraq			3 470 476
Strengthening Ebola preparedness and response at points of entry and points of control in the Democratic Republic of the Congo			3 440 280
IOM appeal for the response to cyclone Idai in Mozambique			3 386 231
Provision of life-saving emergency assistance to displaced persons in Ethiopia			3 339 314
Africa regional migration programme			3 152 358
Iraq crisis funding appeal 2019 – displacement tracking matrix in Iraq			3 000 000
Community stabilization activity – Colombia			2 847 219
Addressing humanitarian border management challenges for cross-border operations in the Syrian Arab Republic – Iraq			2 708 257
Multisectoral assistance for populations affected by the Syrian crisis			2 671 875
Assistance for informed, safe and dignified voluntary return of migrants and migrant protection protocol participants in Mexico			2 475 932
Promoting the reduction of and improved operational response to gender-based violence through camp management and site planning			2 475 000
Protection and life-saving emergency shelter and non-food item response for internally displaced persons in Ethiopia			2 440 824
Community resilience activity – Pakistan			2 385 413



C/111/3  
Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>UNITED STATES OF AMERICA (continued)</b>			
Demobilization, disassociation, reintegration and reconciliation: conflict resolution and peacebuilding in the Lake Chad region (Cameroon, Chad and Niger)			2 378 458
Reinforcing the Haitian border police in Malpasse and Belladère			2 370 264
Typhoon Wutip response: provision of logistics and food assistance – Federated States of Micronesia			2 329 852
Rapid response fund Ethiopia			2 307 209
Global health security partner engagement: expanding efforts and strategies to protect and improve public health globally			2 293 675
Typhoon Maysak reconstruction project: preparing stage 3 – Federated States of Micronesia			2 284 638
Asia regional migration programme – Thailand			2 263 350
Jordan: supporting refugees to meet basic needs and access safe and dignified transportation			2 250 000
Supply chain support for humanitarian partners providing assistance to crisis-affected populations in northern Syrian Arab Republic			2 132 824
Support for internally displaced persons and the durable return of crisis-affected populations in the Central African Republic			2 113 271
Morocco community resilience activity			2 013 204
Procurement and transportation of emergency relief supplies for Venezuelan migrants in Brazil – Brazil			2 000 000
Economic integration of vulnerable nationals from the Bolivarian Republic of Venezuela in Brazil			2 000 000
Addressing urgent humanitarian needs and supporting durable solutions to displacement in Iraq			1 999 702
South Sudan: emergency camp coordination and camp management, displacement tracking, shelter/non-food item, health, mental health and psychosocial support, and water, sanitation and hygiene assistance			1 973 353
Strengthening early warning systems and preparedness actions for disaster risk reduction in Papua New Guinea			1 945 596
Improving protection and reducing vulnerabilities of crisis-affected populations in north-eastern Nigeria			1 882 655
Favourable opportunities to reinforce self-advancement for today's youth – Morocco			1 871 739
Dignity and rights in Central Asia – Kazakhstan			1 831 034
Ebola virus disease screening and infection prevention and control – South Sudan – net of “for refund”			1 802 543
Demobilization, disassociation, reintegration and reconciliation: conflict dissolution and peacebuilding in Nigeria			1 778 580
Supporting the strengthening of Congolese institutions in the fight against illegal trafficking of mineral resources – Democratic Republic of the Congo			1 717 229
Combating food insecurity and increasing livelihood opportunities for Malian refugees and host communities in Hodh ech Chargui – phase III – Mauritania			1 627 533
Rapid response fund for humanitarian emergencies in the Sudan			1 602 715
Multisectoral humanitarian assistance for displaced/mobile populations in West Kordofan, South Kordofan and Abyei – South Sudan			1 580 965
Migrant support programme – United States			1 532 256
Combating human trafficking in Afghanistan			1 506 406
Improving operational response to and preventing gender-based violence through camp management and site planning			1 500 000
Displacement tracking and improving water, sanitation and hygiene, nutrition and non-food item interventions to support displaced populations in Darfur – Sudan			1 479 953
Asia regional migration programme			1 419 482
Addressing the humanitarian needs of communities affected by violence in northern Rakhine state			1 325 305
Ebola virus disease screening, infection prevention and control			1 239 631
Strengthening disaster risk reduction and fostering social cohesion among communities affected by the refugee influx			1 205 643
Capacity-building for government officials in the protection of mobile and fragile populations in the Philippines			1 192 932
Expanded vaccination and presumptive treatment project for US-bound refugees			1 188 128
Technical capacity-building for the ministry of refugees and repatriation in return and reintegration – phase II – Afghanistan			1 185 027
Dominica: Supporting emergency preparedness through the provision of emergency shelter support			1 161 633
Income tax reimbursement			1 122 156
Rapid assistance programme for internally displaced persons: RAPID fund for eastern Democratic Republic of the Congo			1 088 573
Engaging the border communities of the Liptako Gourma region in border security and management – Burkina Faso			1 062 653
Enhancing the overseas health assessment and management of US-bound refugees – net of “for refund”			1 042 680
Empowering Mauritanian youth through education, leadership and self-improvement (EMELI) – Mauritania – net of “for refund”			1 010 184
Support and monitoring for the design and construction of the instituto nacional José María Peralta Lagos – El Salvador			1 006 754
Emergency assistance for persons in search of international protection and community strengthening in the Bolivarian Republic of Venezuela – phase XV			969 924

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>UNITED STATES OF AMERICA (continued)</b>			
Improving the living conditions and self-reliance of refugees and host communities in the Gambella region – Ethiopia			937 500
Assistance for Syrian refugees: regional refugee and resilience plan (3RP) 2019–2020 – Iraq			919 305
Programme for improved disaster management and resilience against natural disasters in Myanmar		0	888 772
Technical capacity-building for the Afghan ministry of refugees and repatriation in return and reintegration			849 974
Countering trafficking in persons in Ukraine – phase III			817 611
Assistance for seekers of international protection and host communities in the Bolivarian Republic of Venezuela – phase XIV			791 088
Rapid response fund for humanitarian emergencies in Sudan			767 514
Building IOM capacity to provide principled, effective and accountable responses supporting crisis-affected populations			750 000
Facilitating voluntary, safe and orderly return and pre-departure medical screening and assistance for Burundian refugees in the United Republic of Tanzania			750 000
Strengthening direct humanitarian assistance in Diffa, Tahoua and Tillabéry regions in the Niger			750 000
Strengthening institutional capacity for disaster risk reduction and management in Timor-Leste			743 481
Enhancing the capacity of Somali immigration officers to use the IOM migration information and data analysis system (MIDAS) – Somalia			737 649
Enhancing capacities and mechanisms to identify and protect vulnerable migrants in the Western Balkans – phase III			736 380
Enhancing direct humanitarian assistance in the Diffa region – Niger			675 000
Technical support for the government of Nepal for the implementation of the disaster risk reduction and management act			637 207
Countering trafficking in persons – Azerbaijan			634 296
Non-food item stockpile maintenance and management for emergency preparedness for the 2018 hurricane season – Haiti			633 540
Phase II: global-led priorities to carry out principled, effective and accountable responses for the benefit of crisis-affected populations			598 006
Preventing conflict-driven trafficking in persons and ensuring a protection-sensitive approach across the Levant – Lebanon			564 955
Border community engagement in border security and management in Senegal			536 641
Supporting refugees and migrants through a consolidated Mediterranean and flow-monitoring response in Turkey – phase II			525 000
Emergency food assistance in the north-west of the Syrian Arab Republic	117 277		389 800
Emergency transportation and relocation assistance for new refugee arrivals in Ethiopia			500 000
Strengthening the protection of victims of trafficking and vulnerable migrants in internally displaced persons camps in Myanmar			500 000
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			493 710
Improving knowledge, enforcement and coordination in counter-trafficking – Rwanda			489 876
Return, reintegration and family reunification for victims of trafficking in the United States – phase XV			487 500
Sustaining the expansion and management of overseas health assessments for US-bound refugees, non-immigrant visa applicants and other migrant populations – United States			457 093
Strengthening disaster risk reduction capacity and promoting community resilience in Aceh – phase II – Indonesia – net of “for refund”			456 791
The Moldovan youth health and well-being survey “Sanatate Mea” – Republic of Moldova			435 117
Emergency direct assistance fund for victims of trafficking – United States			430 475
Advancing the global health security agenda: building capacity for rapid responses to humanitarian and public health emergencies			427 895
IOM global assistance fund for the protection, return and reintegration of victims of trafficking and other migrants in vulnerable situations			425 723
IOM counter-trafficking in crisis contexts – phase II			422 372
Water, sanitation and hygiene response and prevention of gender-based violence			419 097
Technical support for the national programme on disengaged combatants in Somalia – net of “for refund”			418 495
Marshall Islands and Federated States of Micronesia: enhanced preparedness for emergency response			406 572
Non-food item stockpile management and capacity-building for emergency preparedness: hurricane season 2019–2021			396 568
International disaster response capacity-building for humanitarian actors in the Republic of Korea			389 675
Global knowledge management – phase III – supporting regional assistance programmes for vulnerable migrants – United States			388 721
Displacement and emergency tracking in Burundi			388 608
Preventing violent extremism through local voices and initiatives in the Western Balkans – Bosnia and Herzegovina			377 700
Global: strengthening IOM capacity in project and information management			375 000
Global: strengthening IOM capacities in project and information management			375 000
Inspiring a movement and public action to counter trafficking and exploitation (IMPACT) – Thailand			368 802

C/111/3  
Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>UNITED STATES OF AMERICA (continued)</b>			
Addressing human trafficking in emergency contexts			368 004
Abyei rehabilitation initiative – South Sudan			359 955
Support for vulnerable Malian refugees and selected host communities through livelihood opportunities and protection activities in northern Burkina Faso			350 000
Life-saving humanitarian assistance for vulnerable households affected by hurricane Dorian in the Bahamas			340 055
Counter-trafficking in crises			337 500
Engaging communities in border management in the Niger – phase II			330 998
Return, reintegration and family reunification for victims of trafficking in the United States			325 000
Counter-trafficking training and technical assistance: a global rapid response project – United States			324 672
Enhancing availability and accessibility of services for victims and potential victims of trafficking, especially children, in Ukraine			321 617
Assisting the government of Ghana to combat human trafficking			316 231
Strengthening counter-trafficking efforts for improved human security in Indonesia			305 791
Climate adaptation, disaster risk reduction and education (CADRE) – Federated States of Micronesia			304 439
Public action for resilience – Azerbaijan			303 320
Strengthening counter-trafficking efforts (SCOUT) in Sri Lanka			302 177
Migration management framework: capacity-building to support evidence-based migration management			300 000
Identification, verification, registration and technical assistance for out-of-camp internally displaced persons – Indonesia			300 000
Migration management framework: capacity-building to support evidence-based migration management			295 704
Assisting the government of Ghana to combat child trafficking – Ghana			294 293
Supporting refugees and migrants through a consolidated Mediterranean and flow monitoring response in Turkey – phase III			290 000
Countering trafficking in persons – Belarus			267 785
Strengthening the capacity of Guyana to effectively combat trafficking in persons and assist victims of trafficking – Guyana			267 009
Positive life alternatives for Egyptian youth at risk of irregular migration (PLAYA) – Egypt – net of “for refund”			265 478
Strengthening coordination to respond to trafficking in persons and ensure justice and protection for all victims of trafficking in Namibia – net of “for refund”			263 093
Humanitarian assistance for Muslims of Myanmar from Rakhine state and special at-risk groups in Thailand			262 500
Improving the efficiency of humanitarian water supply interventions through the use of solar energy – Kenya			261 276
Emergency food assistance in north-western Syrian Arab Republic			261 151
China: strengthening bilateral counter-trafficking cooperation with Mongolia and the authorities in Hong Kong Special Administrative Region, China			259 045
Enhancing effective responses to trafficking in persons in the northern triangle of Central America and southern Mexico – El Salvador			253 782
Disaster preparedness for effective response (PREPARE) programme – Federated States of Micronesia – net of “for refund”			250 162
Childcare services and psychosocial assistance at the Bangkok immigration centre – Thailand			250 000
Preventing drug consumption in Colombia			246 522
Capacity-building towards resilience for reducing disaster risks in Palau – Federated States of Micronesia			238 198
Combating trafficking in Zimbabwe through prevention, protection and an institutionalized national referral mechanism			235 768
Funds received in 2019 – to be allocated			218 199
Emergency direct assistance for victims of trafficking – United States			213 707
Capacity-building for institutionalized victim-centred investigations and prosecutions of trafficking in persons cases in South Africa			209 476
Enhancing national capacity to prevent and respond to human trafficking in Zambia			209 470
Migration management framework: capacity-building to support evidence-based migration management globally (Africa)			198 000
Strengthening capacities for improved coordination, protection and prosecution relating to trafficking in persons in Madagascar			190 423
Enhancing capacities to fight trafficking in persons in the Niger			188 793
Strengthening capacities to investigate and prosecute trafficking offences and improve protection and direct assistance for victims of trafficking – Papua New Guinea			185 373
Sustaining the expansion and management of the overseas health assessments for US-bound refugees, non-immigrant visa applicants and other migrant populations – United States			180 370
Psychosocial and medical assistance for refugees at risk or survivors of sexual and gender-based violence in Kampala – Uganda			176 412
Multisectoral humanitarian assistance for displaced and mobile populations in the Darfur states, West Kordofan, South Kordofan and the Abyei PCA Area – Sudan			175 144

