

COUNCIL

113th Session

FINANCIAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

TABLE OF CONTENTS

REPORT OF MANAGEMENT	2
OPINION OF THE EXTERNAL AUDITOR	3
FINANCIAL HIGHLIGHTS.....	7
STATEMENT OF FINANCIAL POSITION.....	14
STATEMENT OF FINANCIAL PERFORMANCE.....	15
STATEMENT OF CHANGES IN EQUITY	16
STATEMENT OF CASH FLOWS	17
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS (OPERATIONAL PROGRAMMES)	18
STATEMENT OF FINANCIAL PERFORMANCE AND BUDGET COMPARISON (ADMINISTRATIVE PROGRAMME).....	19
NOTES TO THE FINANCIAL STATEMENTS.....	20
 APPENDICES	
Appendix 1 Assessed contributions (administrative programme)	59
Appendix 2 Outstanding assessed contributions (administrative programme).....	63
Appendix 3 Statement of financial performance by service	66
Appendix 4 Sources and application of Operational Support Income	67
I. Operational Support Income.....	67
II. Operational Support Income reserve.....	68
III. Operational Support Income reserve drawdown	68
IV. IOM Development Fund.....	69
Appendix 5 Expenditure by location.....	70
Appendix 6 Refugee Loan Fund	74
Appendix 7 List of voluntary contributions by donor (operational programmes)	76
Appendix 8 List of voluntary contributions by donor and programme/project (operational programmes)	78
Appendix 9 List of services in kind received	124

REPORT OF MANAGEMENT



International Organization for Migration (IOM)
The UN Migration Agency

21 April 2022

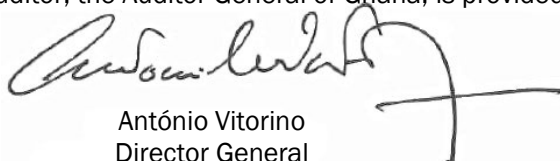
REPORT OF MANAGEMENT

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.

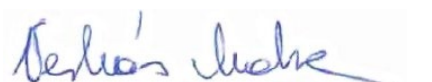
To the best of our knowledge, the financial statements fairly present the Organization's financial position at 31 December 2021. During the external audit process, IOM provided the Ghana Audit Service with all relevant information and access as agreed in the terms of the audit engagement. The opinion 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

OFFICE OF THE AUDITOR-GENERAL

My Ref. No.: AG/01/22/22

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

24 May 2022

Your Ref No.:

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 2021

Sir,

I have the honour to transmit the financial statements of the International Organization for Migration for the year ended 31 December 2021. I have audited these statements and have expressed my opinion thereon.

Please accept the assurances of my highest consideration.

Yours sincerely,

Johnson Akuamoah Asiedu
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 AUDITOR'S REPORT

The Chairman
The 113th Council
International Organization for Migration

Report on the financial statements

We have audited the accompanying financial statements of the International Organization for Migration (IOM) which comprise the statement of financial position as at 31 December, 2021 and the statement of financial performance, the statement of changes in net assets, the statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of IOM as at 31 December, 2021, and of its financial performance and cash flows for the year then ended in accordance with the International Public Sector Accounting Standards (IPSAS).

Basis of Opinion

We conducted our audit in accordance with the International Standards on Auditing. Our responsibilities under those standards are described in the section below entitled "Auditor's responsibilities for the audit of the financial statements". We are independent of IOM in accordance with the ethical requirements relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of management and those charged with governance for the financial statements

The Director General is responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS and for such internal control as the Director General determines to be necessary to enable the preparation of the financial statements that are free from material misstatements, whether due to fraud or error.

OPINION OF THE EXTERNAL AUDITOR (continued)

In preparing the financial statements, the Director General is responsible for assessing the ability of IOM to continue as a going concern, disclosing, as applicable, matters related to the going concern basis of accounting unless the Director General intends either to liquidate IOM or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the financial reporting process of IOM.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance that the financial statements are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the International Standards on Auditing (ISA) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

As part of an audit, in accordance with the ISA, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- a. Identify and assess the risks of material misstatement in the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than the risk of not detecting one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentation or the overriding of internal control;
- b. Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls of IOM;
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Director General;

OPINION OF THE EXTERNAL AUDITOR (continued)

- d. Draw conclusions as to the appropriateness of the Director General's use of the going-concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists in relation to events or conditions that may cast significant doubt on the ability of IOM to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause IOM to cease to continue as a going concern; and
- e. Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicated with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that we identify during our audit.

Report on other legal and regulatory requirements

Furthermore, in our opinion, the transactions of IOM that have come to our notice or that we have tested as part of our audit have, in all significant respects, been in accordance with the financial regulations and rules of IOM.

In accordance with Article 12 of the Financial Regulations and Rules, we have also issued a long form report of our audit of IOM.



Johnson Asiedu Akuamoah
Auditor-General of Ghana
(External Auditor)

Accra, Ghana
24 May, 2022

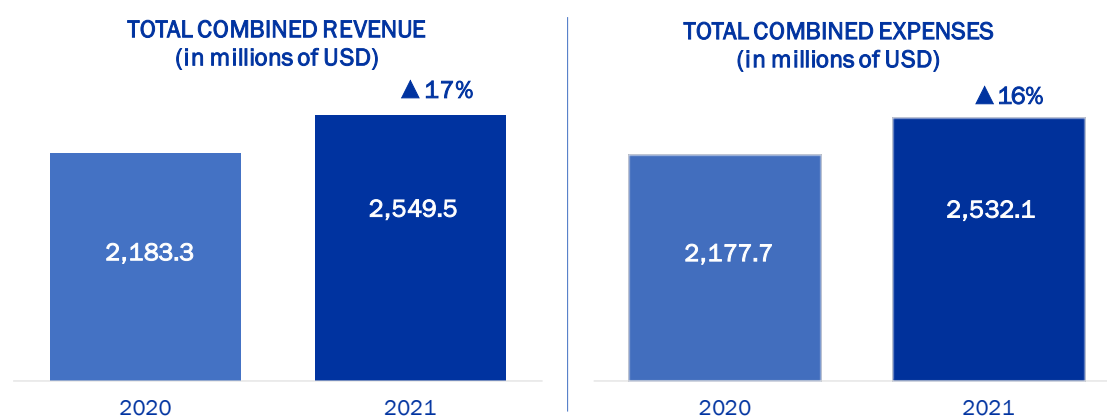
FINANCIAL HIGHLIGHTS

OVERVIEW

Introduction

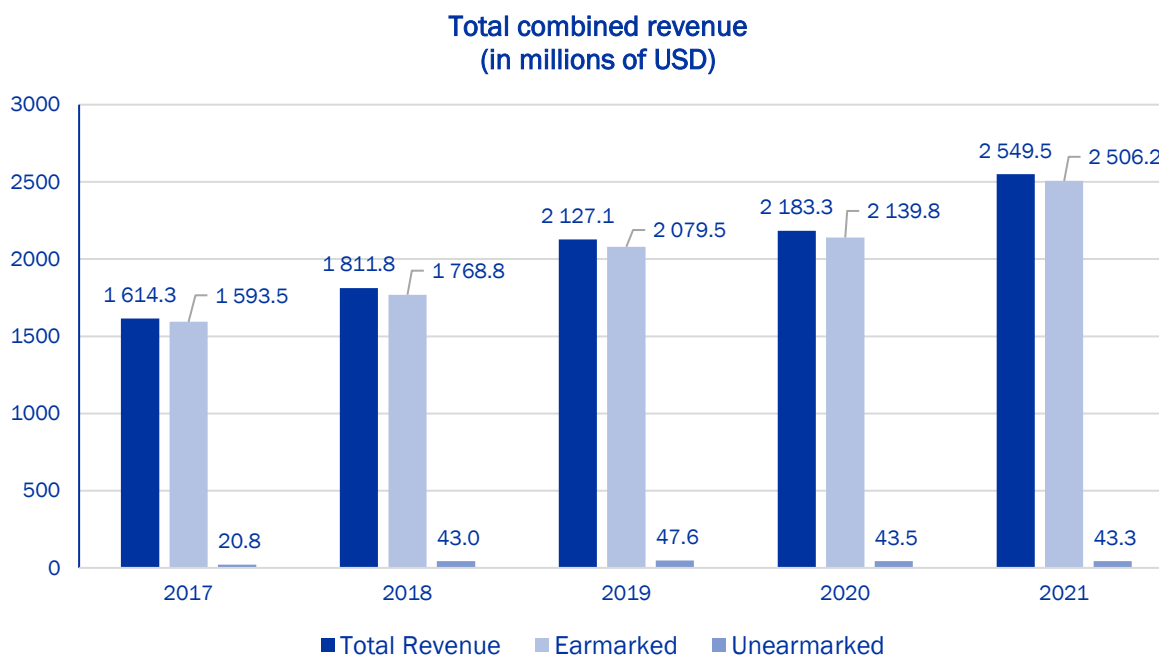
1. During 2021, IOM continued to focus on the effective implementation of its programmatic activities and weathering the effects of the ongoing COVID-19 pandemic. While the impact of the COVID-19 pandemic on the way IOM conducted its business remained significant, the measurable impact on financial performance in 2021 and the financial position of the Organization at the end of the year was limited, as it was in 2020.

2. In 2021, total combined revenue increased to USD 2,549.5 million (2020 (restated): USD 2,183.3 million) and total expenditure increased to 2,532.1 million (2020 restated: USD 2,177.7 million) leaving a higher surplus of USD 17.4 million compared to the restated 2020 surplus of USD 5.6 million, before foreign exchange gains and losses.



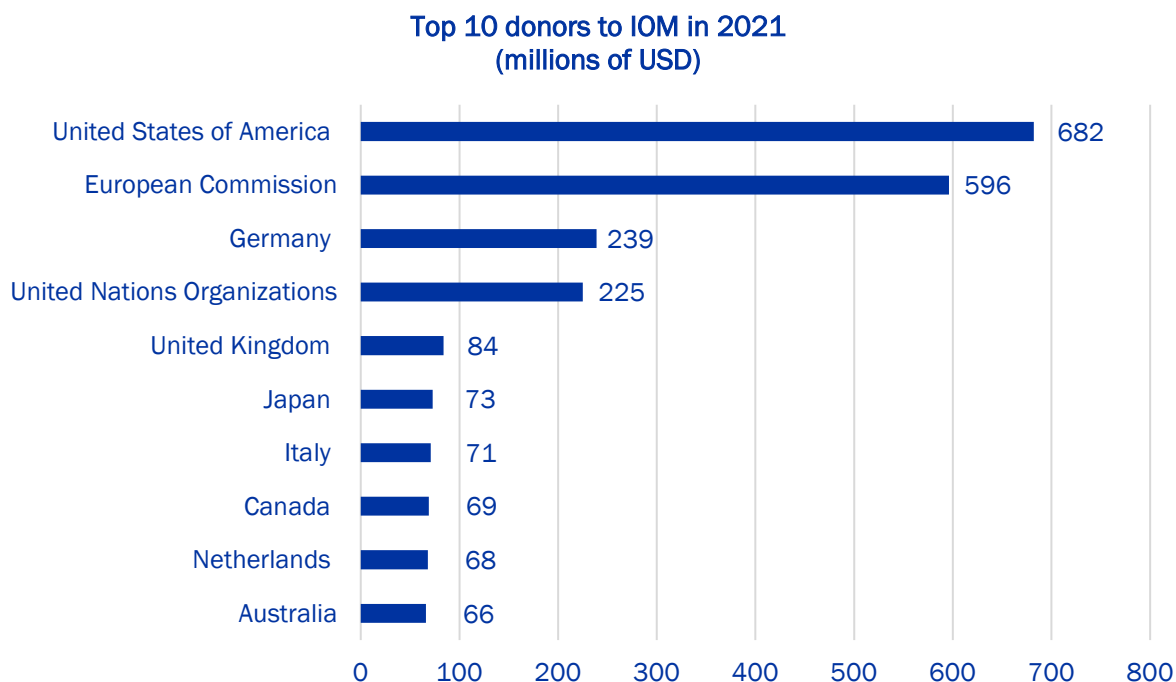
Revenue

3. In 2021, there was a 17 per cent increase in the total combined revenue compared with 2020. Total combined revenue – comprising assessed contributions under the administrative programme and voluntary contributions under the operational programmes, including interest and other income – reached USD 2,549.5 million in 2021, compared with the restated 2020 figure of USD 2,183.3 million.



4. IOM also saw a 5 per cent increase in deferred revenue under the operational programmes. Deferred revenue relates to contributions received from donors in advance of performance delivery for activities to be completed beyond 2021 and reached USD 1,392.6 million as at 31 December 2021, compared with USD 1,320.2 million as at 31 December 2020.

5. The graph below presents the top ten donors to the Organization in 2021, with combined assessed and voluntary contributions totalling USD 2,172.6 million, which represents 89 per cent of the total combined revenue of the Organization.



6. Earmarked voluntary contributions under the operational programmes amounted to USD 2,348.8 million (2020: USD 2,010.8 million), which included softly earmarked contributions of USD 21million (2020: USD 86.7 million) for IOM country operations and humanitarian appeals.

7. Unearmarked (core) contributions were received from the following Governments: Austria, Belgium, Cyprus, Denmark, France, Ireland, Lithuania, Netherlands, Norway, Portugal, Republic of Korea, Sweden, Switzerland, United Kingdom and United States of America, totalling USD 38.8 million (2020: USD 31.3 million).

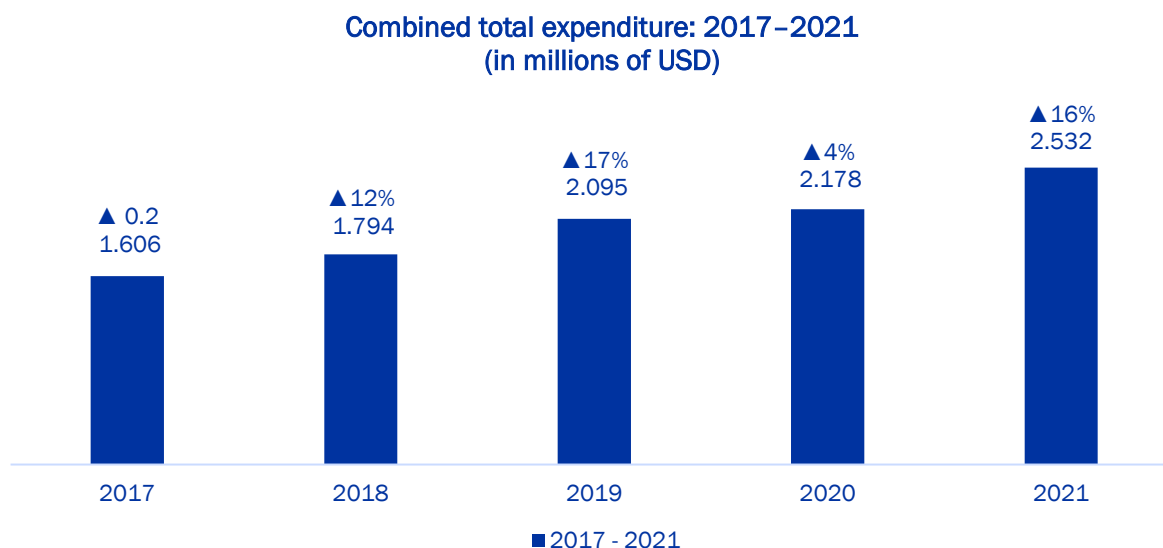
8. The flexible funding (unearmarked and softly earmarked contributions) made available to IOM, and particularly the unearmarked (core) contributions received, provide vital support to IOM and allow the Organization to invest in institutional initiatives targeting the strengthening of its core functions in support of implementing its mandate and providing the much-needed assistance to its beneficiaries and populations in need.

Expenditures

9. The combined total expenditure of IOM reached USD 2,532.1 million in 2021, representing an increase of USD 354.4 million (an increase of 16 per cent compared with the 2020 restated result of USD 2,177.2 million).

Expenditure	USD million		Difference	
	2021	2020 (restated)	% of total expenditure	USD million
Administrative programme	62.6	60.5	2%	2.1
Operational programmes	2 469.5	2 117.2	98%	352.3
Total expenditure for the year (excluding exchange rate differences)	2 532.1	2 177.7	100%	354.4

10. The graph below presents the combined total expenditure for the period 2017 to 2021, including the percentage increase per year.



11. IOM was required to provide a continued extensive level of humanitarian assistance during 2021 as a result of crises in Afghanistan (also affecting neighbouring countries including the Islamic Republic of Iran, Kazakhstan, Pakistan, Tajikistan, Turkmenistan, and Uzbekistan), Bangladesh, the Democratic Republic of the Congo, Ethiopia, Haiti, Mozambique (Cabo Delgado crisis and tropical cyclones), Nigeria, South Sudan and Yemen, together with regional crisis situations in the Central Sahel (affecting Benin, Burkina Faso, Côte d'Ivoire, Ghana, Mali, the Niger, and Togo); Central America as a result of regional migration from South America (affecting Colombia, Costa Rica and Panama); Latin America and the Caribbean as a result of the situation in the Bolivarian Republic of Venezuela (affecting Argentina, the Plurinational State of Bolivia, Brazil, Chile, Colombia, Costa Rica, the Dominican Republic, Ecuador, Guyana, Mexico, Panama, Paraguay, Peru, Trinidad and Tobago and Uruguay, as well as the islands of Aruba and Curaçao); the Horn of Africa as a result of the large-scale migration in the region (affecting Djibouti, Ethiopia, Somalia, and Yemen); and the Syrian Arab Republic and surrounding region (affecting Iraq, Jordan, Lebanon, the Syrian Arab Republic and Turkey).

12. 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 2.7 million during 2021 (2020: USD 2.1 million). The funds have been transferred by IOM to the United Nations Special Purpose Trust Fund on behalf of the contributing donors.

13. The number of financially active projects was 3,396 during the year (2020: 3,246). At 31 December 2021, 2,656 projects remained active (2020: 2,570). In 2021, 17,761 staff (excluding consultants) were employed in 523 field locations throughout the world (2020: 16,257 staff in 450 field locations).

14. 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 2021.

ADMINISTRATIVE PROGRAMME

15. The administrative programme remains a very small part of total expenditure, accounting for 2 per cent of consolidated expenditure in 2021.

16. At 31 December 2021, total outstanding assessed contributions amounted to CHF 13.8 million, a decrease of CHF 4.2 million compared with the previous year (2020: CHF 18 million). Of the total outstanding assessed contributions, CHF 0.3 million relates to three Member States that have concluded payment plans (see Appendix 2 for the list of outstanding assessed contributions at 31 December 2021).

17. In line with the increase in outstanding assessed contributions, the amount of aged receivables (contributions for 2020 and prior years) within the total outstanding assessed contribution receivable

balance has increased compared with the previous year by CHF 2.9 million (2020: increase of CHF 2.7 million). The total outstanding assessed contributions requiring a provision increased to CHF 9 million at 31 December 2021 (2020: CHF 6.1 million).

18. Assessed contributions for the 2021 administrative programme totalled CHF 53.2 million (2020: CHF 52.2 million). Programme expenditures during the year of CHF 53.2 million (2020: CHF 51.8 million) resulted in a surplus of CHF 26 (2020: surplus of CHF 0.4 million) before provision for doubtful receivables. After factoring in the above-mentioned increase in the provision for doubtful receivables of CHF 2.9 million and the excess of expenses brought forward at the beginning of the year of CHF 3.7 million the administrative programme ended with a deficit of CHF 6.6 million (2020: deficit of CHF 3.7 million), on a modified accruals (budgetary) basis.

19. 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.

20. The total number of IOM Member States is 174 (2020: 173).

OPERATIONAL PROGRAMMES

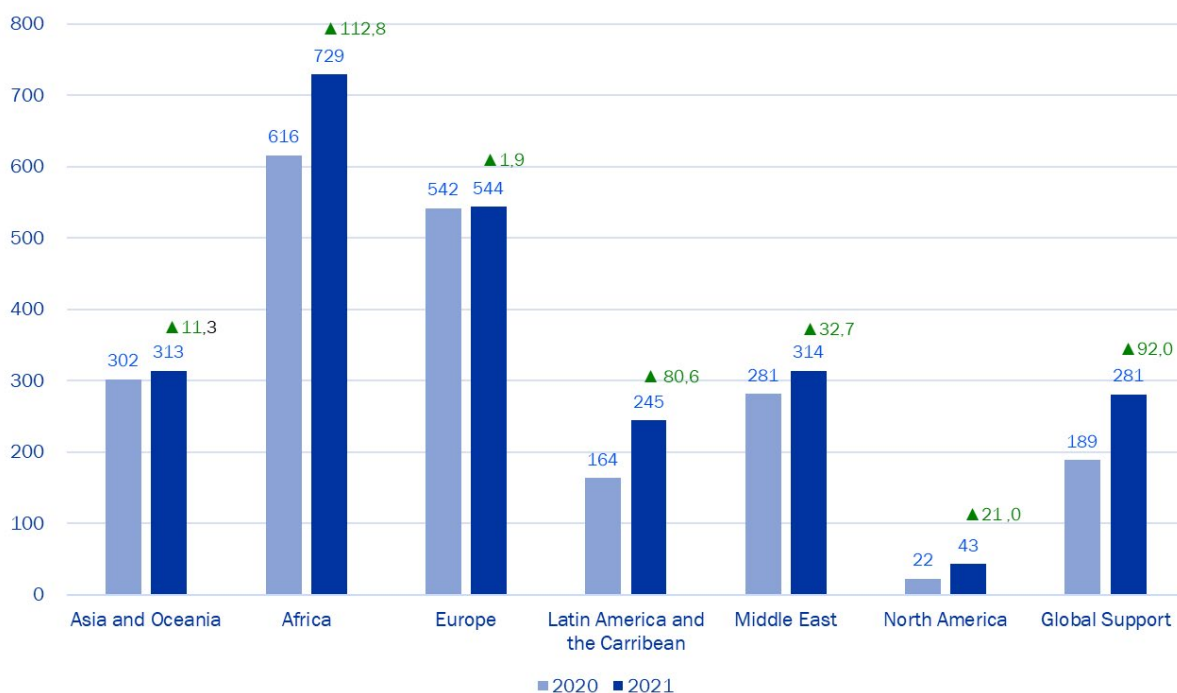
21. The Summary update on the Programme and Budget for 2021 (C/112/7) estimated expenditure of approximately USD 2,313.9 million for the operational programmes of IOM, based on the information available at that time.

22. Total expenditure realized under the operational programmes increased by USD 352.3 million, from USD 2,117.2 million in 2020 to USD 2,469.5 million in 2021, a 17 per cent increase overall.

23. The field locations with the highest levels of expenditure were (in descending order) as follows: Greece, Iraq, Bangladesh, Colombia, Turkey, South Sudan, Yemen, Nigeria, Ethiopia and Afghanistan, representing 40 per cent of total operational expenditure. Appendix 5 lists total expenditure by field location,

24. Total expenditure, by geographical segment, is summarized in the graph and table below.

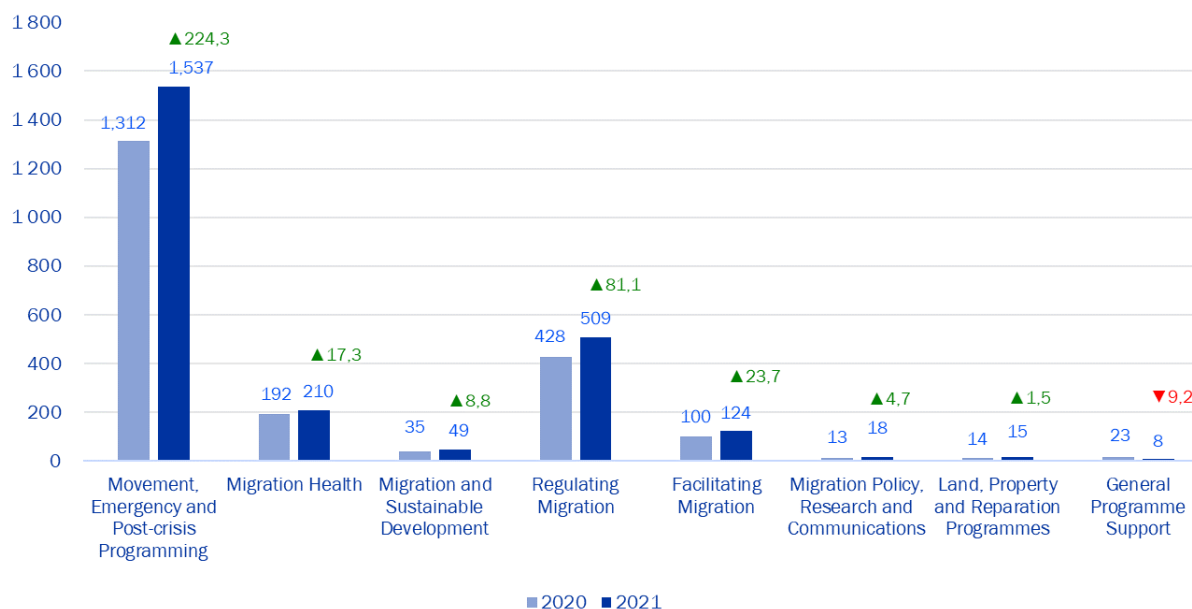
Total expenditure by geographical segment – operational programmes
(in millions of USD)



Operational programmes expenditure by geographical segment	USD million		
	2021	2020 (restated)	Increase/ (Decrease)
Asia and Oceania	313.7	302.4	11.3
Africa	729.0	616.2	112.8
Europe	544.0	542.1	1.9
Latin America and the Caribbean	244.5	163.9	80.6
Middle East	314.0	281.3	32.7
North America	43.3	22.3	21.0
Global Support/Services	281.0	189.0	92.0
Total	2 469.5	2 117.2	352.3

25. Total expenditure, by service classification, is summarized in the graph and table below.

**Total expenditure by service classification – operational programmes
(in millions of USD)**



Operational programmes expenditure by service classification	USD million		
	2021	2020 (restated)	Increase/ (Decrease)
Movement, Emergency and Post-crisis Programming	1 537.1	1 312.8	224.3
Migration Health*	209.6	192.2	17.4
Migration and Sustainable Development	48.5	39.7	8.8
Regulating Migration	509.3	428.2	81.1
Facilitating Migration	123.8	100.1	23.7
Migration Policy, Research and Communications	18.1	13.4	4.7
Land, Property and Reparation Programmes	15.3	13.8	1.5
General Programme Support	7.8	17.0	(9.2)
Total	2 469.5	2 117.2	352.3

* 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.

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

- Movement, Emergency and Post-crisis Programming increased by USD 224.3 million. The increase in activities was mainly due to: resettlement assistance primarily in the Global Support/Services segment and Europe; emergency response and assistance to displaced persons activities primarily across Africa and Latin America and the Caribbean; increased community stabilization activities primarily in Africa and the Middle East; and peacebuilding and preservation activities in Africa and Latin America and the Caribbean. This increase was partially offset by a reduction in camp coordination camp management and emergency shelter and non-food item activities in Europe.
- Migration Health increased by USD 17.4 million, primarily due to increased activities within the Global Support/Services segment related to Migration Health Assessments and Travel Health Assistance, and Health Services for United Nations Personnel; and increased Migration Health activities in Africa and Latin America and the Caribbean.
- Migration and Sustainable Development increased by USD 8.8 million, across Asia and Oceania, Europe, the Middle East and Latin America and the Caribbean mainly due to increased economic/community development activities.
- Regulating Migration increased by USD 81.1 million primarily as a result of increases in counter-trafficking activities in Africa, return assistance for migrants and governments in Africa, Europe, the Middle East and Latin America and the Caribbean, and activities related to Immigration and Border Management and Protection and Assistance for Migrants in Situations of Vulnerability across most geographical segments, but primarily in Africa and the Middle East.
- Facilitating Migration increased by USD 23.7 million, due to increases in Integration and Social Cohesion activities, facilitated migration services and Labour Migration activities, across all geographical segments, mainly within Europe and Latin America and the Caribbean.
- Migration Policy, Research and Communications increased by USD 4.7 million compared with 2020 owing to increased programming in Migration Policy Activities across most geographical segments.
- Land, Property and Reparation Programmes increased by USD 1.5 million, owing primarily to increased institutional strengthening activities in Latin America.
- General Programme Support decreased by USD 9.2 million primarily in the Global Support/Services segment due to higher project-related overhead income generated in 2021.

Operational Support Income

27. The operational programmes ended in 2021, on a modified accruals (budgetary) basis, with an increase to the Operational Support Income reserve of USD 2.8 million (2020: decrease USD 5.1 million) net of the drawdown of USD 5.7 million, undertaken in compliance with Council Resolution No. 1390 of 24 November 2020, bringing the total reserve balance to USD 65.8 million (2020: USD 62.9 million). See also Appendix 4(II) – Operational Support Income Reserve.

28. Operational Support Income is composed of project-related overhead and miscellaneous income. It is used to cover core structures, an 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.

29. The budget for Operational Support Income was set for the year at USD 128 million. Operational Support Income fluctuates from year to year, as the sources of income vary depending on the level of activities carried out, unearmarked contributions received and interest rates. 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.

30. Actual Operational Support Income amounted to USD 140 million (2020: USD 129.5 million), which exceeded the budgeted total of USD 128 million by USD 12 million. This excess was primarily due to higher than budgeted project-related overhead income. Appendix 4(I) compares the budgeted and the actual sources and application of Operational Support Income for 2021.

31. In compliance with Council Resolution No. 1390 of 24 November 2020, USD 15 million was allocated to support developing Member States and Member States with economy in transition under the

IOM Development Fund, of which USD 13.6 million was allocated to Line 2 and USD 1.4 million allocated to Line 1. See also Appendix 4(I) –Operational Support Income, and Appendix 4(IV) – IOM Development Fund.

Operational Support Income Reserve

32. The Operational Support Income surplus is credited to the Operational Support Income reserve after covering any unbudgeted and unforeseen shortfalls during the year. Based on these criteria, the excess Operational Support Income was USD 12 million (i.e. actual amount minus budgeted amount), which excludes the USD 5.7 million drawdown. The excess Operational Support Income of USD 12 million has been applied as outlined below.

- USD 2.5 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) – Operational Support Income.
- USD 1 million was applied towards unforeseen and unbudgeted project shortfalls that were mainly due to: project budget overruns and unrecoverable costs arising from completed projects. See also Appendix 4(I) – Operational Support Income and Note 22 (section on write-offs).
- The remaining amount of USD 8.5 million has been added to the Operational Support Income reserve in line with the requirements of Council Resolution No. 1390 of 24 November 2020. See also Appendix 4(I) – Operational Support Income.

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2021

Statement I (in US dollars)

	Notes	USD	
		2021	2020 (restated)
ASSETS			
Current assets			
Cash and cash equivalents	4	663 568 045	655 190 311
Short-term investments	5	1 004 979 881	955 176 990
Receivables – non-exchange transactions:			
– voluntary contributions	6	145 958 389	213 314 953
– assessed contributions	6	5 011 547	13 152 991
– other	6	35 289 766	26 173 309
Inventories	7	1 299 473	1 544 438
Other current assets	8	178 996 472	176 354 846
Total current assets		2 035 103 573	2 040 907 838
Non-current assets			
Long-term investments	5	148 181 858	154 780 203
Receivables – assessed contributions	6	204 552	320 802
– other	6	1 027 262	4 577 487
Property, plant and equipment	9	70 047 109	60 105 047
Intangible assets	10	3 062 333	1 192 693
Other non-current assets	8	1 838 479	1 648 393
Total non-current assets		224 361 593	222 624 625
TOTAL ASSETS		2 259 465 166	2 263 532 463
LIABILITIES			
Current liabilities			
Funds received in advance – voluntary contributions	11	1 392 581 492	1 320 208 502
– assessed contributions	11, Appendix 1	1 336 470	924 700
– agency relationships	11	133 395 383	210 121 143
– other	11	24 657 149	20 727 994
Employee benefits liabilities	12	29 879 626	24 656 538
Payables to suppliers	13	255 535 387	225 911 466
Borrowings – building loan	14	402 842	417 441
Other current liabilities	13	23 562 941	24 595 350
Total current liabilities		1 861 351 290	1 827 563 134
Non-current liabilities			
Employee benefits liabilities	12	184 185 086	169 174 588
Borrowings – building loan	14	4 431 287	5 009 318
Refugee Loan Fund – US equity	Appendix 6	20 032 389	24 903 625
Other non-current liabilities	13	5 468 907	4 877 970
Total non-current liabilities		214 117 669	203 965 501
TOTAL LIABILITIES		2 075 468 959	2 031 528 635
NET ASSETS/EQUITY			
Accumulated fund balance	15, 16	121 700 959	169 650 705
Reserves	17	61 287 806	70 644 207
Asset revaluation reserve	9	28 482 684	23 073 889
Actuarial gains/(losses) reserve	12	(27 475 242)	(31 364 973)
TOTAL NET ASSETS/EQUITY		183 996 207	232 003 828
TOTAL LIABILITIES and NET ASSETS/EQUITY		2 259 465 166	2 263 532 463

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

STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 31 DECEMBER 2021

Statement II (in US dollars)

	Notes	Appendices	2021		2020 (restated)				
			TOTAL	ADMINISTRATIVE	OPERATIONAL	TOTAL	ADMINISTRATIVE	OPERATIONAL	
REVENUE									
Earmarked contributions									
Voluntary contributions – earmarked	22	7, 8	2 348 803 769		2 348 803 769	2 010 838 018		2 010 838 018	
Assessed contributions	22	1	60 168 584	60 168 584		53 582 168	53 582 168		
Receipts from refugees, migrants, sponsors, other	22	7, 8	89 548 951		89 548 951	69 410 517	69 410 517		
In-kind contributions	22	7, 8	7 701 409		7 701 409	5 965 810	5 965 810		
Subtotal: Earmarked			2 506 222 713	60 168 584	2 446 054 129	2 139 796 513	53 582 168	2 086 214 345	
Unearmarked contributions									
Interest and other unearmarked revenue (net)	22	7, 8	4 474 297		4 474 297	12 213 847		12 213 847	
Voluntary contributions – unearmarked	22	7, 8	38 787 546		38 787 546	31 288 649	31 288 649		
Subtotal: Unearmarked			43 261 843		43 261 843	43 502 496		43 502 496	
TOTAL REVENUE	22	7, 8	2 549 484 556	60 168 584	2 489 315 972	2 183 299 009	53 582 168	2 129 716 841	
EXPENSES									
Transportation assistance	22		207 138 360		207 138 360	188 276 405		188 276 405	
Medical assistance	22		64 212 237		64 212 237	61 869 814		61 869 814	
Other direct assistance to beneficiaries	22		435 573 344		435 573 344	327 411 145		327 411 145	
Implementing partner transfers	22		266 805 060		266 805 060	212 284 234		212 284 234	
Contractual services (including on behalf of beneficiaries)	22		523 980 270	7 436 591	516 543 679	474 150 609	6 117 254	468 033 355	
Staff salaries and benefits	22		812 455 166	48 672 785	763 782 381	715 485 581	45 844 401	669 641 180	
Travel and subsistence	22		48 672 292	817 799	47 854 493	30 736 324	686 096	30 050 228	
Supplies and consumables	22		144 323 303	2 424 999	141 898 304	144 522 482	4 669 010	139 853 472	
Depreciation and amortization	9, 10, 22		23 112 050	168 892	22 943 158	17 505 210	191 866	17 313 344	
Doubtful receivables	22		3 104 111	3 105 646	(1 535)	2 433 914	2 948 583	(514 669)	
Other expenses	22		2 723 887	643	2 723 244	3 005 485	226	3 005 259	
TOTAL EXPENSES	22	5	2 532 100 080	62 627 355	2 469 472 725	2 177 681 203	60 457 436	2 117 223 767	
SURPLUS/(DEFICIT) FOR THE PERIOD before exchange rate differences			17 384 476	(2 458 771)	19 843 247	5 617 806	(6 875 268)	12 493 074	
Administrative programme revaluation adjustment			(2 014 287)	(2 014 287)		2 171 134	2 171 134		
Exchange gains/(losses)	15, 16		(72 130 201)		(72 130 201)	53 031 051		53 031 051	
SURPLUS/(DEFICIT) FOR THE PERIOD after exchange rate differences			(56 760 012)	(4 473 058)	(52 286 954)	60 819 991	(4 704 134)	65 524 125	
Comprising the following balances:									
Administrative programme			(4 473 058)	(4 473 058)		(4 704 134)	(4 704 134)		
Operational Support Income reserve			7 146 366		7 146 366	6 748 463	6 748 463		
Expenses utilized by the drawdown			(5 700 000)		(5 700 000)	(13 159 000)	(13 159 000)		
Transfer to:									
Reserves			(246 354)		(246 354)	(1 076 133)	(1 076 133)		
Accumulated surpluses/(deficits)			22 831 663		22 831 663	19 763 606	19 763 606		
Accumulated surpluses/(deficits) – exchange transactions			(1 599 434)		(1 599 434)	3 366 624	3 366 624		
Accumulated surpluses/(deficits) – financial instruments – derivatives			255 862		255 862	123 821	123 821		
Currency translations (gains/(losses))			(72 386 063)		(72 386 063)	52 907 230	52 907 230		
Terminations reserve			(2 588 994)		(2 588 994)	(3 150 486)	(3 150 486)		
SURPLUS/(DEFICIT) FOR THE PERIOD	15, 16		(56 760 012)	(4 473 058)	(52 286 954)	60 819 991	(4 704 134)	65 524 125	

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

STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 31 DECEMBER 2021

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)
Net assets/Equity at 31 December 2020		159 001 319	70 644 207	23 073 889	(31 364 973)	221 354 442
Adjustments to opening balance						
Prior period adjustment	3	10 649 386				10 649 386
Opening balance at 1 January 2021		169 650 705	70 644 207	23 073 889	(31 364 973)	232 003 828
Net result for current period (Statement II)		(54 171 018)	(2 588 994)			(56 760 012)
Land and building revaluation:						
– Reversal of accumulated depreciation	9	3 680 182				3 680 182
– Revaluation gain due to currency rate fluctuations	9	2 293 268				2 293 268
– Recognized revaluation	9			5 408 795		5 408 795
Actuarial gains and losses recognized in net assets	12				3 889 731	3 889 731
Terminations reserve	17		(6 519 585)			(6 519 585)
Rapid Response Transportation Fund	17	(679)	679			
Migration Emergency Funding Mechanism	17	248 501	(248 501)			
Subtotal: Movements during 2021		(47 949 746)	(9 356 401)	5 408 795	3 889 731	(48 007 621)
Closing balance at 31 December 2021		121 700 959	61 287 806	28 482 684	(27 475 242)	183 996 207

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

STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31 DECEMBER 2021

Statement IV (in US dollars)

	Notes	USD	
		2021	2020 (restated)
CASH FLOWS FROM OPERATING ACTIVITIES			
Surplus/(Deficit) for the period		(56 760 012)	60 819 991
Non-cash movements			
Non-realized currency (gains)/losses on foreign currency balance		33 380 921	(44 082 099)
Administrative programme revaluation adjustment		2 014 287	(2 171 134)
Financial instruments – derivatives	8, 13	(255 862)	(123 821)
Depreciation and amortization	9, 10	23 112 050	17 505 210
(Gains)/Losses on sale of property, plant, and equipment	9	(147 242)	(801 095)
(Gains)/Losses on sale/maturity of investments	5	801 431	1 366 283
Provision for doubtful debts	6	3 104 111	2 433 914
(Increase)/Decrease in receivables – non-exchange transactions – voluntary contributions	6	64 537 867	22 430 199
(Increase)/Decrease in receivables – non-exchange transactions – assessed contributions	6	3 699 066	(10 882 706)
(Increase)/Decrease in receivables – others	6	(6 180 817)	3 158 371
(Increase)/Decrease in inventories	7	244 965	(366 997)
(Increase)/Decrease in other current assets	8	(8 449 172)	(18 786 384)
(Increase)/Decrease in other non-current assets	8	(296 765)	(231 145)
Increase/(Decrease) in payables relating to employee benefits	12	20 370 941	41 014 671
Increase/(Decrease) funds received in advance – voluntary contributions	11	72 372 990	160 939 546
Increase/(Decrease) funds received in advance – assessed contributions	11	431 078	(93 280)
Increase/(Decrease) funds received in advance – agency relationships	11	(76 725 760)	(30 647 223)
Increase/(Decrease) funds received in advance – others	11	4 166 689	7 784 704
Increase/(Decrease) in payables to suppliers	13	32 240 933	72 049 148
Increase/(Decrease) in other current liabilities	13	(570 334)	(9 712 235)
Increase/(Decrease) in other non-current liabilities	13	590 936	175 460
Increase/(Decrease) in actuarial gains (losses) recognized in net assets	12	3 889 731	(14 434 417)
NET CASH FLOWS FROM OPERATING ACTIVITIES		115 572 032	257 344 961
CASH FLOWS FROM INVESTING ACTIVITIES			
Sale/Maturity (Purchase) of short-term investments	5	(55 768 836)	(474 880 535)
Sale/Maturity (Purchase) of long-term investments	5	983 483	(16 601 940)
Purchase of property, plant and equipment	9	(21 511 985)	(17 027 460)
Sale and transfer of property, plant and equipment	9	532 500	1 122 866
Purchase of intangible assets	10	(2 414 779)	(242 237)
NET CASH FLOWS FROM INVESTING ACTIVITIES		(78 179 617)	(507 629 306)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/(Decrease) in borrowings	14	(398 486)	(401 089)
Contributions from/(Repayments to) the Refugee Loan Fund – US equity	Appendix 6	(4 871 237)	2 288 193
Increase/(Decrease) in terminations reserve	17	(6 519 586)	(14 101 300)
NET CASH FLOWS FROM FINANCING ACTIVITIES		(11 789 309)	(12 214 196)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		25 603 106	(262 498 541)
CASH AND CASH EQUIVALENTS: BEGINNING OF PERIOD		655 190 311	886 988 668
Effect of exchange rate change on cash and cash equivalents		(17 225 372)	30 700 184
CASH AND CASH EQUIVALENTS: END OF PERIOD	4	663 568 045	655 190 311

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 2021 (OPERATIONAL PROGRAMMES)

Statement V(a) (in US dollars)

	USD				
	2021 Programme and Budget*			2021 Actual amounts expressed on comparable basis	Expenses (more)/less than Budget
	Original (C/111/6)	Revision (S/28/6)	Update (C/112/7)		
Movement, Emergency and Post-crisis Programming	408 338 500	941 983 100	1 355 903 600	1 527 796 303	(171 892 703)
Migration Health	89 111 500	175 456 200	210 380 700	208 769 256	1 611 444
Migration and Sustainable Development	24 741 300	28 649 600	39 763 700	44 130 227	(4 366 527)
Regulating Migration	281 061 400	432 000 500	486 488 500	503 049 393	(16 560 893)
Facilitating Migration	72 596 800	120 916 300	120 994 400	121 765 909	(771 509)
Migration Policy, Research and Communications	4 755 300	13 588 200	17 074 800	13 120 206	3 954 594
Land, Property and Reparation Programmes	208 000	9 592 000	13 355 900	15 318 612	(1 962 712)
General Programme Support	32 554 200	60 458 100	69 988 400	30 994 090	38 994 310
Total	913 367 000	1 782 644 000	2 313 950 000	2 464 943 996	150 993 996
Net accrual adjustments				4 528 729	
Total on full accruals (IPSAS) basis				2 469 472 725	

* 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 Note 21 to the financial statements on Budget to Actual Comparisons.

STATEMENT OF FINANCIAL PERFORMANCE AND BUDGET COMPARISON FOR THE PERIOD ENDED 31 DECEMBER 2021 (ADMINISTRATIVE PROGRAMME)

Statement V(b) (in Swiss francs)

	CHF		
	2021 Budget (C/111/6)	2021	2020
REVENUE			
Assessed contributions from Member States		52 242 614	52 242 614
Assessed contributions from new Member States		946 466	
TOTAL REVENUE		53 189 080	52 242 614
EXPENSES			
Staff salaries and benefits	40 196 166	42 513 789	40 257 687
Terminal emoluments	700 000	599 619	485 027
Travel, subsistence and representation	1 169 000	635 825	601 975
Total: Staff salaries, benefits, travel and representation	42 065 166	43 749 233	41 344 689
Building rental and maintenance	1 353 760	1 083 800	1 402 558
Computer equipment and maintenance	2 351 200	1 364 976	2 632 211
Office supplies, printing, equipment and vehicles	735 000	259 434	387 880
Total: General office	4 439 960	2 708 210	4 422 649
Training	1 570 976	1 435 344	1 051 181
Contractual services	806 978	992 815	779 721
Total: Contractual services	2 377 954	2 428 159	1 830 902
Communications	471 000	748 349	611 895
Meetings Secretariat	435 000	393 357	381 973
UN-related cost-sharing fees	3 400 000	3 161 746	3 207 014
TOTAL EXPENSES (before provision for doubtful receivables)	53 189 080	53 189 054	51 799 122
SURPLUS/(DEFICIT) FOR THE PERIOD IN CHF (before provision for doubtful receivables)		26	443 492
(Increase)/Decrease in provision for doubtful receivables (Appendix 2)		(2 872 723)	(2 671 416)
SURPLUS/(DEFICIT) FOR THE PERIOD IN CHF (on modified accruals (budgetary) basis)		(2 872 697)	(2 227 924)
Excess of resources/(Expenses) brought forward at the beginning of the year		(3 708 298)	(1 480 374)
SURPLUS/(DEFICIT) AT THE END OF THE PERIOD IN CHF (on modified accruals (budgetary) basis)		(6 580 995)	(3 708 298)
USD			
SURPLUS/(DEFICIT) AT THE END OF THE PERIOD IN USD (on modified accruals (budgetary) basis) 0.915 (2020: 0.883)		(7 339 217)	(4 041 463)
Adjustment for excess expenses brought forward at the beginning of the year applied on budgetary basis in USD		4 199 658	1 518 333
Net accrual adjustments		(1 333 499)	(2 181 004)
SURPLUS/(DEFICIT) FOR THE PERIOD IN USD (on full accruals (IPSAS) basis)		(4 473 058)	(4 704 134)

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

33. 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 174 Member States on 31 December 2021 (2020: 173).

34. 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.

35. The Administration, which during the reporting period comprised the Director General, Deputy Directors General and such staff as determined by the Council, 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 is the Organization's highest executive official.

36. 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.

37. 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**

38. Headquarters is responsible for the formulation of institutional policy, guidelines and strategy, standard-setting, quality control procedures and oversight and, during the reporting period, was 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

39. 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)

40. 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.

41. 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.

42. 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.

43. 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**

44. The Organization's field offices fell into three broad categories in 2021, as follows:

- Regional offices
- Special liaison offices
- Country offices

45. In 2021, 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.

46. 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 Office 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.

47. 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.

48. 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 of America) have additional responsibilities for resource mobilization.

49. 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 2021, 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**

50. 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.

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

52. 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

53. In 2021, the Organization's activities fell into seven service categories: Movement, Emergency and Post-crisis Programming; Migration Health; Migration and Sustainable 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.

54. **Movement, Emergency and Post-crisis Programming:** 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; Repatriation Assistance; Emergency Preparedness and Response Assistance; Transition and Stabilization Assistance; and Elections Support.

55. **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; Migration Health Assistance for Crisis-affected Populations; and Health Services for United Nations Personnel.

56. **Migration and Sustainable 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: Policy Coherence and Community Development; Migration, Environment and Climate Change; and Contribution of Migrants to Development.

57. **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; Protection and Assistance for Migrants in Situations of Vulnerability and Counter-trafficking; Immigration and Border Management/Border and Identity Solutions; and Migration Management Support.

58. **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

NOTE 1: GOVERNANCE, STRUCTURE AND ACTIVITIES (continued)

under this service classification: Labour Migration; Integration and Social Cohesion; and Immigration and Visas.

59. **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; Media and Communications; and United Nations Network on Migration Secretariat-related Activities.

60. **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**

61. 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.

Basis of preparation

62. 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).

63. 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.

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

65. 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

66. All of the IPSAS in effect on the reporting date have been applied. Amendments to IPSAS 19 – Provisions, Contingent Liabilities and Contingent Assets related to collective and individual services, as well as amendments to IPSAS 36 – Interest in Associates and Joint Ventures, IPSAS 41 – Financial Instruments and IPSAS 42 – Social Benefits, will be adopted when they become effective on 1 January 2023 in accordance with the decision of the IPSAS Board entitled COVID-19: Deferral of Effective Dates, adopted in November 2020. IPSAS 43 - Leases was issued in February 2022 and will be adopted when it becomes effective on 1 January 2025.

Measurement base

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

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Foreign currency transactions

69. 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.

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

Cash and cash equivalents

71. 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

72. 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 noncurrent assets.

Receivables

73. 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.

74. 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

75. 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)

76. 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.

77. 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.

Property, plant and equipment

78. 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.

79. 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.

80. 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.

81. 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.

82. 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)

83. 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.

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

85. 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.

Intangible assets

86. 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.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)

87. 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.

88. 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

89. 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)

90. 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.

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

92. 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

93. 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.

94. 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.

95. 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.

96. 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.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)

- 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.

97. 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

98. 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

99. 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

100. 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**

101. 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.

102. 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.

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

- **Exchange revenue**

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

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)

Expenses

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

106. 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.

107. 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

108. 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

109. 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

110. 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.

111. 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 12 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.
- (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.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)

- (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.

112. 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

113. 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

114. 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 AND CHANGES IN PRESENTATION**Restatement**

- **Leasehold improvements**

115. In 2021, an internal review of modifications made to leased facilities identified USD 0.8 million of improvements and USD 0.5 million of work in progress 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 above to these financial statements. USD 0.1 million in depreciation covering financial periods prior to the date the improvements reached the condition intended by management should also have been capitalized. An adjustment was made to the 2020 opening balance to reflect the impact of capitalization of improvements and recognition of accumulated depreciation at 1 January 2020. In addition, 2020 expenses, assets and net assets have been adjusted for transactions that took place in 2020. The impact of these adjustments was an increase in net assets of USD 1.2 million, including USD 0.5 million of work in progress at 31 December 2020.

- **Mobile structures**

116. Also, in 2021, an internal review of expenses incurred for the acquisition of mobile structures identified expenses in the amount of USD 0.4 million that should have been capitalized in accordance with IPSAS 17 – Property, Plant and Equipment. USD 0.1 million in depreciation covering financial periods prior to the date of the assets reached the condition intended by management was also identified. An adjustment was made to the 2020 opening balance to reflect the impact of capitalization of improvements and recognition of depreciation at 1 January 2020. The 2020 expenses, assets and net assets have been also adjusted for transactions that took place in 2020. The impact of these adjustments was an increase in net assets of USD 0.3 million at 31 December 2020.

- **Agency relationships**

117. In 2021, an internal review of agreements with governments identified USD 9.2 million related to those agreements with governments considered agency relationships in accordance with Note 2, paragraph 114 above. Deferred revenue was reduced by amounts previously classified as expenses rather than agency relationship activities and earned service fees and earned interest.

118. In addition, interest revenue previously classified as deferred revenue will no longer be recognized, as the agreements with governments provided that such interest is to be 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 2021 was an increase in net assets of USD 9.2 million.

Changes in presentation

119. Comparative figures for 2020 for the down payment to a vendor amounting to USD 4.2 million, including USD 0.7 million related to 2019 under other current assets has been reclassified to a payable for the same vendor.

120. For the purposes of comparison, a receivable balance for a vendor in the amount of USD 0.5 million has been reclassified to guarantee deposits in 2020.

121. An adjustment has been made in the 2020 comparative figure to reflect the reclassification of USD 62.5 million between supplies and consumables and contractual services (including on behalf of beneficiaries), and USD 39.9 million between supplies and consumables and other direct assistance to beneficiaries.

122. 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) which resulted in a total increase in net assets of USD 10.6 million.

NOTE 3: Restatement and changes in presentation (continued)

	Statement I		Statement II		Statement III		Statement IV						
	Assets	Liabilities	Net assets/ Equity	Net result	Accumulated fund balance	Surplus/ (Deficit) for the period	Depreciation and amortization	Net cash flows from operating activities			Net cash flows for investing activities		
								(Increase) decrease in receivables - others	(Increase) decrease in other current assets	(Increase) decrease in other non- current assets		Increase (Decrease) funds received in advance - others	Increase (decrease) in payables to suppliers
Balance per 2020 financial statements	2 266 381 451	2 045 027 009	221 354 442	59 853 793	159 001 319	59 853 793	17 326 778	2 675 501	(23 013 911)	224 202	8 394 455	76 304 198	(16 492 561)
Adjustments to 2020 opening balance not included in published statements													
Adjustments related to 2019 and prior years													
Fiduciary													
Adjustment of previously recognized expenses		(4 653 136)	4 653 136		4 653 136								
Accumulated revenue from interest		(4 942)	4 942		4 942								
Accumulated revenue from service fees		(3 975 495)	3 975 495		3 975 495								
Leasehold improvements													
Reclassification of expenses to acquisition cost	749 295		749 295		749 295								
Accumulated depreciation/Depreciation expenses	(62 407)		(62 407)		(62 407)								
Mobile structures													
Reclassification of expenses to acquisition cost	442 477		442 477		442 477								
Accumulated depreciation/Depreciation expenses	(79 750)		(79 750)		(79 750)								
Other assets and payables to suppliers													
Other assets - vendor down payments	(699 808)		(699 808)		(699 808)								
Payables to suppliers - invoiced payables						699 808							
Subtotal	349 807	(9 333 378)	9 683 188		9 683 188								(699 808)
Adjustments related to 2020													
Fiduciary													
Transferred earned service fees		(609 751)	609 751		609 751								
Leasehold improvements													
Accumulated depreciation/Depreciation expenses	(74 929)		(74 929)		(74 929)		74 929						
Mobile structures													
Accumulated depreciation/Depreciation expenses	(103 503)		(103 503)		(103 503)		103 503						
Work in progress													
534 879			534 879		534 879								
Other assets and payables to suppliers													
Other assets - vendor down payments	(3 555 242)		(3 555 242)		(3 555 242)								
Payables to suppliers - Invoiced payables						3 555 242							
Changes in presentation													
Receivables - other, other current assets and other non-current assets													
Vendor with debit balance	(482 870)		(482 870)		(482 870)			482 870					
Guarantee deposits - current assets	27 523		27 523		27 523								
Guarantee deposits - non-current assets	455 347		455 347		455 347					(455 347)			
Expenses													
Supplies and consumables			(102 348)		(102 348)								
Contractual services			282		282								
Other direct assistance to beneficiaries			62 489 337		62 489 337								
			39 858 945		39 858 945								
Subtotal	(3 198 795)	(4 164 993)	966 198		966 198		178 432	482 870	3 527 719	(455 347)	(609 751)	(3 555 242)	(534 879)
Restated 2020 financial statements balance	2 263 532 463	2 031 528 635	232 003 828	60 819 991	169 650 705	60 819 991	17 505 210	3 158 371	(18 786 384)	(231 145)	7 784 704	(3 555 242)	(17 027 460)

NOTE 4: CASH AND CASH EQUIVALENTS

123. 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	
	2021	2020
Cash on hand	428 971	359 462
Current accounts	282 706 300	410 634 645
Term deposits for period less than 90 days (at USD equivalent)		
EUR	114 035 933	123 778 150
USD	60 663 134	20 000 000
Deposit current account		
USD	26 506 347	
Dual currency deposits for period less than 90 days (at USD equivalent)		
EUR	34 052 213	12 269 939
Money market funds maturing in less than 90 days (at USD equivalent)		
EUR	56 753 689	12 269 939
USD	86 421 458	73 878 176
Total: Unrestricted cash	661 568 045	653 190 311
Sasakawa Endowment Fund (Note 13)	2 000 000	2 000 000
Total: Restricted cash – funds-in-trust	2 000 000	2 000 000
Total: Cash and cash equivalents	663 568 045	655 190 311

124. Approximately 76 per cent of cash and cash equivalents held at the reporting date is held in accounts controlled by Headquarters. Overall, approximately 66 per cent of cash and cash equivalents were in currencies other than the US dollar.

125. 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

126. 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 2021, 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 23. Investments are controlled by Headquarters.

127. 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 1,005 million at 31 December 2021 (2020: USD 955.2 million) and long-term investments maturing in more than 12 months equivalent to USD 148.2 million (2020: 154.8 million), as shown in the table below.

NOTE 5: INVESTMENTS (continued)

	(at USD equivalent)						31 December 2021
	1 January 2021	Purchases	Maturities	Amortization	Unrealized gains/ (losses)	Non-current reclassified to current	
Current							
Term deposit							
AUD	4 569 688	14 276 612	(4 282 655)		(69 780)		14 493 865
CAD	18 010 856	14 114 445	(18 039 087)		(26 861)		14 059 353
EUR	214 723 927	185 758 064	(197 072 072)		(16 175 911)		187 234 008
GBP	17 567 568	6 648 936	(17 287 234)		(190 725)		6 738 545
NOK	6 485 266	3 869 721	(6 154 839)		(218 657)		3 981 491
USD	650 592 170	754 815 428	(650 592 170)				754 815 428
Dual currency deposits							
EUR	24 539 878		(22 522 523)		(2 017 355)		
Bonds							
EUR	7 802 454				(166 237)	(2 708 442)	4 927 775
USD	10 885 183					7 844 233	18 729 416
Total current investments	955 176 990	979 483 206	(915 950 580)		(18 865 526)	5 135 791	1 004 979 881
Non-current							
Bonds							
EUR	64 786 226	14 165 694	(14 070 256)	(108 779)	(5 356 553)	2 708 442	62 124 774
USD	89 993 977	39 926 231	(35 459 218)	(559 673)		(7 844 233)	86 057 084
Total non-current investments	154 780 203	54 091 925	(49 529 474)	(668 452)	(5 356 553)	(5 135 791)	148 181 858
Total investments	1 109 957 193	1 033 575 131	(965 480 054)	(668 452)	(24 222 079)		1 153 161 739

128. Total investments increased by 4 per cent (USD 43.2 million) to USD 1,153.2 million as at 31 December 2021 (2020: USD 1,110.0 million). The total included short-term investments, which increased by 5 per cent (USD 49.8 million) to USD 1,005.0 million (2020: USD 955.2 million), which was the result of improved cash management and centralization of cash. The increase in short-term investments was partially offset by a 4 per cent (USD 6.6 million) decrease in long-term investments of USD 148.1 million (2020: USD 154.7 million), primarily due to the foreign exchange rate impact of the US dollar strengthening against the euro.

NOTE 6: CONTRIBUTIONS RECEIVABLE AND OTHER RECEIVABLES

129. 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.

130. Amounts receivable for operations from governments and voluntary agencies decreased in 2021 to USD 146 million (2020: USD 213.3 million), consisting of invoiced and uninvoiced receivables of USD 78.6 million (inclusive of revaluations) (2020: USD 126.6 million) and USD 67.4 million (2020: USD 86.7 million), respectively. Of the invoiced receivables at 31 December 2021, USD 62.6 million had been received by 31 March 2022.

NOTE 6: CONTRIBUTIONS RECEIVABLE AND OTHER RECEIVABLES (continued)

131. The invoiced receivables (inclusive of revaluation) at 31 December 2021 are shown in the table below.

Receivable from	USD	
	Invoiced receivables 2021	Subsequent receipts up to 31 March 2022
Australia	5 995 724	(5 520 708)
Canada	9 537 872	(6 285 912)
Denmark	1 586 697	(1 133 355)
European Commission	7 903 942	(6 100 100)
Germany	7 283 303	(5 874 712)
Greece	2 861 602	(2 730 455)
Italy	5 066 267	(2 567 512)
New Zealand	1 657 337	(816 750)
United States of America	27 822 655	(27 511 161)
Others	8 840 510	(4 062 323)
Total	78 555 909	(62 602 988)

132. 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.

133. At 31 December 2021, the Organization had USD 4 million (2020: USD 14.1 million) of invoiced amounts receivable for more than one year. The following table provides an ageing summary of invoiced receivables, the majority of which (87%) 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
49.7	18.5	6.4	4	78.6
63%	24%	8%	5%	100%

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

	USD	
	2021	2020
Current		
Receivables – voluntary contributions – donors	145 958 389	213 314 953
Net voluntary contributions receivable	145 958 389	213 314 953
Receivables – assessed contributions	14 863 397	20 108 506
Less provision for doubtful receivables	(9 851 850)	(6 955 515)
Net assessed contributions receivable	5 011 547	13 152 991
Receivables – other	35 289 766	26 173 309
Net receivables – other	35 289 766	26 173 309
Subtotal: Current receivables	186 259 702	252 641 253
Non-current		
Receivables – assessed contributions	204 552	320 802
Receivables – other	1 027 262	4 577 487
Subtotal: Non-current receivables	1 231 814	4 898 289
Total: Receivables	187 491 516	257 539 542

NOTE 6: CONTRIBUTIONS RECEIVABLE AND OTHER RECEIVABLES (continued)

135. Other current and non-current receivables from exchange transactions consist mainly of receivables from vendors of USD 22.7 million (2020: USD 17.6 million) and other taxes reimbursable by host governments of USD 12.6 million (2020: USD 9.6 million) and interest accrued of USD 1.4 million (2020: USD 4 million).

NOTE 7: INVENTORIES

136. The movement of global stocks of pre-positioned inventories during the 2021 reporting period is as shown in the table below.

	USD	
	2021	2020
Balance as at 1 January	1 544 438	1 177 441
Additions	2 433 614	2 142 816
Transfers to projects for distribution to beneficiaries	(2 676 779)	(1 774 267)
Write-down	(1 800)	(1 552)
Balance as at 31 December	1 299 473	1 544 438

NOTE 8: OTHER ASSETS

137. The following table provides a summary of other assets, consisting of vendor down payments and guarantee deposits.

	USD	
	2021	2020 (restated)
Current		
Vendor down payments	177 319 737	174 564 748
Guarantee deposits	1 675 031	1 790 098
Unrealized gains: financial instruments – derivatives	1 704	
Subtotal: Current assets	178 996 472	176 354 846
Non-current		
Guarantee deposits	1 838 479	1 648 393
Subtotal: Non-current assets	1 838 479	1 648 393
Total: Other assets	180 834 951	178 003 239

138. The vendor down payments of USD 177.3 million (2020 restated: USD 174.6 million) consist of advances to implementing partners, suppliers, consultants and service providers.

NOTE 9: PROPERTY, PLANT AND EQUIPMENT

139. The Organization owns offices in six countries, namely in Argentina, Australia, the Plurinational State of Bolivia, Chile, Peru and Switzerland. In order to accurately reflect the value of buildings and land owned by IOM, the buildings and land have been revalued at fair value at 31 December 2021, 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 increase in the fair value of the buildings and land in 2021 is USD 7.7 million, which includes a USD 2.3 million revaluation gain due to currency rate fluctuations. The net difference between historical cost and change in subsequent fair values for land and buildings of USD 28.5 million is accounted for in the asset revaluation reserve, which forms a separate component of net assets/equity.

140. During 2021, IOM received donated assets valued at USD 0.1 million (2020: USD 0.2 million) 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)

141. Property, plant and equipment holdings for 2021 and 2020 (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 2021 (restated)	215 421	30 443 544	19 059 562	73 395 462	15 263 208	29 373 264	7 824 979	1 330 106	176 905 546
Additions			8 215 858	5 456 032	927 377	5 625 287	2 278 602	(991 171)	21 511 985
Disposals			(2 479 197)	(3 651 354)	(698 462)	(729 817)			(7 558 830)
Transfers			485 397	29 438		42 734			557 569
Revaluation loss due to currency rate fluctuation	(88 921)	2 382 189							2 293 268
Recognized revaluation	91 981	5 316 813							5 408 794
Cost as at 31 December 2021	218 481	38 142 546	25 281 620	75 229 578	15 492 123	34 311 468	10 103 581	338 935	199 118 332
Accumulated depreciation at 1 January 2021 (restated)		(2 941 937)	(14 049 254)	(61 996 790)	(12 166 563)	(21 100 909)	(4 545 046)		(116 800 499)
Depreciation		(738 245)	(7 564 893)	(7 303 756)	(1 490 004)	(4 221 951)	(1 248 063)		(22 566 912)
Disposals			2 476 835	3 633 115	669 456	417 300			7 196 706
Transfers			(485 397)	(52 569)		(42 734)			(580 700)
Reversal of accumulated depreciation for revalued building		3 680 182							3 680 182
Accumulated depreciation at 31 December 2021			(19 622 709)	(65 720 000)	(12 987 111)	(24 948 294)	(5 793 109)		(129 071 223)
Net carrying value at 1 January 2021 (restated)	215 421	27 501 607	5 010 308	11 398 672	3 096 645	8 272 355	3 279 933	1 330 106	60 105 047
Net carrying value at 31 December 2021	218 481	38 142 546	5 658 911	9 509 578	2 505 012	9 363 174	4 310 472	338 935	70 047 109

	USD								
	Land	Buildings	Buildings – mobile structures	Vehicles	Communications and IT	Furniture and fixtures	Leasehold improvements	Work in progress	Total
Cost as at 1 January 2020 (restated)	215 421	30 443 544	17 515 729	68 740 854	14 875 502	25 429 258	7 226 157	566 393	165 012 858
Additions			1 543 833	7 790 729	1 143 330	5 187 033	598 822	763 713	17 027 460
Disposals				(3 136 121)	(755 624)	(1 276 029)			(5 167 774)
Transfers						33 002			33 002
Cost as at 31 December 2020 (restated)	215 421	30 443 544	19 059 562	73 395 462	15 263 208	29 373 264	7 824 979	1 330 106	176 905 546
Accumulated depreciation at 1 January 2020 (restated)		(2 203 693)	(11 638 011)	(57 088 086)	(11 267 661)	(18 801 524)	(3 346 943)		(104 345 918)
Depreciation		(738 244)	(2 411 243)	(7 874 570)	(1 605 866)	(3 439 555)	(1 198 103)		(17 267 581)
Disposals				2 965 866	706 964	1 195 211			4 868 041
Transfers						(55 041)			(55 041)
Accumulated depreciation at 31 December 2020 (restated)		(2 941 937)	(14 049 254)	(61 996 790)	(12 166 563)	(21 100 909)	(4 545 046)		(116 800 499)
Net carrying value at 1 January 2020 (restated)	215 421	28 239 851	5 877 718	11 652 768	3 607 841	6 627 734	3 879 214	566 393	60 666 940
Net carrying value at 31 December 2020 (restated)	215 421	27 501 607	5 010 308	11 398 672	3 096 645	8 272 355	3 279 933	1 330 106	60 105 047

NOTE 10: INTANGIBLE ASSETS

142. During 2021, IOM received donated intangible assets valued at USD 1.8 million and the same amount has been recognized as an addition to Intangible Assets, as part of the total of USD 2.1 million in acquisitions during the year. The fair value of such intangible assets is amortized by way of amortization over the useful life of these intangible assets.