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>UNITED STATES OF AMERICA (continued)</b>			
Emergency shelter assistance for earthquake-affected communities in the Hela and Southern Highlands provinces in Papua New Guinea (EARTH HAUS)			173 007
Promoting ethical recruitment in the hotel and tourism industry			171 631
Building capacities of governments to prepare for, respond to and manage crisis-induced displacement and improving understanding of mobility patterns in ECOWAS countries – Senegal – net of “for refund”			169 980
Establishment of infection prevention and control short course departments and mobile training in Sierra Leone – net of “for refund”			167 778
Humanitarian assistance for Muslims of Myanmar from Rakhine state and special at-risk groups in Thailand			153 125
Junior professional officer – China			150 000
Establishing data standards and developing government capacity to manage data on vulnerable migrants to inform policy and programming – phase I			150 000
Displacement tracking matrix: assessing needs and vulnerabilities of populations affected by cyclone Idai in Zimbabwe			147 913
Slope stabilization and agriculture on Pohnpei – Federated States of Micronesia			146 000
Engaging communities in border security and management in the Niger – Phase IV			135 569
Institution- and community-strengthening for emergency health responses for Venezuelan migrants and receiving communities – phase II (EHRII)			130 711
Strengthening counter-trafficking efforts in the Republic of Moldova			129 992
Capacity-building for the national security forces of Nepal in camp coordination and camp management – Nepal			123 778
Supporting the enactment of anti-trafficking legislation and the national action plan in Tunisia – net of “for refund”			114 458
Provision of integrated multisectoral assistance to vulnerable displaced populations in Somalia			108 901
Strengthening capacities to identify and provide adequate care to victims of trafficking in Tunisia			108 124
Strengthening the identification and protection of victims of trafficking among refugees in Rwanda			107 937
Strengthening the engagement of diasporas for an alternative approach to safer shelters in disaster response, preparedness and recovery – phase II – United States			106 836
Enhanced pre-positioning for disaster response preparedness in the Federated States of Micronesia			103 716
Enhancing counter-trafficking capacities in Georgia by facilitating inter-agency coordination – Georgia			100 000
Disaster response for populations affected by typhoon Wutip – Federated States of Micronesia			100 000
Strengthening institutional capacity to coordinate national anti-trafficking response, including the identification and protection of victims and investigation and prosecution of trafficking offenders			97 318
Shelter and water, sanitation and hygiene assistance for conflict-affected populations in eastern Democratic Republic of the Congo			94 334
Enhancing awareness of trafficking in children and strengthening the protection of victims in Guinea-Bissau			94 256
Global health security partner engagement: expanding efforts and strategies to protect and improve public health globally – net of “for refund”			91 876
Fostering a South American network for knowledge management on trafficking in persons investigations and prosecutions – Colombia			90 284
Research, design and publishing of a manual for community-based psychosocial support programming in emergencies, displacement and return situations – Belgium			88 613
Responsible minerals trade: creation and monitoring of conflict-free supply chains (1 January 2017 to 31 December 2018)			85 801
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			84 908
Assisting Jamaica to combat child trafficking			80 941
Strengthening capacities to assist victims and prevent and combat trafficking in persons in Panama			80 374
Global knowledge management: support for regional migration programmes – phase IV			79 550
Shelter projects 2017–2018: promoting better shelter and settlement practices			79 400
Short- and medium-term support to strengthen counter-trafficking efforts in Bosnia and Herzegovina			72 691
Improving the coordination of counter-trafficking activities, the identification and protection of victims and the prosecution of traffickers in Algeria			67 894
Assisting the government of Guinea to combat trafficking in persons			67 533
Strengthening disease prevention and surveillance at points of entry and points of control in the Democratic Republic of the Congo			60 412
Information, education and communication materials compendium: promoting predictability in shelter and settlements messaging			54 482
Strengthening government capacity for disaster management – logistical support for incident command system training in Timor-Leste – phase II			53 598
Human trafficking information exchange: a reliable foundation for effective anti-trafficking			52 128
Supporting national efforts to combat human trafficking – Gambia			50 952
Supporting enhanced and coordinated assistance for displaced populations in the Sudan through displacement tracking matrix, nutrition, water, sanitation and hygiene and non-food item assistance			40 814
Monitoring the regional PRM-funded migration programmes – United States			40 000

C/111/3  
Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>UNITED STATES OF AMERICA (continued)</b>			
Short- and medium-term support to strengthen counter-trafficking efforts in Bosnia and Herzegovina			33 920
Promoting action for disaster risk governance and working to achieve preparedness for risk reduction through technical assistance in Nepal			33 675
Emergency assistance for displaced and vulnerable communities in Bolivar, Bolivarian Republic of Venezuela			32 590
Installing the migration information and data analysis system (MIDAS) in Libya			29 964
Palau emergency preparedness and enhanced resilience			21 776
Lao People's Democratic Republic shelter recovery 2018 – net of “for refund”			20 610
Strengthening disaster risk reduction and livelihood capacities in refugee-affected communities in Cox's Bazar			19 779
Humanitarian assistance programme in Afghanistan			18 781
Shelter projects: promoting better shelter and settlements practices			17 077
Enhancing border management capacity at the Iraq–Syrian Arab Republic border – Iraq			14 232
Actions to support knowledge management, exchange of best practices and quality control of community-based mental health and psychosocial support programmes in emergencies			12 717
Reducing vulnerabilities to human trafficking activity in Myanmar			9 468
Summer school on migration studies 2019: enhancing education on migration and development – Czechia			8 278
Community-based approach to support youth in target municipalities in Bosnia and Herzegovina			7 588
Open your eyes! – action weeks and awareness-raising bus			5 000
Capacity-building for criminal justice actors in the Caribbean to counter trafficking in persons – Jamaica – net of “for refund”			4 811
Global health security partner engagement: expanding efforts and strategies to protect and improve public health globally – net of “for refund”			304
Strengthening disaster risk reduction capacity and promoting community resilience – Indonesia – net of “for refund”			171
Enhancing counter-trafficking in the Western Balkans – Bosnia and Herzegovina – for refund			(84)
Livelihood assistance to strengthen the resilience of vulnerable urban female Somali refugees in Kampala – Uganda – for refund			(2 016)
Building the capacity of the government of Myanmar to combat transnational crime through law enforcement and protection training – Myanmar – for refund			(8 140)
Preventing and addressing gender-based violence in South Africa – for refund			(8 382)
Increasing livelihood opportunities for Malian refugees and selected host communities in Hodh Ech Chargui – Mauritania – for refund			(20 727)
Enhancing cooperation measures to effectively combat trafficking in persons through capacity-building and technical assistance in Azerbaijan – phase VI – for refund			(21 903)
Enhanced opportunities for Moroccan youth – net of “for refund”			(39 104)
Disaster risk reduction through building community resilience – Papua New Guinea – for refund			(62 127)
Integrated emergency water, sanitation and hygiene response and prevention of gender-based violence – South Sudan – net of “for refund”			(1 288 064)
<b>Total: United States of America – Unearmarked and earmarked</b>	<b>1 727 492</b>	<b>2 683 000</b>	<b>586 016 830</b>
<b>URUGUAY</b>			
Cooperation agreement with the Uruguayan agency for international cooperation (AUCI) – Uruguay			89 645
Promotion of human rights and migration in Uruguay			50 000
Support for the resettlement process of 42 Syrian refugees from Lebanon in Uruguay – for refund			(3 073)
<b>Total: Uruguay – Earmarked</b>			<b>136 571</b>
<b>Subtotal: MEMBER STATES</b>	<b>2 742 500</b>	<b>28 547 117</b>	<b>1 253 895 628</b>
<b>NON-MEMBER STATES</b>			
<b>BAHRAIN</b>			
Capacity-building in Bahrain: workshop on protection and reintegration assistance for victims of trafficking and vulnerable migrants – Bahrain			35 000
<b>Total: Bahrain – Earmarked</b>			<b>35 000</b>
<b>IRAQ</b>			
Emergency social stabilization and resilience project – Iraq			7 312 525
<b>Total: Iraq – Earmarked</b>			<b>7 312 525</b>
<b>KUWAIT</b>			
Providing needs-based protection and medical assistance to affected Yemeni populations, returnees and migrants in Yemen			5 000 000
Whole-of-Syria multisectoral programme			3 000 000