143. Intangible assets are summarized in the table below.

	USD					
	2021			2020		
	Software externally purchased	Software internally developed	Total	Software externally purchased	Software internally developed	Total
Cost as at 1 January	757 352	1 284 901	2 042 253	569 199	1 230 817	1 800 016
Additions	2 133 699		2 133 699	188 153		188 153
Under development		281 080	281 080		54 084	54 084
Disposals						
Transfers	36 331		36 331			
Cost as at 31 December	2 927 382	1 565 981	4 493 363	757 352	1 284 901	2 042 253
Accumulated amortization at 1 January	(529 463)	(320 097)	(849 560)	(414 916)	(197 015)	(611 931)
Amortization	(422 057)	(123 082)	(545 139)	(114 547)	(123 082)	(237 629)
Disposals						
Transfers	(36 331)		(36 331)			
Accumulated amortization at 31 December	(987 851)	(443 179)	(1 431 030)	(529 463)	(320 097)	(849 560)
Net carrying value at 1 January	227 889	964 804	1 192 693	154 283	1 033 802	1 188 085
Net carrying value at 31 December	1 939 531	1 122 802	3 062 333	227 889	964 804	1 192 693

144. 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

145. Voluntary contributions received from donors in advance of performance delivery under the operational programmes totalled USD 1,392.6 million (2020: USD 1,320.2 million).

146. Assessed contributions received from Member States in advance of the following year's assessment scale taking effect under the administrative programme totalled USD 1.3 million (2020: USD 0.9 million) (see Appendix 1).

147. IOM received funds in advance as part of agency relationships, which are related to agreements with governments or government entities for the purpose of rendering administrative support where IOM acts as an agent on behalf of the entities. The funds received by IOM through an agency relationship but not yet disbursed on behalf of the entities totalled USD 133.4 million (2020 restated: USD 210.1 million).

148. Other deferred contributions received from migrants, self-payers and sponsors, as well as down payments from customers, totalled USD 24.7 million (2020 restated: USD 20.7 million).

NOTE 12: LIABILITIES RELATING TO EMPLOYEE BENEFITS

149. 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.

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

151. 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 2021, the budget for terminal emoluments was CHF 0.7 million (2020: CHF 0.7 million), whereas the actual terminal emolument payments on a modified (budgetary) basis were CHF 0.6 million (2020: CHF 0.5 million). 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 25.6 million (2020: 25.4 million).

152. Under the Operational Part of the Budget, terminal emoluments for staff are funded through a fixed percentage charged to salary costs. During 2020 an independent assessment was undertaken by an actuarial firm and the percentage charge was reduced from 6 per cent (effective from 1 January 2017) to 4 per cent, effective from 1 June 2021. The applied percentage is regularly reviewed to determine its appropriateness.

153. 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.

154. 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.

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

	USD	
	2021	2020
Current		
Employee benefit liabilities	17 678 034	13 480 407
UNJSPF	474 292	556 498
Other payables to employees	11 727 300	10 619 633
Subtotal: Current	29 879 626	24 656 538
Non-current		
Employee benefit liabilities	184 185 086	169 174 588
Subtotal: Non-current	184 185 086	169 174 588
Total: Payables relating to employees	214 064 712	193 831 126

NOTE 12: LIABILITIES RELATING TO EMPLOYEE BENEFITS (continued)

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

	USD	
	2021	2020
CURRENT LIABILITIES – Employment benefits provision for:		
Accumulated leave	6 119 510	4 955 868
Repatriation grant	2 049 230	1 841 292
Repatriation travel and removal of personal effects	3 252 690	2 072 648
Separation entitlements	976 889	658 781
Early retirement		2 400
After-service health insurance – Health Insurance Plan	3 272 559	2 494 382
After-service health insurance – Medical Service Plan	2 007 156	1 455 036
Subtotal: Current employee benefit liabilities	17 678 034	13 480 407
NON-CURRENT LIABILITIES – Employment benefits provision for:		
Accumulated leave	62 438 743	56 992 483
Repatriation grant	22 331 826	19 706 447
Repatriation travel and removal of personal effects	33 242 210	23 835 452
Separation entitlements	5 965 778	7 012 903
Early retirement		27 600
After-service health insurance – Health Insurance Plan	49 717 106	49 937 579
After-service health insurance – Medical Service Plan	10 489 423	11 662 124
Subtotal: Non-current employee benefit liabilities	184 185 086	169 174 588
Total: Employee benefit liabilities	201 863 120	182 654 995

Actuarial assumptions and methods

157. 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.

158. The principal financial assumptions used at 31 December 2021 and 31 December 2020 are presented in the table below.

	2021	2020
Discount rate		
Health Insurance Plan and Medical Service Plan (CHF payroll)	0.10%	0.00%
Health Insurance Plan and Medical Service Plan (USD payroll)	3.30%	3.10%
Repatriation grant	2.50%	2.00%
Severance pay	2.80%	2.30%
Salary increases		
Professional staff	3.91%	3.60%
General Service staff	7.80%	8.84%
Medical cost trend rate	3.50%	3.50%

NOTE 12: LIABILITIES RELATING TO EMPLOYEE BENEFITS (continued)

159. 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 2021 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.

160. 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.

161. 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
Net defined benefit obligation at 1 January 2021	52 431 961	13 117 160	21 547 739	7 671 684	94 768 544
Service cost for 2021	2 069 208	1 602 835	1 646 757	817 182	6 135 982
Interest cost for 2021	1 203 351	404 321	402 473	159 707	2 169 852
Total expense recognized in Statement of financial performance at 31 December 2021	3 272 559	2 007 156	2 049 230	976 889	8 305 834
Actuarial (gain)/loss resulting from changes in:					
Demographic assumptions	(567 607)	(363 864)	(27 646)	16 609	(942 508)
Financial assumptions	(1 882 950)	(2 080 860)	(337 607)	(933 647)	(5 235 064)
Effect of experience adjustments	1 059 110	(53 560)	2 253 368	652 429	3 911 347
Total actuarial (gain)/loss of above changes	(1 391 447)	(2 498 284)	1 888 115	(264 609)	(2 266 225)
Benefits paid from plan/company	(1 323 408)	(129 453)	(1 104 028)	(1 441 297)	(3 998 186)
Defined benefit obligation at 31 December 2021	52 989 665	12 496 579	24 381 056	6 942 667	96 809 967

Sensitivity to trend rate assumptions	1% increase in assumption	1% decrease in assumption
Discount rate		
After-service Health Insurance Plan	(9 780 410)	12 092 169
After-service Medical Service Plan	(2 954 488)	4 294 703
Repatriation grants	(1 599 358)	1 834 791
Separation entitlements	(573 143)	687 493
Health-care cost trend rate		
After-service Health Insurance Plan	7 340 665	(6 890 839)
After-service Medical Service Plan	2 141 850	(1 729 591)
Salary increase rate		
After-service Health Insurance Plan	1 860 809	(2 595 412)
After-service Medical Service Plan	1 342 372	(1 126 477)
Repatriation grants	1 789 702	(1 593 389)
Separation entitlements	647 983	(554 560)

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

162. 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.

163. 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.

164. 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.

165. 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.

166. The latest actuarial valuation for the Fund was completed as of 31 December 2019, and the valuation as of 31 December 2021 is currently being performed. A roll-forward of the participation data as of 31 December 2019 to 31 December 2020 was used by the Fund for its 2020 financial statements.

167. The actuarial valuation as of 31 December 2019 resulted in a funded ratio of actuarial assets to actuarial liabilities, assuming no future pension adjustments, of 144.4 per cent (139.2% in the 2017 valuation). The funded ratio was 107.1 per cent (102.7% in the 2017 valuation) when the current system of pension adjustments was taken into account.

168. After assessing the actuarial sufficiency of the Fund, the consulting actuary concluded that there was no requirement, as of 31 December 2019, 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.

169. 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 (2018, 2019 and 2020) amounted to USD 7,993.15 million, of which 3 per cent was contributed by IOM.

170. During 2021, contributions paid to the UNJSPF by IOM amounted to USD 100.6 million (2020: USD 88.5 million). Expected contributions due in 2022 are approximately USD 117.1 million.

NOTE 12: LIABILITIES RELATING TO EMPLOYEE BENEFITS (continued)

171. 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.

172. 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 (unjspf.org).

NOTE 13: PAYABLES TO SUPPLIERS, IMPLEMENTING PARTNERS, INDIVIDUAL MEMBER STATE RESERVES AND OTHER

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

	USD	
	2021	2020 (restated)
Current		
Invoiced payables	231 897 096	215 142 496
Accrued expenses	23 638 291	10 768 970
Total: Payables to suppliers and implementing partners	255 535 387	225 911 466

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

	USD	
	2021	2020 (restated)
Current		
Refunds due	2 815 434	3 533 211
Unrealized losses – financial derivatives	4 996	259 153
Other liabilities	20 742 511	20 802 986
Subtotal: Other current liabilities	23 562 941	24 595 350
Non-current		
Sasakawa Endowment Fund	2 000 000	2 000 000
Other liabilities	3 468 907	2 877 970
Subtotal: Other non-current liabilities	5 468 907	4 877 970
Total: Other liabilities	29 031 848	29 473 320

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

176. 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	
	2021	2020
Capital account balance at the end of the year	2 000 000	2 000 000
Income account		
Interest income during the year	1 600	8 800
Transfers from Sasakawa Endowment Fund to projects		
Production of Migration Media/Awareness-raising Material to Inform Government Policies and Programming	(1 600)	
Global Migration Media Academy		(8 800)
Income account at the end of the year	0	0

NOTE 14: BORROWINGS

177. 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 2021 was CHF 0.4 million (2020: CHF 0.4 million). 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 2021 was CHF 0.1 million (2020: CHF 0.1 million) and the value of interest to be waived until the final payment on the loan due in 2033 is CHF 0.8 million (2020: CHF 0.9 million). The value of the waiver of interest is equal to the future value of the loan discount.

178. 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	
	2021	2020
Swiss Government loan	18 000 000	18 000 000
Accumulated repayments	(13 576 772)	(13 208 172)
Loan balance – CHF	4 423 228	4 791 828
Loan balance – USD	4 834 129	5 426 759
– current	402 842	417 441
– non-current	4 431 287	5 009 318
Loan balance – USD	4 834 129	5 426 759
Year-end exchange rate (CHF/USD)	0.915	0.883

NOTE 15: RESOURCES CARRIED FORWARD

179. The operational programmes ended in 2021, on a full accruals (IPSAS) basis, with an increase to the Operational Support Income reserve of USD 4.1 million (2020: decrease of USD 6.4 million) net of drawdowns, bringing the total reserve to USD 64.4 million (2020: USD 60.4 million).

180. At its Twenty-Eighth Session, the Standing Committee on Programmes and Finance adopted Resolution No. 27 of 30 June 2021 on the Revision of the Programme and Budget for 2021 and approved a drawdown of resources from the Operational Support Income reserve in the amount of USD 5.7 million, as proposed by the Director General in line with Council Resolution No. 1390 of 24 November 2020 on budget regulations and practices.

NOTE 15: RESOURCES CARRIED FORWARD (continued)

181. Operational Support Income is not predictable. It fluctuates from year to year depending on the level of activities carried out. In accordance with Council Resolution No. 1390 of 24 November 2020 on budget regulations and practices, 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.

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

	USD		
	2021	2020 (restated)	(Increase)/ Decrease
Resources carried forward – surplus/(deficit)			
Administrative programme			
Administrative programme	(7 200 721)	(4 061 162)	3 139 559
Net impact of IPSAS adjustment	(21 851 883)	(20 518 384)	1 333 499
Administrative programme: Resources carried forward	(29 052 604)	(24 579 546)	4 473 058
Operational programmes			
Operational programmes – Operational Support Income	71 522 345	76 136 812	4 614 467
Drawdown - Operational Support Income reserve	(5 700 000)	(13 159 000)	(7 459 000)
Net impact of IPSAS adjustment - Operational Support Income	(4 029 967)	(2 631 800)	1 398 167
Accumulated surplus/(deficits)	84 685 340	59 827 734	(24 857 606)
Net impact of IPSAS adjustment - Accumulated surplus/(deficits)	48 667 688	47 011 984	(1 655 704)
Operational programmes: Resources carried forward	195 145 406	167 185 730	(27 959 676)
Subtotal: Accumulated surpluses/(deficits)	166 092 802	142 606 184	(23 486 618)
Accumulated surpluses/(deficits) – exchange transactions			
Accumulated surpluses/(deficits) – exchange transactions	29 255 196	31 306 960	2 051 764
Net impact of IPSAS adjustment	2 376 163	1 923 831	(452 332)
Subtotal: Accumulated surpluses/(deficits) – exchange transactions	31 631 359	33 230 791	1 599 432
Currency translations (gains/(losses))	(76 023 202)	(6 186 270)	69 836 932
Total: Resources carried forward	121 700 959	169 650 705	47 949 746

NOTE 16: ACCUMULATED FUND BALANCE

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

	USD	
	2021	2020 restated
Accumulated surpluses/(deficits)		
Non-exchange transactions	166 092 802	142 606 184
Exchange transactions	31 631 359	33 230 791
Subtotal: Accumulated surpluses/(deficits)	197 724 161	175 836 975
Financial instruments – derivatives (Notes 8 and 13)	(3 293)	(259 156)
Currency translations gains/(losses)	(76 019 909)	(5 927 114)
Subtotal: Currency translations gains/(losses)	(76 023 202)	(6 186 270)
Total: Accumulated surpluses/(deficits)	121 700 959	169 650 705

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

	USD	
	2021	2020
Opening balance at the beginning of the year	(6 186 270)	(59 217 321)
Realized foreign exchange gains/(losses)	(6 290 671)	17 652 539
Unrealized foreign exchange gains/(losses)	(66 095 391)	35 254 691
Financial instruments – derivatives (Notes 8 and 13)	255 862	123 821
Subtotal Exchange gains/(losses)	(72 130 200)	53 031 051
Building revaluation gain due to currency rate fluctuations (Note 9)	2 293 268	
Closing balance at the end of the year	(76 023 202)	(6 186 270)

185. The currency translations (gains/(losses)) amount of (USD 76 million) (2020: (USD 6.2 million)) mainly represents the accumulated unrealized revaluation of foreign currency monetary assets and liabilities converted into US dollars, amounting to an unrealized foreign exchange loss of USD 66.1 million (2020: USD 35.3 million (gain)), together with realized exchange gains and losses amounting to a net USD 6.3 million loss (2020: USD 17.7 million (gain)) upon settlements of accounts receivable and payable and balances of completed projects reported in a currency other than US dollars.

NOTE 17: RESERVES

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

	USD	
	2021	2020
Reserves		
Terminations reserve	56 560 066	65 668 645
Rapid Response Transportation Fund	849 480	848 801
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	1 886 307	2 134 808
Total reserves	61 287 806	70 644 207

NOTE 17: RESERVES (continued)

Terminations reserve

187. 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 56.56 million (2020: USD 65.7 million).

Rapid Response Transportation Fund

188. 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.

189. 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.

190. 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.

191. The Rapid Response Transportation Fund closing balance at 31 December 2021, including interest, totalled USD 0.9 million (2020: USD 0.9 million).

Loans from Member States

192. A cash reserve of USD 1.7 million 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

193. 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 2021

	USD	
	2021	2020
Opening balance brought forward at the beginning of the year	2 134 808	2 983 564
Emergency Preparedness Account balance transfer (C/111/RES/1390)		129 594
Contributions to the Fund		
Philippines (via Migration Resource Allocation Committee (MIRAC))		10 000
Interest income during the year	1 499	11 650
Total contributions and interest to the Mechanism	2 136 307	3 134 808
Repayments to the Mechanism from projects		
Ethiopia Tigray Crisis Response – Migration Emergency Funding Mechanism Request to Support Initial Response	1 000 000	
Ensuring the Continuity of Life-saving Support for the Rohingya Refugees Affected by the Fire in March 2021 in Bangladesh	1 000 000	
Emergency Response to the Crisis in Palma	1 000 000	
Strengthening IOM's Humanitarian Response in Afghanistan	1 000 000	
Voluntary Returns from South Africa to Mozambique Following Xenophobic Attacks		20 000
Assistance for Haitian Migrants Repatriated from the Bahamas		100 000
International Organization for Migration COVID-19 Emergency Response Plan for Liberia		100 000
Operationalization of an Isolation Centre for Patients with Asymptomatic and Mild Cases of COVID-19 in Kinshasa in the Democratic Republic of the Congo		502 000
Emergency Assistance for Stranded Overseas Filipino Workers Impacted by COVID-19		100 000
Migration Emergency Funding Mechanism: COVID-19		1 150 000
Total contributions, interest and repayments to the Mechanism	6 336 307	5 106 808
Transfers from the Mechanism to projects		
Ensuring the Continuity of Life-saving Support for the Rohingya Refugees Affected by the Fire in March 2021 in Bangladesh	1 000 000	
Emergency response to the Crisis in Palma	1 200 000	
Emergency Assistance to Stranded Returnees in the South of Chad	250 000	
Strengthening IOM's Humanitarian Response in Afghanistan	1 000 000	
Ethiopia Crisis Response – Migration Emergency Funding Mechanism	1 000 000	
Voluntary Returns from South Africa to Mozambique Following Xenophobic Attacks		20 000
Assistance for Haitian Migrants Repatriated from the Bahamas		100 000
Migration Emergency Funding Mechanism: COVID-19		1 150 000
Emergency Assistance for Stranded Overseas Filipino Workers Impacted by COVID-19		100 000
Operationalization of an Isolation Centre for Patients with Asymptomatic and Mild Cases of COVID-19 in Kinshasa in the Democratic Republic of the Congo		502 000
International Organization for Migration COVID-19 Emergency Response Plan for Liberia		100 000
Ethiopia Tigray Crisis Response – Migration Emergency Funding Mechanism Request to Support Initial Response		1 000 000
Total transfers from the Mechanism to projects	4 450 000	2 972 000
Closing balance carried forward at the end of the year	1 886 307	2 134 808

NOTE 18: CONTINGENT LIABILITIES

Iraq out-of-country voting project

195. In 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 in countries with large numbers of the Iraqi diaspora, and had a total expenditure of approximately USD 75 million.

196. 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 expected 1 million. 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.

197. The Iraqi Government brought an action against IOM in a local court in Baghdad to try to recover the questioned costs. To reach an understanding with the Iraqi Government on this matter, IOM met with representatives of the Iraqi Government in 2015 to begin negotiations on a resolution to these outstanding issues. The Iraqi Government agreed to temporarily suspend its legal actions while negotiations were under way. In 2017, the court case was re-activated; the First Instance Court dismissed the Government's claim in IOM's favour, and the relevant appeals (Appeals Court and Court of Cassation) confirmed this judgement 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. Discussions with the Iraqi authorities took place on 4 February 2021 and are ongoing.

Contractual dispute in Yemen

198. There is an ongoing contractual dispute concerning a purchase order between IOM and a company based in Yemen. On 16 November 2021, IOM Yemen received a claim of USD 0.6 million for alleged non-payment of delivered goods (mattresses, blankets, water buckets, kitchen items) and related transportation costs, inflation of prices and late payment interest.

199. On 12 January 2022, the Department of Legal Affairs sent a response to the supplier emphasizing the absence of a legal basis for the claim for damages since IOM had the contractual right to reject all deliveries after the expiry of the purchase order on 29 September 2018. IOM has paid in full the purchase price of the goods it received from the company and rejects the claim as without a legal basis.

NOTE 19: COMMITMENTS

Operating lease commitments

200. 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
	2021
No later than 1 year	4 466 131
Later than 1 year and no later than 5 years	8 784 925
Later than 5 years	3 695 715
Total	16 946 771

201. 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 19: COMMITMENTS (continued)

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

NOTE 20: RELATED PARTIES

203. The Organization is governed by the Council, which is composed of representatives of all 174 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.

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

205. The Director General, the Deputy Directors 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.

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

	2021		2020	
	Number of individuals	Aggregate remuneration (USD)	Number of individuals	Aggregate remuneration (USD)
Director General, Deputy Directors General, and other senior staff from the Office of the Director General	6	1 672 940	4	1 433 604
Other senior managers	5	1 517 969	6	1 525 743

207. 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

208. 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

209. 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. 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.

210. IOM received additional confirmed funding of approximately USD 994.4 million in the last four months of the year (2020: USD 537.3 million). 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).

NOTE 21: BUDGET TO ACTUAL COMPARISONS (continued)

211. 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/111/6 and S/28/6 for the following activities: Seconded Staff, Migrant Management and Operational Systems Application (MiMOSA), Staff and Services Covered by Miscellaneous Income, Sasakawa Endowment Fund, Unearmarked Contributions, Connecting and Engaging Migrants Application (MigApp), and Project Information and Management Application (PRIMA).

212. The budget to actual comparison for the Operational programmes (see also Statement V (a)) reflects the total excess of actual expenses compared with the original budget (C/111/6) and the budget revision (S/28/6), which amounted to USD 1,551.6 million and USD 682.3 million, respectively. The most notable excesses of actual expenses compared with the original budget and budget revision were primarily due to new confirmed funding within the following service segments:

- USD 1,119.5 million and USD 585.8 million, respectively, for Movement, Emergency and Post-crisis Programming, mainly for the resettlement of refugees, humanitarian assistance for internally displaced persons and conflict-affected communities, and stabilization interventions;
- USD 119.7 million and USD 33.3 million, respectively, for Migration Health, mainly for health assessment activities related to resettlement and health-care assistance for migrants in situations of vulnerability and crisis situations;
- USD 19.4 million and USD 15.5 million, respectively, for Migration and Sustainable Development, mainly for facilitating global activities related to mainstreaming migration and support for migration and development initiatives;
- USD 222 million and USD 71 million, respectively, for Regulating Migration, mainly for return and reintegration assistance, assistance for migrants in situations of vulnerability, and immigration and border management activities;
- USD 49.2 million and USD 0.8 million, respectively, for Facilitating Migration, mainly for integration and social cohesion and labour migration initiatives.

213. There were no other material differences between the original approved budget and the actual amounts for the Operational programmes.

214. 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)). There were no material differences between the original approved budget and the actual amounts.

215. 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. While savings on several budget lines were balanced by higher than budgeted level of expenditures, such as for staff security and unforeseen project shortfalls, overall there was no material difference between the total approved budget and the actual budget utilization.

216. 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.

NOTE 21: BUDGET TO ACTUAL COMPARISONS (continued)

- 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			Total
	Operating activities	Investing activities	Borrowing activities	
Entity differences – administrative programme				
Surplus/(Deficit) for the period	(7 339 217)			(7 339 217)
Adjustment for excess expenses brought forward	4 199 658			4 199 658
Administrative programme surplus for the period on budgetary basis (Statement V(b)) in US dollars	(3 139 559)			(3 139 559)
Entity differences – operational programmes				
Operational revenue on budgetary basis	2 490 346 551			2 490 346 551
Operational expense on budgetary basis (Statement V(a))	(2 464 943 996)			(2 464 943 996)
Exchange difference	(72 395 071)			(72 395 071)
Operations surplus on budgetary basis	(46 992 516)			(46 992 516)
Total operating surplus on budgetary basis	(50 132 075)			(50 132 075)
Basis differences				
Gain/(Loss) on sale of assets	238 893			238 893
Depreciation expense	(23 118 680)			(23 118 680)
Acquisition expense		23 916 017		23 916 017
Staff benefit expense	(6 665 122)			(6 665 122)
Bonds revenue at amortized cost	(1 268 629)			(1 268 629)
Financial instruments	255 862			255 862
Foreign exchange difference	9 007			9 007
Revaluation adjustment	4 715			4 715
Total basis adjustments	(30 543 954)	23 916 017		(6 627 937)
Net result as per the Statement of financial performance (Statement II)	(80 676 029)	23 916 017		(56 760 012)

NOTE 22: REVENUE AND EXPENSES

Revenue

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

	USD				2020 (restated)
	2021			Total	
	Budgetary basis		Net accrual adjustments		
	Administrative	Operational			
REVENUE					
Earmarked contributions					
Voluntary contributions: earmarked		2 348 803 769		2 348 803 769	2 010 838 018
Assessed contributions	60 168 584			60 168 584	53 582 168
Receipts from refugees, migrants, sponsors, other		89 911 078	(362 127)	89 548 951	69 410 517
In-kind contributions		7 701 409		7 701 409	5 965 810
Subtotal: Earmarked	60 168 584	2 446 416 256	(362 127)	2 506 222 713	2 139 796 513
Unearmarked contributions					
Interest and other unearmarked revenue (net)		5 142 748	(668 451)	4 474 297	12 213 847
Voluntary contributions: unearmarked		38 787 546		38 787 546	31 288 649
Subtotal: Unearmarked		43 930 294	(668 451)	43 261 843	43 502 496
TOTAL REVENUE	60 168 584	2 490 346 550	(1 030 578)	2 549 484 556	2 183 299 009

218. 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.

219. 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.

220. The earmarked (non-core) contributions included softly earmarked contributions of USD 21 million (2020: USD 86.7 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.

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

NOTE 22: REVENUE AND EXPENSES (continued)

222. 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.

223. 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.

224. 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

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

	USD				
	2021				2020 (restated)
	Budgetary basis		Net accrual adjustments	Total	Total
	Administrative	Operational			
EXPENSES					
Transportation assistance		207 138 360		207 138 360	188 276 405
Medical assistance		64 212 237		64 212 237	61 869 814
Other direct assistance to beneficiaries		433 156 847	2 416 497	435 573 344	327 411 145
Implementing partner transfers		266 805 060		266 805 060	212 284 234
Contractual services (including on behalf of beneficiaries)	7 436 591	516 363 688	179 991	523 980 270	474 150 609
Staff salaries and benefits	47 497 204	758 292 840	6 665 122	812 455 166	715 485 581
Travel and subsistence	817 799	47 854 493		48 672 292	30 736 324
Supplies and consumables	2 425 843	141 373 954	523 506	144 323 303	144 522 482
Depreciation and amortization	5 416	27 024 807	(3 918 173)	23 112 050	17 505 210
Impairments					
Doubtful receivables	3 105 646	(1 535)		3 104 111	2 433 914
Other expenses	642	2 723 245		2 723 887	3 005 485
TOTAL EXPENSES	61 289 141	2 464 943 996	5 866 943	2 532 100 080	2 177 681 203

225. 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.

226. The amounts shown as implementing partner transfers, to implement specific services under donor agreements, represent funds provided during 2021 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 2021, which totalled USD 266.8 million (2020: USD 212.3 million).

NOTE 22: REVENUE AND EXPENSES (continued)

Transfers to implementing partners by category	USD	USD
	2021	2020
United Nations and related agencies	17 958 239	20 231 353
Intergovernmental organizations (non-United Nations)	3 421 704	5 635 587
International civil society organizations	100 686 955	79 922 759
National civil society organizations	139 244 509	103 487 476
National government entities	5 493 653	3 007 059
Total	266 805 060	212 284 234

227. 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.

228. 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).

229. 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.

230. 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 18.9 million at 31 December 2021 (2020: USD 20.8 million), of which USD 7.9 million was retired at the beginning of 2022. The cost of the items is fully expensed in the month of purchase.

231. 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.

232. 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.

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

234. 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.

NOTE 22: REVENUE AND EXPENSES (continued)**Write-offs**

235. 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.”

236. The total amount of write-offs was USD 1 million (2020: USD 1 million). 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 unrecoverable costs and budget overruns arising from completed 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 23: FINANCIAL RISKS

237. 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.

238. 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).

239. The Organization’s financial instruments per foreign currency as at 31 December 2021 and 31 December 2020 are shown in the tables below.

2021	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)	224 115 668	8 874 439	271 127 040	14 233 371	5 484 697	86 175 186	53 557 644	663 568 045
Short-term investments (Note 5)	773 544 845		192 161 783	6 738 544			32 534 709	1 004 979 881
Long-term investments (Note 5)	86 057 085		62 124 773					148 181 858
Accounts receivable: assessed contributions (Note 6)		5 216 099						5 216 099
Accounts receivable: other (Note 6)	15 606 501	5 941 168	1 423 780	304 163	1 772 914	402 986	10 865 516	36 317 028
Derivatives (Note 8, Note 13)			(3 291)					(3 291)
Accounts Payable (Note 13)	(168 072 282)	(28 169 502)	(17 666 209)	(8 039 139)	(3 619 391)	(624 263)	(29 344 601)	(255 535 387)
Borrowings (Note 14)		(4 834 129)						(4 834 129)
Net Exposure	931 251 817	(12 971 925)	509 167 876	13 236 939	3 638 220	85 953 909	67 613 268	1 597 890 104

NOTE 23: FINANCIAL RISKS (continued)

2020 (restated)	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)	131 420 477	11 930 302	257 746 343	20 174 945	2 313 949	171 581 789	60 022 506	655 190 311
Short-term investments (Note 5)	661 477 353		247 066 258	17 567 568			29 065 811	955 176 990
Long-term investments (Note 5)	89 993 978		64 786 225					154 780 203
Accounts receivable: assessed contributions (Note 6)		13 473 793						13 473 793
Accounts receivable: other (Note 6)	13 744 787	5 452 889	1 241 139	198 451	1 141 745	159 250	8 812 535	30 750 796
Derivatives (Note 13)			(259 153)					(259 153)
Accounts Payable (Note 13)	(146 516 751)	(11 011 554)	(27 389 722)	(8 449 719)	(3 637 624)	(560 357)	(28 345 739)	(225 911 466)
Borrowings (Note 14)		(5 426 759)						(5 426 759)
Net Exposure	750 119 844	14 418 671	543 191 090	29 491 245	(181 930)	171 180 682	69 555 113	1 577 774 715

240. The following table shows the impact on surplus/deficit and the impact on net assets as at 31 December 2021, if the major currencies in which the Organization held financial instruments had weakened or strengthened by 5 per cent.

2021	USD (in millions)	
	Impact on surplus/(deficit)	Impact on net assets
+5 per cent	(10.31)	(31.81)
-5 per cent	11.39	35.14

241. 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.

242. 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.

243. 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.

244. The Organization's exposure to liquidity risk is limited by its requirement that projects financed from earmarked voluntary contributions, which make up 92 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 91 per cent of these funds are received within the current year and 96 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.

NOTE 23: FINANCIAL RISKS (continued)

245. 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							
	2021				2020 (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
Financial assets								
Cash and cash equivalents (Note 4)	663 568 045			663 568 045	655 190 311			655 190 311
Short-term investments (Note 5)	1 004 979 881			1 004 979 881	955 176 990			955 176 990
Long-term investments (Note 5)	5 135 791	143 046 067		148 181 858	8 466 473	146 313 730		154 780 203
Accounts receivable: assessed contributions (Note 6)	5 011 547	204 552		5 216 099	13 152 991	320 802		13 473 793
Accounts receivable: other (Note 6)	35 289 766	1 027 262		36 317 028	26 173 309	4 577 487		30 750 796
Derivatives (Note 8)	1 704			1 704				
Total financial assets	1 713 986 734	144 277 881		1 858 264 615	1 658 160 074	151 212 019		1 809 372 093
Financial liabilities								
Derivatives (Note 13)	4 995			4 995	259 153			259 153
Payables to suppliers (Note 13)	255 535 387			255 535 387	225 911 466			225 911 466
Borrowings (Note 14)	402 842	2 014 210	2 417 077	4 834 129	417 441	2 087 205	2 922 113	5 426 759
Total financial liabilities	255 943 224	2 014 210	2 417 077	260 374 511	226 588 060	2 087 205	2 922 113	231 597 378

NOTE 24: SEGMENT REPORTING

246. 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 24: SEGMENT REPORTING (continued)

STATEMENT OF FINANCIAL PERFORMANCE BY GEOGRAPHICAL REGION
FOR THE PERIOD ENDED 31 DECEMBER 2021

(in US dollars)

	Asia and Oceania	Africa	Europe	Latin America and the Caribbean	Middle East	North America	Global activities	Administrative programme	Total
REVENUE									
Voluntary contributions – earmarked	298 557 889	692 408 090	535 666 575	233 520 576	299 743 571	36 163 633	252 743 435		2 348 803 769
Assessed contributions								60 168 584	60 168 584
Receipts from refugees, migrants, sponsors, other	11 338 607	29 646 113	14 799 135	13 237 184	7 507 540	6 634 988	6 385 384		89 548 951
In-kind contributions	23 360	318 547			5 214 769		2 144 733		7 701 409
Subtotal: Earmarked	309 919 856	722 372 750	550 465 710	246 757 760	312 465 880	42 798 621	261 273 552	60 168 584	2 506 222 713
Interest and other unearmarked revenue (net)							4 474 297		4 474 297
Voluntary contributions – unearmarked							38 787 546		38 787 546
Subtotal: unearmarked							43 261 843		43 261 843
TOTAL REVENUE	309 919 856	722 372 750	550 465 710	246 757 760	312 465 880	42 798 621	304 535 395	60 168 584	2 549 484 556
EXPENSES									
Transportation assistance	9 898 506	54 677 488	35 293 631	15 475 867	16 295 670	2 777 560	72 719 638		207 138 360
Medical assistance	6 448 076	11 487 353	7 605 832	4 491 334	12 417 946	1 388 811	20 372 885		64 212 237
Other direct assistance to beneficiaries	91 771 459	201 299 201	135 949 958	55 339 442	68 577 901	13 644 261	(131,008 878)		435 573 344
Implementing partner transfers	43 139 457	49 190 908	101 253 559	45 154 628	18 799 601	362 962	8 903 945		266 805 060
Contractual services (including on behalf of beneficiaries)	46 849 241	85 560 872	39 034 146	42 035 891	77 506 333	4 752 159	220 805 038	7 436 591	523 980 270
Staff salaries and benefits	77 416 377	242 272 991	173 723 510	55 675 708	72 407 252	13 707 808	158 578 735	48 672 785	812 455 166
Travel and subsistence	2 736 895	19 639 789	4 594 190	2 723 770	7 510 779	1 731 315	8 917 755	817 799	48 672 292
Supplies and consumables	17 537 249	45 759 853	16 108 028	8 521 242	19 266 782	2 186 131	32 519 019	2 424 999	144 323 303
Depreciation and amortization	2 309 603	6 619 491	5 650 924	562 861	2 186 312	155 730	5 458 237	168 892	23 112 050
Impairment									
Doubtful receivables			(1 536)					3 105 646	3 104 111
Other expenses	326 343	1 053 501	(715 657)	4 124	496 489	50 892	1 507 552	643	2 723 887
Transfers between projects	15 220 693	41 425 248	25 483 275	14 479 502	18 559 285	2 555 040	(117 723 043)		
TOTAL EXPENSES	313 653 899	728 986 695	543 979 860	244 464 369	314 024 350	43 312 669	281 050 883	62 627 355	2 532 100 080

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2021
(ADMINISTRATIVE PROGRAMME)**

Member States	CHF	
	2021	2020
Afghanistan	3 918	3 918
Albania	4 493	4 493
Algeria	77 110	77 110
Angola	5 590	5 590
Antigua and Barbuda	1 097	1 097
Argentina	511 403	511 403
Armenia	3 918	3 918
Australia	1 235 172	1 235 172
Austria	378 393	378 393
Azerbaijan	27 375	27 375
Bahamas	10 083	10 083
Bangladesh	5 590	5 590
Belarus	27 375	27 375
Belgium	458 847	458 847
Belize	575	575
Benin	1 672	1 672
Bolivia (Plurinational State of)	8 933	8 933
Bosnia and Herzegovina	6 687	6 687
Botswana	7 836	7 836
Brazil	1 647 680	1 647 680
Bulgaria	25 703	25 703
Burkina Faso	1 672	1 672
Burundi	575	575
Cabo Verde	575	575
Cambodia	3 344	3 344
Cameroon	7 262	7 262
Canada	1 528 044	1 528 044
Central African Republic	575	575
Chad	2 246	2 246
Chile	227 464	227 464
China	6 709 674	6 709 674
Colombia	160 959	160 959
Comoros	575	575
Congo	3 344	3 344
Cook Islands	575	575
Costa Rica	34 637	34 637
Côte d'Ivoire	7 262	7 262
Croatia	43 048	43 048
Cuba	44 720	44 720
Cyprus	20 113	20 113
Czechia	173 811	173 811
Democratic Republic of the Congo	5 590	5 590
Denmark	309 642	309 642
Djibouti	575	575
Dominica	575	575
Dominican Republic	29 622	29 622
Ecuador	44 720	44 720
Egypt	103 963	103 963
El Salvador	6 687	6 687
Eritrea	575	575
Estonia	21 785	21 785
Eswatini	1 097	1 097
Ethiopia	5 590	5 590
Fiji	1 672	1 672
Finland	235 301	235 301
France	2 474 314	2 474 314
Gabon	8 359	8 359

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2021
(ADMINISTRATIVE PROGRAMME) (continued)**

Member States	CHF	
	2021	2020
Gambia	575	575
Georgia	4 493	4 493
Germany	3 403 762	3 403 762
Ghana	8 359	8 359
Greece	204 582	204 582
Grenada	575	575
Guatemala	20 113	20 113
Guinea	1 672	1 672
Guinea-Bissau	575	575
Guyana	1 097	1 097
Haiti	1 672	1 672
Holy See	575	575
Honduras	5 015	5 015
Hungary	115 143	115 143
Iceland	15 673	15 673
India	466 109	466 109
Iran (Islamic Republic of)	222 449	222 449
Ireland	207 351	207 351
Israel	273 856	273 856
Italy	1 848 344	1 848 344
Jamaica	4 493	4 493
Japan	4 786 519	4 786 519
Jordan	11 755	11 755
Kazakhstan	99 470	99 470
Kenya	13 426	13 426
Kiribati	575	575
Kyrgyzstan	1 097	1 097
Lao People's Democratic Republic	2 769	2 769
Latvia	26 278	26 278
Lesotho	575	575
Liberia	575	575
Libya	16 770	16 770
Lithuania	39 704	39 704
Luxembourg	37 458	37 458
Madagascar	2 246	2 246
Malawi	1 097	1 097
Maldives	2 246	2 246
Mali	2 246	2 246
Malta	9 508	9 508
Marshall Islands	575	575
Mauritania	1 097	1 097
Mauritius	6 165	6 165
Mexico	722 097	722 097
Micronesia (Federated States of)	575	575
Mongolia	2 769	2 769
Montenegro	2 246	2 246
Morocco	30 719	30 719
Mozambique	2 246	2 246
Myanmar	5 590	5 590
Namibia	5 015	5 015
Nauru	575	575
Nepal	3 918	3 918
Netherlands	757 884	757 884
New Zealand	162 631	162 631
Nicaragua	2 769	2 769
Niger	1 097	1 097
Nigeria	139 749	139 749

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2021
(ADMINISTRATIVE PROGRAMME) (continued)**

Member States	CHF	
	2021	2020
North Macedonia	3 918	3 918
Norway	421 441	421 441
Pakistan	64 258	64 258
Palau	575	575
Panama	25 129	25 129
Papua New Guinea	5 590	5 590
Paraguay	8 933	8 933
Peru	84 946	84 946
Philippines	114 568	114 568
Poland	448 242	448 242
Portugal	195 596	195 596
Republic of Korea	1 267 040	1 267 040
Republic of Moldova	1 672	1 672
Romania	110 650	110 650
Rwanda	1 672	1 672
Saint Kitts and Nevis	575	575
Saint Lucia	575	575
Saint Vincent and the Grenadines	575	575
Samoa	575	575
Sao Tome and Principe	575	575
Senegal	3 918	3 918
Serbia	15 673	15 673
Seychelles	1 097	1 097
Sierra Leone	575	575
Slovakia	85 521	85 521
Slovenia	42 473	42 473
Solomon Islands	575	575
Somalia	575	575
South Africa	152 026	152 026
South Sudan	3 344	3 344
Spain	1 199 438	1 199 438
Sri Lanka	24 606	24 606
Sudan	5 590	5 590
Suriname	2 769	2 769
Sweden	506 388	506 388
Switzerland	643 316	643 316
Tajikistan	2 246	2 246
Thailand	171 565	171 565
Timor-Leste	1 097	1 097
Togo	1 097	1 097
Tonga	575	575
Trinidad and Tobago	22 360	22 360
Tunisia	13 949	13 949
Turkey	766 295	766 295
Turkmenistan	18 442	18 442
Tuvalu	575	575
Uganda	4 493	4 493
Ukraine	31 868	31 868
United Kingdom	2 552 573	2 552 573
United Republic of Tanzania	5 590	5 590
United States of America	12 296 027	12 296 027
Uruguay	48 638	48 638
Uzbekistan	17 867	17 867
Vanuatu	575	575
Venezuela (Bolivarian Republic of)	406 865	406 865
Viet Nam	43 048	43 048
Yemen	5 590	5 590

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2021
(ADMINISTRATIVE PROGRAMME) (continued)**

Member States	CHF	
	2021	2020
Zambia	5 015	5 015
Zimbabwe	2 769	2 769
Subtotal: Member States – CHF	52 242 614	52 242 614
Subtotal: Member States – USD	59 164 908	53 582 168

New Member States	CHF	
	2021	2020
Russian Federation	946 466	
Subtotal: New Member States – CHF	946 466	
Subtotal: New Member States – USD	1 003 676	
TOTAL – CHF	53 189 080	52 242 614
TOTAL – USD	60 168 584	53 582 168

Notes:

1. IOM had 174 Member States at the end of 2021 (173 at the end of 2020).
2. The Russian Federation was admitted as a Member State on 19 April 2021, following submission of the instrument ratifying the IOM Constitution.
3. The contribution of the Russian Federation 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
Armenia	3 912
Benin	18 703
Burkina Faso	45 181
Czechia	173 836
Guyana	434
Israel	273 882
Malta	9 485
Marshall Islands	3
Mauritania	780
Morocco	31 477
Myanmar	116
Poland	448 254
Portugal	195 645
Rwanda	2 821
Samoa	25
South Africa	17 419
Uganda	842
Vanuatu	55
Total: Deferred revenue – assessed contributions – CHF	1 222 870
Total: Deferred revenue – assessed contributions – USD (at 0.915)	1 336 470

**OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2021
(ADMINISTRATIVE PROGRAMME)**

Member States	CHF					
	2020	2019	Previous years	Total	2021	Grand total
Afghanistan					13	13
Albania					4 493	4 493
Algeria					77 110	77 110
Antigua and Barbuda#	1 097	1 149	2 997	5 243	1 097	6 340
Argentina	511 219			511 219	511 403	1 022 622
Bangladesh	5 560			5 560	5 590	11 150
Bolivia (Plurinational State of)					8 933	8 933
Brazil	1 647 680	1 257 884		2 905 564	1 647 680	4 553 244
Bulgaria					10	10
Burundi#	575	574	558	1 707	575	2 282
Cabo Verde	575	343		918	575	1 493
Cambodia					3 344	3 344
Cameroon#	7 262	5 640	9 963	22 865	7 262	30 127
Central African Republic*	575	574		1 149	575	1 724
Chad	2 246	1 984		4 230	2 246	6 476
Chile	227 464			227 464	227 464	454 928
Colombia					160 959	160 959
Comoros#	575	574	1 065	2 214	575	2 789
Congo	3 199			3 199	3 344	6 543
Costa Rica					13 822	13 822
Côte d'Ivoire	6 749			6 749	7 262	14 011
Cuba					44 720	44 720
Democratic Republic of the Congo*	5 590	4 492	1 361	11 443	5 590	17 033
Djibouti	575	68		643	575	1 218
Dominica	9			9	575	584
Dominican Republic#. 2	29 622		246 734	276 356	29 622	305 978
Ecuador	842			842	44 720	45 562
El Salvador	6 687	7 722		14 409	6 687	21 096
Eritrea#	575	574	1 602	2 751	575	3 326
Eswatini	1 097			1 097	1 097	2 194
Gabon#	8 359	9 558	104 737	122 654	8 359	131 013
Gambia#	575	574	68 674	69 823	575	70 398
Ghana	499			499	8 359	8 858
Greece					204 582	204 582
Grenada#	575	574	284	1 433	575	2 008
Guatemala					3 602	3 602
Guinea#	1 672	1 149	2 217	5 038	1 672	6 710
Guinea-Bissau#	575	574	148 343	149 492	575	150 067
Haiti	517			517	1 672	2 189
Honduras	262			262	5 015	5 277
Hungary					25	25
Iran (Islamic Republic of)#	222 449	264 842	562 578	1 049 869	222 449	1 272 318
Jamaica	4 493			4 493	4 493	8 986
Kiribati					11	11
Kyrgyzstan					215	215
Lao People's Democratic Republic					14	14
Lesotho	195			195	575	770
Liberia#. 2	575	574	12 807	13 956	575	14 531
Libya	16 770			16 770	16 770	33 540

**OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2021
(ADMINISTRATIVE PROGRAMME) (continued)**

Member States	CHF					
	2020	2019	Previous years	Total	2021	Grand total
Malawi	153			153	1 097	1 250
Maldives					2 246	2 246
Micronesia (Federated States of)					430	430
Montenegro					2 246	2 246
Mozambique*	2 246	2 246	14	4 506	2 246	6 752
Nauru#	575	574	1 602	2 751	575	3 326
Nicaragua	2 769	1 205		3 974	2 769	6 743
Niger	1 097	555		1 652	1 097	2 749
Nigeria*	139 749	117 510	19 400	276 659	139 749	416 408
North Macedonia*	3 918	3 917		7 835	3 918	11 753
Pakistan					22 349	22 349
Palau					34	34
Panama					175	175
Peru					53 840	53 840
Saint Kitts and Nevis	162			162	575	737
Saint Lucia*	575	574		1 149	575	1 724
Saint Vincent and the Grenadines#	575	574	2 954	4 103	575	4 678
Sao Tome and Principe#	575	574	1 602	2 751	575	3 326
Senegal	2 114			2 114	3 918	6 032
Sierra Leone	575			575	575	1 150
Solomon Islands					575	575
Somalia*, 1			6 987	6 987		6 987
South Sudan#	3 344	1 671	11 591	16 606	3 344	19 950
Sri Lanka	24 606			24 606	24 606	49 212
Sudan					5 590	5 590
Suriname#	2 769	3 395	8 596	14 760	2 769	17 529
Tajikistan	1 488			1 488	2 246	3 734
Timor-Leste					815	815
Togo	14			14	1 097	1 111
Tonga					10	10
Turkey	766 295			766 295	766 295	1 532 590
Tuvalu#	575	574	612	1 761	575	2 336
Ukraine					586	586
United Republic of Tanzania	141			141	5 590	5 731
Uzbekistan					2 556	2 556
Venezuela (Bolivarian Republic of)#	406 865	321 091	1 663 024	2 390 980	406 865	2 797 845
Yemen#	5 590	5 640	20 572	31 802	5 590	37 392
Zambia#. 2	5 015	882	4 089	9 986	5 015	15 001
Zimbabwe					437	437
Total CHF	4 089 074	2 020 405	2 904 963	9 014 442	4 772 731	13 787 173
Total USD (at 0.915)	4 468 933	2 208 093	3 174 823	9 851 849	5 216 099	15 067 949

Member States subject to Article 4 (total: 29):

* Member State that is subject to Article 4 and has maintained its voting rights (total: 7).

Member State that is subject to Article 4 and has lost its right to vote (total: 22).

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

2 Member State that has agreed to a payment plan but has not met the agreed obligations and has lost its right to vote (total: 3).

The total number of Member States is 174.

**OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2021
(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 9,014,442 (USD 9,851,849) has been made for outstanding assessed contributions for 2020 and prior years.

	CHF	USD
Provision at 1 January 2020 (A)	3 470 303	3 559 285
Outstanding assessed contributions from 2019 at 1 January 2020 (B)	3 967 303	4 069 029
Payments received in 2020 for outstanding assessed contributions from 2019 and prior years (C)	(1 295 887)	(1 329 115)
Increase in provision due to non-payment by Member States (B - C)	2 671 416	2 739 914
Foreign exchange rate fluctuation during the year (D)		656 315
Provision at 31 December 2020 (A + B - C + D)	6 141 719	6 955 514
Provision at 1 January 2021 (E)	6 141 719	6 955 514
Outstanding assessed contributions from 2020 at 1 January 2021 (F)	11 897 360	13 473 794
Payments received in 2021 on outstanding assessed contributions from 2020 and prior years (G)	(9 024 637)	(10 527 411)
Increase in provision due to non-payment by Member States (F - G)	2 872 723	2 946 383
Foreign exchange rate fluctuation during the year (H)		(50 048)
Provision at 31 December 2021 (E + F - G + H)	9 014 442	9 851 849

**STATEMENT OF FINANCIAL PERFORMANCE BY SERVICE
FOR THE PERIOD ENDED 31 DECEMBER 2021**

(in US dollars)

	Movement, Emergency and Post-crisis Migration Management	Migration Health	Migration and Sustainable Development	Regulating Migration	Facilitating Migration	Migration Policy, Research and Communications	Land, Property and Reparation Programmes	General Programme Support/ Services	Administrative programme	Total
REVENUE										
Earmarked contributions										
Voluntary contributions – earmarked	1510 791 812	154 746 709	41 512 447	499 811 665	106 369 606	12 018 806	15 323 414	8 229 310		2 348 803 769
Assessed contributions									60 168 584	60 168 584
Receipts from refugees, migrants, sponsors, other	22 132 295	51 385 760	7 573 632	6 307 176	14 045 688	7 386 675	(4 802)	(19 277 473)		89 548 951
In-kind contributions	383 470	5 308 209						2 009 730		7 701 409
Subtotal: Earmarked	1533 307 577	211 440 678	49 086 079	506 118 841	120 415 294	19 405 481	15 318 612	(9 038 433)	60 168 584	2 506 222 713
Unearmarked contributions										
Interest and other unearmarked revenue (net)								4 474 297		4 474 297
Voluntary contributions – unearmarked								38 787 546		38 787 546
Subtotal: Unearmarked								43 261 843		43 261 843
TOTAL REVENUE	1533 307 577	211 440 678	49 086 079	506 118 841	120 415 294	19 405 481	15 318 612	34 223 410	60 168 584	2 549 484 556
EXPENSES										
Transportation assistance	123 957 586	6 598 245	1 516 223	45 805 083	5 368 517	904 640	1 571 910	21 416 156		207 138 360
Medical assistance	23 766 423	26 872 945	86 612	7 227 396	930 990	17 305	52 119	5 258 447		64 212 237
Other direct assistance to beneficiaries	407 321 616	18 721 672	8 421 953	166 645 904	14 464 909	1 450 026	4 132 042	(185 584 778)		435 573 344
Implementing partner transfers	206 949 055	7 666 368	7 923 017	20 231 162	22 928 243	76 153	980 929	50 133		266 805 060
Contractual services (including on behalf of beneficiaries)	190 580 189	40 946 874	8 542 080	62 142 820	18 314 733	5 074 657	4 422 512	186 519 814	7 436 591	523 980 270
Staff salaries and benefits	368 001 183	72 358 247	16 311 247	147 074 686	47 457 747	8 072 947	2 646 825	101 859 499	48 672 785	812 455 166
Travel and subsistence	31 164 989	3 847 685	966 210	8 111 770	1 530 842	417 280	56 187	1 759 530	817 799	48 672 292
Supplies and consumables	79 970 678	17 553 198	1 766 997	19 700 180	5 629 827	1 250 344	133 488	15 893 592	2 424 999	144 323 303
Depreciation and amortization	13 507 172	2 592 683	274 392	1 358 772	227 571	5 486	3 473	4 973 609	168 892	23 112 050
Impairment			(1 535)						3 105 646	3 104 111
Doubtful receivables			58 267	(649 309)	14 553	(26 225)	1 138	1 754 373	643	2 723 887
Other expenses	1 394 543	175 904								
Transfers between projects	90 493 445	12 204 691	2 586 825	31 663 495	6 924 848	856 177	1 334 309	(146 063 790)		
TOTAL EXPENSES	1537 106 879	209 538 512	48 452 288	509 311 959	123 792 780	18 098 790	15 334 932	7 836 585	62 627 355	2 532 100 080

Note: For segments by region, see Note 24: Segment reporting.

SOURCES AND APPLICATION OF OPERATIONAL SUPPORT INCOME FOR THE PERIOD ENDED 31 DECEMBER 2021

I. OPERATIONAL SUPPORT INCOME

	USD		
	2021 Budget (S/28/6)	Actual	Variance
2021 SOURCES			
Project-related overhead			
General overhead	112 000 000	134 898 738	(22 898 738)
Total project-related overhead	112 000 000	134 898 738	(22 898 738)
Miscellaneous income			
Unearmarked contributions	5 000 000		5 000 000
Interest income and other	11 000 000	5 142 748	5 857 252
Total miscellaneous income	16 000 000	5 142 748	10 857 252
TOTAL SOURCES	128 000 000	140 041 486	(12 041 486)
2021 APPLICATION			
Application of project-related overhead			
Staff and services for Headquarters	27 198 900	23 594 332	3 447 568
Staff and services for Headquarters relating to the Internal Governance Framework	2 450 000	2 106 226	343 774
Staff and services for the administrative centres	14 862 500	13 331 389	1 531 111
Staff and services for the regional offices	33 390 000	29 921 278	3 468 722
Staff and services for the special liaison offices	1 933 000	1 931 490	1 510
Staff and services for country offices	7 660 400	7 533 940	126 460
African Capacity Building Centre	529 600	607 848	(78 248)
Global Migration Data Analysis Centre	791 000	758 206	32 794
Global Activity/Support	1 700 600	1 704 127	(3 527)
Information technology	4 141 000	4 085 710	55 290
Staff security	14 500 000	16 309 118	(1 809 118)
Unbudgeted activities and structures	3 343 000	13 276 600	(9 776 600)
Maintenance of office premises	500 000	335 270	164 730
Coverage for unforeseen project shortfalls		1 001 419	(1 001 419)
IOM Development Fund - Line 1	1 400 000	1 400 000	
IOM Development Fund - Line 2	13 600 000	13 600 000	
TOTAL APPLICATION	128 000 000	131 496 953	(3 496 953)
Operational Support Income surplus/(deficit) for the period (on a modified accruals (budgetary) basis)		8 544 533	
Net accrual adjustments		(1 398 167)	
Operational Support Income surplus/(deficit) for the period (on a full accruals (IPSAS) basis)		7 146 366	

SOURCES AND APPLICATION OF OPERATIONAL SUPPORT INCOME FOR THE PERIOD ENDED 31 DECEMBER 2021 (continued)

II. OPERATIONAL SUPPORT INCOME RESERVE

The Operational Support Income reserve balance at the end of 2021 was USD 65,822,345 (2020: USD 62,977,812), on a modified accruals (budgetary) basis. The balance increased by USD 2,844,533 compared with 2020.

Operational Support Income reserve (in USD)	2021	2020
Surplus carried forward, beginning period (modified accrual (budgetary) basis)	62 977 812	68 075 099
Surplus/(deficit) Operational Support Income for the period	8 544 533	8 061 713
Operational Income Reserve drawdown*	(5 700 000)	(13 159 000)
Surplus/(deficit) carried forward at the end of the period (on modified accruals (budgetary) basis)	65 822 345	62 977 812
Accumulated net accruals adjustments	(1 398 167)	(2 631 800)
Surplus/(deficit) carried forward at the end of the period (on full accruals (IPSAS) basis)	64 424 178	60 346 012

*Some of the activities being funded by the approved drawdowns of 2021 and prior years will be completed in the future and consequently USD 15.1 million has been carried forward to the next financial year.

III. OPERATIONAL SUPPORT INCOME RESERVE DRAWDOWN

In line with Council Resolution No. 1390 of 24 November 2020 on budget regulations and practices, the Administration has drawn down resources from the OSI reserve in the amount of USD 5.7 million to support ongoing activities related to the implementation of the Internal Governance Framework and the Business Transformation initiative and to enhance the Organization's capacity to respond to the COVID-19 pandemic, particularly in relation to the Organization's duty of care to staff and service providers.

2021 drawdown allocations	USD
COVID-19-related costs	1 000 000
Business Transformation project (Internal Governance Framework)	4 700 000
Total - 2021 drawdown	5 700 000

- COVID-19-related costs

The Operational Support Income Reserve drawdown enabled IOM to respond to identified critical needs to provide an adequate supply of personal protective equipment for staff, medical supplies, and support for field offices to engage in coordination processes at the national level to enable them to provide an adequate response to the challenges imposed by the COVID-19 pandemic.

- Business Transformation project

With regards to the ongoing institutional reforms, the Administration allocated funds from the drawdown to the Business Transformation project.

SOURCES AND APPLICATION OF OPERATIONAL SUPPORT INCOME FOR THE PERIOD ENDED 31 DECEMBER 2021 (continued)

IV. IOM DEVELOPMENT FUND

Under Council Resolution No. 1390 of 24 November 2020, 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.

The Director General is further requested to allocate USD 13.6 million from Operational Support Income to the IOM Development Fund, referred to as funding Line 2.

The total amount available for the IOM Development Fund for both Line 1 and Line 2 (excluding direct voluntary contributions of USD 0.8 million (2020: USD 0.6 million) is USD 15 million, as stipulated in Council Resolution No. 1390.

Operational Support Income allocation to IOM Development Fund	2021 USD
Total Line 1	1 400 000
Total Line 2 - for application in 2022	13 600 000
Total Operational Support Income allocation to IOM Development Fund from 2021	15 000 000
Direct voluntary contributions to IOM Development Fund	
Austria (via MIRAC))	39 600
Belgium (via MIRAC)	738 606
Private sector donations	332
Total direct voluntary contributions to IOM Development Fund during 2021	778 538
Total allocation and direct contributions to IOM Development Fund	15 778 538

EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2021

(in US dollars)

	USD		
	Operational programmes	Administrative programme	Total
ASIA AND THE PACIFIC			
Afghanistan	65 051 752		65 051 752
Australia	7 568 000		7 568 000
Bangladesh	115 863 826		115 863 826
Cambodia	3 045 038		3 045 038
China	2 830 596		2 830 596
Fiji	982 179		982 179
India	710 488		710 488
Indonesia	30 286 739		30 286 739
Iran (Islamic Republic of)	1 746 278		1 746 278
Japan	1 248 263		1 248 263
Lao People's Democratic Republic	1 006 033		1 006 033
Malaysia	4 656 504		4 656 504
Maldives	188 908		188 908
Marshall Islands	2 017 414		2 017 414
Micronesia (Federated States of)	4 573 942		4 573 942
Mongolia	1 726 434		1 726 434
Myanmar	9 914 756		9 914 756
Nauru	20 772		20 772
Nepal	4 868 256		4 868 256
Pakistan	19 305 241		19 305 241
Palau	517 958		517 958
Papua New Guinea	3 070 418		3 070 418
Philippines	15 046 367		15 046 367
Philippines – Administrative Centre	20 712 932	1 550 911	22 263 843
Republic of Korea	1 062 681		1 062 681
Solomon Islands	407 634		407 634
Sri Lanka	4 557 243		4 557 243
Thailand	17 010 241		17 010 241
Thailand – Regional Office	5 064 067	1 828 311	6 892 378
Timor-Leste	1 433 348		1 433 348
Tonga	122 395		122 395
Tuvalu	109 974		109 974
Vanuatu	708 399		708 399
Viet Nam	8 062 305		8 062 305
TOTAL ASIA AND THE PACIFIC	355 497 381	3 379 222	358 876 603
CENTRAL AND WEST AFRICA			
Benin	947 058		947 058
Burkina Faso	11 579 178		11 579 178
Cabo Verde	66 602		66 602
Cameroon	10 352 628		10 352 628
Central African Republic	18 337 203		18 337 203
Chad	17 217 605		17 217 605
Congo	23 056		23 056
Côte d'Ivoire	11 449 811		11 449 811
Gabon	17 217		17 217
Gambia	7 028 902		7 028 902
Ghana	7 997 914		7 997 914
Guinea	23 659 824		23 659 824
Guinea-Bissau	1 822 096		1 822 096
Liberia	1 217 670		1 217 670
Mali	21 171 302		21 171 302
Mauritania	6 929 505		6 929 505
Niger	64 234 119		64 234 119
Nigeria	77 795 234		77 795 234

EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2021 (continued)

(in US dollars)

	USD		
	Operational programmes	Administrative programme	Total
CENTRAL AND WEST AFRICA (continued)			
Senegal	11 082 925		11 082 925
Senegal – Regional Office	11 807 140	1 135 823	12 942 963
Sierra Leone	3 448 548		3 448 548
Togo	948 910		948 910
TOTAL CENTRAL AND WEST AFRICA	309 134 447	1 135 823	310 270 270
EAST AND HORN OF AFRICA			
Burundi	14 605 457		14 605 457
Djibouti	7 014 218		7 014 218
Eritrea	370 710		370 710
Ethiopia	69 937 346	413 227	70 350 573
Kenya	21 358 899		21 358 899
Kenya – Regional Office	10 333 373	1 133 214	11 466 587
Rwanda	7 680 065		7 680 065
Somalia	50 132 426		50 132 426
South Sudan	82 412 060		82 412 060
Uganda	12 469 909		12 469 909
United Republic of Tanzania	12 333 323		12 333 323
TOTAL EAST AND HORN OF AFRICA	288 647 786	1 546 441	290 194 227
MIDDLE EAST AND NORTH AFRICA			
Algeria	5 190 995		5 190 995
Bahrain	1 194 209		1 194 209
Egypt	15 699 247		15 699 247
Egypt – Regional Office	5 139 929	1 183 065	6 322 994
Iraq	127 866 064		127 866 064
Jordan	39 591 698		39 591 698
Kuwait	522 229		522 229
Lebanon	17 521 263		17 521 263
Libya	41 747 902		41 747 902
Morocco	13 657 230		13 657 230
Qatar	1 306 033		1 306 033
Saudi Arabia	626 670		626 670
Sudan	33 771 768		33 771 768
Syrian Arab Republic	1 575 010		1 575 010
Tunisia	8 041 885		8 041 885
United Arab Emirates	86 628		86 628
Yemen	79 981 011		79 981 011
TOTAL MIDDLE EAST AND NORTH AFRICA	393 519 771	1 183 065	394 702 836
SOUTHERN AFRICA			
Angola	376 723		376 723
Botswana	140 799		140 799
Comoros	189 183		189 183
Democratic Republic of the Congo	36 198 351		36 198 351
Eswatini	435 780		435 780
Lesotho	1 272 797		1 272 797
Madagascar	1 852 648		1 852 648
Malawi	2 065 037		2 065 037
Mauritius	530 196		530 196
Mozambique	26 217 162		26 217 162
Namibia	99 825		99 825
South Africa	5 532 315		5 532 315
South Africa – Regional Office	8 214 978	799 141	9 014 119
Zambia	3 788 848		3 788 848
Zimbabwe	6 577 154		6 577 154
TOTAL SOUTHERN AFRICA	93 491 796	799 141	94 290 937

EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2021 (continued)

(in US dollars)

	USD		
	Operational programmes	Administrative programme	Total
SOUTH AMERICA			
Argentina	6 868 527		6 868 527
Argentina – Regional Office	2 235 896	881 063	3 116 959
Bolivia (Plurinational State of)	561 787		561 787
Brazil	9 054 729		9 054 729
Chile	8 963 772		8 963 772
Colombia	96 827 373		96 827 373
Ecuador	26 049 498		26 049 498
Paraguay	778 290		778 290
Peru	13 838 398		13 838 398
Uruguay	932 502		932 502
Venezuela (Bolivarian Republic of)	7 738 249		7 738 249
TOTAL SOUTH AMERICA	173 849 021	881 063	174 730 084
CENTRAL AND NORTH AMERICA AND THE CARIBBEAN			
Aruba	269 199		269 199
Bahamas	437 215		437 215
Belize	948 424		948 424
Canada	1 496 473		1 496 473
Costa Rica	4 322 301		4 322 301
Costa Rica – Regional Office	7 527 582	1 242 107	8 769 689
Cuba	50 466		50 466
Curaçao	197 539		197 539
Dominica	980 839		980 839
Dominican Republic	2 631 090		2 631 090
El Salvador	10 703 727		10 703 727
Guatemala	7 518 764		7 518 764
Guyana	4 046 149		4 046 149
Haiti	22 537 921		22 537 921
Honduras	7 099 497		7 099 497
Jamaica	233 243		233 243
Mexico	20 025 350		20 025 350
Nicaragua	1 129 708		1 129 708
Panama	9 752 509		9 752 509
Panama – Administrative Centre	3 736 675	866 057	4 602 732
Trinidad and Tobago	1 417 262		1 417 262
USA USRAP locations	67 156 516		67 156 516
USA Washington, D.C.	7 339 379		7 339 379
IOM Office to the United Nations, New York, USA	2 169 009	1 003 063	3 172 072
TOTAL CENTRAL AND NORTH AMERICA AND THE CARIBBEAN	183 726 837	3 111 227	186 838 064
EUROPEAN ECONOMIC AREA			
Austria	3 258 425		3 258 425
Belgium	8 304 665		8 304 665
Belgium – Regional Office	12 917 591	1 594 986	14 512 577
Bulgaria	2 059 153		2 059 153
Croatia	387 960		387 960
Cyprus	1 086 851		1 086 851
Czechia	811 514		811 514
Denmark	201 423		201 423
Estonia	101 349		101 349
Finland	5 429 428		5 429 428
France	1 668 801		1 668 801
Germany	33 420 023		33 420 023
Greece	201 328 418		201 328 418
Hungary	304 861		304 861

EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2021 (continued)

(in US dollars)

	USD		
	Operational programmes	Administrative programme	Total
EUROPEAN ECONOMIC AREA (continued)			
Ireland	1 575 200		1 575 200
Italy	17 520 686		17 520 686
Latvia	175 464		175 464
Lithuania	778 781		778 781
Malta	720 370		720 370
Netherlands	10 825 969		10 825 969
Norway	3 181 865		3 181 865
Poland	1 015 348		1 015 348
Portugal	1 032 264		1 032 264
Romania	1 365 652		1 365 652
Slovakia	1 405 363		1 405 363
Slovenia	97 739		97 739
Spain	10 217 077		10 217 077
Switzerland (Bern)	4 731 355		4 731 355
United Kingdom	6 293 942		6 293 942
TOTAL EUROPEAN ECONOMIC AREA	332 217 537	1 594 986	333 812 523
EASTERN AND SOUTH-EASTERN EUROPE AND CENTRAL ASIA			
Albania	2 389 491		2 389 491
Armenia	1 987 889		1 987 889
Austria – Regional Office	3 862 660	1 485 815	5 348 475
Azerbaijan	3 561 827		3 561 827
Belarus	2 210 450		2 210 450
Bosnia and Herzegovina	42 723 357		42 723 357
Georgia	5 455 332		5 455 332
Kazakhstan	2 215 949		2 215 949
Kyrgyzstan	1 229 924		1 229 924
Montenegro	763 958		763 958
North Macedonia	4 298 314		4 298 314
Republic of Moldova	2 909 606		2 909 606
Russian Federation	2 918 786		2 918 786
Serbia	9 061 425		9 061 425
Tajikistan	3 315 617		3 315 617
Turkey	93 974 517		93 974 517
Turkmenistan	160 934		160 934
Ukraine	33 452 777		33 452 777
Uzbekistan	332 983		332 983
Kosovo*	7 347 633		7 347 633
TOTAL EASTERN AND SOUTH-EASTERN EUROPE AND CENTRAL ASIA	224 173 429	1 485 815	225 659 244
TOTAL FIELD LOCATIONS	2 354 258 005	15 116 783	2 369 374 788
TOTAL GENEVA HEADQUARTERS	110 685 991	46 172 358	156 858 349
GRAND TOTAL ON IOM BUDGETARY BASIS	2 464 943 996	61 289 141	2526 233 137
Net accrual adjustments	4 528 729	1 338 214	5 866 943
GRAND TOTAL ON IPSAS BASIS	2 469 472 725	62 627 355	2 532 100 080

* 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 2021.