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>KUWAIT (continued)</b>			
Funding from the government of Kuwait to support humanitarian activities in the Syrian Arab Republic			3 000 000
Kuwait initiative: IOM Kuwait office and operations			538 000
<b>Total: Kuwait – Earmarked</b>			<b>11 538 000</b>
<b>SAUDI ARABIA</b>			
Improving humanitarian conditions and stability for displaced and host communities in Nord and Bekaa governorates, Lebanon			1 843 000
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			369 602
Reintegration assistance for returnee students and host communities in Lahj in Yemen			242 500
Psychological and social support for Syrian citizens affected by the humanitarian crisis in Greece			174 140
Stakeholder consultation on combating human trafficking – Bahrain			15 000
Facilitating safe movement and sustainable reintegration of Somali returnees from Yemen – Somalia			4 100
<b>Total: Saudi Arabia – Earmarked</b>			<b>3 513 582</b>
<b>Subtotal: NON-MEMBER STATES</b>			<b>22 399 107</b>
<b>KOSOVO*</b>			
Financial support for the European Union community stabilization programme – phase III – ministry for communities and returns funds – Kosovo*			134 721
European Union return and reintegration in Kosovo* – phase V			79 256
<b>Subtotal: Kosovo* – Earmarked</b>			<b>213 977</b>
<b>EUROPEAN COMMISSION</b>			
EUTF–IOM joint initiative for migrant protection and reintegration: reintegration action for the Sahel and Lake Chad region (“regional top-up action”) – Senegal			85 926 292
Improving the Greek reception system through site management support and targeted interventions in long-term accommodation sites – Greece			78 793 118
Hellenic integration support for beneficiaries of international protection – HELIOS, Greece			51 606 458
FILOXENIA: temporary shelter and protection for the most vulnerable migrants in Greece			28 424 613
Special measures to support the response to the refugee and migrant situation in Bosnia and Herzegovina – phase II			25 641 814
Facility on sustainable and dignified return and reintegration in support of the Khartoum process – Kenya			18 948 217
Strengthening the operational capacity of the Turkish coastguard in managing migration flows in the Mediterranean – phase II – Turkey			18 505 201
Protecting vulnerable migrants and stabilizing communities in Libya			15 594 834
Reintegration and development assistance in Afghanistan			15 316 100
European Union–IOM joint initiative for migrant protection and reintegration in North Africa – Libya			12 800 593
Strengthening the management and governance of migration and the sustainable reintegration of returning migrants in Nigeria			11 585 519
Providing education and immediate accommodation to migrant children in Greece			10 895 100
Support for migration and asylum management in Ukraine			8 614 053
EUTF–IOM initiative for migrant protection and reintegration – Mali			8 569 643
Supporting the Greek government in constructing a new identification and reception centre in Samos – phase II			7 590 759
Bangladesh sustainable reintegration and improved migration governance – Bangladesh			6 196 010
Pilot action on voluntary return and sustainable, community-based reintegration			5 774 137
European Union–IOM joint initiative for migrant protection and reintegration in North Africa – Egypt			5 632 241
Emergency relief and assistance for conflict-affected populations in Yemen			5 398 429
European Union border assistance mission in the Republic of Moldova and Ukraine – phase XII			5 333 333
European Union support for migration management in Serbia – Improving reception capacity, protection services and access to education			5 243 278
Support for the free movement of persons and migration in West Africa – Nigeria			5 108 097
Humanitarian and recovery support for populations affected by the crisis in Greece			5 095 605
IOM initiative for the protection and reintegration of migrants – Senegal			4 735 032
Safeguarding children at Greek border points – MERIMNA			4 673 491
Improving living conditions and access to basic items for protracted internally displaced populations in camps in Iraq			4 455 341

\* 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>			
Supporting peace and stability in the Abyei PCA Area: decreasing tensions between the Misseriya and Dinka Ngok communities			4 364 712
Strengthening resilience to natural disaster risks in Burundi			4 152 034
Multisectoral assistance, information management and protection from sexual exploitation and abuse for crisis-affected populations in the Syrian Arab Republic and Turkey			4 140 899
Regional evidence for migration analysis and policy (REMAP)			4 134 711
Support for integrated border management in Georgia			4 049 140
Emergency life-saving assistance and protection for displacement-affected populations in Ethiopia			3 797 594
Integrated multisectoral assistance for vulnerable, conflict-affected communities in South Sudan			3 781 238
Procurement of services and supplies under the programme of cooperation on internal security between Senegal and the European Union (SENSEC-EU)			3 709 626
Enhancing integrated border management along the Ukraine–Republic of Moldova border – Ukraine			3 131 059
Supporting the European Union regional development and protection programme in North Africa – Tunisia			3 108 487
European Union election observation mission to Tunisia 2019 – Belgium			3 073 267
Protection and life-saving assistance for disaster-affected internally displaced persons in Ethiopia			3 063 457
Life after conflict: community-based reintegration support for veterans of the conflict in eastern Ukraine and their families – Ukraine			2 940 791
Special measures to support North Macedonia in improving its border and migration management capabilities			2 901 915
Strengthening and expanding displacement tracking matrix activities and coordination in north-eastern Nigeria			2 705 750
Facilitating sustainable return through laying foundations for Somalia in the Horn of Africa (FLASH) – Somalia			2 647 715
Integrated border management and referral mechanisms to improve protection between Haiti and the Dominican Republic			2 624 570
European Union return and reintegration in Kosovo* – phase V			2 452 545
Enhancing resilience in vulnerable communities in Yemen			2 407 540
EUTF–IOM initiative for migrant protection and reintegration – Ghana			2 061 791
Support for national efforts to manage migration flows and the influx of refugees in the context of the Syrian crisis – Jordan – net of “for refund”			2 038 916
Supporting ACP-European Union cooperation on migration and development – Belgium			1 862 774
Strengthening multisectoral assistance and expanding integrated displacement tracking services for vulnerable communities in Mozambique			1 818 182
Supporting vulnerable refugees and local communities in Cox’s Bazar, Bangladesh, through improved health, protection and water, sanitation and hygiene			1 818 182
Top up to delegation agreement No. ENI/2017/388-767 “Sustaining border management and migration governance in Georgia (SBMMG)”			1 743 382
Special measures supporting North Macedonia to manage its southern border in the context of the European migration crisis			1 701 182
Regional and local expertise, exchange and engagement for enhanced social cohesion in Europe			1 584 158
Migration of African talent through capacity-building and hiring – MATCH			1 583 842
Integrated support programme for displaced and vulnerable crisis-affected populations in the Sudan			1 517 301
Provision of life-saving assistance to internally displaced persons in Ituri province, eastern Democratic Republic of the Congo			1 475 187
Sustaining border management and migration governance in Georgia			1 471 439
Strengthening social cohesion and stability in slum populations – Uganda			1 361 632
Improving the living conditions of populations affected by drought and conflict in Somalia			1 351 014
EUTF–IOM initiative for migrant protection and reintegration – Gambia			1 326 128
Support for sustainable return for populations displaced in the Mbomou prefecture			1 318 681
Strengthening border management capacity through the construction of the headquarters for a mobile border control unit in Birnin Konni – Niger			1 282 272
Repatriation assistance for vulnerable migrants stranded in Libya and stability promotion in the southern regions of Libya			1 268 613
Strengthening the implementation and expansion of displacement tracking activities and facilitating the establishment of humanitarian hubs in north-eastern Nigeria			1 226 310
Information management, prevention of sexual exploitation and abuse and assistance for crisis-affected populations in Iraq, Jordan, the Syrian Arab Republic and Turkey			1 203 501
Strengthening the management and governance of migration and the sustainable reintegration of returning migrants in Guinea			1 185 182
EUTF–IOM initiative for migrant protection and reintegration – Cameroon			1 090 772
European Union – Community stabilization programme – phase IV			1 085 066
Reducing violence and stabilizing high-risk communities – Central African Republic			1 041 219

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	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>EUROPEAN COMMISSION (continued)</b>			
Promoting coordination of the shelter/non-food item sector and enhancing the preparedness of Haitian communities through the “build back safer” approach and disaster risk reduction activities – Haiti			1 025 641
Strengthening international protection, reception and integration of refugees in Argentina			996 990
Austria national contact point: European migration network 2019–2020			995 575
Provision of life-saving shelter and food assistance in support of cyclone- and flood-affected communities in Cabo Delgado province, Mozambique			970 541
Integrated multisectoral assistance for vulnerable, conflict-affected communities in South Sudan			909 091
Essential relief for vulnerable returnees and conflict-affected communities in Donetsk and Luhansk regions in Ukraine			909 091
Preventing sexual and gender-based violence in migrant communities and strengthening support to victims in European Union cities – EqualCity			908 011
Strengthening extreme weather and disaster preparedness to enhance the resilience of host and Rohingya communities in Cox’s Bazar, Bangladesh			889 878
Emergency response to accommodate unaccompanied migrant children – Greece			886 089
EUTF–IOM initiative for migrant protection and reintegration – Guinea-Bissau			819 861
European Union–China dialogue on migration and mobility support project – phase II (MMSP II)			759 531
Regional support for protection-sensitive migration management in the Western Balkans and Turkey– component I – Serbia			724 290
Provision of life-saving assistance in the Bolivarian Republic of Venezuela to respond to the humanitarian needs of vulnerable populations			713 489
Promoting stability, well-being and harmony for Muslims of Myanmar and host communities in Thailand			694 520
Multi-country border security to prevent and fight human trafficking in the Dominican Republic, Haiti and Jamaica			658 786
Protecting access to minimum standards of living for long-term and new internally displaced persons in selected formal sites in Iraq			624 303
Improving health, protection, water, sanitation and hygiene and alternative fuel access for vulnerable refugees and local communities in Cox’s Bazar			549 451
Voluntary relocation from Malta to European Union member and associated states of relocation			521 859
European migration network: national contact point for Slovakia (2019–2020) – Slovakia			517 698
Regional support for protection-sensitive migration management systems in the Western Balkans and Turkey – phase II – contract 1 – Serbia			513 266
European migration network 2019–2020: national contact point for Lithuania			512 821
Implementation of personal health records as a tool for integrating refugees in European Union health systems – re-health2 – Belgium			487 048
Integrated emergency response programme to improve the living conditions of the most vulnerable conflict-affected populations across Yemen			469 853
Opportunity for a better future in Guinea and in Africa – Guinea			462 915
Strengthening the coordination of humanitarian assistance through monitoring the movements of people in severe shock – Central African Republic			445 931
European Union community stabilization programme – phase III – Kosovo*			418 176
Emergency procurement of winter non-food items for reception and identification centres in Greece			410 440
Protecting the rights of women and children, particularly girls, in migration-affected communities – Solomon Islands			366 126
Strengthening national and cross-border humanitarian protection assistance, accountability and advocacy in Afghanistan			363 636
Emergency assistance for conflict-affected populations in the Far North, South-West and North-West regions of Cameroon: displacement tracking matrix – Cameroon			359 147
Support for national identity management in Afghanistan: national electronic ID roll-out			356 413
Supporting recovery and sustainable solutions for internally displaced persons and the conflict-affected population in Ukraine			352 374
Life-saving seed distribution to conflict-affected returnees and host communities in Tete province – Mozambique			339 032
Guidelines on mainstreaming migration into international cooperation and development – Belgium			332 284
Strengthening national capacities in the areas of asylum, migration and countering trafficking in human beings – North Macedonia			330 034
Special measures to support Serbia to improve border management capabilities in the context of the European migration crisis – phase II – Serbia			300 793
Emergency response to the migrant and refugee situation in Bosnia and Herzegovina			284 414
Contributing to a better understanding of human mobility in crises and enhancing linkages with citizen-driven assistance			244 716
Empowering civil society in Fiji to counter trafficking in human beings			235 290
Portugal: providing technical support to the high commission for migration to improve the response of national centres for migrant integration by assessing and evaluating its services and operations			227 273
Emergency and transitional shelter support for populations displaced by typhoon Mangkhut – Philippines			227 273
Slovakia: technical support for the development of a labour mobility scheme			220 022