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 2021, there were 57,234 movements (2020: 13,564) under the Refugee Loan Fund.

Fund statement for the year ended 31 December 2021

	USD	
	2021	2020
Opening balance at the beginning of the year		
Balance of funds from the United States Government	24 903 625	22 615 432
Balance of funds from the IOM Refugee Loan Fund	311 553	311 553
Opening balance at the beginning of the year	25 215 178	22 926 985
Contributions to the Fund		
Contributions from the United States Government	119 924 065	37 600 000
Accrued contribution from the United States Government	0	24 000 000
Contributions from self-payers	4 424	1 064
Promissory note repayments	35 022 391	37 401 247
Interest income	8 416	26 075
Miscellaneous income	115 462	65 590
Total contributions to the Fund	155 074 758	99 093 976
Transfers from the Fund to operational projects		
Africa	(39 902 672)	(31 732 303)
Middle East	(37 565 700)	(28 699 268)
Latin America and the Caribbean	(6 915 598)	(6 008 041)
North America	(46 440 185)	(1 439 827)
Asia and Oceania	(16 606 694)	(17 023 662)
Europe	(12 506 729)	(11 876 607)
Total transfers from the Fund to operational projects	(159 937 578)	(96 779 708)
Interest paid to the United States Government	(8 416)	(26 075)
Closing balance at the end of the year	20 343 942	25 215 178
Closing balance at the end of the year		
Balance of funds from the United States Government	20 032 389	24 903 625
Balance of funds from the IOM Refugee Loan Fund	311 553	311 553
TOTAL	20 343 942	25 215 178

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 2021 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 2021 in the analysis below. The recoverable value on previously issued notes was not significantly adjusted.

	USD	
	2021	2020
Estimated recoverable value at the beginning of the year	24 500 000	51 900 000
Estimated recoverable value of new notes issued during the year	10 220 195	9 986 528
Adjustment of previously estimated recoverable value	2 196	14 719
Cash collections during the year	(35 022 391)	(37 401 247)
Estimated recoverable value at the end of the year*	(300 000)	24 500 000

* 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 83.35 per cent as of 2021. 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			2 579 030	2 579 030
Australia			65 005 799	65 005 799
Austria		39 600	5 848 300	5 887 900
Bangladesh			7 364 717	7 364 717
Belgium		1 121 606	8 727 864	9 849 470
Belize			27 120	27 120
Bulgaria			1 744 251	1 744 251
Cambodia			423 052	423 052
Canada			67 185 510	67 185 510
Central African Republic			5 166 966	5 166 966
Chad			2 700 000	2 700 000
China			399 036	399 036
Colombia			10 771 869	10 771 869
Costa Rica			86 737	86 737
Croatia			(83 555)	(83 555)
Cyprus		33 784	1 322 526	1 356 310
Czechia			3 142 454	3 142 454
Democratic Republic of the Congo			(11 299)	(11 299)
Denmark		4 101 050	17 394 700	21 495 750
Dominican Republic			6 562	6 562
El Salvador			25 310	25 310
Estonia			174 614	174 614
Finland			6 678 605	6 678 605
France		1 219 512	23 634 926	24 854 438
Germany			234 660 445	234 660 445
Greece			18 772 525	18 772 525
Guatemala			44 918	44 918
Guyana			254 016	254 016
Honduras			249 250	249 250
Hungary			171 206	171 206
Iceland			248 012	248 012
Ireland		1 210 654	3 416 532	4 627 186
Italy			69 215 192	69 215 192
Japan			68 044 581	68 044 581
Kazakhstan			50 000	50 000
Latvia			187 333	187 333
Lithuania		56 306	728 935	785 241
Luxembourg			1 513 077	1 513 077
Malta			274 590	274 590
Marshall Islands			250 000	250 000
Mexico			44 600	44 600
Mozambique			736 128	736 128
Netherlands		2 386 634	64 956 041	67 342 675
New Zealand			5 909 161	5 909 161
Nicaragua			6 562	6 562
Norway		3 657 199	16 329 349	19 986 548
Pakistan			5 041	5 041
Panama			6 562	6 562
Paraguay			213 628	213 628

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

Member States	USD			
	In-kind contributions	Unearmarked	Earmarked	Total
Poland			644 208	644 208
Portugal		225 225	1 451 594	1 676 819
Republic of Korea	92 000	1 000 000	21 071 248	22 163 248
Romania			831 898	831 898
Serbia			83 460	83 460
Slovakia			1 030 744	1 030 744
Slovenia			(4 714)	(4 714)
Somalia			7 814 485	7 814 485
Spain			9 812 434	9 812 434
Sweden		12 155 099	18 523 725	30 678 824
Switzerland		1 084 599	37 567 779	38 652 378
Thailand			19 474	19 474
Turkey			9 396 981	9 396 981
United Kingdom		5 496 278	75 441 463	80 937 741
United States of America	135 503	5 000 000	662 535 505	667 671 008
Uruguay			200 226	200 226
Viet Nam			(4 570)	(4 570)
Total – Member States	227 503	38 787 546	1 563 018 718	1 602 033 767
Prior period adjustments - Member States			5 057 649	5 057 649
NON-MEMBER STATES, AGENCIES AND OTHER				
Non-member states			(552 434)	(552 434)
European Commission			595 556 457	595 556 457
United Nations organizations and pooled funds	200 985		224 560 124	224 761 109
Private sector	1 940 590		10 196 048	12 136 638
Other organizations	5 332 331		26 285 911	31 618 242
Total – Non-member States, agencies and other	7 473 906		856 046 106	863 520 012
Prior period adjustments - Non-member states, agencies and others			(8 707 674)	(8 707 674)
Promissory note repayments			35 022 390	35 022 390
Net interest and other income		4 474 297		4 474 297
Refugees, migrants, sponsors and others			89 548 951	89 548 951
Year-end net accrual adjustments of down payments and receivable			(101 633 420)	(101 633 420)
GRAND TOTAL CONTRIBUTIONS	7 701 409	43 261 843	2 438 352 720	2 489 315 972

Note: Contributions from European Union Member States and the European Commission totalled USD 1,112.9 million (2020: USD 923.6 million).

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

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
MEMBER STATES			
ARGENTINA			
Cooperation and technical support services agreement			613 532
Development and implementation of assistance activities to enhance UPCEFE capacities to design, formulate and implement programmes and projects for Río Negro province – Argentina			466 471
Ibero-American programme to strengthen South–South cooperation – Argentina			392 849
Administrative assistance for strengthening the bureau for border technical affairs – Argentina			493 288
Applied technologies to advance documentation processes – Argentina			290 116
Technical cooperation among developing countries			228 872
Promotion of the documentation of foreigners and structural strengthening at border points and in the regional offices of the provinces of Argentina			93 902
Total: Argentina – Earmarked			2 579 030
AUSTRALIA			
Indonesia: regional cooperation arrangements – net of “for refund”			18 498 619
Indonesia: regional cooperation arrangements			10 329 179
Assisted passage, travel and related support for Australian government-funded refugees and special humanitarian programme entrants			5 390 771
Humanitarian assistance for Rohingya and host communities in Bangladesh			5 355 777
Assisted passage, medical and related services for Australian government-funded refugees and special humanitarian programme entrants			4 358 361
Humanitarian assistance for Rohingya and host communities in Bangladesh			3 872 967
IOM Australia support for the assisted voluntary return and reintegration programme – Australia			2 951 024
Supporting durable solutions, social cohesion and reintegration in Iraq			2 663 150
Strengthening capacity to mitigate illegal, unreported and unregulated fishing practices through the introduction of an integrated vessel monitoring system			2 231 371
Administration of the regional support office of the Bali process			1 500 000
Strengthening border management capacity in Timor-Leste			1 500 000
Providing global pre-departure cultural orientation services for users of the Australian refugee and special humanitarian programme 2019–2022			1 346 986
Establishment of a multi-agency integrated border management model in Sri Lanka – phase II			761 035
IOM Australia assisted voluntary return and reintegration project (provision of services for the return and reintegration assistance programme)			650 783
Responding to cross-border mobility challenges at points of entry in the Mekong region – phase II			600 000
Voluntary return support and reintegration assistance programme for Bali process member states (2021-22)			508 109
Supporting stability and sustainable returns in Ninewá governorate – Iraq			469 483
Capacity-building in migration management programme – phase VII			415 164
IOM Australia support for the assisted voluntary return and reintegration programme: reintegration component			392 588
Supporting integrated approaches to identity and border management in Afghanistan			300 000
Assisted voluntary return and reintegration and capacity-building for well-managed migration in Papua New Guinea – phase IV			295 639
Strengthening the evacuation management capacity of local authorities and communities in Vanuatu			226 074
Public information campaign to deter irregular maritime migration from Viet Nam to Australia			164 789
Public information campaign to deter potential irregular maritime migration from Viet Nam to Australia – 2021–2022			157 225
Funds received in 2021 – to be allocated			58 097
Ensuring the delivery of critical life-saving assistance for the most vulnerable populations affected by the 2021 eruption of La Soufrière in Saint Vincent and the Grenadines			46 476
World migration report 2022			44 930
IOM Australia: assisted voluntary return and reintegration project (provision of services for the return and reintegration assistance programme): reintegration and service fee payments			35 310
Enhancing the capacity of immigration officials of the Lao People's Democratic Republic in countering passport and identity fraud			20 225
Ngasso – community stabilization and economic recovery for women in the Lac region			18 645
Assisted voluntary return and reintegration and capacity-building for well-managed migration in Papua New Guinea – phase III – for refund			(12 070)
Junior professional officer – for refund			(28 872)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
AUSTRALIA (continued)			
Indonesia: regional cooperation arrangements – for refund			(56 365)
Marshall Islands: creating access to real essentials for women – for refund			(59 671)
Total: Australia – Earmarked			65 005 799
AUSTRIA			
Unearmarked income		39 600	
Austria – voluntary contribution			1 260 352
Contribution to the ongoing project “Special measures to support the response to the refugee and migrant situation in Bosnia and Herzegovina”			1 213 592
Libya COVID-19 preparedness and response plan 2021			1 210 654
IOM Bosnia and Herzegovina crisis response plan 2021: resilience initiative			567 717
Voluntary repatriation from Austria			549 323
Strengthening the capacity of the government of Bosnia and Herzegovina to provide protection-sensitive services within the migration response			362 243
Assisted voluntary return of migrants from Austria			238 698
ASYL-TRAIN II – training for Austrian migration and asylum stakeholders			183 411
Seconded staff – Kenya			116 194
Workshops to facilitate the integration and prevention of radicalization of young Chechens in Austria – phase III			101 220
Workshops to facilitate the integration and prevent the radicalization of young Chechens in Austria (WIR II)			61 977
Processing requests for country-specific information for the Austrian ministry of the interior			11 833
Processing of requests for country-specific information on health care for the Austrian ministry of the interior			2 190
Cultural orientation training for young refugees (CuTrain V) – Austria – for refund			(369)
Training for Austrian migration and asylum stakeholders – net of “for refund”			(30 735)
Total: Austria – Unearmarked and earmarked		39 600	5 848 300
BANGLADESH			
Health and gender support project for Cox's Bazar district			7 364 717
Total: Bangladesh – Earmarked			7 364 717
BELGIUM			
Unearmarked income		1 121 606	
Assisted voluntary return – REAB 2021			3 682 564
Reintegration assistance from Belgium – 2021			1 182 794
Providing refugee resettlement assistance to the government of Belgium 2021			1 130 616
Funds received in 2021 – to be allocated			1 128 034
Assisted voluntary return from Belgium 2020			654 792
Improving operational and strategic capacities for effective border management in Tanganyika province in the Democratic Republic of the Congo			256 849
Resettlement programme with the government of Belgium for refugees from Egypt, Jordan, Lebanon, Rwanda and Turkey in 2020			240 338
Junior professional officer – Mali			225 000
Reintegration assistance from Belgium 2020			161 621
CONEX IOM project 2021			65 257
Total: Belgium – Unearmarked and earmarked		1 121 606	8 727 864
BELIZE			
Executive secretariat of the regional conference on migration			16 500
Return of highly vulnerable migrants to Central America and Mexico			10 620
Total: Belize – Earmarked			27 120
BULGARIA			
Strengthening national capacity in Bulgaria in the fields of asylum and migration			777 943
Support for asylum seekers in Bulgaria			277 460
Training and counselling for legal migrants and persons seeking/granted international protection – Bulgaria			221 959
Increasing the awareness and tolerance of Bulgarian society and migrant communities in Bulgaria			156 545
Awareness-raising for labour mobility to Bulgaria			136 505
Provision of integration support to asylum seekers and beneficiaries of international protection in Bulgaria			132 475

C/113/3
Appendix 8

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
BULGARIA (continued)			
Legal counselling and interpretation services for asylum seekers in Bulgaria			119 360
Capacity-building for voluntary return			100 735
Provision of social and psychological support to asylum seekers in Bulgaria including identification and support of vulnerable groups			77 967
Information and counselling for voluntary return			73 050
Contributing to an inclusive and accessible society in Iraq			56 306
Strengthening the capacity of national institutions and non-governmental organizations in the field of asylum – Bulgaria			25 656
Voluntary return and reintegration of third-country nationals – for refund			(411 712)
Total: Bulgaria – Earmarked			1 744 251
CAMBODIA			
Strengthening detection and management of active cases of tuberculosis among Cambodian cross-border migrants			423 052
Total: Cambodia – Earmarked			423 052
CANADA			
Support to IOM for Canada's resettlement activities globally			19 298 062
Pre-departure medical services for Canada-bound refugees			10 983 954
Canadian refugees resettlement travel – reimbursable costs			10 764 626
Enhancing the detection of threats at borders through improving the living conditions of Jordanian border guards			3 085 443
Canadian resettlement programme			2 425 576
Return and reintegration of Iraqi families			2 276 794
Canadian orientation abroad			2 255 207
Community policing in liberated areas of Iraq			1 679 550
Multi-country humanitarian assistance (CAP 2021): Bangladesh			1 429 706
Canadian orientation abroad			1 215 481
Strengthening border management and security practices at points of entry in Aqaba governorate			1 186 692
Strengthening border management and security in Mali and the Niger through capacity-building for border authorities and enhanced dialogue with border communities			1 133 909
Enhancing security through improved border and immigration management – phase II			1 081 226
Global assistance for irregular migrants – Ghana			1 040 557
Multi-country humanitarian assistance (CAP 2021): Yemen			827 815
Whole-of-Syria protection from sexual exploitation and abuse mechanism 2021			794 281
Providing health-care, shelter and water, sanitation and hygiene services to internally displaced persons, returnees and host communities in Iraq			784 929
Provision of emergency assistance to conflict-affected populations in Apure state and other prioritized areas in the Bolivarian Republic of Venezuela			745 033
Supporting and reinforcing the establishment of the Haitian national border police – Haiti			615 938
Providing integrated humanitarian assistance to crisis-affected populations in the Sudan			579 470
Improved access to displacement data and strengthened mental health and psychosocial support for populations in situations of vulnerability in north-east Nigeria			413 907
MIDAS expansion at air borders in Nigeria			413 907
Global affairs Canada: country-level support 2021 – South Sudan			413 907
Supporting refugees during the overseas application process for resettlement to Canada and prior to departure			393 502
Strengthening the border management capacity and expertise of Thai government officials – phase IV – Thailand			292 427
Document examination support centre – phase IV			291 660
Special support for vulnerable families in Jordan			206 954
Support for COVID-19 quarantine management and the protection of deported migrants at points of entry in northern Chad			140 515
Enhancing capacity for the effective regulation of international recruitment: supporting year one of the global policy network to promote ethical recruitment			77 048
Strengthening border security to combat transborder crimes and extreme violence in Cambodia – phase II			75 277
Executive secretariat of the regional conference on migration			75 000
Global forum on migration and development			51 424
Researching the impact of COVID-19 on migration and migrants from a gender perspective			35 554
Decentralization of the response to COVID-19 in Guinea through the strengthening of local coordination and the intensification of community monitoring of contacts			31 646
Translation of the world migration report 2022 into French			27 690
Funds received in 2021 – to be allocated			19 242

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
CANADA (continued)			
Strengthening capacity for comprehensive containment, mitigation and surveillance of COVID-19 in the northern border areas of Costa Rica			17 485
Remote adjudication interview support for non-refugee applicants			15 085
Remote adjudication interview support for permanent resident applicants			7 755
Remote video interviews by the migration section of the embassy of Canada in Rome with family class visa applicants in Albania, with the support of IOM Albania			4 520
Remote adjudication interview support for applicants for permanent residence in Canada as members of the family class in the Sudan			2 100
Remote interview support for family reunification applicants			1 530
Addressing counter-smuggling and protection gaps in Ghana, Benin and Togo: strengthening national and regional mechanisms – Ghana – for refund			(26 872)
Total: Canada – Earmarked			67 185 510
CENTRAL AFRICAN REPUBLIC			
Support for the reinsertion and reintegration of former combatants in Bangui, Bria and Kaga Bandoro in the Central African Republic			5 000 000
Reintegration of disarmed and demobilized person in Paoua and support for communities in Paoua and Ndélé in the Central African Republic			166 966
Total: Central African Republic – Earmarked			5 166 966
CHAD			
Climate-resilient agriculture and productivity enhancement project			2 700 000
Total: Chad – Earmarked			2 700 000
CHINA			
Junior professional officer			169 214
Junior professional officer – Thailand			145 061
Pilot project on assisted voluntary return and reintegration in China			140 003
Junior professional officer – for refund			(55 242)
Total: China – Earmarked			399 036
COLOMBIA			
Supporting the government of Colombia to advance the implementation of the peace agreement, with regard to access to land and formalization of rural land ownership			3 650 132
Comprehensive reintegration for improving the quality of life of communities within the framework of the PDET roadmap in Colombia and CONPES document 3931			1 853 105
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 – phase II			1 260 353
Comprehensive technical assistance for productive projects for former FARC-EP combatants in reincorporation process in Colombia			1 127 018
Colombia: implementation of the early reintegration in productive environments model with former FARC-EP members in Colombia – phase IV			847 347
Strategies for community psychosocial rehabilitation and comprehensive health care in Colombia			821 457
Strategy for the prevention of the use of children and adolescents in the distribution of psychoactive substances and of their consumption of such substances			457 675
Pre-consultation of the Mauyauma special harmonization programme for social and economic reincorporation with a differential ethnic and gender approach			268 111
Colombia: technical assistance for individual productive projects			256 706
Strengthening assistance modalities for adolescents and young people within the juvenile justice system in Colombia			237 369
Preventing and overcoming stigmatization of former combatants and their families and promoting coexistence in Colombia			119 829
Juvenile restorative justice programme and enhancement of the juvenile justice system in Colombia			118 320
Colombia: employability and labour inclusion of victims to contribute to the recovery and economic reactivation of micro, small and medium-sized enterprises affected by COVID-19 – net of “for refund”			104 756
Promotion of labour insertion and mobility and prevention of xenophobia among migrant and returnee populations and host communities in Colombia			70 672
Colombia: technical assistance for individual productive projects – phase II			63 005
Strengthening the community reincorporation component of the final agreement for ending the conflict and building a stable and lasting peace – net of “for refund”			54 954
Preventing trafficking in persons and supporting comprehensive assistance to victims and investigation and prosecution of the crime in Colombia			33 526
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 – for refund			(394)
Strengthening the agency for reincorporation and normalization to support personal development and social inclusion of people with disabilities included on the national registry of reincorporation – for refund			(607)

C/113/3
Appendix 8

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
COLOMBIA (continued)			
Contributing to the improvement of victim's assistance and knowledge management in justice processes' administration through capacity-building and technical assistance to the JEP – for refund			(24 660)
Strengthening the implementation of the public policy for victims focused on the development and implementation of the national development plan 2018–2022 in Colombia – for refund			(37 678)
Development of poverty reduction strategies for Afro-Colombians and indigenous populations – Colombia – for refund			(116 254)
Implementation of tools for the productive inclusion of populations in extreme poverty and vulnerability and of persons forcibly displaced by conflict – Colombia – net of “for refund”			(172 200)
Implementation of the comprehensive, participative and multicultural programme: IRACA – Colombia – for refund			(220 673)
Total: Colombia – Earmarked			10 771 869
COSTA RICA			
Funds received in 2021 – to be allocated			50 519
Executive secretariat of the regional conference on migration			27 453
Return of highly vulnerable migrants to Central America and Mexico			8 764
Total: Costa Rica – Earmarked			86 737
CROATIA			
Assisted voluntary return – Croatia			122 925
Providing refugee resettlement assistance to the government of Croatia – phase II – for refund			(30 977)
Pilot project on providing refugee resettlement assistance to the government of Croatia – for refund			(175 502)
Total: Croatia – Earmarked			(83 555)
CYPRUS			
Unearmarked income		33 784	
Assisted voluntary return and reintegration centre			520 906
Assisted voluntary return and reintegration centre – Cyprus			425 997
Operation of semi-independent living units for unaccompanied children in Cyprus			375 623
Total: Cyprus – Unearmarked and earmarked		33 784	1 322 526
CZECHIA			
Consolidating the reintegration achievements of Senegalese returned migrants through integrated support to micro and small enterprises			1 124 091
Strengthening evidence-based responses by enhancing data collection on the presence of migrants in Bosnia and Herzegovina and building State capacity to return migrants to their countries of origin			938 086
Assisted voluntary return and reintegration – Czechia			605 296
Assistance to Afghan returnees through cross-border responses for undocumented Afghans			225 053
Financial assistance from the government of Czechia to contribute to the migration response in Bosnia and Herzegovina			224 316
Migration trends early warning system – Czechia			25 612
Total: Czechia – Earmarked			3 142 454
DEMOCRATIC REPUBLIC OF THE CONGO			
Ebola response in North Kivu and Ituri provinces under the contingency emergency response component – for refund			(11 299)
Total: Democratic Republic of the Congo – Earmarked			(11 299)
DENMARK			
Unearmarked income		4 101 050	
Enhancing the protection of migrants in West and Central Africa through consolidated migration governance in Mali and the Niger 2022			3 787 305
Global programme: enhancing readmission and legal identity capacity (RELICA)			2 120 891
Western Balkans integrated border management facility			1 796 910
Western Balkans readmission capacity-building facility			1 796 910
Support for assisted voluntary return and reintegration from the Western Balkans for a period of 24 months, including through the development of a counselling toolkit – Serbia			1 452 372
Support for strengthening migration management in the Niger (DANIDA II)			1 124 942
Somalia: enhancing the capacity of immigration fraud detection units, passport enrolment centres, regional offices and border posts			1 113 693
Strengthening the capacity of the government of Pakistan to counter trafficking in persons and the smuggling of migrants			1 099 651
Resettlement programme from Rwanda to Denmark with the government of Denmark under the 2020 resettlement quota			791 395

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
DENMARK (continued)			
Western Balkans: joint actions against the smuggling of migrants and trafficking in persons			698 169
Increasing border management capacities at Turkey's eastern borders			507 100
Strengthening migration data and coordination mechanisms for improved migration governance in Ethiopia			449 977
Enhancing border management capacities in Tunisia to strengthen border security and respond to irregular migration along the Central Mediterranean route			343 267
Identity and civil document verification for Afghan nationals			299 491
Junior professional officer			140 662
Funds received in 2021 – to be allocated			16 897
Technical assistance to develop the capacity of the government of the Sudan in immigration and border management			14 952
Regional migrant response plan for the Horn of Africa and Yemen 2018–2020 – Kenya – for refund			(21)
Strengthening the sphere of protection for victims of trafficking and vulnerable migrants in Egypt while preventing irregular migration and human trafficking (SPHERE) – for refund			(572)
CONSENT: consolidation and enhancement of assisted voluntary return and reintegration for vulnerable migrants from Denmark – Finland – for refund			(1 039)
Junior professional officer – for refund			(11 483)
Quota refugee resettlement support from Turkey to Denmark for refugees identified under the 2019 quota – for refund			(12 947)
CONSENT: consolidation and enhancement of assisted voluntary return and reintegration for vulnerable migrants from Denmark – Finland – for refund			(28 253)
Enhancing capacities to manage migration and borders – Pakistan – for refund			(105 567)
Total: Denmark – Unearmarked and earmarked		4 101 050	17 394 700
DOMINICAN REPUBLIC			
Executive secretariat of the regional conference on migration			5 500
Return of highly vulnerable migrants to Central America and Mexico			1 062
Total: Dominican Republic – Earmarked			6 562
EL SALVADOR			
Executive secretariat of the regional conference on migration			22 000
Return of highly vulnerable migrants to Central America and Mexico			3 310
Total: El Salvador – Earmarked			25 310
ESTONIA			
Voluntary assisted return and reintegration programme from Estonia			151 332
Strengthening coordination of socioeconomic integration activities			58 275
Voluntary assisted return and reintegration programme from Estonia – phase VII – Finland – for refund			(34 993)
Total: Estonia – Earmarked			174 614
FINLAND			
Institutionalizing health and education sector development through temporary returns of Somali diaspora professionals – MIDA FINNSOM – phase II			2 361 275
Providing support to the government of Finland for resettlement and family reunification for beneficiaries of international protection (2021)			1 941 088
Fostering the health and protection of migrants in situations of vulnerability transiting Egypt, Libya, Morocco, the Sudan, Tunisia and Yemen – phase III			1 193 317
Assisted voluntary return and reintegration programme for international protection applicants and other migrant groups in Finland			1 049 688
Enhancing the institutional capacity of the immigration and naturalization directorate in Somalia			563 063
Finland: pre-departure orientation programme 2021–2022			161 530
MIDA FINNSOM health – phase IV: Somaliland: institutionalizing health-care sector development through temporary returns of Somali diaspora health professionals – Somalia – for refund			(120)
Pre-departure orientation for Finland-bound quota refugees 2018–2021 – net of “for refund”			(33 931)
Assisted voluntary return and reintegration programme for asylum seekers and other migrant groups in Finland – for refund			(557 306)
Total: Finland – Earmarked			6 678 605
FRANCE			
Unearmarked income		1 219 512	
French resettlement scheme – 2022			7 607 321
Resettlement of 5,200 refugees from Chad, Egypt, Jordan, Lebanon, the Niger, Rwanda, Turkey and other third countries to France 2020			4 221 937
Voluntary contribution of 2 million euros to IOM for the humanitarian response to the crisis in Afghanistan			2 252 252

C/113/3
Appendix 8

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
FRANCE (continued)			
Emergency assistance for vulnerable populations in north-west Syrian Arab Republic			2 252 252
Implementing the IOM institutional strategy on migration, environment and climate change 2021–2030			914 634
Protection and integration of migrant labour and environment in urban and peri-urban agriculture in Senegal and Côte d'Ivoire.			914 634
Funds received in 2021 – to be allocated			643 162
Strengthening data management and cross-border operations to increase awareness of migrant challenges			609 756
Assistance to migrants in situations of vulnerability stranded along the Central Mediterranean route (AVUMED)			609 756
Caribbean component: implementing global policies on environmental migration and disaster displacement at the regional level			609 756
Provision of emergency food assistance in north-west Syrian Arab Republic			563 063
Enhancing support for migrants with health needs returning from France to Georgia – pilot project			540 131
Targeted support for internally displaced persons in Jeddah camps			466 200
Supporting displaced populations in the North-West and South-West regions of Cameroon through the implementation of the displacement tracking matrix			337 838
Supporting European Union member states in the voluntary relocation of potential asylum seekers from Italy			286 724
Enhancing border security in Burkina Faso			246 136
Junior professional officer			168 419
Emergency and protection assistance for migrants and refugees from the Bolivarian Republic of Venezuela in situations of vulnerability in Ecuador and Peru			121 951
IOM response to the humanitarian emergency in the Gaza Strip			115 572
Relocation of 350 unaccompanied children from Greece – top-up project after arrival in France			81 168
COVID-19 response: providing immediate assistance to migrants in situations of vulnerability in Algeria			33 784
Supporting the safe return of Yazidi families to the Kurdistan region of Iraq			20 727
Implementing policies on environmental migration and disaster displacement in West Africa			18 293
Social and economic reintegration of migrants in Mauritius: provision of economic reintegration services (business creation) – AVRR OFII lot 3			4 132
Social and economic reintegration of migrants in Mauritius: provision of social reintegration services – AVRR OFII lot 1			599
Supporting the ministry of education in renovating Koudoukou school in the PK5 district of Bangui in the Central African Republic – for refund			(110)
Junior professional officer – Niger – for refund			(5 160)
Total: France – Unearmarked and earmarked		1 219 512	23 634 926
GERMANY			
Information and return counselling centre in Berlin and Brandenburg: 2021			26 343 184
Humanitarian response to the crisis in Afghanistan: displacement and mobility dynamics			22 705 845
StarthilfePlus 2021 – enhanced reintegration assistance for voluntary returnees from Germany			20 756 082
Niger: community cohesion initiative – net of “for refund”			15 602 000
Improved sanitation and waste management for Rohingya camps and host communities in Bangladesh			13 096 724
Strengthening IOM's COVID-19-related life-saving response in humanitarian settings			12 443 694
Support for a family assistance programme facilitating family reunification for refugees and persons eligible for subsidiary protection in Germany			9 338 047
Supporting the establishment of the German federal foreign office's humanitarian programme for Africa			7 317 073
Enhancing peace and security measures in Somalia through support for the national programme on the treatment and handling of disengaged combatants			7 272 459
Addressing urgent humanitarian needs of internally displaced persons and returnees in Iraq 2020			7 054 887
Emergency response and assistance for displaced persons in the Syrian Arab Republic			5 966 587
Contributing to the economic recovery of Iraq through employment creation and revitalization of local economies – phase IV			5 574 882
Housing for internally displaced persons			5 180 180
Humanitarian admission of refugees from Turkey to Germany 2021			4 688 619
Contributing to the economic recovery of Iraq through employment creation and revitalization of local economies – phase II			4 459 905
Supporting community policing and stabilization in Iraq			3 870 510
Provision of humanitarian assistance to migrants in situations of vulnerability in Yemen			3 654 086
Emergency assistance for displaced populations in the Lake Chad region			3 649 657
Contributing to the economic recovery of Iraq through employment creation and revitalization of local economies – phase III			3 596 001
Contributing to the social and economic integration of former combatants and strengthening of receiving communities			3 496 504

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
GERMANY (continued)			
Better migration management programme – phase II			3 378 378
Small and medium-sized enterprise boost: economic integration of internally displaced people and business recovery to mitigate the COVID-19 crisis			3 344 929
Enhancing migrant community stabilization and cohesion in Algeria, Egypt and Morocco and countries of return (year 2)			3 239 939
Resettlement programme with the government of Germany for quota refugees from Ethiopia, Egypt, Jordan, Kenya, Lebanon and the Niger in 2020 and 2021			3 102 486
Addressing the return and reintegration of Iraqis with perceived affiliation to Islamic state in Iraq and the Levant (ISIL) – net of “for refund”			2 926 533
Shaping the future of northern Chad by enhancing security and stability			2 602 704
Provision of health, protection and food assistance to vulnerable populations in the Bolivarian Republic of Venezuela			2 386 634
Strengthening border security and border community resilience in the Gulf of Guinea			2 298 452
Supporting pandemic preparedness in the East African community region, including raising awareness regarding health and hygiene procedures in response to COVID-19 and other communicable diseases			2 145 741
Enhancing the capacities of the authorities of Côte d'Ivoire to comprehensively address trafficking in persons and migrant smuggling – net of “for refund”			2 133 570
Enhancing border security in Burkina Faso – net of “for refund”			1 787 559
Supporting peace, security and stability in northern regions of South Sudan by strengthening border management capacities and inclusive community engagement			1 748 330
Supporting development in Ethiopia by enhancing immigration and border management capacity – net of “for refund”			1 451 591
Funds received in 2021 – to be allocated			1 450 098
Support for former national staff of German organizations in Afghanistan			1 333 028
Coordinated humanitarian assistance for climate- and conflict-affected populations in Somalia			1 213 592
Data for effective migration governance: German government support for the global migration data analysis centre – net of “for refund”			1 210 048
Assistance for the victims of “colonia dignidad”			1 162 791
Supporting the biometric data registration system for foreign nationals in Nigeria – phase II			1 147 788
State admission programme (Brandenburg) for refugees with specific protection needs travelling from Jordan to Germany 2021–2022			1 049 998
Strengthening community engagement, policing and integrated border management in Cabo Delgado in Mozambique and Mtwara in the United Republic of Tanzania			1 041 116
State admission programme in Schleswig-Holstein for vulnerable refugees from Egypt to Germany – 2021-22			934 496
Securing the Labézanga-Kongo Kire corridor through improved border management and cross-border cooperation			897 725
Information portal on voluntary return and reintegration – 2021			797 101
Information and return counselling centre in Rhineland-Palatinate: 2021			796 248
ZIRF counselling 2021 – virtual return and reintegration counselling – Germany			765 133
Expanding Burundi's humanitarian, early recovery and emergency response for vulnerable displaced populations			606 796
Voluntary returnees as messengers – phase III			533 312
Provision of COVID-19-related health services to United Nations staff and their dependants (first line of defence)			506 757
IOM X campaign: West Africa – phase III			469 529
Return and reintegration assistance for migrants and governments			450 451
Assisted voluntary return and reintegration from the Western Balkans			444 562
Support for the sustainable reintegration of Moroccans returning from Germany			415 208
Improving outreach activities on assisted voluntary return and reintegration in Germany 2020–2021 – net of “for refund”			364 458
Return and reintegration programmes in Germany: joint networking events on the voluntary return option – 2021			351 662
Provision of emergency response assistance to crisis-affected populations in Ethiopia – net of “for refund”			332 857
Operation of visa acceptance office: supporting visa application processing for former national staff of German organizations in Afghanistan			309 256
Assistance to Ghanaian returnees and potential migrants – phase II			301 014
ZIRF counselling 2021 – individual return-related inquiries – Germany			272 063
Building the border management capacity of the Nigerian immigration service by strengthening the migration information data system in Nigeria			270 726
State admission programme (Berlin) for refugees from Lebanon 2021			259 728
Providing humanitarian admission assistance to the state of Berlin in 2022			259 281
Ethiopia: amplifying youth voices to encourage informed migration decisions			234 475
Provision of psychosocial support self-help tools for Syrian refugee men living in Germany			229 282
Target group analysis of Iraqi and Nigerian migrants with a limited legal perspective of staying in Germany – net of “for refund”			225 042

C/113/3
Appendix 8

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
GERMANY (continued)			
Regional dialogue to address human mobility and climate change adaptation in the eastern Caribbean – net of “for refund”			223 715
Libya: increasing the awareness of populations on the move of the risks of irregular migration – net of “for refund”			184 873
Junior professional officer			167 181
Nigeria: strengthening reintegration for returnees – phase II			161 538
Junior professional officer – Belgium			156 757
Promoting safe and regular migration in Algeria using social media and digital communication			150 842
Junior professional officer			145 826
Enhancing business capacity to address forced labour and human trafficking risks in international supply chains			117 577
Assessing information gaps and raising awareness of migrants in Turkey through the migrant presence monitoring programme			116 302
“Your life matters” campaign: raising awareness of the risks of irregular migration in Morocco			116 260
Strengthening readmission management in Pakistan			112 613
Junior professional officer			110 842
Information and return counselling centre in Bremerhaven: 2020–2021			86 085
ZIRF counselling 2021 – country fact sheets– Germany			82 587
IOM post-conflict response to the humanitarian emergency in the Gaza strip – Egypt			72 936
Relocation from Malta to other European Union member states under a voluntary distribution mechanism – Italy			55 959
Social media campaign to raise awareness and share information to enhance potential migrants’ safety and empowerment			54 254
IOM X campaign: the Gambia – net of “for refund”			52 494
IOM X campaign: Côte d'Ivoire – net of “for refund”			39 390
IOM information and return counselling centre Bremerhaven – 2022			37 983
Pilot project to establish a data-sharing mechanism between IOM and GIZ in Iraq			34 742
Awareness-raising and information campaigns on the risks of irregular migration in the Western Balkans (WBAware)			29 344
ZIRF counselling: individual return-related inquiries 2020			1 622
Information and return counselling centre in Rhineland-Palatinate: 2020 – for refund			(952)
ZIRF counselling: country fact sheets 2020 – for refund			(2 395)
Information and return counselling centre in Berlin and Brandenburg: 2020 – for refund			(6 794)
Return and reintegration programmes in Germany: joint networking events relating to the voluntary return option – for refund			(10 388)
Advancing the right to reparations for survivors of conflict-related sexual violence in Iraq – net of “for refund”			(22 701)
Information portal on voluntary return and reintegration: returning from Germany 2020 – for refund			(35 480)
ZIRF counselling: virtual return and reintegration counselling 2020 – for refund			(44 939)
Assisted voluntary return and reintegration from the Western Balkans			(54 211)
Enhancing migrant community stabilization and cohesion in Egypt, Morocco and Algeria and countries of return (CARE II – Egypt, FORAS II – Morocco, DARV – Algeria) – for refund			(66 104)
Strengthening assistance for returnees and potential migrants and promoting safe migration practices in communities of origin – Nigeria – for refund			(151 666)
Enhancing peace and security measures in Somalia through support for the national programme for the treatment and handling of disengaged combatants – for refund			(405 728)
REAG/GARP Germany 2020: reintegration and emigration programme for asylum seekers in Germany – government-assisted repatriation programme			(856 816)
Supporting a family assistance programme facilitating family reunions for refugees and persons eligible for subsidiary protection in Germany – for refund			(1 982 933)
Enhanced reintegration assistance for voluntary returnees from Germany: Starthilfeplus 2019 – for refund			(3 259 563)
Total: Germany – Earmarked			234 660 445
GREECE			
Implementation of assisted voluntary returns including reintegration measures and operation of the open centre in the prefecture of Attica for voluntary return applicants – Greece			13 837 386
Establishment of emergency accommodation facilities for unaccompanied migrant children			2 708 931
Operation of six shelters for unaccompanied migrant children in Greece			2 448 994
Strengthening community infrastructure to facilitate the reintegration of youth in the department of Matameye (including the commune of Kantche)			67 568
Qualitative services at local level for migrants and refugees – Czechia			1 782
Durable solutions for migrants in Greece			380
Implementation of voluntary returns including reintegration measures – Greece – net of “for refund”			(292 515)
Total: Greece – Earmarked			18 772 525

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
GUATEMALA			
Establishment of the technical support unit of the regional conference on migration			18 776
Executive secretariat of the regional conference on migration			16 938
Return of highly vulnerable migrants to Central America and Mexico			9 204
Total: Guatemala – Earmarked			44 918
GUYANA			
Health promotion among key populations in the mining and logging sectors of Guyana			132 070
Integrated approach towards malaria elimination in foci 1a,1b and 1c in Guyana			121 946
Total: Guyana – Earmarked			254 016
HONDURAS			
Strengthening care capacity for returned children and adolescents at the childhood and family migrant care centre in Belén in Honduras – phase V			335 716
Executive secretariat of the regional conference on migration			8 260
Return of highly vulnerable migrants to Central America and Mexico			1 062
Durable solutions for migrants in Greece			541
Strengthening capacity to care for returned boys, girls and adolescents in the Belén care centre for migrant families and children in Honduras – Honduras – net of “for refund”			(3 242)
Strengthening the capacity to care for returned girls, boys and adolescents from El Eden shelter – Honduras – net of “for refund”			(93 087)
Total: Honduras – Earmarked			249 250
HUNGARY			
Information and awareness-raising campaign in Hungary against human trafficking			88 196
Hungarian assisted voluntary return, reintegration and information programme			68 283
Comprehensive return and reintegration programme for victims of trafficking			10 800
Funds received in 2021 – to be allocated			3 936
Hungarian assisted voluntary return, reintegration and information programme – Hungary – for refund			(8)
Total: Hungary – Earmarked			171 206
ICELAND			
Providing resettlement and family reunification support to the government of Iceland 2020–21			248 012
Total: Iceland – Earmarked			248 012
IRELAND			
Unearmarked income		1 210 654	
Providing refugee resettlement assistance to the government of Ireland in 2020–2022			1 013 707
Voluntary assisted return and reintegration programme for non-nationals of the European Economic Area			929 596
Multisectoral emergency response for internally displaced persons and host communities in northern Mozambique			847 458
Prevention of and raising awareness about gender-based violence against migrants and minority groups			182 039
Strengthening of migration data collection and analysis in Southern Africa – phase II			152 439
“They are too quiet about migration”: strengthening the capacity of the government of South Africa and civil society to respond to the needs of migrants with disabilities			152 439
Voluntary assisted return and reintegration programme for irregular migrants in situations of vulnerability 2019–2020 – Ireland			91 131
Strengthening the capacity of national partners in Ireland and raising awareness of trafficking in persons			80 858
Public information campaign to raise awareness of human trafficking and exploitation in a post-COVID-19 environment			36 496
Europe: training events and technical support to build capacity on migration management – Belgium			1 215
Supporting the relocation of eight unaccompanied migrant children from Greece to Ireland – for refund			(13 709)
Research on migration and disability – for refund			(17 410)
Strengthening migration data collection and analysis in Southern Africa – for refund			(18 817)
Assisted voluntary return and reintegration programme 2020 – for refund			(20 909)
Total: Ireland – Unearmarked and earmarked		1 210 654	3 416 532

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
ITALY			
Provision of critical support to Afghan refugees and migrants in Pakistan			8 156 279
Support for integrated border and migration management in Libya – phase I			7 620 164
SAAS: support action for asylum sections of immigration offices, border police offices and airports – Italy			4 951 937
Multisectoral support for vulnerable mobile populations and communities in Libya			4 725 537
Provision of critical support to Afghan refugees and migrants in the Islamic Republic of Iran			4 489 699
Enhancing capacities to better manage movements at borders along the Central Mediterranean route			4 459 905
Youth empowerment project – phase II			3 344 929
Improving border management and community resilience against cross-border organized crime in Burkina Faso, Mali and the Niger with a focus on the Central Mediterranean route			3 344 595
Reducing vulnerabilities that lead to onward movements among migrants in situations of vulnerability in the east of the Sudan			2 658 380
Partnership to counter migrant smuggling and human trafficking along the central Mediterranean route (PARCOURS)			2 414 876
Enhancing response mechanisms and assisting migrants in situations of vulnerability in Tunisia			2 229 953
Migration and development initiatives: Italian voluntary contribution			2 021 403
Strengthening the community and evidence-based migration response in Bosnia and Herzegovina and enhancing data collection and analysis on migrants in the Western Balkans			1 829 268
Strengthening the employability and entrepreneurship of young people to reduce the risks of irregular migration			1 679 246
IDEE Bridge			1 631 917
Consolidating support for the national coordinating committee for combating and preventing illegal migration and trafficking in persons to create a safe and secure environment in Egypt – phase II			1 456 311
Mobi-TRE – migration as a resource: involvement of the Tunisian diaspora for the stabilization of disadvantaged communities in Tunisia			1 209 319
Assistance for migrants in situations of vulnerability in the Niger			1 189 061
Enhancing the capacity of the government of Mali to respond to migrants in need in the Gao region			1 114 865
Bringing together youth, diaspora and local authorities for an integrated approach to promote employment and address irregular migration in the Gambia, Guinea and Guinea-Bissau			1 099 740
Promoting rights-based solutions for migrants in situations of vulnerability through a migrant resource and response mechanism in southern Libya			970 874
Su.pr.eme. Italia: Southern Italy against the labour exploitation and marginalization of migrants			936 052
Providing information on the risks of irregular migration and promoting safe migration by strengthening community engagement in transit countries along the Central and Western Mediterranean routes			856 499
Strengthening child protection in Mauritania by building the capacity of the authorities to apply the law in an inclusive, child-friendly manner and improving available alternative care solutions			728 155
Assisted voluntary return and reintegration for migrants in situations of vulnerability in southern Algeria			728 155
Direct assistance to returned migrants and victims of trafficking in the Niger – phase II			727 709
Linguistic and intercultural mediation for emergency actions and information management in Italian police offices – Rome			618 145
My country – my future: youth empowerment in Tunisia on alternatives to irregular migration			567 661
Italian voluntary return network (RE.V.ITA) – Italy			264 731
Consolidation of a direct assistance service migrants in situations of vulnerability along migratory routes in Egypt (CASE)			189 482
Management support unit services to the Italian-led regional development and protection programme in North Africa – 2018 annual work programme, work package 1: management and coordination			188 059
Assisted voluntary return and reintegration in Algeria – net of “for refund”			184 907
PASSIM 3: assistance and health monitoring at sea for rescued migrants – phase III			171 951
Junior professional officer			169 587
Enhancing migration management: identification and registration of migrants by the Libyan authorities – Libya			106 699
Junior professional officer – Bosnia and Herzegovina			103 922
Increasing local response capacity in Mauritania to assist migrant children in situations of vulnerability			99 081
Junior professional officer – Algeria			69 609
G-START: governance, territory, reception and health for asylum seekers and holders of international protection – Italy			67 045
Building together			50 379
Intra-European solidarity: voluntary relocation of migrants landing in Italy to other European countries			32 599
Management support unit for the Italian-led regional development and protection programme for North Africa: extension			27 561
ATES: technical assistance and support to the local health authority of Syracuse – Italy			19 592
Assisted voluntary return of third-country nationals on the basis of Italian law no. 943 of 1986			19 225
Student mentorship: towards an Italian network of inclusive universities – phase II – Italy			6 446

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
ITALY (continued)			
Facilitating the integration of resettled refugees in Croatia, Italy, Portugal and Spain – Italy			2 326
Junior professional officer – Ethiopia – for refund			(167)
CINEMARENA: the itinerant education and information programme to raise awareness on the risks of irregular migration in Africa – Italy – for refund			(2 024)
Management support unit for the Italian-led regional development and protection programme for North Africa – Italy – for refund			(7 510)
ADITUS – Italy – net of “for refund”			(60 776)
Bringing together youth, diaspora and local authorities for an integrated approach to promote employment and address irregular migration – Guinea – for refund			(121 812)
Aware migrants information campaign – Italy – for refund			(126 354)
Total: Italy – Earmarked			69 215 192
JAPAN			
Enhancing border management capacity to respond to public health crises, including the COVID-19 pandemic			4 825 042
Economic reintegration assistance for potential and returned youth migrants			4 619 152
Emergency grant aid for displaced persons and other vulnerable people in Bangladesh and Myanmar			4 300 000
Promoting location-specific inclusion in Iraq			4 200 000
Strengthening public health measures at points of entry and associated quarantine facilities in Myanmar during the COVID-19 pandemic			3 600 359
Realization of human security by improving the living conditions of crisis-affected communities and building their resilience in Somalia			3 030 000
Humanitarian assistance and durable solutions for Venezuelan migrants, refugees and host communities			2 874 881
Strengthening the preparedness and response capacity for effective COVID-19 prevention and control in the Bangsamoro Autonomous Region in Muslim Mindanao			2 727 272
Multisectoral assistance to respond to evolving needs among migrant and host communities in south-east Turkey in the context of the COVID-19 pandemic			2 722 772
Enhancing border management capacity in the Lao People's Democratic Republic through technology improvement			2 006 331
Emergency grant aid for humanitarian assistance in Afghanistan and neighbouring countries			2 000 000
Survey on border management in the Sahel region amid the COVID-19 pandemic			1 990 370
Strengthening security and community stabilization at the northern borders of Côte d'Ivoire			1 856 436
Supporting the socioeconomic reintegration of Sri Lankan migrant workers repatriated due to the COVID-19 outbreak			1 705 396
Provision of humanitarian assistance to returning undocumented Afghans and support for the return of qualified Afghans from the Islamic Republic of Iran			1 688 409
Enhancing the capacity of Jordan's border authorities to respond to COVID-19 and mitigate its socioeconomic impact			1 620 161
Promoting community stabilization to support conflict-affected communities in hotspot areas in the Sudan			1 603 906
Multisectoral community-driven action to mitigate the exacerbating impact of the COVID-19 pandemic on the main drivers of instability in conflict-affected areas of Ukraine			1 500 000
Emergency grant aid for people affected by the military engagement in Tigray region in Ethiopia			1 500 000
Strengthening community resilience and recovery in Cameroon for the humanitarian, development and peace nexus			1 483 168
Strengthening health system capacity, preparedness and resilience at COVID-19-affected points of entry for the Sierra Leone diaspora			1 386 109
Strengthening disaster response and preparedness capacity in the Niger through the construction of a multipurpose evacuation site			1 200 000
Emergency grant aid in response to hurricanes Eta and Iota in Guatemala, Honduras and Nicaragua			1 100 000
Enhancing integrated national capacity to respond to COVID-19 in Burundi			1 002 800
Emergency grant aid in response to the earthquake in Haiti			900 000
Enhancing community stability, livelihood provision and health assistance for vulnerable communities			882 745
Data collection survey on enhancing facilitation of border crossing and strengthening public health capacity at borders in West Africa to respond to COVID-19/infectious diseases			853 650
Emergency grant aid in response to the volcanic eruption in Saint Vincent and the Grenadines			850 000
Empowering women, migrants and host communities in Egypt to cope with the impacts of COVID-19 through mental health and psychosocial support services			777 677
Strengthening decentralized health capacities in border areas amid the COVID-19 pandemic and other epidemic-prone diseases in Guinea			751 618
Building resilience at the northern borders of South Sudan to respond to human security risks (transnational crimes and public health)			750 000
Strengthening operational capacities for Gambian authorities to manage borders, respond to the health crisis and the socioeconomic impacts of the COVID-19 pandemic			742 574
Socioeconomic reintegration of returnees and other vulnerable households in migration-affected areas severely impacted by the COVID-19 pandemic			669 990
Strengthening security at the north-western borders of Benin			664 032

C/113/3
Appendix 8

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
JAPAN (continued)			
Emergency health assistance for internally displaced persons, migrants and conflict-affected host communities			625 000
Emergency grant aid in response to the deterioration of the humanitarian situation in Belarus			500 000
Mainstreaming COVID-19 response into humanitarian border management in Jordan			495 050
Strengthening border management to mitigate the risk of terrorism at land and maritime borders in the context of the COVID-19 pandemic			371 287
Refugee resettlement programme			288 527
Recovery from the adverse impacts of COVID-19-related mobility restrictions in Madagascar			272 277
Assisted voluntary return and reintegration programme			201 791
Shelter and non-food item assistance for displaced populations in Armenia affected by the Nagorno-Karabakh conflict			200 000
MIDA experts placement – phase III			197 488
Capacity-building for preparing and responding to the COVID-19 pandemic in the border provinces of Viet Nam			164 443
Youth employment project for Somalia			134 499
Return and reintegration assistance for victims of trafficking in Japan			131 957
Enabling better institutional and operational response capacity to climate change and disasters in Mauritania			125 000
Strengthening mental health and psychosocial support services and access for migrants in situations of vulnerability in Morocco			123 762
Junior professional officer – Iraq			74 834
Junior professional officer – Philippines			60 504
Bali process website support project			10 000
Junior professional officer – Indonesia – for refund			(690)
Strengthening Mauritania's preparedness, response and resilience to natural disasters caused by climate change – for refund			(1 294)
Improving border management capacity in response to irregular migration flows in Djibouti – for refund			(5 694)
Supporting national efforts to improve Ebola and COVID-19 preparedness and surveillance measures in Rwandan districts bordering the Democratic Republic of the Congo and Uganda – for refund			(6 016)
Improving protection of and assistance for migrants vulnerable to violence, exploitation and abuse in Morocco – for refund			(7 498)
Life-saving interventions for migrant survivors of sexual and gender-based violence in Egypt – for refund			(9 868)
Junior professional officer – Turkey – for refund			(14 752)
Junior professional officer – for refund			(37 817)
Junior professional officer – Viet Nam – for refund			(39 216)
Junior professional officer – for refund			(42 869)
Junior professional officer – Morocco – for refund			(71 466)
Emergency assistance for the Islamic Republic of Iran and surrounding developing countries to prevent the further spread of COVID-19 – for refund			(79 508)
Total: Japan – Earmarked			68 044 581
KAZAKHSTAN			
Funds received in 2021 – to be allocated			50 000
Total: Kazakhstan – Earmarked			50 000
LATVIA			
Continuation of voluntary return and reintegration assistance in Latvia: 2019–2022			187 333
Total: Latvia – Earmarked			187 333
LITHUANIA			
Unearmarked income		56 306	
Migration information centre "I choose Lithuania" – 2021 – net of "for refund"			409 115
Return assistance for foreigners – phase II – Lithuania – net of "for refund"			77 901
Assisted voluntary return and reintegration for third country nationals in Lithuania			71 354
Resettlement programme from Ethiopia with the government of Lithuania 2021			62 692
Funds received in 2021 – to be allocated			57 339
European migration network: national contact point for Lithuania (2021–2022)			50 534
Total: Lithuania – Unearmarked and earmarked		56 306	728 935

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
LUXEMBOURG			
Promotion of migrant women social inclusion in public policies in Central America and the Dominican Republic: prevention of gender-based violence			819 385
Assisted voluntary return and reintegration from Luxembourg			433 351
Assisted voluntary return and reintegration from Luxembourg			93 613
Assisted voluntary return and reintegration from Luxembourg			60 262
Resettlement programme with the government of Luxembourg from the Niger in 2019 and 2020			56 499
Assisted voluntary return for European Union stranded migrants in Luxembourg			21 570
Family assessment of unaccompanied minor children in Luxembourg			20 138
Relocation from Malta to other European Union member states under a voluntary distribution mechanism - Italy			8 779
Family assessment for unaccompanied migrant children present in Luxembourg - for refund			(208)
Family assessment for unaccompanied migrant children present in Luxembourg - Belgium - for refund			(312)
Total: Luxembourg - Earmarked			1 513 077
MALTA			
Assisted voluntary return and reintegration in the country of origin - RESTART VI - Malta			251 593
Humanitarian assistance for Cameroonian returnees and asylum seekers in N'Djamena			22 523
Enhancing counter-trafficking efforts in Malta through synergistic interventions			474
Total: Malta - Earmarked			274 590
MARSHALL ISLANDS			
Community disaster risk management and emergency communications training			250 000
Total: Marshall Islands - Earmarked			250 000
MEXICO			
Executive secretariat of the regional conference on migration			37 520
Return of highly vulnerable migrants to Central America and Mexico			7 080
Total: Mexico - Earmarked			44 600
MOZAMBIQUE			
Optimizing approaches to detect and address occupational health illnesses among Mozambican migrant workers - addition of two occupational health centres in Gaza province			736 119
AFCC2/RI: Southern Africa tuberculosis and health systems support project			9
Total: Mozambique - Earmarked			736 128
NETHERLANDS			
Unearmarked income		2 386 634	
Cooperation on migration and partnerships to achieve sustainable solutions (COMPASS)			17 832 524
Migrants as messengers - phase II - Senegal			9 643 282
Return and emigration assistance from the Netherlands (REAN) 2018-2020			8 599 564
SRHR: HIV knows no borders - South Africa - phase II			4 201 261
Providing refugee resettlement assistance to the government of the Netherlands 2021			3 507 898
Rehabilitation of the Hawija industrial area to support economic recovery and enhanced access to basic services in Iraq			2 963 953
Curaçao: cash-based COVID-19 response			2 886 365
Assisted voluntary return and reintegration from the Netherlands - phase III			2 560 221
Enhancing the community policing approach in Kirkuk and Anbar			2 208 832
Durable solutions through sustainable return and reintegration in Iraq			2 000 000
Assisted voluntary return and reintegration from the Netherlands - phase II - 2018-2020			1 801 197
Connecting diaspora for development (CD4D 2) through knowledge transfer and entrepreneurship			1 193 129
Promoting stability, self-reliance and resilience of conflict-affected and mobile populations in Abyei			1 086 920
Counter-trafficking in Burundi 2019-2022			1 043 426
Funds received in 2021 - to be allocated			964 691
Trusted sources: promoting evidence-based prevention efforts to reduce trafficking in persons			763 373
Strengthening government and civil society capacity to prevent violent extremism in Iraq			626 808
Leveraging the strength of women in peacebuilding by promoting the safe and sustainable integration of women formerly associated with Al-Shabaab			605 936
Facilitating informed migration choices: community conversation as a tool for preventing unsafe migration in Ethiopia			375 411
Strengthening Mongolia's efforts to prevent and respond to human trafficking			292 993

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
NETHERLANDS (continued)			
DNA sample collection support for the Dutch immigration and naturalisation service for family reunification			160 549
Consortium for integrated stabilization and peace in eastern Democratic Republic of the Congo (CISPE) – Democratic Republic of the Congo			144 186
Enhancing the capacity of border personnel to respond to and mitigate the spread of COVID-19			132 021
Junior professional officer – Niger			130 846
Junior professional officer – Nigeria			117 758
Junior professional officer – Afghanistan			101 808
Junior professional officer			82 437
Supporting Turkey's capacity to develop evidence-based policies in migration management			79 392
Post-arrival orientation in Bahrain with the labour market regulatory authority			78 829
Junior professional officer			49 683
Resettlement programme in the Netherlands			47 957
Promoting mental health and well-being among Rohingya refugees in Cox's Bazar in Bangladesh			17 900
Regional and local expertise, exchange and engagement for enhanced social cohesion in Europe			12 136
Junior professional officer			7 586
Raising awareness of media professionals on responsible reporting – net of “for refund”			257
Promoting rights-based solutions for migrants in situations of vulnerability through a migrant resource and response mechanism in Tripoli – Libya			20
Strengthening Egyptian governmental efforts to combat trafficking in persons (STRENGTH) – Egypt – for refund			(5 731)
Migrant rescue and assistance in the Agadez region – phase II: return assistance for migrants and governments – Niger – for refund			(22 625)
Preventing unsafe migration from Albania to European Union member states: follow-up campaign – for refund			(26 412)
Refugee resettlement assistance to the government of the Netherlands – for refund			(1 310 338)
Total: Netherlands – Unearmarked and earmarked		2 386 634	64 956 041
NEW ZEALAND			
Provision of offshore pre-migration health activities for the New Zealand refugee quota programme			2 550 555
Provision of resettlement assistance for the New Zealand refugee quota programme			1 320 913
Labour standards on fishing vessels			1 052 250
Facilitating access to durable solutions and bolstering community resilience to violent extremism in Iraq			690 600
Resettlement services (funded by New Zealand) – Australia			140 473
Migration health services for resettlement (funded by New Zealand) – Australia			103 144
Building self-reliance among Jibron Ae Entrepreneurs for strengthened economic empowerment in the Marshall Islands			50 000
Facilitated migration services (funded by New Zealand) – Australia			1 226
Total: New Zealand – Earmarked			5 909 161
NICARAGUA			
Executive secretariat of the regional conference on migration			5 500
Return of highly vulnerable migrants to Central America and Mexico			1 062
Total: Nicaragua – Earmarked			6 562
NORWAY			
Unearmarked income		3 657 199	
Providing refugee resettlement assistance to the government of Norway 2021			3 440 000
Voluntary assisted return programme			1 990 313
Addressing mixed migration flows in the Western Balkans			1 713 363
Community stabilization for conflict-affected communities in northern Mozambique			1 682 517
Improving the protection of migrants in situations of vulnerability in Ethiopia through tailored direct assistance and referrals			1 124 991
Cross-border assistance for Afghan returnees			884 173
Enhancing migrants' rights and good governance in Armenia and Georgia (EMERGE)			832 173
Improving migrant assistance and supporting local communities in Republika Srpska			828 912
Combating modern slavery in mining sites in North Kivu and South Kivu provinces			552 608
Mozambique crisis response plan 2021			552 608
Project six of enhancing human and operational capacities of Somalia's immigration authorities			437 710
Greening humanitarian responses through recovery, repair and recycling of solar products in camps			424 534

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
NORWAY (continued)			
New approach to building a participatory and inclusive marketplace for sustainable energy solutions			408 244
Addressing key drivers of instability, radicalization and recruitment in the Basilan, Sulu and Tawi-Tawi (Basulta) area in the Philippines			380 421
Providing refugee resettlement assistance to the government of Norway			243 164
Providing selection mission support to the government of Norway in 2021			234 824
Cultural orientation programme – information for and about quota refugees in Norway 2020			193 413
Pilot study and assistance to improve the sustainability of returnee reintegration in Algeria			193 128
Junior professional officer – Bangladesh			124 639
Support to the African Union continent-wide initiative on free movement of persons in Africa			109 427
Building inclusive and peaceful communities in the Bangsamoro Autonomous Region in Muslim Mindanao through advancing women's socioeconomic participation			109 018
Afghanistan: post-arrival reception and reintegration assistance – phase II			68 300
Afghanistan: post-arrival reception and reintegration assistance – phase III			24 465
Strengthening the capacity of Turkey to provide assisted voluntary return and reintegration support, assist vulnerable migrants and monitor migration flows – for refund			(82 876)
Assisted voluntary return programme – net of “for refund”			(140 723)
Total: Norway – Unearmarked and earmarked		3 657 199	16 329 349
PAKISTAN			
Funds received in 2021 – to be allocated			5 041
Total: Pakistan – Earmarked			5 041
PANAMA			
Executive secretariat of the regional conference on migration			5 500
Return of highly vulnerable migrants to Central America and Mexico			1 062
Total: Panama – Earmarked			6 562
PARAGUAY			
Paraguay: improving migration management through building human and structural information and communication technology capacity			221 011
Financial contribution for the operations of the IOM office in Paraguay			54
Generation of good practices for the provision of direct assistance to victims of trafficking – Paraguay – for refund			(7 437)
Total: Paraguay – Earmarked			213 628
POLAND			
ACTIVATOR WLKP: supporting migrant integration in Wielkopolska province			329 136
Voluntary return and reintegration assistance – Poland			311 039
Europe: training events and technical support to build capacity in migration management – Belgium			4 034
Total: Poland – Earmarked			644 208
PORTUGAL			
Unearmarked income		225 225	
Assisted voluntary return and reintegration – ARVoRE VIII			628 340
Assisted voluntary return and reintegration of migrants from Portugal			328 155
Joint complementary mechanism for sustainable reintegration in Brazil – Portugal			141 467
Promoting well-managed labour migration to Portugal			73 832
Mainstreaming human rights standards at administrative detention centres – Portugal			69 350
Strengthening post-Ebola surveillance systems in the N'Zérékoré region in Guinea			56 306
Assisted voluntary return and reintegration – phase VI – Portugal			52 528
Fostering integration by addressing health equity – phase II			31 784
Providing assistance to refugees and asylum seekers relocated from Greece to Portugal			25 434
Upholding human rights standards at the UHSA reception centre for irregular migrants – Portugal			25 419
Relocation from Malta to other European Union member states under a voluntary distribution mechanism – Italy			18 979
Total: Portugal – Unearmarked and earmarked		225 225	1 451 594

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
REPUBLIC OF KOREA			
Unearmarked income		1 000 000	
Addressing converging crises and an unprecedented increase in needs of internally displaced persons, returnees and their families in Northern Central America			3 000 000
Emergency shelter, non-food item and health response in Afghanistan			3 000 000
Community stabilization through durable return solutions, governance and livelihood development in the Lake Chad region			2 700 000
Driving rehabilitation in Marawi through support for internally displaced persons, community development and peaceful transitional action			2 000 000
Improving the resilience of marginalized communities in Ouham-Pendé prefecture in the Central African Republic			1 591 100
A comprehensive counter-trafficking programme to address human trafficking in Bangladesh			1 400 000
Empowering migrant worker households and strengthening capacities at points of entry in Indonesia			1 180 000
Emergency response in Cox's Bazar, Bangladesh focusing on the urgent needs of persons affected by the fire on 22 March 2021			1 000 000
Improving the protection environment for refugees and migrants from the Bolivarian Republic of Venezuela through humanitarian assistance and socioeconomic integration			1 000 000
Supporting local economic development to enhance employment prospects in Lebanon			1 000 000
Community-based detection and management of active cases of tuberculosis in Timor-Leste			693 069
Voluntary contribution to support IOM's activities under the Iraq humanitarian response plan 2021			600 000
Improving the governance, protection and economic resilience of communities located at the border between Haiti and the Dominican Republic			406 204
Strengthening capacity for sustainable reintegration of returning women migrants and their households in Viet Nam			400 000
Emergency assistance for internal migrants returning to central provinces in Viet Nam during the COVID-19 pandemic			250 000
Local economic recovery in conflict-affected areas in Iraq			247 900
Supporting the health authorities to respond to cases of COVID-19 among deported/returning migrants and host communities in border areas of Haiti			224 000
Junior professional officer			149 303
United Nations joint programme to strengthen inclusive social cohesion and economic resilience in the Abyei administrative area			106 000
Junior professional officer			100 626
In-kind contributions	92 000		
Refugee resettlement to the Republic of Korea			80 000
Readiness and operational capacity-building support for the Republic of Korea national emergency response workforce			48 579
Refugee resettlement in the Republic of Korea			9
Junior professional officer – for refund			(32)
Timor-Leste COVID-19 response: laboratory equipment procurement support (COVID-LAB) – for refund			(145)
Junior professional officer – for refund			(12 962)
Junior professional officer – for refund			(92 403)
Total: Republic of Korea – Unearmarked and earmarked	92 000	1 000 000	21 071 248
ROMANIA			
Resettlement programme with the government of Romania from Jordan, Lebanon and Turkey in 2021 and 2022 (STARRT IV) – phase I			413 090
InterACT +: active participation and integration of migrants in Romania (2020–2022)			242 441
Assisted voluntary return and reintegration programme in Romania 2020–2022			120 865
Assisted voluntary return and reintegration programme in Romania 2020–2021			39 502
STARRT III – providing refugee resettlement assistance to the government of Romania			16 000
Total: Romania – Earmarked			831 898
SERBIA			
Supporting the Serbian commissariat for refugees and migration in the implementation of policies for durable solutions for refugees, internally displaced persons and migrants – phase IX			83 460
Total: Serbia – Earmarked			83 460
SLOVAKIA			
Supporting the ministry of migration and asylum in providing a holistic health-care response at five reception and accommodation centres on the Greek Islands			563 063
Migration information centre to support integration of migrants in Slovakia – phase X			304 839
Government of the Slovakia contribution to the Afghanistan response			116 279
We are at home here – phase II			34 884
Contribution to premises rental costs – Slovakia			11 679
Total: Slovakia – Earmarked			1 030 744