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

C/111/3  
Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>EUROPEAN COMMISSION (continued)</b>			
Critical winterization and livelihood support for the most vulnerable communities in eastern Ukraine			214 047
Provision of camp coordination and camp management services to displaced populations in Somalia			206 199
Support for the European Union-China dialogue on migration and mobility project – China			179 799
Shelter repair and transitional shelter support in Dominica – Guyana			159 272
Introduction of an automated intelligent video control system at the Novaya Huta–Novi Yarilovychi road border crossing at the Belarus–Ukraine border (IVCO) – Belarus			148 877
European Union election expert mission to the Plurinational State of Bolivia 2019 – Belgium			148 283
Election expert mission to Guatemala – Belgium			145 385
Admin4All: Supporting social inclusion of vulnerable migrants in Europe – phase II – Italy			138 803
2017–2018 action grant for the European migration network national contact point for Austria			132 667
Implementation of the European Union election expert mission to Bangladesh – Belgium			119 826
Ghana integrated migration approach			114 950
Disaster risk reduction and resilience-building in the most vulnerable cities in Metro Manila – Philippines			114 811
Ebola outbreak response in the Democratic Republic of the Congo			112 499
Developing innovative European models for protecting refugees and providing support to new resettlement countries – Belgium			102 396
Implementation of the European Union election expert mission to South Africa – Belgium			100 347
Supporting the resilience and preparedness of Haitian communities through the promotion of the “build back safer” approach – Haiti			90 909
Implementation of the European Union election follow-up mission to Myanmar 2019 – Belgium			88 737
Emergency assistance to conflict-affected populations in Cameroon: displacement tracking matrix			87 527
Study to review and analyse the electoral and legal framework of the plebiscite on the adoption of the Bangsamoro organic law in the Autonomous Region in Muslim Mindanao – Belgium			82 878
Implementation of the European Union election follow-up mission to Haiti 2018 – Belgium			82 801
European migration network 2017–2018: national contact point for Croatia			82 501
Action to support the national coordinating committee on combating trafficking in persons – Egypt			79 840
Election follow-up mission to Honduras 2019			74 784
European Union electoral follow-up mission to the Gambia 2019 – Belgium			68 177
European Union exploratory mission to Guyana 2019			63 280
Exploratory mission to Peru			60 429
European Union electoral follow-up mission to Paraguay 2019			59 118
Implementation of the exploratory mission to Sri Lanka – Belgium			54 541
Implementation of the exploratory mission to Tunisia – Belgium			47 561
Implementation of the European Union election expert mission to Timor-Leste 2018 – Belgium			46 352
European migration network: national contact point for Slovakia			45 682
Immediate humanitarian response to the earthquake emergency in Haiti			44 593
Eastern partnership: integrated border management – capacity-building project – Georgia			39 898
Implementation of the European Union election exploratory mission to Pakistan – Belgium			38 022
Implementation of the European Union election expert mission to Sao Tome and Principe – Belgium			31 792
Implementation of the European Union election exploratory mission to Senegal – Belgium			30 848
Skills2Work: valuing skills of beneficiaries of international protection in the European Union – Netherlands			29 455
Implementation of the European Union election exploratory mission to Nigeria 2018			29 040
Complementary measures for the relocation programme from Italy to member states of relocation – Italy			26 730
Implementation of the European Union election follow-up mission to Jordan 2018 – Belgium			23 787
Implementation of the European Union election exploratory mission to El Salvador – Belgium			23 095
Review of the electoral legal framework in Nicaragua – Belgium			7 286
Logistical support for the European Union election observation mission for the first round of the municipal elections in Tunisia – Belgium			6 568
Outcast Europe – Hungary			5 682
Consolidation of migration and border management capacities in Azerbaijan			3 518
Migration, the environment and climate change: evidence for policy (MECLEP) – for refund			(927)
Humanitarian assistance for vulnerable migrants and internally displaced persons in eastern and southern Libya – for refund			(2 664)
Emergency assistance, camp coordination and camp management and shelter support for displaced populations in Maguindanao – Philippines – for refund			(3 713)
Support for information management, communication and planning capacity in addressing the migration management challenges in Serbia – for refund			(7 019)
Support for the creation of an electronic system for pre-arrival information exchange between Belarus and Ukraine – for refund			(9 597)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>EUROPEAN COMMISSION (continued)</b>			
Strengthening surveillance capacity on the “green” and “blue” border between Belarus and Ukraine – for refund			(17 258)
Strengthening human rights monitoring and protection in Zimbabwe – for refund			(24 048)
Enhancement of national capacities to combat human trafficking in Azerbaijan – for refund			(30 178)
Protecting children in the context of the refugee and migrant crisis in Europe – Hungary – for refund			(43 267)
Emergency response to acute watery diarrhoea for migrant populations and affected host communities in Djibouti – for refund			(107 120)
Addressing needs of stranded migrants in targeted sending, transit and receiving countries – Morocco – for refund			(121 093)
Implementation of the European Union election observation mission to Pakistan 2018: municipal elections – Belgium – net of “for refund”			(1 389 242)
<b>Subtotal: EUROPEAN COMMISSION</b>			<b>580 232 519</b>
<b>UNITED NATIONS ORGANIZATIONS AND FUNDS</b>			
<b>AFGHANISTAN COMMON HUMANITARIAN FUND</b>			
Emergency response to the natural disaster-affected and/or displaced populations through the provision of emergency shelters and emergency shelter repair toolkits in Afghanistan			1 598 625
<b>Total: Afghanistan Common Humanitarian Fund – Earmarked</b>			<b>1 598 625</b>
<b>AFRICAN UNION–UNITED NATIONS HYBRID OPERATION IN DARFUR</b>			
Implementation of the joint state liaison functions in support of the African Union–United Nations hybrid operation in Darfur – Sudan			985 005
Memorandum of understanding between the United Nations and IOM for the implementation of the joint state liaison functions in support of the African Union–United Nations hybrid operation in Darfur			902 012
<b>Total: African Union–United Nations Hybrid Operation in Darfur – Earmarked</b>			<b>1 887 017</b>
<b>CENTRAL AFRICAN REPUBLIC COMMON HUMANITARIAN FUND</b>			
Responding to priority and immediate needs of persons affected by humanitarian crises in Kembé, Gambo, Bangassou and Rafai sub-prefectures – Central African Republic			600 021
Responding to priority and immediate needs of persons affected by humanitarian crises in Bambari and Kaga-Bandoro sub-prefectures – Central African Republic			300 000
<b>Total: Central African Republic Common Humanitarian Fund – Earmarked</b>			<b>900 021</b>
<b>CENTRAL EMERGENCY RESPONSE FUND</b>			
Emergency shelter response for displaced populations in Ethiopia			6 000 000
Provision of water, sanitation and hygiene and shelter/non-food item emergency supplies for flood-affected populations in South Sudan			4 199 896
Humanitarian assistance and protection for migrants from the Bolivarian Republic of Venezuela			3 000 000
Multisectoral life-saving assistance for returnees in South Sudan			2 650 001
Immediate provision of temporary emergency shelter and non-food items for populations affected by floods and cyclone Kenneth			2 303 409
Humanitarian support for life-saving water, sanitation and hygiene, shelter and health services for Rohingya refugees			2 080 748
Direct assistance for migrants in situations of vulnerability returned from Angola to the Democratic Republic of the Congo			2 000 000
Response to the Ebola virus disease epidemic in North Kivu and Ituri provinces			1 999 062
Emergency response to drought conditions in Somalia through access to clean and safe water, sanitation and hygiene services in Lower Juba and Gedo regions			1 900 000
Shelter, protection and health support for displaced and the most vulnerable people affected by cyclone Idai – Mozambique			1 805 122
Life-saving health and protection services for vulnerable undocumented Afghan returnees			1 800 001
Providing emergency water, sanitation and hygiene assistance to crisis-affected populations in situations of vulnerability to reduce malnutrition and health risks – Sudan			1 492 346
Emergency drought response through camp coordination and camp management and emergency shelter/non-food item response in Gedo and Bay regions in Somalia			1 300 000
Provision of life-saving non-food items, water, sanitation and hygiene and livelihood support to the most vulnerable households in Luhansk and Donetsk oblasts – Ukraine			1 116 000
Life-saving camp coordination and camp management and shelter assistance for earthquake-affected internally displaced persons in Tulunan, Makilala and Kidapawan, North Cotabato, the Philippines			1 078 715
Provision of emergency water, sanitation and hygiene assistance to refugees and host communities – Uganda			1 000 000
Emergency flood response through emergency shelter and non-food item responses in Berdale, Somalia			1 000 000
Provision of life-saving water, sanitation and hygiene services to prevent deteriorating malnutrition in vulnerable communities in the Sool region in Somalia			800 000

C/111/3  
Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>CENTRAL EMERGENCY RESPONSE FUND (continued)</b>			
Shelter and non-food item assistance for conflict-affected populations in the Tillabéri and Tahoua regions in the Niger			750 007
Provision of shelter and non-food item support to populations affected by cyclone Idai in Zimbabwe			747 170
Improving national preparedness and information management for Ebola virus disease surveillance at points of entry in Uganda – Uganda			717 544
Transport support, including pre-embarkation medical screening, for refugees – United Republic of Tanzania			700 006
Delivery of emergency primary health-care services to drought-affected and displaced communities in Jubaland and south-western states of Somalia			700 000
Improving protection through the provision of emergency shelter and psychosocial support to internally displaced persons and host communities in the Barsalogho and Djibo communes – Burkina Faso			699 801
Humanitarian assistance in the form of shelter and non-food items for populations affected by armed conflict in the Maradi region of the Niger			680 624
Emergency water, sanitation and hygiene along migration and transhumance routes			503 158
Emergency assistance for conflict-affected populations in the Far North, South-West and North-West regions of Cameroon: displacement tracking matrix – Cameroon			500 024
Provision of emergency, integrated primary health-care services to drought-affected communities in the Sool, Sanaag and Bari regions of Somalia			493 573
Life-saving health services for returnees/secondary displacements and host communities in two priority zones, West Guji and East Wellela, in Ethiopia			435 000
Life-saving assistance for persons affected by hurricane Dorian in the Bahamas			400 001
Screening and prevention activities to support Ebola preparedness in South Sudan			349 997
Life-saving emergency assistance for vulnerable migrants affected by floods in Djibouti			338 444
Enhanced access to shelter and non-food items for vulnerable populations in areas with a high concentration of internally displaced persons in Mopti and Segou in Mali			334 001
Provision of life-saving protection and gender-based violence services and psychosocial support to drought-affected populations – Lesotho			301 655
Camp coordination and camp management and shelter assistance in response to severe flooding and displacement in Malawi			257 399
Assessing population mobility dynamics and patterns to strengthen Ebola readiness activities in Burundi			254 994
Emergency assistance for people affected by the tornado on 27 January 2019 in five municipalities of Cuba – Guyana			205 729
Provision of camp coordination and camp management services to populations affected by cyclone Idai in Zimbabwe			202 901
Immediate response to emergency shelter and non-food item needs for flood-affected populations in Kenya			200 000
Provision of life-saving protection assistance to persons affected by cyclone Kenneth in Mozambique			150 000
Early action in response to the 2018 plague outbreak in Madagascar – for refund			(1 092)
Providing life-saving transportation assistance to refugees in the United Republic of Tanzania – for refund			(1 337)
Displacement tracking matrix: emergency assistance for conflict-affected populations in two regions of Cameroon – for refund			(2 414)
Improving access to water, sanitation and hygiene services in areas with a high concentration of internally displaced persons and returnees – Mali – for refund			(6 834)
Comprehensive response to the Volcán de Fuego emergency – Guatemala – for refund			(14 614)
Provision of emergency shelters and essential household items for internally displaced persons in Masisi, North Kivu province – Democratic Republic of the Congo – for refund			(19 350)
Strengthening disease surveillance and the response to epidemic-prone diseases in the areas affected by cyclone Sagar – Djibouti – for refund			(37 774)
Contributing to the protection of displaced populations affected by the crisis in Tanganyika and Haut-Katanga through support for their relocation and return to their areas of origin – Congo – for refund			(52 320)
Life-saving emergency response to floods and disease outbreaks in Kenya – for refund			(53 438)
Emergency assistance for conflict-affected populations in Cameroon: tracking the mobility of displaced populations – for refund			(126 653)
Emergency shelter assistance for earthquake-affected communities in the Hela and Southern Highlands provinces of Papua New Guinea – for refund			(214 104)
Provision of transportation assistance to refugees from the Democratic Republic of the Congo in Luapula Province, Zambia – for refund			(219 417)
Emergency water, sanitation and hygiene response to support earthquake-affected populations in the Southern Highlands and Hela provinces – Papua New Guinea – net of “for refund”			(388 130)
<b>Total: Central Emergency Response Fund – Earmarked</b>			<b>46 309 852</b>
<b>COLOMBIA POST-CONFLICT UNITED NATIONS MULTI-PARTNER TRUST FUND</b>			
Comprehensive reintegration in productive environments model – Colombia			1 000 000
Developing local capacities to strengthen primary health-care services on sexual and reproductive health, mental health, prevention of psychoactive substance use and nutritional health – phase II			614 400
Strengthening the counsel general's office to contribute to truth, justice, reparation and non-repetition processes – Colombia			312 036