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
SLOVENIA			
Voluntary return from Slovenia and reintegration programmes in countries of origin – for refund			(4 714)
Total: Slovenia – Earmarked			(4 714)
SOMALIA			
Urban water supply and sanitation project in Kismayo and Baidoa			6 942 985
Somalia COVID-19 outbreak response under the Somalia crisis recovery project			871 500
Total: Somalia – Earmarked			7 814 485
SPAIN			
Regional humanitarian response for migrants, refugees and vulnerable populations from the Bolivarian Republic of Venezuela – phase II			2 252 252
Voluntary return and reintegration project			2 027 027
Support for the implementation of the resettlement program in Spain in 2022			1 914 414
Funds received in 2021 – to be allocated			1 390 750
Make a difference II: fostering a positive view of migration in Andalusia			450 450
Morocco: voluntary return and reintegration for migrants in situations of vulnerability – contribution of Spain 2022			394 144
Social cohesion activities for sustainable reintegration and violence prevention in El Salvador, Guatemala and Honduras			338 595
Humanitarian assistance for refugees and migrants from the Bolivarian Republic of Venezuela in situations of vulnerability through cash-based interventions and food assistance			273 723
Project CEV II: promotion of ethical hiring and evaluation of housing for migrant workers in Spain			225 225
Matrix: strengthening the value of migrant associations in Spain			225 225
GEFMEs II: support to the Spanish authorities in the management of migration flows to Spain			168 919
Migrating glances: ethical communication on migration in the media			112 613
Younger generations as agents of change – Spain			97 707
Spain – contribution to office rental			54 855
Make a difference: towards a positive vision for migration – for refund			(2 887)
AVRR MEYSS 2016 – Spain – for refund			(4 205)
Sharing migration governance between Spain and Morocco – for refund			(11 331)
Return assistance for migrants and governments – Spain – for refund			(12 586)
Morocco: voluntary return and reintegration for stranded migrants – contribution of Spain – for refund			(35 154)
Creating opportunities for youth in Morocco – for refund			(47 305)
Total: Spain – Earmarked			9 812 434
SWEDEN			
Unearmarked income		12 155 099	
Providing refugee resettlement support to the government of Sweden 2021			6 309 820
ASIA: enhancing corporate responsibility in eliminating slavery and trafficking (CREST) in Asia – Viet Nam			4 298 958
Facilitating the safe return and reintegration of stranded Ethiopian migrants in situations of vulnerability in the East and Horn of Africa			2 281 282
Regional migration and development programme contributing toward the Sida 2021-2025 regional Latin America and the Caribbean strategy			1 318 971
Payment of reintegration cash support to voluntary returnees from Sweden			1 166 228
Fund for strengthening the comprehensive system of truth, justice, reparation and non-repetition (SIVJRNRR) – Colombia			600 962
Promoting durable solutions for displacement-affected populations in Tanganyika province			566 870
Development and institutionalization of the joint intersectoral analysis framework (JIAF) 2020-2021			549 571
Assisted voluntary return and reintegration for victims of trafficking and foreign citizens in prostitution in Sweden (AVRRTIPP VII) – phase VII			451 474
Seconded staff			260 151
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			248 173
Enhancing protection of migrant workers in Asia impacted by the COVID-19 pandemic under IOM's regional corporate responsibility in eliminating slavery and trafficking project (CREST) in Asia			218 586
Junior professional officer – Costa Rica			141 100
Junior professional officer			113 951
Junior professional officer			75 352
Seconded staff			28 128
Leaving no one behind: helping countries to report on Sustainable Development Goal indicators by migratory status – net of “for refund”			12 078

C/113/3
Appendix 8

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
SWEDEN (continued)			
Establishing a global policy network to promote ethical recruitment – for refund			(3 736)
Provision of multisectoral emergency assistance to crisis-affected populations in north-east Nigeria – for refund			(7 274)
Direct emergency assistance for vulnerable refugees and migrants from the Bolivarian Republic of Venezuela in Peru – for refund			(12 896)
Mental health and psychosocial support and protection: related services offered to displaced populations in South Sudan – for refund			(94 025)
Total: Sweden – Unearmarked and earmarked		12 155 099	18 523 725
SWITZERLAND			
Unearmarked income		1 084 599	
Improving access to COVID-19 vaccinations for migrants in situations of vulnerability in humanitarian settings			6 528 836
Comprehensive action plan for Afghanistan and neighbouring countries			4 324 324
Catalytic actions for the AU–ILO–IOM–UNECA joint programme on labour migration governance for development and integration in Africa			2 356 483
Country office – IOM Switzerland (Bern): coordinating office for migration activities on behalf of the main donor, the Swiss state secretariat for migration (SEM)			1 796 791
Funds received in 2021 – to be allocated			1 713 909
Governance of labour migration in South and South-East Asia (GOALS)			1 504 545
Poverty reduction through safe migration, skills development and enhanced job placement in Cambodia, Lao People's Democratic Republic, Myanmar and Thailand (PROMISE) – phase II			1 485 149
Return counselling and assistance for voluntary return from Swiss federal asylum centres			1 240 501
Resettlement programme from Lebanon, Egypt and Turkey with the government of Switzerland 2021–2022 – phase VI			1 240 439
Return counselling and assistance for voluntary return from the Swiss federal asylum centres			1 189 146
Facilitating durable solutions for and recovery of displacement-affected communities in the Somali region			1 041 215
Reintegration assistance from Switzerland			1 037 569
Bangladesh: ensuring the continuity of water, sanitation and hygiene and shelter services for the Rohingya refugees affected by the fire in March 2021			1 001 112
Undocumented Afghan returnees			795 334
Prevention of and response to acute trafficking in persons and mental health and psychosocial concerns in north-east Nigeria – phase II			700 000
Strengthening capacities and partnerships for migration management in Serbia			699 875
Reducing the impact of the COVID-19 pandemic among vulnerable populations in key states in Nigeria			607 064
Poverty reduction through skills development for safe and regular migration in Cambodia, the Lao People's Democratic Republic, Myanmar and Thailand – Thailand			600 000
Promoting durable solutions to support conflict-affected persons to overcome displacement-related needs in Kirkuk			578 947
Tigray crisis: emergency water, sanitation and hygiene response for refugees in the east of the Sudan			540 541
Understanding and managing internal migration in Mongolia			452 739
SwissREPAT – IOM movements: voluntary return from Switzerland			407 344
Mitigating the socioeconomic effects of the COVID-19 pandemic on migrants and communities in Central Asia and the Russian Federation			328 713
Strengthening the capacity of the government of Bosnia and Herzegovina to provide protection-sensitive services within the migration response in Lipa, Una Sana canton			307 055
Supporting the operationalization of temporary reception centres in Lipa			295 082
Technical assistance to the government of Tunisia to enhance migration management through equipment and infrastructure support			282 178
Nigeria: preventing trafficking in persons through a travelling awareness-raising exposition – phase II			264 859
Facilitating sustainable reintegration of voluntary returnees through business support in Nigeria 2021–2023 – phase IV			262 557
Voluntary return and reintegration for migrants in in situations of vulnerability – contribution of Switzerland 2			230 000
Connecting and engaging migrants through the MigApp mobile platform – phase II			227 332
COVID-19 response: protection assistance for undocumented Afghan returnees from the Islamic Republic of Iran			213 483
Strengthening and promoting consular support for stranded migrants in Libya			200 000
Missing migrants project: data, research and capacity-building on migrant deaths and disappearances worldwide			162 162
Contributing to the establishment of a common shelter/non-food item pipeline to respond to the needs of internally displaced persons in northern Mozambique			151 351
Nigeria: promoting resilience and sustainable livelihoods for returned migrants and unemployed youth through community-based reintegration			150 000
Supporting the government of Georgia in strengthening border management practices to mitigate the impact of the COVID-19 pandemic on human mobility			150 000

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
SWITZERLAND (continued)			
Inception phase of facilitating safe and skilled migration along the Russian Federation–Central Asia corridor			143 500
Swiss REPAT – IOM movements programme: voluntary returns from Switzerland			143 341
Return and reintegration assistance programme for migrants under the foreigner law in the canton of Vaud – phase XIV			134 114
Mainstreaming human rights into immigration and border management			132 304
Monitoring and assessing population movements in Turkey through the migrant presence monitoring programme – phase III			128 894
Global migration data portal: improving knowledge management of regional migration data, trends and analysis – phase IV			120 000
Facilitating access to life-saving items for the most vulnerable migrant workers in Jordan impacted by COVID-19			114 457
Providing immediate socioeconomic relief to migrants in situations of vulnerability impacted by COVID-19 in the northern states of Nigeria			105 089
Assisted voluntary return and reintegration assistance for victims of trafficking and cabaret dancers who have been exploited in Switzerland			100 000
Enhancing the COVID-19 preparedness and response capacity of the Gambian authorities			100 000
Enhancing sea border data systems in southern Nigeria			96 792
Addressing the educational needs of displacement-affected communities and the providing information on the prevention of COVID-19 in the Somali, Oromia and Gambela regions			90 930
Addressing the most urgent needs of vulnerable internally displaced persons affected by increasing gang violence in Port-au-Prince in Haiti			86 768
Promoting rights-based solutions for migrants in situations of vulnerability through a migrant resource and response mechanism in Tripoli – Libya			80 559
Supporting stranded migrants and public health authorities in the Niger			80 000
Swiss counter-trafficking weeks – 2021			75 521
Financial assistance from the Swiss state secretariat for migration to contribute to the migration response in Bosnia and Herzegovina			74 288
Facilitating improved and sustainable operation of community-run safe houses for migrants in situations of vulnerability in the Sudan			69 490
Economic support for vulnerable migrants affected by the COVID-19 pandemic			65 931
Internal displacement monitoring in Burundi through the displacement tracking matrix			61 311
Seconded staff			61 192
Strengthening the cross-border cooperation and border management capacities of North Macedonia			60 109
Missing migrants project: global data collection and analysis of migrant fatalities			58 768
Monitoring and assessing population movements in Turkey through the migrant presence monitoring programme – phase II			53 706
Return and reintegration assistance programme for migrants under the foreigner law in the canton of Vaud – phase XIII – Switzerland			53 706
Assisted voluntary return and reintegration assistance for victims of trafficking and cabaret dancers in Switzerland			53 456
Strengthening civil society organizations for the prevention and identification of human trafficking cases at community level			50 000
Prevention measures and response to trafficking in persons and mental health and psychosocial concerns in north-eastern Nigeria			50 000
Technical assistance for the government of Sri Lanka to improve COVID-19 testing facilities at Bandaranaike international airport			50 000
Swiss return information fund			40 000
Structural assessment in areas affected by the 2018 earthquake – Haiti			39 859
Development of a care strategy with an emphasis on empathic communication and the non-violent communication methodology			38 516
Seconded staff			33 455
Structural improvements within the San Vicente and Lajas Blancas migration reception stations (Darién Gap)			30 000
Strengthening reception assistance for migrants in situations of vulnerability in Abidjan			27 263
Providing business-related training courses in Guinea to beneficiaries of assisted voluntary return and reintegration services returning from the Niger and Switzerland			23 289
Mali: supporting the sustainable reintegration of returning migrants through psychosocial support			21 815
Supporting the training and professional integration of vulnerable youth and migrants in Guinea			20 000
International forum on migration statistics (second edition)			12 644
State secretariat for migration – reimbursable movements to Switzerland			12 556
Implementation of the European Union election observation mission to Tunisia 2019 – Belgium – net of “for refund”			10 351
Addressing the health and humanitarian needs of migrants impacted by COVID-19 in Libya			5 000
Swiss return information fund			388
Switzerland: contributing to counter-trafficking efforts through international round tables and the organization of events around the European Union anti-trafficking day – for refund			(22 957)
Pilot assessment of the needs of families searching for relatives lost in the Central and Western Mediterranean – for refund			(34 306)

C/113/3
Appendix 8

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
SWITZERLAND (continued)			
Facilitating the sustainable reintegration of voluntary returnees through business support in Nigeria – phase III – for refund			(40 126)
Return counselling and assistance for voluntary return from the Swiss federal asylum centres – for refund			(46 793)
Supporting resettlement from Lebanon and Turkey to Switzerland – for refund			(164 035)
Total: Switzerland – Unearmarked and earmarked		1 084 599	37 567 779
THAILAND			
Regional artemisinin initiative for elimination (RAI2E) – Thailand			19 474
Total: Thailand – Earmarked			19 474
TURKEY			
Assisted voluntary return and reintegration for irregular migrants in Turkey			4 219 506
Assisted voluntary return and reintegration of migrants in Turkey			4 191 473
Enhancing the capacity of the Turkish national police and other law enforcement agencies in risk analysis and the detection of forgery in travel documents			986 003
Total: Turkey – Earmarked			9 396 981
UNITED KINGDOM			
Unearmarked income		5 496 278	
Life-saving and transitional support to refugees and host communities in the Cox's Bazar district, Bangladesh			9 731 190
Humanitarian assistance for conflict-affected households in the Greater Upper Nile region in South Sudan			8 188 526
United Kingdom resettlement scheme and mandate resettlement scheme			7 397 616
Emergency assistance for Afghan returnees, displaced and otherwise vulnerable populations and humanitarian response strengthening			6 648 936
Institution- and community-strengthening for peacebuilding and stabilization in Colombia			5 477 426
Enhancing conditions for durable solutions for internally displaced persons and returning refugees in Somalia			4 609 825
Safety, support and solutions along the Central Mediterranean route – Senegal – net of “for refund”			3 552 906
Enhancing cross-border cooperation on border management and counter-trafficking between the Niger and Nigeria – Niger			3 436 741
Life-saving, multisectoral emergency assistance and protection for populations affected by the crisis in northern Ethiopia			2 677 376
Supporting community stabilization in communities of return and displacement in Iraq			2 633 242
Moving towards sustainable approaches in the prevention of violent extremism in the Western Balkans – phase V			2 282 516
Strengthening direct assistance for victims of trafficking in Nigeria			1 848 841
Humanitarian assistance for conflict-affected households in Greater Upper Nile, South Sudan			1 756 923
Scale up of the Cabo Delgado emergency response, including to respond to needs of arrivals from Palma			1 367 933
Improvement of the security facilities and sustained operation of the humanitarian hubs in north-east Nigeria – net of “for refund”			1 343 170
Improving regional migration management			1 003 947
Multi-year programme for natural disaster preparedness, response and recovery in Pakistan 2015–2019			948 691
United Kingdom nationals support fund			904 970
Reintegration and shelter support for returnees, internally displaced persons and host communities in Burundi			855 916
Support for the resettlement of Afghan national staff (and their families) who worked for the government of the United Kingdom in Afghanistan			794 075
Tackling modern slavery from Viet Nam: an inter-agency programme for behavioural change, access to justice and reintegration support			775 291
Tackling modern slavery in Viet Nam: enhancing behaviour change communication and assistance services			639 004
Comprehensive response to the humanitarian needs of displaced populations in Burundi			630 517
United Kingdom resettlement scheme 2020–2021			608 718
Building societal connections to support reconciliation and social cohesion in Kosovo*			576 918
Emergency response to the immediate and emerging needs of conflict-affected populations in northern Mozambique			495 751
Engage, connect, empower: building resilience through integrated action by dynamic youth and local government for the environment (BRIDGE)			466 337
Programme for assisted voluntary return and reintegration for irregular migrants in Turkey – phase III			460 672

* 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)
UNITED KINGDOM (continued)			
Supporting vulnerable individuals to access the European Union settlement scheme			406 097
Enhancing cooperation to combat gender-based violence across the Nistru river area			399 787
Safety, support and solutions along the Central Mediterranean route – phase II			364 307
Public-private partnerships: facilitating legal pathways for the international labour force in Turkey			332 638
Immediate response to the COVID-19 pandemic for effective border management in Nigeria			296 835
Safety, support and solutions along the Central Mediterranean route: London coordination – United Kingdom			296 763
Assessing stigma for prevention, improved response and evidence base (ASPIRE) – United Kingdom			290 887
Reintegration support for the facilitated return scheme			250 966
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			246 826
Community stabilization through the reintegration of returned migrants in Kyrgyzstan and Tajikistan during and after COVID-19			228 839
Support for resettlement of national staff and families working for the British embassy in Kabul			173 940
Post-arrival reception and reintegration assistance			131 939
Supporting the implementation of the survivors' law in Iraq			110 345
Increased engagement on the global compact for safe, orderly and regular migration in the United Kingdom			103 164
IOM immigration advice capacity support to local authorities in Scotland			95 128
Understanding migration dynamics in Nigeria: a study of migration routes in north-west Nigeria			80 645
Assessing internal migration in the mining sector in the north of the Niger funded under the migration for development programme of the United Kingdom foreign, commonwealth and development office			68 966
Reinforcing the capacity of the Turkish coastguard to respond to mixed migration flows at sea			68 611
Better data and coordinated response against modern slavery in Indonesia – phase II			68 356
Reintegration support for the facilitated return scheme – United Kingdom			62 207
Preventing forced labour and countering irregular migration in the Russian Federation			53 230
Supporting vulnerable individuals to access the European Union settlement scheme			44 697
Supporting vulnerable individuals to access the European Union settlement scheme in Scotland			44 132
Strengthening the coordinated response to public health emergencies along Ghana's borders – net of "for refund"			42 564
Safety, support and solutions along the Central Mediterranean route: global migration data analysis centre component – net of "for refund"			39 345
Humanitarian assistance for migrants in situations of vulnerability deported to Haiti			27 027
Regional and local expertise, exchange and engagement for enhanced social cohesion in Europe			23 895
FairWork			20 385
Ensuring the provision of human rights services to migrant populations in situations of vulnerability through the strengthening of information hubs in Chinandega and Rivas departments			20 000
Fostering reception support for Zimbabwean returnees from the United Kingdom – net of "for refund"			15 951
Combating trafficking in persons in Guinea through improved communication and assistance to victims of trafficking			14 678
Case support for resettled refugees applying for indefinite leave to remain through referrals from local authorities in the south-west of England			13 947
Countering irregular migration in Sierra Leone			6 859
Engage, connect, empower			5 324
Development of a framework to support victims of modern slavery/human trafficking – China – net of "for refund"			1 620
Winter supplies for Greek island migrant camps – for refund			(481)
European reintegration network (ERIN): reintegration assistance for returnees in their country of origin (voluntary and non-voluntary) – Bangladesh – net of "for refund"			(616)
Safety, support and solutions along the Central Mediterranean route – for refund			(790)
Safety, support and solutions along the Central Mediterranean route – Egypt – for refund			(8 584)
Funding the transfer of unaccompanied children from France, Greece and Italy to the United Kingdom – for refund			(23 029)
Strengthening the humanitarian preparedness and response programme – for refund			(88 703)
Protection and reintegration of Nigerian migrants returned from Libya under government-facilitated charter flights – Nigeria – net of "for refund"			(228 249)
Migrant registration support for the United Republic of Tanzania – for refund			(772 956)
Total: United Kingdom – Unearmarked and earmarked		5 496 278	75 441 463

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
UNITED STATES OF AMERICA			
Unearmarked income		5 000 000	
United States refugee admission program			124 799 725
Regional refugee and migrant response plan for refugees and migrants from the Bolivarian Republic of Venezuela 2021			49 000 000
IOM COVID-19 strategic response and recovery plan: 2021			41 890 000
IOM activities in Bangladesh outlined in the 2021 joint response plan for the Rohingya humanitarian crisis			27 250 000
Community stabilization programme – phase IX – Iraq			17 500 000
Provision of life-saving multisectoral assistance to internally displaced persons and other conflict-affected communities in Yemen			17 347 254
Multisectoral and integrated humanitarian and recovery support for South Sudan			16 898 362
IOM activities in Turkey outlined in the Syria Regional Refugee and Resilience Plan 2021 (3RP)			13 100 000
Improving protection and reducing vulnerabilities of crisis-affected populations in north-eastern Nigeria			12 514 135
Addressing urgent humanitarian needs of internally displaced populations in Iraq			12 431 262
Inclusion for peace activities – Colombia			11 560 830
Rapid response fund – South Sudan			10 475 917
Supply chain support for humanitarian partners providing assistance to populations affected by the crisis in northern Syrian Arab Republic			10 308 132
Conflict victims project: institutional strengthening activity – Colombia			10 200 000
Western hemisphere regional migration capacity-building programme – phase XI			9 984 781
Multisectoral assistance to populations affected by the Syrian crisis			9 367 890
Direct life-saving and protection assistance for conflict-affected populations and those affected by natural disasters in eastern Democratic Republic of the Congo			7 576 856
Community stabilization activity – Colombia			7 135 521
Multisectoral assistance for populations affected by the crisis in the Syrian Arab Republic			6 849 431
Humanitarian assistance programme in Afghanistan			6 732 543
Community revitalization programme – phase X			6 500 000
Sustaining the expansion and management of overseas health assessments for United States-bound refugees, non-immigrant visa applicants and other migrant populations – United States			6 247 031
Integrated responses on migration from Central America			6 192 915
Morocco community resilience activity			6 136 881
Community engagement in Bosnia and Herzegovina			6 080 104
Strengthening border security along the northern borders of Côte d'Ivoire, Ghana and Togo			6 000 000
Regional migrant response plan for the Horn of Africa and Yemen 2021–2024 to provide protection and assistance for migrants in situations of vulnerability in Yemen			6 000 000
Emergency response for conflict-affected internally displaced populations and communities in Cabo Delgado in Mozambique			5 608 582
Supporting the return of displaced populations in the Ninawá plains and west Ninawá – Iraq			5 305 114
Provision of shelter, settlement and water, sanitation and hygiene assistance for populations affected by the crisis in northern Ethiopia			5 267 552
Enhancing national COVID-19 response capacity in Iraq			5 256 564
Water, sanitation and hygiene response and prevention of gender-based violence			5 158 012
Provision of emergency response assistance to crisis-affected populations in Ethiopia			5 115 614
Support towards self-reliance for asylum seekers and migrants in situations of vulnerability at the northern border of Mexico			5 000 000
Ukraine crisis response plan 2021–2023			5 000 000
Humanitarian assistance programme			4 754 576
Africa regional migration programme			4 718 272
Strengthening COVID-19 preparedness and response in north-east Nigeria through targeted water, sanitation and hygiene support			4 604 598
2021 Iraq crisis appeal: displacement tracking matrix in Iraq			4 500 000
Provision of integrated multisectoral assistance to vulnerable displaced populations in Somalia			4 315 527
Demobilization, disassociation, reintegration and reconciliation: conflict resolution and peacebuilding in the Lake Chad region (Cameroon, Chad and the Niger)			4 119 778
Rohingya refugee crisis: 2020 joint response plan			4 000 000
Western hemisphere regional migration capacity-building programme			3 979 449
Community resilience activity – Pakistan			3 802 236
Strengthening disaster risk reduction and livelihood capacities in refugee-affected communities in Cox's Bazar			3 700 725
Disaster resilience in the compact nations			3 696 000
Multisectoral humanitarian assistance for displaced and mobile populations in the Sudan			3 384 659
Capacity-building support for the Mozambican authorities and assistance for potentially at-risk groups in marginalized communities in Mozambique to address violent extremism			3 120 711
Supporting peace, security and stability in northern Iraq through the community policing approach			2 983 948

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
UNITED STATES OF AMERICA (continued)			
Rapid response fund for humanitarian emergencies in the Sudan			2 981 941
Integrated multisectoral response to the protracted humanitarian needs of cyclone-affected populations in Mozambique			2 615 302
Strengthening response mechanisms to and accountability for gender-based violence in the north-east and middle belt areas of Nigeria – phase II			2 595 015
IOM support to the family reunification task force of the United States government in Guatemala, Honduras, El Salvador and other countries			2 500 000
Providing essential services to respond to the COVID-19 pandemic in the Sudan			2 421 230
Life-saving assistance for internally displaced persons and other conflict-affected populations in Yemen – net of “for refund”			2 273 528
Promoting the reduction of and improved operational response to gender-based violence through camp management and site planning			2 250 000
Responding to typhoon Goni in the Bicol region of the Philippines			2 077 860
Jordan: supporting refugees through targeted cash-based interventions and transportation assistance			2 062 500
Advancing the global health security agenda: building capacity for rapid responses to humanitarian and public health emergencies			2 043 823
Scaling up disease prevention and monitoring at points of entry and points of control for the eleventh Ebola virus disease outbreak in the Democratic Republic of the Congo – net of “for refund”			1 843 968
Provision of life-saving multisectoral assistance to internally displaced persons and other conflict-affected communities in Yemen			1 816 928
Provision of critical water, sanitation and hygiene (WASH) and personal protective equipment supplies and WASH front-line activities within the COVID-19 response			1 783 683
Enhancing border management capacity at the Iraq–Syrian Arab Republic border – Iraq			1 602 755
Africa regional migration programme			1 574 848
Funds received in 2021 – to be allocated			1 543 753
Prepare, prevent, protect: mitigating the humanitarian consequences of the COVID-19 pandemic on the most at-risk mobile and host communities in the Philippines			1 536 022
Improving protection and living conditions and reducing vulnerabilities of crisis-affected populations in north-east Nigeria			1 502 679
Emergency assistance for persons in search of international protection and community strengthening in the Bolivarian Republic of Venezuela – phase XV			1 500 000
Strengthening protection and referral mechanisms and humanitarian assistance for migrants in situations of vulnerability in El Salvador, Guatemala and Honduras			1 500 000
Ensuring access to emergency and essential health services for Afghan returnees, refugees, underserved migrant populations and host communities			1 450 000
Enhancing capacity to carry out principled, effective and accountable responses for the benefit of crisis-affected populations – phase III			1 429 213
Installing the migration information and data analysis system (MIDAS) in Libya			1 423 719
Emergency assistance for conflict-affected individuals in the Central African Republic			1 391 211
Reducing the economic and human impact of natural disasters by developing community-based resilience and through capacity-building for government officials at all levels in Papua New Guinea			1 375 196
Emergency transportation and relocation assistance for Somali and Eritrean refugees in the Somali and Tigray regions of Ethiopia			1 311 000
Rapid response fund for humanitarian emergencies in the Sudan: responding to the COVID-19 pandemic			1 249 662
Emergency direct assistance fund for victims of trafficking – United States			1 171 364
Enhancing multisectoral assistance for populations affected by cyclone Idai in Zimbabwe			1 145 878
Direct humanitarian assistance for vulnerable populations affected by forced displacement in the Niger			1 125 000
Promoting ethical recruitment in the hotel and tourism industry: scaling up engagement and enhancing impact			1 122 664
COVID-19 response: strengthening preparedness across the North Pacific			1 086 187
Countering trafficking in persons in Ukraine – phase III			1 024 873
Provision of humanitarian coordination and shelter and settlements assistance to crisis-affected populations in Ethiopia			1 019 511
Strengthening reintegration capacity for Burundian returnees through housing, land, property, shelter, water, sanitation and hygiene and protection support – phase II			1 000 000
IOM activities in Iraq outlined in the 2021 Syria regional refugee and resilience plan (3RP)			1 000 000
Protection and mental health and psychosocial support for United States-bound Afghan evacuees in Kosovo1 (as per United Nations Security Council resolution 1244 (1999))			993 783
Daryeel Stabilization Project			990 099
Strengthening the national response to trafficking in persons through prevention, victim protection and prosecution in Burundi			982 553
Contributing to sustainable peace in the coastal counties of Kenya: Mombasa, Lamu, Kilifi and Tana River			955 228
Provision of critical humanitarian assistance to vulnerable people affected by the August 2021 earthquake in southern Haiti			922 470
COVID-19 response: humanitarian assistance for the most vulnerable communities in Haiti			906 107
USAID-funded counter-trafficking project in the Democratic Republic of the Congo			880 000

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
UNITED STATES OF AMERICA (continued)			
Migrant support programme – United States			861 748
Global-led priorities to carry out principled, effective, and accountable responses for the benefit of crisis-affected populations – phase IV			854 664
Migration management framework: capacity-building to support evidence-based migration management			842 708
Sustaining the expansion and management of the overseas health assessments for US-bound refugees, non-immigrant visa applicants and other migrant populations – United States			837 928
Humanitarian response in support of populations, internally displaced persons and communities affected by cyclone Eloise in central Mozambique			786 612
Supporting Brazil to reduce the risk of COVID-19 transmission and increase the resilience of vulnerable populations in the states of Roraima and Amazonas			764 908
Assistance for Syrian refugees: regional refugee and resilience plan (3RP) 2019–2020 – Iraq			750 000
Enhancing access to basic needs assistance, protection and transportation services for refugees in Jordan			750 000
Emergency assistance for persons in search of international protection and community strengthening in the Bolivarian Republic of Venezuela – phase XVI			750 000
Promoting the reduction of and an improved operational response to gender-based violence through camp management and site planning – phase VII			750 000
Strengthening the livelihoods of refugee and host communities in Bassikounou, Hodh Ech Chargui – phase IV			749 997
Asia regional migration programme			747 325
Water, sanitation and hygiene emergency response for refugees from the Central African Republic, Sudanese returnees and host communities in Umm Dafog, South Darfur			733 900
Emergency assistance for conflict-affected individuals in Mbomou prefecture in south-eastern Central African Republic			714 182
Contributing to national preparedness and response efforts against the COVID-19 outbreak in Ethiopia			688 772
Renovation of the centre to prevent and combat domestic and gender-based violence in the Republic of Moldova			678 000
The “weaving lives and hope” activity			671 716
Developing and piloting a framework for diaspora engagement in humanitarian assistance			667 277
Enhancing the capacity of Somali immigration officers to use the IOM migration information and data analysis system (MIDAS) – Somalia			664 946
Leading a united pathway to counter-trafficking action			628 213
Improving resilience by strengthening disaster preparedness in Dominica			622 724
Migration resource centres in Guatemala			612 114
Expanding multisectoral support for host communities affected by the COVID-19 pandemic in Cox’s Bazar in Bangladesh			591 585
Tajikistan: improved prosecution of trafficking in persons and victim support project			590 047
Shelter and water, sanitation and hygiene assistance for conflict-affected populations in eastern Democratic Republic of the Congo			575 965
Promoting action for disaster risk governance and working to achieve preparedness for risk reduction through technical assistance in Nepal			575 606
COVID-19 response in border areas of Myanmar			553 949
Enhancing disease prevention and response to COVID-19 in Ubari in Libya			551 840
Inspiring women’s advancement through collective action in the Federated States of Micronesia, the Marshall Islands and Palau			544 498
Community recovery and stabilization project			538 459
Strengthening the mobility tracking matrix in the Bolivarian Republic of Venezuela – net of “for refund”			525 416
Enhancing the border management information system of Uganda			516 192
Promoting good community policing practices for border communities and security officials in Benin and Senegal			507 958
Capacity-building support for the department of social welfare and development on protection of mobile and vulnerable populations in the Philippines			500 389
Support for vulnerable Malian refugees and selected host communities through livelihood opportunities and protection activities in the Nord region of Burkina Faso – phase II			500 000
IOM activities in Afghanistan: displacement tracking matrix and protection activities			500 000
Communications for defections and reintegration			499 804
Preventing conflict-driven trafficking in persons and ensuring a protection-sensitive approach across the Levant – Lebanon			496 110
Providing integrated humanitarian assistance to internally displaced populations in Iraq			494 036
Supporting the development of Mauritanian institutions to address trafficking in persons and improve access to justice for survivors			479 049
Engaging the border communities of the Liptako Gourma region in border security and management – Burkina Faso			450 994
Humanitarian assistance for persons displaced by conflict in central Rakhine state			443 660
Preventing violent extremism through local voices and initiatives in the Western Balkans – Bosnia and Herzegovina – net of “for refund”			440 891
Establishing data standards and developing government capacity to manage data on vulnerable migrants to inform policy and programming			428 550