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>COLOMBIA POST-CONFLICT UNITED NATIONS MULTI-PARTNER TRUST FUND (continued)</b>			
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 – net of “for refund”			55 044
Plan for the national coordination of the project for the prevention of recruitment and utilization of children and adolescents by armed groups – Colombia – for refund			(37 613)
<b>Total: Colombia Post-conflict United Nations Multi-Partner Trust Fund – Earmarked</b>			<b>1 943 867</b>
<b>DEMOCRATIC REPUBLIC OF THE CONGO POOLED FUND</b>			
Improving the living conditions of displaced populations through site development and provision of water, sanitation and hygiene services			1 450 000
<b>Total: Democratic Republic of the Congo Pooled Fund – Earmarked</b>			<b>1 450 000</b>
<b>DEMOCRATIC REPUBLIC OF THE CONGO STABILIZATION COHERENCE FUND</b>			
Together for peace – Democratic Republic of the Congo			388 500
Peace is the way forward in Ituri province in the Democratic Republic of the Congo – phase II – for refund			(14 933)
Consolidation of the integrated project for the stabilization of North Kalehe – phase II – Democratic Republic of the Congo – for refund			(107 784)
<b>Total: Democratic Republic of the Congo Stabilization Coherence Fund – Earmarked</b>			<b>265 782</b>
<b>FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS</b>			
Building resilience, recovery and peaceful coexistence for conflict-affected communities in Abyei – South Sudan			1 363 636
Harnessing the potential of migration for development through improved policy coherence, interministerial dialogue and strengthened coordination mechanisms			15 000
<b>Total: Food and Agriculture Organization of the United Nations – Earmarked</b>			<b>1 378 636</b>
<b>INTERNATIONAL LABOUR ORGANIZATION</b>			
Job creation and entrepreneurship opportunities for Syrians under temporary protection and host communities in Turkey			948 060
Promoting ethical conduct and professionalizing the recruitment industry – Sri Lanka			122 293
Supporting the activities of the regional conference on migration – Costa Rica			38 550
<b>Total: International Labour Organization – Earmarked</b>			<b>1 108 902</b>
<b>INTERNATIONAL TELECOMMUNICATION UNION</b>			
SCAAN: security communications and analysis network application			80 286
<b>Total: International Telecommunication Union – Earmarked</b>			<b>80 286</b>
<b>JOINT PROGRAMME – BANGLADESH SAFE</b>			
Joint United Nations project to address cooking fuel needs, environmental degradation and food security for refugees in Cox's Bazar			5 194 497
Environmental rehabilitation in Cox's Bazar			3 976 212
<b>Total: Joint Programme – Bangladesh SAFE – Earmarked</b>			<b>9 170 709</b>
<b>JOINT PROGRAMME – EUROPEAN UNION IPSC IN GEORGIA</b>			
European Union innovative action for private sector competitiveness in Georgia			218 402
<b>Total: Joint Programme – European Union IPSC in Georgia – Earmarked</b>			<b>218 402</b>
<b>JOINT PROGRAMME FOR PEACE</b>			
Joint programme for peace in Sri Lanka			343 878
<b>Total: Joint Programme for Peace – Earmarked</b>			<b>343 878</b>
<b>JOINT UNITED NATIONS PROGRAMME OF SUPPORT ON AIDS IN UGANDA</b>			
Karamoja United Nations HIV programme (KARUNA HP) – Uganda			103 354
<b>Total: Joint United Nations Programme of Support on AIDS in Uganda – Earmarked</b>			<b>103 354</b>
<b>MOLDOVA 2030 SDGS PARTNERSHIP FUND</b>			
One United Nations joint action to strengthen human rights in the Transnistrian region of the Republic of Moldova			135 985
<b>Total: Moldova 2030 SDGs Partnership Fund – Earmarked</b>			<b>135 985</b>
<b>MOZAMBIQUE ONE UN FUND</b>			
Cyclone Kenneth – HIV response			349 701
<b>Total: Mozambique One UN Fund – Earmarked</b>			<b>349 701</b>

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>MYANMAR HUMANITARIAN FUND</b>			
Access to basic essential health-care services for vulnerable populations in four townships in Rakhine state			255 500
<b>Total: Myanmar Humanitarian Fund – Earmarked</b>			<b>255 500</b>
<b>OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES</b>			
Multisector assistance for vulnerable Venezuelans and host communities in Roraima, Brazil			1 291 429
Early warning and rapid response at the northern border of Ecuador			482 541
Resettlement activities for refugees in Lebanon			425 601
Facilitating voluntary, safe and orderly return and pre-departure medical screening and assistance for Burundian refugees in the United Republic of Tanzania – net of “for refund”			402 030
Voluntary repatriation of refugees of the Democratic Republic of the Congo			401 920
Movement of persons of concern to the Office of the United Nations High Commissioner for Refugees			245 503
Safe access to fuel and energy			222 112
Supporting resettlement activities in Uganda			213 206
Medical assessment, transportation for USRAP refugees and humanitarian support in the “berm” area – Jordan			201 489
Facilitating the voluntary return of refugees of Myanmar – Thailand			180 309
Emergency assistance to identify and document individuals born in the Dominican Republic: providing a comprehensive response to the mixed migration crisis on the island of Hispaniola – phase V			147 014
Resettlement of 500 South Sudanese refugees to Norway			124 078
Inter-agency learning package on sexual exploitation and abuse and sexual harassment			75 357
Community stabilization programme in Tete province – Mozambique – net of “for refund”			72 081
Funds received in 2019 – to be allocated			48 099
Enhancing coordination of humanitarian shelter response			21 400
Joint project on family reunification travel assistance in Ireland			11 799
Joint project on family reunification travel assistance in Ireland – for refund			(556)
Medical assessment and transportation for the United States refugee admission programme and providing assistance in the “berm” area – Jordan – for refund			(1 682)
Movements of persons of concern – South Africa – for refund			(2 927)
Support for selection missions and medical assessment of refugees for third-country resettlement from Uganda – for refund			(4 298)
Joint project on family reunification travel assistance in Ireland – for refund			(8 859)
Resettlement activities for refugees in Lebanon – for refund			(21 613)
Facilitating the voluntary return of refugees from Myanmar – Thailand – for refund			(40 651)
<b>Total: Office of the United Nations High Commissioner for Refugees – Earmarked</b>			<b>4 485 382</b>
<b>SOUTH SUDAN COMMON HUMANITARIAN FUND</b>			
Common transport services for humanitarian partners in South Sudan			1 372 000
Common transport services for humanitarian partners in South Sudan			1 200 000
Provision of emergency shelter and non-food item assistance to conflict-affected communities in South Sudan			589 000
Provision of safe, dignified and equitable emergency water, sanitation and hygiene services to internally displaced persons, host communities and returnees in priority locations in South Sudan			374 169
Provision of life-saving shelter and non-food item services to internally displaced persons and returnees in South Sudan			352 338
Provision of life-saving emergency integrated primary health-care and outbreak response services through static and mobile clinics and rapid response teams – South Sudan			300 000
Provision of camp management services to populations in situations of vulnerability in hard-to-reach areas in camp and camp-like settings in South Sudan			300 000
Provision of life-saving emergency integrated primary health-care services through static and mobile clinics in Rubkona county			200 000
<b>Total: South Sudan Common Humanitarian Fund – Earmarked</b>			<b>4 687 507</b>
<b>SOUTH SUDAN RECONCILIATION, STABILIZATION AND RESILIENCE TRUST FUND</b>			
Mitigating cattle-related violence in the tri-state border areas of Tonj, Gogrial and Wau			1 500 000
<b>Total: South Sudan Reconciliation, Stabilization and Resilience Trust Fund – Earmarked</b>			<b>1 500 000</b>
<b>SUDAN COMMON HUMANITARIAN FUND</b>			
Multisectoral assistance (health, nutrition and protection) for displaced and vulnerable communities in the Abyei PCA Area – Sudan			619 974
Provision of life-saving water, sanitation and hygiene supplies to flood-affected communities within areas at risk of waterborne disease outbreaks in Sudan			300 000
<b>Total: Sudan Common Humanitarian Fund – Earmarked</b>			<b>919 974</b>



	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>SYRIA CROSS-BORDER HUMANITARIAN FUND</b>			
Provision of multisectoral assistance in reception centres and a planned camp and improvement of living conditions in internally displaced person sites in north-western Syrian Arab Republic			7 282 444
Emergency multisectoral humanitarian assistance for crisis-affected populations in north-western Syrian Arab Republic			5 946 500
Replenishing the contingency stock of the shelter and non-food items cluster in north-western Syrian Arab Republic, and providing capacity-building on shelter rehabilitation and security			2 242 000
<b>Total: Syria Cross-border Humanitarian Fund – Earmarked</b>			<b>15 470 944</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			521 265
Supporting democratic governance initiatives in the United Republic of Tanzania: combating violence against women and children – United Republic of Tanzania – for refund			(407)
<b>Total: Tanzania One UN Fund– Earmarked</b>			<b>520 858</b>
<b>UNAIDS</b>			
Increasing the capacity of the Joint United Nations Programme on HIV/AIDS to inform and motivate migrants for better detection and treatment of HIV/AIDS in Armenia			63 615
UNAIDS 2018–2019 unified budget, results and accountability framework – El Salvador			18 000
<b>Total: UNAIDS – Earmarked</b>			<b>81 615</b>
<b>UN-HABITAT</b>			
Sustainable human settlement in urban areas to support reintegration in Afghanistan – for refund			(1 799 887)
<b>Total: UN-Habitat – Earmarked</b>			<b>(1 799 887)</b>
<b>UNICEF</b>			
Inter-agency programme for the prevention of child, early and forced marriage in Turkey			456 536
Strengthening the reference groups for child protection and combating trafficking in persons in Sofala and Manica provinces in Mozambique			130 000
Roll-out of the essential package of health services in Kismayo district, in the Lower Juba region of Somalia			123 380
Provision of tuberculosis and HIV clinical mentoring services in Somalia			113 920
Exploring returns and reintegration of children and youth in Libya: voluntary humanitarian return and other approaches			100 000
Cooperation between UNICEF and IOM			64 503
Institution-strengthening for the protection of migrant children and prevention of irregular migration in Nicaragua			60 000
Development of the child protection area of responsibility's needs identification and analysis framework handbook			59 500
Pre-positioning water, sanitation and hygiene emergency supplies and equipment in the Lower Juba region of Somalia			37 319
Joint programme on social protection in Zambia			23 145
Establishment of the technical support unit of the regional conference on migration			10 000
Strengthening capacity for a comprehensive national HIV response in humanitarian settings in Mozambique – for refund			(428)
<b>Total: UNICEF – Earmarked</b>			<b>1 177 876</b>
<b>UNITED NATIONS ACTION AGAINST SEXUAL VIOLENCE IN CONFLICT</b>			
Creating conditions for development and implementation of a reparations policy for survivors of conflict-related sexual violence in Iraq			550 000
Strengthening conflict-related sexual violence support services and mitigation in Cox's Bazar			325 000
United Nations action against sexual violence in conflict – Myanmar			207 239
Increasing the knowledge base on conflict-related sexual violence, reparations and survivor-centred approaches			100 580
<b>Total: United Nations Action Against Sexual Violence in Conflict – Earmarked</b>			<b>1 182 819</b>
<b>UNITED NATIONS DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS</b>			
Junior professional officer – Italy – for refund			(40 749)
Junior professional officer – for refund			(78 261)
<b>Total: United Nations Department of Economic and Social Affairs – Earmarked</b>			<b>(119 010)</b>
<b>UNITED NATIONS DEVELOPMENT PROGRAMME</b>			
Joint United Nations project to address cooking fuel needs, environmental degradation and food security for refugees in Cox's Bazar			2 350 388
Safe access to fuel and energy			1 702 364
Funds received in 2019 – to be allocated			627 271



	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>UNITED NATIONS DEVELOPMENT PROGRAMME (continued)</b>			
Supporting transitional justice, community-based reintegration and economic recovery in the context of spontaneous surrenders in Kasai, Kasai Central and Tanganyika provinces of the Democratic Republic of the Congo			614 711
Support for mediation and dialogue			466 035
Emergency response for camp coordination and camp management, shelters and non-food items for populations affected by the crisis in the Kaga-Bandoro and Bambari prefectures – Central African Republic			400 032
New path: pilot rehabilitation and reinsertion programme for gang-affiliated youth in El Salvador			371 569
Towns promoting life and health: capacity-building in 5 towns in the Central African Republic to provide access to HIV services for displaced populations and host communities			300 001
Operationalization of the CADRI partnership country work through regional and global facilitation services			246 759
Accelerating progress towards an integrated and modernized social protection system for all in Thailand			124 380
Socioeconomic vulnerabilities as a factor in long-term risk of radicalization: prevention potential of local communities and official assistance in selected Central Asian regions – Kazakhstan			90 000
Contributing to reduced vulnerabilities of migrants in Albania			50 000
Strengthening socioeconomic integration and promoting inclusive development opportunities for migrants in Brazil			20 000
Open communities – successful communities: support for health and communal and social services in Serbian municipalities hosting migrants and refugees – Serbia – for refund			(1 908)
<b>Total: United Nations Development Programme – Earmarked</b>			<b>7 361 602</b>
<b>UNITED NATIONS DEVELOPMENT PROGRAMME PROJECT CLEARING ACCOUNT</b>			
Investing in addressing HIV/AIDS and developing resilient and sustainable health systems in South Sudan			621 681
Flood recovery: housing interventions in Republika Srpska – Bosnia and Herzegovina			347 918
Mainstreaming the concept of migration and development into relevant policies, plans and actions in Bosnia and Herzegovina			280 796
Ridge to reef – Marshall Islands			280 698
Migration and local development project – Republic of Moldova			224 920
Strengthening dialogue for peace and reconciliation in South Sudan – net of “for refund”			200 000
Tuberculosis/Multidrug-resistant tuberculosis interventions among Afghan refugees, returnees and mobile populations in Afghanistan, the Islamic Republic of Iran and Pakistan			160 557
Establishment of one-stop gender-based violence centres at the Mayukwayukwa and Meheba local integration sites – Zambia			150 000
Provision of technical support and information management coordination for drought response and early recovery in Somalia – phase II			59 979
Implementation of social cohesion activities in Mayukwayukwa and Meheba local integration sites in Zambia			44 000
Investing in addressing HIV/AIDS and developing resilient and sustainable health systems in South Sudan – net of “for refund”			37 710
<b>Total: United Nations Development Programme Project Clearing Account – Earmarked</b>			<b>2 408 259</b>
<b>UNITED NATIONS INTERIM SECURITY FORCE FOR ABYEI</b>			
Mitigating conflict in Abyei through water, sanitation, health and livelihood interventions (2018–2019) – Sudan			273 254
<b>Total: United Nations Interim Security Force for Abyei – Earmarked</b>			<b>273 254</b>
<b>UNITED NATIONS MISSION IN KOSOVO*</b>			
Comprehensive language initiatives in support of the United Nations Interim Administration Mission in Kosovo*			179 973
Supporting comprehensive language initiatives – phase 2 – Kosovo*			73 500
<b>Total: United Nations Mission in Kosovo* – Earmarked</b>			<b>253 473</b>
<b>UNITED NATIONS OFFICE FOR PROJECT SERVICES</b>			
Increasing the developmental impact of labour migration through strengthened governance and partnerships – Myanmar			2 243 957
Assistance for Rohingya refugees, undocumented nationals of Myanmar and host communities in Cox's Bazar 2017–2019 – Bangladesh – net of “for refund”			663 815
Migration as a livelihood diversification strategy in the Delta (MILDAS) – Myanmar			528 602
Displacement tracking matrix: assessing needs and vulnerabilities of cyclone Idai-affected populations in Zimbabwe			500 000
Strengthening the resilience of conflict-affected communities in Kachin state and northern Shan state through increased safe and rewarding migration			369 263
Maternal, newborn and child health: 3MDG fund – programme management budget – Myanmar			363 552

\* 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>UNITED NATIONS OFFICE FOR PROJECT SERVICES (continued)</b>			
Stakeholder meeting on climate change and disaster displacement in the Pacific – net of “for refund”			20 000
Maternal and neonatal child health project in Rakhine state – Myanmar – for refund			(115 557)
<b>Total: United Nations Office for Project Services – Earmarked</b>			<b>4 573 632</b>
<b>UNITED NATIONS OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS – COUNTRY-BASED POOLED FUNDS</b>			
Multisectoral assistance for vulnerable communities in Yemen			41 000 000
Improving shelter standards in internally displaced person camps in Iraq			8 361 001
Rapid procurement of 5,000 family tents for the camp coordination and camp management cluster emergency stock			3 416 636
Life-saving integrated humanitarian assistance for internally displaced persons in Ethiopia			2 399 720
Provision of comprehensive health assistance to displaced and vulnerable communities in Ibb, Ma'rib and Dhamar governorates			1 500 000
Provision of emergency livelihood support for highly vulnerable returnees and host communities in Sinjar, Tel Afar and Tuz Khurmatu – Iraq			1 250 000
Provision of site facilitation, reception management, emergency shelter and non-food item assistance in north-eastern Nigeria			1 100 000
Provision of life-saving multisectoral assistance targeting new arrivals and displaced populations in north-eastern Nigeria			1 100 000
Life-saving emergency shelter and non-food item response for internally displaced persons in the Somali region in Ethiopia			874 753
Scaling up site management, shelter and non-food item assistance in priority internally displaced person sites in Ta'izz and Ibb governorates			801 344
Increasing access to health-care services for internally displaced persons in camps in Ninewa governorate – Iraq			475 000
Responding to urgent camp coordination and camp management gaps in camps in Al Anbar governorate – Iraq			200 000
Community component of the inter-agency humanitarian evaluation of the response to cyclones Idai and Kenneth in Mozambique			87 262
Integrating protection services in the reception centre in Al Bab – for refund			(7 172)
Provision of urgent health services to displaced and conflict-affected populations in the Syrian Arab Republic – for refund			(61 049)
Envelope 2: integrated response in providing life-saving protection, food and non-food items to internally displaced persons, returnees and vulnerable host community families in the districts of Khami – for refund			(1 701 104)
<b>Total: United Nations Office for the Coordination of Humanitarian Affairs – Country-based Pooled Funds – Earmarked</b>			<b>60 796 393</b>
<b>UNITED NATIONS OFFICE OF COUNTER-TERRORISM</b>			
Regional workshop: good practices in border security and management to strengthen national and regional cooperation and capacities to counter terrorism and transnational organized crime in Asia			79 117
Training on good practices in border security and management to strengthen national and regional cooperation and capacities in combating cross-border threats in Liptako-Gourma and W Park– Niger			63 861
<b>Total: United Nations Office of Counter-Terrorism – Earmarked</b>			<b>142 978</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			694 364
Funds received in 2019 – to be allocated			2 051 800
<b>Total: United Nations Office on Drugs and Crime – Earmarked</b>			<b>2 746 164</b>
<b>UNITED NATIONS PEACEBUILDING FUND</b>			
Support for the training phase for ex-combatants integrated into the mixed special security units following the political agreement for peace and reconciliation in the Central African Republic			1 865 250
Community violence reduction in greater Bambari – Central African Republic			1 778 921
Empowering vulnerable young people in Chad to become peacebuilding agents			1 190 883
Midnimo (unity) – support for the attainment of durable solutions in areas affected by displacement and returns in Jubaland and South West state – Somalia			1 030 000
Joint programme: peace and reintegration of migrants on their return home – El Salvador			762 839
Midnimo II (unity): support for the attainment of durable solutions in areas affected by displacement and returns in Galmudug and Hirshabelle states – Somalia			708 750
Youth action for reduced violence and enhanced social cohesion in Wau, South Sudan			665 000
Increasing trust between the authorities, security and defence forces and the population in the Nord and Sahel regions of Burkina Faso			567 000
Addressing threats to peaceful coexistence and human security through women migrants and women in migration-affected communities in Madagascar			560 080
Dhulka Nabaada (the land of peace): supporting land reform in Somalia			495 923
Empowering women and girls affected by migration for inclusive and peaceful community development			325 000

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>UNITED NATIONS PEACEBUILDING FUND (continued)</b>			
Support for the mobilization of young people, actors of social cohesion and peace in the Centre-Nord and Sahel regions of Burkina Faso			315 000
Strengthening the role of women in conflict resolution through natural resources management at community level in rural areas of the governorates of Sana'a and Lahij in Yemen			300 000
Beyond the youth integration strategy of the Bentiu protection of civilians site: creating conditions for peaceful coexistence between internally displaced youth, returnees and host communities			300 000
Improving psychosocial support and mental health care for conflict-affected youth in Somalia: a socially inclusive integrated approach for peacebuilding			284 791
Building the social cohesion of communities receiving youth returnees as a bridge to peaceful and effective reintegration			280 000
Young actors for peace and national reconciliation – Mali			246 970
Support to strengthen capacities to undertake reforms to advance peacebuilding and transitional justice processes in Sri Lanka			221 874
Public lighting in Bangassou – Central African Republic			50 000
Cross-border cooperation between Côte d'Ivoire and Liberia for sustainable peace and social cohesion – Côte d'Ivoire – for refund			(10 582)
<b>Total: United Nations Peacebuilding Fund – Earmarked</b>			<b>11 937 698</b>
<b>UNITED NATIONS POPULATION FUND</b>			
Migrant health assistance for crisis-affected populations			642 805
Joint United Nations response to the humanitarian crisis in Rakhine state – Myanmar			223 608
Seeking care, support and justice for survivors of conflict-related sexual violence in Bosnia and Herzegovina – phase V			118 085
Township approach to improving access for women and girls to integrated gender-based violence and sexual and reproductive health services in Rakhine state – Myanmar			62 409
<b>Total: United Nations Population Fund – Earmarked</b>			<b>1 046 906</b>
<b>UNITED NATIONS TRUST FUND FOR HUMAN SECURITY</b>			
Achieving local solutions to displacement crises in Somalia: a human security approach to durable solutions			461 905
Enhancing protection and empowerment of migrants and communities affected by climate and disasters in the Pacific region – Australia			256 618
Regional report on the attainment of the SDGs in countries affected by crisis in the Arab region			111 826
<b>Total: United Nations Trust Fund for Human Security – Earmarked</b>			<b>830 349</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 – for refund			(4 413)
<b>Total: UN-Women – Earmarked</b>			<b>(4 413)</b>
<b>WORLD BANK</b>			
Third-party monitoring in South Sudan			800 000
Community vulnerability mapping in the Marshall Islands and the Federated States of Micronesia			510 000
Youth in the Western Balkans: promoting peace and security – Kosovo*			30 126
<b>Total: World Bank – Earmarked</b>			<b>1 340 126</b>
<b>WORLD FOOD PROGRAMME</b>			
Collaboration on enhancing targeted food distribution through biometric data management in South Sudan			2 286 259
Collaboration on enhancing targeted food distribution through biometric data management in South Sudan			1 088 120
Fostering shock response capacities for social protection and economic integration, with a focus on the rights of the Venezuelan population and their host communities, in disaster risk-prone areas			172 366
Funds received in 2019 – to be allocated			131 337
Provision of cash payments to support the voluntary repatriation from Thailand of refugees of Myanmar			83 411
Supplementary feeding for vulnerable HIV and tuberculosis patients in south-eastern Myanmar – net of “for refund”			29 774
Supplementary feeding for vulnerable HIV and tuberculosis patients in south-eastern Myanmar – for refund			(3 816)
<b>Total: World Food Programme – Earmarked</b>			<b>3 787 451</b>

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	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>WORLD HEALTH ORGANIZATION</b>			
Emergency health assistance for Yemeni populations through implementation of the minimum service package			16 273 581
Assessing the health literacy and health communication needs of Syrian refugees – Turkey			165 000
Enhancing the security of the Ebola response in the Democratic Republic of the Congo using the security communications and analysis network (SCAAN)			156 519
Seconded staff			76 673
Funds received in 2019 – to be allocated			7 172
<b>Total: World Health Organization – Earmarked</b>			<b>16 678 945</b>
<b>YEMEN HUMANITARIAN FUND</b>			
Multi-cluster location assessment – Yemen survey operations			2 082 970
Comprehensive support for internally displaced persons through health-care services in the province of Hodeida – net of “for refund”			(1 764)
<b>Total: Yemen Humanitarian Fund – Earmarked</b>			<b>2 081 206</b>
<b>Subtotal: UNITED NATIONS ORGANIZATIONS AND FUNDS</b>			<b>211 862 621</b>
<b>PRIVATE SECTOR</b>			
University of the Republic (Uruguay) – Cooperation agreement with the university of the republic (Uruguay)			499 901
USA for IOM – Funds received in 2019 – to be allocated			320 003
AMADEUS – Amadeus incentive – global			271 608
Holocaust Victim Assets Litigation Set – Funds received in 2019 – to be allocated			249 994
JSI Research & Training Institute, Inc./USAID – Building healthy cities – Indonesia			173 608
Stiftung Entwicklungs-Zusammenarbeit Baden-Württemberg (SEZ) – Funds received in 2019 – to be allocated			163 383
Ecopetrol S.A. – Colombia: economic alternatives and peacebuilding – development of the sustainable tourism development plan of the municipality of Orito (Putumayo)			163 109
Fundación Telefónica – Promoting digital employability to prevent adolescents and young people from participating in new forms of urban violence – Colombia			161 188
PUM (Netherlands Senior Experts) – Promoting and facilitating diaspora entrepreneurship in Ghana and Ethiopia			159 603
Private sector organization – South and South-East Asia: reducing the vulnerabilities of migrant workers in supply chains – Philippines – net of “for refund”			144 833
Private sector organization – Job placement programme for former victims of trafficking – United Kingdom			136 772
Private sector organization – Fostering the protection of the rights of foreign domestic workers and victims of trafficking – China			132 664
KT Group Hope Sharing Foundation – Digital island Maheshkhali: enhancing access to and quality of public services in rural areas in Bangladesh through information and communications technology – phase III – Bangladesh			122 193
KT Group Hope Sharing Foundation – Poverty reduction through an e-commerce platform for remote rural communities – Bangladesh			112 872
Private sector organization – Promoting ethical recruitment and fair labour practices in home furnishing supply chains in Asia			107 000
Private sector organization – Engaging with multiple governments and recruitment agencies to reduce the trafficking and exploitation of migrant domestic workers in Hong Kong Special Administrative Region, China – China			103 425
FullCycle Holdings, Inc. – Climate action project			100 000
VF Asia Limited – Promoting ethical recruitment and fair labour practices in garment and footwear supply chains – Viet Nam			86 013
Private sector organization – Supporting the responsible employment project of a global electronics company: Malaysia – phase II – Viet Nam			74 433
Olymel – Facilitating the recruitment of 20 Rwandan migrant workers for employment in Canada in the agrifood sector – Rwanda			70 527
Private sector organization – Enhancing the protection of migrant workers in the berry-picking sector through assessment of the recruitment process in Thailand			68 186
Private sector organization – Hong Kong Special Administrative Region, China: victim assistance fund			55 407
Private sector organization – Promoting ethical recruitment and fair labour practices in apparel supply chains			54 369
C&A Foundation – Strengthening the capacities of the state government, civil society and the private sector in Puebla to prevent, detect and assist victims of trafficking in persons and forced and child labour			50 000
USA for IOM – IOM global assistance fund			50 000
Mitsubishi Corporation – Mentorship and training for women empowerment and female head of household vocational and IT training – Iraq			45 454
Private sector organization – Promoting ethical recruitment and fair labour practices in garment and footwear supply chains – Viet Nam			39 029
BP Exploration (Caspian Sea) Ltd. – Supporting the establishment of effective migration management in Azerbaijan (SEMMA)			29 441

C/111/3  
Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>PRIVATE SECTOR (continued)</b>			
Private sector organization – Promoting ethical recruitment practices in supply chains in Asia – Thailand			27 844
Karl Kahane Foundation – Fostering across borders – United Kingdom			27 352
Private sector organization – Supporting the recovery of survivors of human trafficking through employment opportunities in Bangkok – Thailand			22 599
Private sector organization – Viet Nam: eliminating slavery and human trafficking in the natural stone industry			20 446
USA for IOM – Translation of the world migration report 2020 into the IOM official languages			16 000
Adelphi Research – Environmental degradation, climate change and migration: global review of research and forecasts – Germany			15 990
Samsung Electronics Co. Ltd – Malaysia: training workshop on the promotion of ethical recruitment and fair labour practices in the Samsung supply chain – Republic of Korea			15 584
Louis Berger U.S., Inc. – Providing institutional support to the skills and migration components of the skills for employment programme – Nepal			14 413
Samsung Electronics Hungary – Hungary and Poland: training workshop for the promotion of ethical recruitment and fair labour practices in electronics supply chains			14 090
Private donations on the IOM website – online project contributions			12 712
University of Sussex – Brokered migration for domestic and construction work in Myanmar: examining the relevance of the slavery and trafficking discourse – net of “for refund”			9 118
Puls Trading Far East, Ltd – Assessing potential vulnerabilities, diversity, inclusion and general well-being of internal migrants working in H&M supplier factories in Myanmar			7 500
Fundación La Caixa – TandEM: towards empowered migrant youth in southern Europe – Italy			5 501
Private/Online donations – Funds received in 2019 – to be allocated			4 207
Samsung Electronics, Malaysia – Malaysia: training workshop on the promotion of ethical recruitment and fair labour practices in the Samsung supply chain – Republic of Korea			2 900
Orchid Cellmark Limited – Funds received in 2019 – to be allocated			2 280
Baden-Wuerttemberg Foundation for Development Cooperation (SEZ) – Funds received in 2019 – to be allocated			1 634
Philip Morris International – Improving the livelihood of former combatants and reducing the return to armed conflict – Colombia – for refund			(21 408)
<b>Subtotal: PRIVATE SECTOR</b>			<b>3 943 776</b>
<b>OTHER ORGANIZATIONS</b>			
Global Fund to Fight AIDS, Tuberculosis and Malaria – Middle East response: ensuring continuity of treatment and essential services for people affected by HIV/AIDS, tuberculosis and malaria in Iraq, Jordan, Lebanon, the Syrian Arab Republic and Yemen			7 925 043
African Development Bank – Somalia: Transition support facility – grant to finance improving access to water and sanitation in Somalia			4 524 618
Global Fund to Fight AIDS, Tuberculosis and Malaria – Middle East HIV, tuberculosis and malaria response – Jordan	2 827 165		
Council of Europe Development Bank – Financial assistance from the migrant and refugee fund for unaccompanied child migrants and refugees in Greece – Greece			2 197 802
Gavi Alliance – Gavi health system strengthening programme for the government of South Sudan			1 980 057
Save the Children Myanmar/Global Fund to Fight AIDS, Tuberculosis and Malaria: tuberculosis prevention and control for vulnerable populations – Myanmar	26 870		1 381 977
Global Fund to Fight AIDS, Tuberculosis and Malaria – Middle East response: ensuring continuity of treatment and essential services for people affected by HIV/AIDS, tuberculosis and malaria in Iraq, Jordan, Lebanon, the Syrian Arab Republic and Yemen			1 295 444
African Development Bank – Somalia: transition support facility – grant to finance improving access to water and sanitation in Somalia			1 201 424
African Development Bank – Humanitarian emergency assistance for cyclone and flood victims – Somalia			1 000 000
United Way Worldwide – Productive integration of Venezuelan migrants programme			1 000 000
African Development Bank – Improving access to water and sanitation in Somalia			965 410
Save the Children Myanmar/Global Fund to Fight AIDS, Tuberculosis and Malaria – Regional artemisinin initiative to elimination (RAI2E) – Myanmar	12 145		943 773
Save the Children Myanmar/Global Fund to Fight AIDS, Tuberculosis and Malaria: HIV prevention, care and treatment for key populations – Myanmar	28 879		847 476
International Rescue Committee – Athens – Promoting access to health care in Rakhine state – Myanmar			875 873
Qatar Charity – Strengthening health systems to improve access to health-care services among Rohingya refugees in Ukhiya and Teknaf upazilas in Cox's Bazar, Bangladesh			700 000
Global Fund to Fight AIDS, Tuberculosis and Malaria – Transwomen without borders against transphobia and HIV/AIDS – Argentina			585 253
Swedish Red Cross – Family reunification resettlement cases to Sweden			576 864
Council of Europe Development Bank – Enhancing reception capacities to accommodate vulnerable migrants – North Macedonia			526 901
Council of Europe Development Bank – Financial assistance from the migrant and refugee fund for the Sarajevo Usivak reception facility			352 035
Asian Development Bank – Greater Mekong Subregion: capacity-building for HIV/AIDS prevention – phase II – Myanmar			323 500
Council of Europe Development Bank – Albania: Kapshtica reception facility			263 736

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>OTHER ORGANIZATIONS (continued)</b>			
United Way Worldwide – Promoting digital employability to prevent adolescents and young people from participating in new forms of urban violence – phase II – Colombia			255 000
OXFAM Novib – Work in progress: youth empowerment skills and knowledge development – phase II – Somalia			236 753
Council of Europe Development Bank – Financial assistance from the migrant and refugee fund for the Usivak facility – Bosnia and Herzegovina			222 965
Council of Europe Development Bank – Strengthening the capacities of the municipality of Gevgelija to meet the environmental challenges of migration – North Macedonia			178 971
Qatar Charity – Sarajevo – Qatar charity support for the response to the refugee and migrant situation in Bosnia and Herzegovina			178 427
Bibliothèques Sans Frontières – Access to information and cross-sectoral services for Rohingya refugee populations			177 108
Council of Europe Development Bank – Migrants and refugees in North Macedonia – phase III			156 076
Shelterbox – In-kind contributions	135 714		
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			135 166
Geneva Centre for the Democratic Control of Armed Forces – Funds received in 2019 – to be allocated			112 233
Qatar Charity – Early recovery shelter support in Malawi			100 001
Global Fund to Fight AIDS, Tuberculosis and Malaria – Hosting the global fund steering committee secretariat in Somalia			99 980
Global Fund to End Modern Slavery – Enhancing fair and ethical recruitment to combat modern slavery, including trafficking and forced labour, in international labour migration – Viet Nam			99 623
Plan International Guinée – Reinforcement and decentralization of the response to tuberculosis and HIV/AIDS among vulnerable populations in Guinea			83 491
Norwegian Refugee Council – Annual thematic meeting of the platform on disaster displacement: striving together for addressing displacement due to slow- and sudden-onset disasters – Bangladesh			75 798
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			75 000
Center for International Migration and Integration – Assisted voluntary return and reintegration for migrants in situations of vulnerability in Israel – phase V – Austria			73 635
Finnish Refugee Council/European Commission Directorate-General for Migration and Home Affairs – Navigator: towards diversity in Finnish municipalities – Finland			60 233
Christian Children's Fund of Canada – Prevention of irregular migration among children in Chinandega and Rivas – Nicaragua			60 221
Young Africa International – Skills 2 Live			56 014
Irish Red Cross – Family reunification support programme – Ireland			49 883
Habitat for Humanity Trinidad and Tobago – Dominica housing programme			45 000
Verité/US Department of State – Bureau of Democracy, Human Rights and Labor – Promoting safe and fair labour migration from Kenya to the Gulf States			41 100
World Vision – Somalia – Community response map: enhancing two-way communications in Somalia			40 960
RainbowHouse Brussels – Funds received in 2019 – to be allocated			38 534
Caritas Bern – Reimbursable movements to/from Switzerland			34 700
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			33 396
University of Bedfordshire/UK Home Office – Vulnerability to human trafficking and modern slavery: a comparative study of Albania, Nigeria and Viet Nam – United Kingdom – net of “for refund”			32 550
International Committee of the Red Cross – Mexico – Supporting the activities of the regional conference on migration – Costa Rica			30 072
Youth to Youth in Health – Marshall Islands: improving access to menstrual hygiene products and mental health care through the cookhouse confidential project			30 000
West Midlands Children's Services: Solihull Metropolitan Borough Council Children's Services – Online information advice and guidance package on providing care and support to unaccompanied asylum-seeking children – United Kingdom			24 034
Norwegian Refugee Council – Caribbean migration consultations towards a framework for regional cooperation on human mobility in the context of disasters and the adverse effects of climate change – Trinidad and Tobago – net of “for refund”			23 165
Women's Refugee Commission/US Office of Foreign Disaster Assistance – IOM–Women's Refugee Commission: piloting the “I'm here” approach in South Sudan			22 470
Caritas Bern – Reimbursable movements to Switzerland			22 456
Croix-Rouge Genevoise – Return and reintegration assistance programme for people in an irregular situation in the canton of Geneva			20 020
Stichting Mayday Rescue Foundation – Resettlement of vulnerable cases – Jordan			19 530
Irish Red Cross – Family reunification support programme – Ireland			18 805
Pacific Community – Marshall Islands: Ailuk community disaster risk management plan			16 470
Syracuse University – Student mobility programme for Syracuse university in Ghana (2019)			15 199
Red Cross Luxembourg – Funds received in 2019 – to be allocated			13 967
Stichting Mayday Rescue Foundation – Resettlement of vulnerable cases – Jordan			13 751



C/111/3  
Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
<b>OTHER ORGANIZATIONS (continued)</b>			
Red Cross – Association Cantonale Bernoise – Reimbursable movements to/from Switzerland			12 520
Norwegian Refugee Council – Internal Displacement Monitoring Centre/US Office of Foreign Disaster Assistance – Stakeholder meeting on climate change and disaster displacement in the Pacific			12 000
Swiss Red Cross Valais – reimbursable movements to/from Switzerland			10 752
Red Cross – Association Cantonale Bernoise – Reimbursable movements to/from Switzerland			10 207
Shelterbox – Distribution of emergency shelter and non-food items to communities in Ethiopia			9 197
Norwegian Refugee Council – Supporting the activities of the regional conference on migration – Costa Rica			7 194
Center for International Migration and Integration – Assisted voluntary return and reintegration for migrants in vulnerable situations in Israel – phase IV – Austria			6 716
Caritas Aargau – Reimbursable movements to/from Switzerland			6 644
Stichting HVO Querido – Funds received in 2019 – to be allocated			6 494
Christian Children's Fund of Canada – Campaign to prevent irregular migration with a focus on migrant children – Nicaragua			6 000
Stichting HVO Querido/European Commission Directorate-General for Migration and Home Affairs – Safe and adequate return, fair treatment and early identification of victims of trafficking – Netherlands			5 822
Centre Social Protestant – Reimbursable movements to Switzerland			5 219
Fondation Neuchateloise pour la coordination de l'action sociale (FAS) – Open your eyes! – action weeks and awareness-raising bus			5 086
Centre Social Protestant – Reimbursable movements to/from Switzerland			4 244
KOGED/Erasmus Plus – SUMIGRE: supporting professional development of migration-related educators – Hungary – net of “for refund”			3 891
Le Monde selon les femmes – Preventing sexual and gender-based violence against migrants and strengthening support for victims (PROTECT) – Hungary			3 752
Council of the Baltic Sea States – Paving the way for a harmonized operational framework in the Baltic Sea region – Ukraine			3 667
Red Cross Bern – reimbursable movements to Switzerland			3 233
Swiss Red Cross Zurich – reimbursable movements to/from Switzerland			3 155
Fundatia Schottener Servicii Sociale – INTERACT Plus: integrated services for migrants and social and intercultural dialogue – Romania			3 117
Caritas Aargau – Reimbursable movements to Switzerland			3 006
Caritas Neuchâtel – Reimbursable movements			2 860
Swiss Red Cross Olten – Funds received in 2019 – to be allocated			2 777
Asociatia Ecumenica a Bisericii – INTERACT Plus: integrated services for migrants and social and intercultural dialogue – Romania			1 616
Human Rights Association Austria – Funds received in 2019 – to be allocated			1 512
Asociatia Global Help – INTERACT Plus: integrated services for migrants and social and intercultural dialogue – Romania			1 438
Council of the Baltic Sea States – Europe: training events and technical support to build capacity on migration management – Belgium			1 203
Slovo 21 – Europe: training events and technical support to build capacity on migration management – Belgium			1 033
Caritas Aargau – Funds received in 2019 – to be allocated			621
Fundatia Schottener Servicii Sociale – INTERACT Plus: integrated services for migrants and intercultural dialogue in Romania – for refund			(12)
Red Cross Luxembourg – Fostering across borders – United Kingdom – net of “for refund”			(1 405)
African Development Bank – Socioeconomic reintegration of ex-combatants and youth at risk project – Somalia – net of “for refund”			(3 709)
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 – for refund			(8 583)
<b>Subtotal: OTHER ORGANIZATIONS</b>	<b>3 030 773</b>		<b>32 621 212</b>
Promissory note repayments			43 573 075
Net interest and other income		19 029 035	
Refugees, migrants, sponsors and others			125 410 344
Year-end net accrual adjustments of down payment			(253 360 061)
<b>GRAND TOTAL CONTRIBUTIONS</b>	<b>5 773 273</b>	<b>47 576 152</b>	<b>2 020 792 198</b>
<b>TOTAL: REVENUE – CONTRIBUTIONS AND OTHER</b>			<b>2 074 141 623</b>



**GOVERNMENT OF GUATEMALA – GUATEMALA FIDUCIARY FUND****Statement of resources and expenditure for the year ended 31 December 2019**

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

	USD	
	2019	2018 (restated)
<b>RESOURCES</b>		
<b>FONAPAZ</b>		
Health and Well-being Project – PROSABIE	21	21
Integrated Development Programmes for Communities – PRODIC	46	46
Rehabilitation Projects – PRODIC REHABILITACION	1	1
Administrative – FUNCIONAMIENTO	(97)	823
Technical Programmes Executive Branch I – PTV	50	74
Technical Programmes Executive Branch II – PTP	364	362
Border Development Programme Guatemala/Mexico – PRODESFRO	(6)	73
Supervision – SUPERVISION	1	1
	<b>380</b>	<b>1 401</b>
<b>SCEP</b>		
Urban and Rural Community Support Programme – SCEP	(40)	31
	<b>(40)</b>	<b>31</b>
Foreign exchange revaluation of balance carried forward	72 542	(771 633)
<b>TOTAL RESOURCES</b>	<b>72 882</b>	<b>(770 201)</b>
<b>EXPENDITURE</b>		
<b>FONAPAZ</b>		
Health and Well-being Project – PROSABIE	21	21
Integrated Development Programmes for Communities – PRODIC	46	46
Rehabilitation Projects – PRODIC REHABILITACION	1	1
Technical Programmes Executive Branch I – PTV	63	63
Technical Programmes Executive Branch II – PTP	364	362
Border Development Programme Guatemala/Mexico – PRODESFRO		73
Supervision – SUPERVISION	1	1
	<b>496</b>	<b>567</b>
<b>SCEP</b>		
Urban and Rural Community Support Programme – SCEP	(40)	31
	<b>(40)</b>	<b>31</b>
<b>TOTAL EXPENDITURE</b>	<b>456</b>	<b>598</b>
<b>EXCESS OF RESOURCES FOR THE YEAR</b>	<b>72 426</b>	<b>(770 799)</b>
<b>MOVEMENT OF RESOURCES</b>		
<b>Resources brought forward at the beginning 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>
<b>Resources carried forward at the end of the year</b>		
FONAPAZ	14 957 777	14 885 351
SCEP	(413 321)	(413 321)
	<b>14 544 456</b>	<b>14 472 030</b>

## GOVERNMENT OF GUATEMALA – GUATEMALA FIDUCIARY FUND (continued)

### Statement of assets and liabilities at 31 December 2019

	USD	
	2019	2018
<b>ASSETS</b>		
Bank and cash	95 878	36 408
Accounts receivable	18 707 900	18 672 462
<b>TOTAL ASSETS</b>	<b>18 803 778</b>	<b>18 708 870</b>
<b>LIABILITIES AND FUNDS</b>		
Accounts payable	4 259 322	4 236 840
Resources carried forward at the end of the year	14 544 456	14 472 030
<b>TOTAL LIABILITIES AND FUNDS</b>	<b>18 803 778</b>	<b>18 708 870</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 7.70 at 31 December 2019 (7.74 at 31 December 2018).