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
UNITED STATES OF AMERICA (continued)			
Migration management framework			425 000
Countering trafficking in persons – Belarus			423 504
Countering trafficking in persons – Azerbaijan			421 051
Flash appeal for disembarkation and protection support for Rohingya in Indonesia			412 500
Return, reintegration and family reunification for victims of trafficking in the United States of America			412 500
Provision of integrated multisectoral assistance to vulnerable displaced populations in Somalia			412 274
COVID-19 preparedness and response intervention to reduce associated morbidity and mortality in displacement settings in eastern Democratic Republic of the Congo			400 219
Improving the efficiency of humanitarian water supply interventions through the use of solar energy			399 854
Central American minors programme on parole processing – pilot programme – Ecuador			393 866
Global strengthening of IOM capacity in project and information management			375 000
Humanitarian and protection assistance for crisis-affected populations in the southern regions of the Niger			375 000
Assisting the government of Guinea to combat trafficking in persons			371 993
Strengthening counter-trafficking efforts in Sri Lanka (SCOUT)			360 941
Public action for resilience – Azerbaijan			359 574
Enhancing state and partner capacity to capture flows across the central transhumance corridor			352 371
2022 migrant support programme – Guantanamo Bay, Cuba			348 000
Non-food item stockpile management and capacity-building for emergency preparedness for the 2021–2023 hurricane seasons in Haiti			342 491
Improving the protection of victims of internal and transnational trafficking in Ethiopia			340 093
Counter-trafficking training and technical assistance: a global rapid response project – United States			334 928
Supporting the government of Lesotho in the prevention of trafficking in persons and the protection of victims of trafficking			334 773
Global knowledge management: support for regional migration programmes – phase V			328 200
Migration management framework: capacity-building to support evidenced-based migration management in Africa			327 626
Non-food item stockpile management and capacity-building for emergency preparedness: hurricane season 2019–2021			320 491
Income tax reimbursement			311 898
Strengthening disease prevention and surveillance at points of entry and points of control in the Democratic Republic of the Congo			308 946
Strengthening counter-trafficking efforts in the Republic of Moldova			302 765
Disengagement, disassociation, reintegration and reconciliation: conflict resolution and peacebuilding in the Niger (Tillabéri region)			299 900
IOM appeal for the response to cyclone Idai in Mozambique – net of “for refund”			295 943
Direct life-saving and protection assistance for conflict-affected populations in eastern Democratic Republic of the Congo			295 164
Addressing human trafficking in emergency contexts			294 235
Palau: emergency preparedness and enhanced resilience			293 448
Promoting ethical recruitment in the hotel and tourism industry: building capacity and enhancing commitment			284 684
Building the capacity of Mozambican civil society organizations to prevent violent extremism and build a network			279 852
Border community engagement in border security and management in Senegal			263 961
Engaging communities in border security and management in the Niger – phase IV			262 970
Improving the coordination of counter-trafficking activities, the identification and protection of victims and the prosecution of traffickers in Algeria			258 549
Supporting vulnerable Malian refugees and selected host and internally displaced communities through livelihood and protection activities in the Nord and Sahel regions of Burkina Faso – phase III			250 000
Inclusive mitigation and preparedness in action (IMPACT) – Federated States of Micronesia			243 289
Advancing measures to prosecute trafficking in persons			243 146
Assisting the government of Ghana to combat child trafficking – Ghana			241 061
Capacity-building for government officials in the protection of mobile and fragile populations in the Philippines			238 754
Supporting national efforts to combat human trafficking – Gambia			225 428
Multisectoral humanitarian response at the Turkish borders			214 308
Actions to support knowledge management, exchange of best practices and quality control of community-based mental health and psychosocial support programmes in emergencies – net of “for refund”			200 004
Humanitarian assistance for Muslims of Myanmar from Rakhine state and special at-risk groups in Thailand			200 000
Emergency assistance for conflict-affected individuals in the Central African Republic			197 778
Enhancing disaster risk management in Timor-Leste			197 576

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
UNITED STATES OF AMERICA (continued)			
Providing safe and orderly voluntary repatriation services for Burundian refugees in the United Republic of Tanzania – net of “for refund”			192 527
Strengthening capacities to identify and provide adequate care to victims of trafficking in Tunisia			189 567
Marshall Islands: inclusive mitigation and preparedness in action			188 602
Improving trafficking in person referral outcomes in the Comoros and Mauritius			186 628
Short- and medium-term support to strengthen counter-trafficking efforts in Bosnia and Herzegovina – phase II			170 000
Junior professional officer			169 214
Junior professional officer – Kenya			169 208
Return, reintegration, and family reunification for victims of trafficking in the United States of America			165 000
IOM counter-trafficking in crisis contexts – phase II			162 500
Junior professional officer – Panama			158 682
Short- and medium-term support to strengthen counter-trafficking efforts in Bosnia and Herzegovina			158 115
Strengthening the capacity of Guyana to effectively combat trafficking in persons and assist victims of trafficking – Guyana			156 829
International disaster response capacity-building for humanitarian actors in the Republic of Korea – net of “for refund”			152 343
Joint action to combat trafficking in persons in Georgia (IACTA)			150 000
Consolidating the engagement of diasporas for an alternative approach to safer shelters and settlements in disaster preparedness, response and risk reduction – phase III			148 552
Junior professional officer – Philippines			147 098
Junior professional officer – Senegal			141 080
Multisectoral emergency response for conflict-affected internally displaced populations and communities in Cabo Delgado in Mozambique			140 687
Developing and securing the commitment of the government of Mozambique to community policing			138 055
Junior professional officer			137 851
Strengthening counter-trafficking efforts for improved human security in Indonesia			134 511
Combating trafficking in persons in Maldives			131 807
Emergency assistance for vulnerable populations in Bolívar and Amazonas states in the Bolivarian Republic of Venezuela			128 799
Integrating environmental management into disaster risk reduction and disaster risk management for host communities in Cox’s Bazar			125 835
Childcare services and psychosocial assistance at Bangkok immigration centres			125 000
Childcare services and psychosocial assistance at Bangkok immigration centres			125 000
Humanitarian assistance for Muslims of Myanmar from Rakhine state and special at-risk groups in Thailand			125 000
Assistance to repatriated migrants in Haiti			124 840
Protection and support for victims of trafficking in Djibouti			123 174
Enhancing programme quality and inclusion in crisis responses			119 022
Junior professional officer – Kenya			118 316
Junior professional officer – Thailand			115 325
Shelter projects: promoting better shelter and settlements practices			110 674
Providing technical and capacity-building support to the government of the Sudan and local communities on disaster risk reduction and emergency preparedness			107 952
Junior professional officer – Costa Rica			107 630
Strengthening IOM field support in emergency preparedness and response			107 107
Water, sanitation and hygiene response and prevention of gender-based violence			105 275
Junior professional officer – South Africa			103 866
Global knowledge management project – phase VI			102 875
Strengthening the disaster readiness and response capacity of humanitarian actors from the Republic of Korea in the Korean Peninsula			102 546
Multisectoral livelihood support for vulnerable communities in Zimbabwe			100 567
Information, education and communication materials compendium: promoting predictability in shelter and settlements messaging			96 126
Enhancing national capacity to prevent and respond to human trafficking in Zambia			94 936
Continued support to Brazil to mitigate the impact and consequences of the spread of COVID-19 and to increase the resilience of vulnerable Brazilians			94 280
Reducing economic and human loss and displacement from natural disasters through community resilience-building and strengthened protection measures for internally displaced persons in Papua New Guinea			86 341
Scholarships for educational opportunities programme			83 198
Strengthening Yemeni borders through e-visas			82 898
Enhancing effective responses to trafficking in persons in the northern triangle of Central America and southern Mexico – El Salvador			79 988

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
UNITED STATES OF AMERICA (continued)			
Combating trafficking in Zimbabwe through prevention, protection and an institutionalized national referral mechanism			77 517
In-kind contributions	70 580		
IOM global strategic preparedness and response plan: coronavirus disease 2019	64 923		
Combating food insecurity and increasing livelihood opportunities for Malian refugees and host communities in Hodh ech Chargui – phase III – Mauritania			62 469
Assisting Jamaica to combat child trafficking			61 591
Strengthening capacities to investigate and prosecute trafficking offences and improve protection and direct assistance for victims of trafficking – Papua New Guinea – net of “for refund”			57 361
Assistance to populations affected by floods in Bujumbura Rural and Bujumbura Mairie provinces in Burundi			55 947
Strengthening the capacity of the government of Angola to respond to trafficking in persons			53 471
Building national and local capacity to combat trafficking in persons in the Lao People’s Democratic Republic			47 524
Consolidating and operationalizing a framework for diaspora engagement in humanitarian assistance – phase II			42 753
Strengthening the capacity of the government of Eswatini to improve direct assistance to victims of trafficking			37 928
Enhancing capacities to fight trafficking in persons in the Niger			35 321
Facilitating voluntary, safe and orderly return and pre-departure medical screening and assistance for Burundian refugees in the United Republic of Tanzania			35 002
Strengthening the prevention, control and treatment of diseases affecting United States-bound refugees and other globally mobile populations – United States – net of “for refund”			32 941
China: strengthening bilateral counter-trafficking cooperation with Mongolia and the authorities in Hong Kong Special Administrative Region, China – net of “for refund”			25 931
Increasing the capacity of the government of Burkina Faso to securely manage its borders by collecting, storing and analysing travel information at major airports and other strategic points of entry			25 607
Assistance for seekers of international protection and host communities in the Bolivarian Republic of Venezuela – phase XIV			25 365
Enhancing rapid disaster response to flooding in Timor-Leste			25 000
Promoting coordination and cooperation between vulnerable border communities and border management officials in the Niger and Burkina Faso			21 310
Strengthening the disaster management capacity of the government of Timor-Leste – logistical support for incident command system training in Timor-Leste			20 445
Shelter projects: promoting better shelter and settlements practices			19 005
Support and monitoring for the design and construction of the instituto nacional José María Peralta Lagos – El Salvador			16 790
Optimizing the engagement of diaspora for alternative approaches to safer shelters and settlements in disaster preparedness, response and risk reduction – phase IV			16 017
Supporting the efforts of the government of Ukraine to address the impact of the COVID-19 pandemic on internal labour trafficking			13 708
Improving the efficiency of humanitarian water supply interventions through the use of solar energy – Kenya			12 644
Enhancing border management capabilities in Nigeria			12 179
Enhancing disease prevention and the response to COVID-19 in Adjadabia in Libya			6 426
Screening and prevention activities to support Ebola preparedness in South Sudan – net of “for refund”			3 696
Capacity-building for institutionalized victim-centred investigations and prosecutions of trafficking in persons cases in South Africa – net of “for refund”			3 407
Global health security partner engagement: expanding efforts and strategies to protect and improve public health globally			2 808
Strengthening the capacity of the national commission on human rights to respond to civilian needs in Cabo Delgado in Mozambique			2 060
Summer school on migration studies 2021			1 942
Typhoon Maysak reconstruction project: preparing stage III – Federated States of Micronesia			1 230
Identifying and protecting victims of trafficking in the time of COVID-19 in the Sudan			803
Global consultation of chairs and secretariats of principal consultative processes on migration: inter-State consultation mechanisms on migration and the new framework of sustainable development goals – for refund			(143)
Strengthening capabilities of the Peruvian national agency for migration to detect human trafficking and migrant smuggling – for refund			(219)
Disaster preparedness for effective response (PREPARE) programme – Federated States of Micronesia – for refund			(1 230)
Short- and medium-term support to strengthen counter-trafficking efforts in Bosnia and Herzegovina – for refund			(1 327)
Bangladesh: addressing trafficking and smuggling through improved border management and counter-trafficking responses in Cox’s Bazar – for refund			(1 716)
Community cohesion initiative – Niger – for refund			(1 739)
Junior professional officer – China – for refund			(11 320)
Strengthening early warning systems and preparedness actions for disaster risk reduction in Papua New Guinea – for refund			(186 643)

C/113/3
Appendix 8

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
UNITED STATES OF AMERICA (continued)			
Assisted voluntary return programme in El Salvador – for refund			(7 480 813)
Assisted voluntary return programme in Honduras – for refund			(8 582 648)
Total: United States of America – Unearmarked and earmarked	135 503	5 000 000	662 535 505
URUGUAY			
South-South cooperation – mobilization of experts			101 889
Voluntary contribution from the ministry of foreign affairs of Uruguay to support the operation of the IOM office in Uruguay and finance jointly defined activities			100 000
Strengthening the capacities of the refugee commission (CORE) in Uruguay – for refund			(1 664)
Total: Uruguay – Earmarked			200 226
VIET NAM			
Strengthening cross-border tuberculosis control along the border between Viet Nam and Cambodia – for refund			(4 570)
Total: Viet Nam – Earmarked			(4 570)
Subtotal: MEMBER STATES	227 503	38 787 546	1563 018 718
PRIOR PERIOD ADJUSTMENTS – MEMBER STATES			5 057 649
NON-MEMBER STATES			
BAHRAIN			
Bahrain centre for excellence: training of trainers on the identification and referral of potential victims of trafficking in persons			273 357
Total: Bahrain – Earmarked			273 357
IRAQ			
Emergency social stabilization and resilience project – Iraq – for refund			(5 895 796)
Total: Iraq – Earmarked			(5 895 796)
QATAR			
Livelihood support in the Béqaa and Liban-Nord governorates targeting Syrian refugees			450 000
Life-saving flood response in north-west Syrian Arab Republic			420 000
Total: Qatar – Earmarked			870 000
SAUDI ARABIA			
Strengthening mechanisms to combat human trafficking in Saudi Arabia – phase I			1 384 687
Integrating nutrition into health programmes in Somalia			1 142 123
Improving humanitarian conditions and stability for displaced and host communities in Liban-Nord and Béqaa governorates in Lebanon			267 628
Total: Saudi Arabia – Earmarked			2 794 438
UNITED ARAB EMIRATES			
Comprehensive information and orientation programme – phase II plus – Bahrain			159 967
Total: United Arab Emirates – Earmarked			159 967
Subtotal: NON-MEMBER STATES			(1 798 034)
KOSOVO*			
Return and reintegration in Kosovo*			1 126 126
European Union and ministry for communities and returns community stabilization programme – phase IV (EU-CSP IV)			119 474
Subtotal: Kosovo* – Earmarked			1 245 600

* 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)
EUROPEAN COMMISSION			
Supporting the Greek authorities in managing the national reception system for asylum seekers and vulnerable migrants			109 579 383
EUTF-IOM joint initiative for migrant protection and reintegration: reintegration action for the Sahel and Lake Chad region ("regional top-up action") – Senegal			50 962 100
Special measures to support the response to the refugee and migrant situation in Bosnia and Herzegovina – phase III			43 326 252
Enhancing the health system COVID-19 response in accommodation for migrants and unaccompanied migrant children, COVID-19 referral hospitals and health centres in areas with large migrant populations			30 190 931
European Union-IOM joint initiative for migrant protection and reintegration in North Africa – Libya			23 255 814
Hellenic integration support for beneficiaries of international protection – Greece			20 553 208
Facility on sustainable and dignified return and reintegration in support of the Khartoum process – Kenya			20 104 349
Supporting the Spanish authorities in managing an emergency reception facility in the Canary Islands			16 380 112
Protecting migrants in situations of vulnerability and stabilizing communities in Libya – phase II			16 162 791
FILOXENIA: temporary shelter and protection for the most vulnerable migrants in Greece			13 760 387
Special measures programme to continue the European Union-IOM joint initiative on migrant protection and reintegration (Sahel and Lake Chad)			10 135 135
Initiatives seeking to reinforce community stabilization in Burkina Faso and the Niger			8 619 741
Integrated multisectoral assistance for vulnerable conflict-affected communities in South Sudan			8 590 785
Reducing violence and stabilizing high-risk communities – Central African Republic			8 224 342
Protecting migrants in situations of vulnerability and stabilizing communities in Libya			8 014 164
Providing education and immediate accommodation to migrant children in Greece – net of "for refund"			7 320 930
European Union-IOM joint initiative for migrant protection and reintegration in North Africa – Egypt			7 182 117
Emergency life-saving assistance and protection for displacement-affected populations in Ethiopia			6 665 003
Emergency relief and assistance for conflict-affected populations in Ma'rib, Al Hudaydah, and Ta'izz governorates in Yemen			6 124 964
European Union support for reconciliation and reintegration of former armed non-State combatants and Boko Haram associates			6 039 452
Niger community cohesion program (FPI)			5 958 325
Voluntary relocation from Greece			5 349 229
Regional response to COVID-19 in North African countries			5 198 000
European Union border assistance mission in the Republic of Moldova and Ukraine – phase XII			5 041 032
Enhanced displacement and mobility tracking and multisectoral support for displaced populations in Nigeria			4 614 361
Secure cross-border social, economic and commercial activities in the Great Lakes region – Rwanda			4 573 880
FILOXENIA II: temporary accommodation for migrants in situations of vulnerability in Greece in emergency hotel facilities			4 509 649
Supporting Rohingya refugees and host communities through shelter and COVID-19-related health interventions in Bangladesh			4 359 454
Perennial solutions for host populations, refugees and the most vulnerable migrants in the territory of Djibouti			4 277 470
Implementation of the European Union election observation mission to Zambia 2021			4 274 315
Emergency multisectoral assistance for the most vulnerable households in north-west Syrian Arab Republic and provision of information management and PSEA programming			4 204 528
Bangladesh: sustainable reintegration and improved migration governance – Bangladesh			3 838 961
European Union election observation mission to Ghana 2020			3 575 356
Multisectoral assistance, information management and protection from sexual exploitation and abuse for crisis-affected populations in the Syrian Arab Republic and Turkey			3 565 416
Improving the living conditions of migrants from the Bolivarian Republic of Venezuela through humanitarian assistance, data collection and analysis, and strengthened regional coordination mechanisms			3 519 620
Supporting the European Union regional development and protection programme in North Africa – Tunisia			3 514 478
Support for national identity management in Afghanistan: national electronic ID roll-out			3 471 866
European Union support to strengthen integrated border management in Ukraine			3 362 037
Provision of integrated protection and life-saving health services to migrants and internally displaced persons in Yemen			3 339 586
Strengthening community security and stability in communities affected by violence in the northern regions of Mozambique through police capacity-building and community engagement			3 214 085
European Union – community stabilization programme – phase IV			3 050 832
European Union support for migration management in Serbia: improving reception capacity, protection services and access to education – phase II			3 048 780
Support for migration and asylum management in Ukraine			3 030 512
Life-saving, multisectoral emergency assistance and protection for vulnerable displaced persons in Ethiopia			2 863 962

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
EUROPEAN COMMISSION (continued)			
Multisectoral humanitarian response for persons affected by violence in northern Mozambique and support for the COVID-19 vaccination campaign roll-out in Mozambique, Botswana and South Africa			2 853 746
Supporting refugees and local communities in situations of vulnerability in Cox's Bazar through improved access to health, protection, and water, sanitation and hygiene services			2 808 717
Upgrading the Karamah border crossing point: improved access to economic development and enhanced stability - Jordan - net of "for refund"			2 657 671
European Union support for migration management in Serbia: improving reception capacity, protection services and access to education			2 611 824
Border and migration management action for Georgia: supporting the government of Georgia in the further development of border and migration management capacities			2 536 863
EUTF-IOM initiative for strengthening border management and protecting and reintegrating migrants - Mauritania			2 440 413
Enhancing the successful reintegration of veterans from the conflict in eastern Ukraine and their family members through socioeconomic support			2 433 090
Emergency relief and assistance for conflict-affected populations in Yemen			2 337 227
Integrated multisectoral assistance for vulnerable, conflict-affected communities in South Sudan			2 313 912
Multisectoral support for communities affected by conflict and natural hazards in Somalia			2 306 444
Integrated humanitarian assistance for protracted internally displaced persons in Iraq			2 291 169
Strengthening resilience to natural disasters in Burundi			2 284 043
Stabilization support in fragile areas of Somalia			2 264 586
European Union 4 border security			2 234 930
Addressing disaster displacement and increasing emergency preparedness and anticipatory action among humanitarian actors and refugees in Bangladesh			2 003 752
Addressing migrant protection in terms of the Rohingya refugee crisis and challenges related to COVID-19 and maritime and land movements in Indonesia, Malaysia and Thailand			1 946 472
Strengthened protection and improved human rights fulfilment for a more efficient and integrated humanitarian response to the needs of vulnerable Haitian migrants and displaced persons			1 937 046
Funds received in 2021 - to be allocated			1 924 194
Camp coordination and camp management and direct life-saving assistance for durable solutions for conflict-affected populations in Tanganyika province in the Democratic Republic of the Congo			1 909 308
European Union return and reintegration in Kosovo* - phase V			1 883 072
Supporting the efforts of the government of Nigeria to prevent violent extremism and promote disengagement, disassociation, reintegration and reconciliation			1 753 069
Integrated displacement tracking services and multisectoral assistance for conflict-affected communities in Nigeria			1 748 252
Mitigating the potential for tension and conflict in areas impacted by the refugee influx in the Sudan			1 742 862
Bosnia and Herzegovina: enhancing social cohesion in communities hosting people on the move			1 688 490
Effective case management through strengthened management of isolation centres and ground crossing points in support of rapid response and preparedness against COVID-19 in Nepal			1 395 349
Strengthening protection assistance at the Nimroz and Herat border crossing points and transit centres and access to protection-related immediate basic needs for undocumented deportees to Afghanistan			1 389 293
Integrated border management and referral mechanisms to improve protection between Haiti and the Dominican Republic - net of "for refund"			1 359 801
EUTF-IOM initiative for migrant protection and reintegration - Burkina Faso			1 353 394
Supporting the capacities of removal centres and fostering alternatives to administrative detention			1 281 213
COMESA cross-border trade initiative: facilitating small-scale trade across borders - Zambia			1 229 048
Improving living conditions and access to basic items for protracted internally displaced populations in camps in Iraq			1 210 654
Special measures to support North Macedonia in improving its border and migration management capabilities			1 130 109
Addressing the most urgent needs of vulnerable people affected by the August 2021 earthquake in southern Haiti			1 116 279
SAFE RETURN: reintegration and recovery assistance in areas of return in Iraq			1 031 504
Supporting the national vaccination campaign in the Niger through capacity-building, logistical and awareness-raising support in the Agadez region			954 654
Addressing the humanitarian needs of conflict-affected populations in Donetsk and Luhansk oblasts in Ukraine			954 654
Addressing COVID-19 challenges within the migrant and refugee response in the Western Balkans			877 353
Provision of integrated protection and life-saving health services to migrants and internally displaced persons in Yemen			873 672
Guidelines on mainstreaming migration into international cooperation and development - Belgium			726 248
Awareness-raising and information campaigns on the risks of irregular migration in the Western Balkans (WBAware)			681 586
Community policing without borders			645 770

* 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)
EUROPEAN COMMISSION (continued)			
Integrated support to improve living conditions and access to basic items for protracted internally displaced populations in Iraq			594 530
Demobilization, disassociation, reintegration and reconciliation: conflict dissolution and peacebuilding in north-east Nigeria			524 830
Strengthening migration management capacities in support of the government reform agenda in line with the European Union-Armenia comprehensive and enhanced partnership agreement			488 390
Direct assistance to migrants in situations of vulnerability transiting through the northern parts of the migration corridor in Djibouti			487 805
Pilot action on voluntary return and sustainable community-based reintegration			486 396
Multi-country border security to prevent and fight human trafficking in the Dominican Republic, Haiti and Jamaica			485 502
Bangladesh: ensuring the continuity of life-saving shelter services for the Rohingya refugees affected by the fire in March 2021			484 262
Enhancing the humane management of mixed migration flows in Zimbabwe through life-saving assistance and protection of migrants' dignity and rights to build resilience and strengthen social cohesion			477 327
Open centre for migrants registered for assisted voluntary return and reintegration - Greece			473 129
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			461 712
Supporting the fight against human trafficking and migrant smuggling in Latin America			431 847
Winterization support for conflict-affected communities in Donetsk and Luhansk oblasts (NGCA)			425 030
Enhancing the capacity and readiness of the Greek reception and identification service to manage emergencies			417 661
Provision of life-saving assistance to internally displaced persons in Ituri province, eastern Democratic Republic of the Congo			396 270
European Union-China dialogue on migration and mobility support project - phase II (MMSP II)			390 912
Supporting conflict-affected populations in Cameroon through the implementation of the displacement tracking matrix			390 244
Strengthening national and local disaster preparedness and response capacities in Uganda			381 862
Promoting peaceful coexistence as part of the COVID-19 response for migrants, refugees and other vulnerable populations in Central America and the Caribbean			371 065
Strengthening the capacity of the Greek directorate of social integration for the implementation of nationwide policies and mechanisms for the integration of migrants in Greece			357 995
Improving the living conditions of populations affected by conflict and climate change in Somalia			357 994
Strengthening the capacity of civil society organizations in Solomon Islands to prevent trafficking in persons and gender-based violence and to protect survivors			350 656
Empowering Fijian civil society to counter trafficking in human beings			336 330
Providing life-sustaining humanitarian assistance to conflict-affected populations in Azerbaijan			321 951
Regional support for protection-sensitive migration management systems in the Western Balkans and Turkey - phase II - contract 1 - Serbia			280 925
Emergency response to stranded migrants in Belarus			270 270
Implementation of the European Union election expert mission to Ecuador 2021			252 086
Admin4All: supporting social inclusion of migrants in situations of vulnerability in Europe - phase II - Italy			195 342
Slovakia: technical support for the development of a labour mobility scheme			183 599
Supporting migrants in situations of vulnerability in Haiti through improved protection services			183 486
Belgium: technical support for the development of a regional coordination platform on labour market integration of newcomers in the Brussels-Capital region			170 812
Readmission capacity-building facility (EURCAP) - phase II - Belgium			170 304
Special measures to support the response to the refugee and migrant situation in Bosnia and Herzegovina - phase II			142 687
Enhancing mobility monitoring at the Thailand-Myanmar border			142 687
Implementation of the European Union election exploratory mission to Timor-Leste 2021			121 190
Implementation of the European Union election exploratory mission to the Bolivarian Republic of Venezuela 2021			120 554
Implementation of the European Union election follow-up mission to Pakistan 2021			120 065
Opportunity for a better future in Guinea and in Africa - Guinea			113 376
Responding to the humanitarian needs of Palestinian refugees, labour migrants and third-country nationals stranded in Gaza			107 868
Implementation of the European Union election exploratory mission to Lebanon 2021			105 915
Enhancing multisectoral COVID-19 responses at the national and subnational levels in Indonesia			95 125
Evidence-based and accountable humanitarian assistance for conflict-affected populations using the displacement tracking matrix in the Far North and North-West and South-West regions of Cameroon			94 340
Implementation of the European Union election follow-up mission to Nigeria			83 773
Implementation of the European Union election exploratory mission to the Gambia 2021			81 093
Technical support for the implementation of the national plan for the integration of holders of international protection in Italy			78 189

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
EUROPEAN COMMISSION (continued)			
Implementation of the European Union election follow-up mission to Liberia			78 046
Implementation of the European Union election follow-up mission to El Salvador			75 886
Implementation of the European Union election follow-up mission to Lebanon 2021			75 489
Promoting stability, well-being and harmony for Muslims of Myanmar and host communities in Thailand			54 239
Strengthening social cohesion and stability in slum populations – Uganda			51 881
Humanitarian assistance for stranded migrants in situations of vulnerability in South Africa			48 756
Emergency multisectoral assistance for migrants in situations of vulnerability stranded in Djibouti due to COVID-19			44 520
Implementation of the European Union election follow-up mission to Paraguay 2019			43 280
Implementation of the European Union election observation mission to Tunisia 2019 – Belgium			34 616
Awareness-raising and information for safety and empowerment for all in Albania (ARISE-ALL)			33 784
Voluntary relocation from Malta to European Union member states and associated states of relocation			32 690
Strengthening the preparation and response of local and national authorities to COVID-19 in vulnerable communities in Mauritania			28 621
Implementation of the European Union election exploratory mission to Peru			24 090
Implementation of the European Union election exploratory mission to the Plurinational State of Bolivia 2020			22 333
TandEM: towards empowered migrant youth in southern Europe – Italy			21 044
Introduction of an automated intelligent video control system at the Novaya Huta–Novi Yarilovychi road border crossing at the Belarus–Ukraine border – Belarus			12 005
Implementation of the European Union election expert mission to Burkina Faso 2020			3 077
EUTF–IOM initiative for migrant protection and reintegration – Gambia			113
Strengthening the management and governance of migration and the sustainable reintegration of returning migrants in Guinea – for refund			(226)
ACCESS – Active citizenship: enhancing political participation of migrant youth – for refund			(1 088)
EUTF–IOM initiative for migrant protection and reintegration – Chad – net of “for refund”			(2 806)
Special measures to support the response to the refugee and migrant situation in Bosnia and Herzegovina – for refund			(3 931)
Austria national contact point: European migration network 2019–2020 – for refund			(5 301)
Migrant resource and response mechanism – phase II – Niger – for refund			(6 655)
Cross-migration: current European and cross-national comparative research and research actions on migration – Germany – for refund			(8 247)
Special measures to support Serbia to improve border management in the context of the European migration crisis – phase III – for refund			(8 901)
EUTF–IOM initiative for migrant protection and reintegration – Mali – for refund			(13 163)
IOM initiative for the protection and reintegration of migrants – Senegal – for refund			(19 418)
EUTF–IOM initiative for the protection and reintegration of migrants – Niger – for refund			(21 838)
The Iraq EU–IOM jointly run advanced assisted migration initiative (HIJRA AMINA) – for refund			(35 567)
Implementation of the European Union election expert mission to Mali 2020 – for refund			(50 544)
European migration network 2019–2020: national contact point for Lithuania – net of “for refund”			(50 975)
Life after conflict: community-based reintegration support for veterans of the conflict in eastern Ukraine and their families – Ukraine – for refund			(55 620)
Open centre for migrants registered for assisted voluntary return and reintegration – Greece – net of “for refund”			(79 213)
Addressing the needs of unaccompanied minors in Greece – for refund			(80 206)
Implementation of the European Union election follow-up mission to Timor-Leste 2020 – for refund			(87 418)
Strengthening international protection, reception and integration of refugees in Argentina – for refund			(95 899)
European migration network: national contact point for Slovakia (2019–2020) – Slovakia – for refund			(118 277)
Emergency response to accommodate unaccompanied migrant children – Greece – for refund			(143 972)
Relocation programme from Greece to other European Union member states for beneficiaries in clear need of international protection – Greece – net of “for refund”			(353 532)
Readmission capacity-building facility (EURCAP) – Belgium – for refund			(666 157)
Implementation of the European Union election observation mission to the Plurinational State of Bolivia			(4 295 866)
Subtotal: EUROPEAN COMMISSION			595 556 457

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
UNITED NATIONS ORGANIZATIONS AND POOLED FUNDS			
CENTRAL EMERGENCY RESPONSE FUND			
Ensuring support for the Rohingya refugees affected by the fire in March 2021			9 800 001
Emergency shelter and camp coordination and camp management assistance for populations affected by the crisis in northern Ethiopia and COVID-19-related health services for humanitarian actors			4 800 000
Providing emergency water, sanitation and hygiene and health assistance, as well as a humanitarian hub for aid operations, in Ma'rib governorate in Yemen			4 728 716
Winterization assistance for the most vulnerable affected and displaced populations in Afghanistan			3 500 000
Camp coordination and camp management and emergency shelter and non-food item assistance for conflict-affected populations in northern Ethiopia			3 500 000
Provision of emergency shelter and non-food items as well as camp coordination and camp management assistance for populations affected by the crisis in northern Ethiopia			3 000 000
Provision of emergency and life-saving multisectoral assistance in response to floods in Bentiu			2 900 000
Addressing the humanitarian needs of internally displaced persons in Port-au-Prince and providing emergency assistance to people affected by the earthquake			2 800 000
Provision of emergency shelter, non-food item, camp coordination and camp management and protection activities to people affected by the earthquake in Haiti			2 500 000
Anticipatory action on water, sanitation and hygiene to prevent and reduce human suffering through the provision of clean and safe water and hygiene promotion services			2 250 135
Shelter and non-food item assistance for flood-affected populations in areas in the Niger with a high risk of cholera			2 130 930
Shelter and non-food item humanitarian assistance for displaced populations in the regions of Diffa, Maradi and Tillabéri in the Niger			2 021 000
Providing life-saving assistance to crisis-affected populations in the Sudan to reduce their vulnerability, restore a minimum sense of dignity, mitigate health risks and improve living conditions			1 750 055
Emergency drought response through the provision of integrated water, sanitation and hygiene promotion services			1 750 000
Emergency drought response through the provision of temporary, clean and safe water; hygiene promotion activities; and sanitation and health-care services			1 700 000
Emergency protection assistance for returning undocumented Afghans in situations of vulnerability and internally displaced persons in Afghanistan			1 500 001
Provision of holistic humanitarian support to persons with disabilities in Aweil South and Tonj South counties			1 500 000
Scaling up multisectoral humanitarian assistance for populations affected by insecurity in Cabo Delgado in Mozambique			1 210 000
Multisectoral response for vulnerable displaced populations affected by the insecurity in Palma in Mozambique			1 033 749
Protection assistance for women, girls and migrants at risk of gender-based violence and human trafficking in the Bolivarian Republic of Venezuela			1 000 000
Shelter assistance and site management support for populations in situations of vulnerability affected by conflict in Ituri and North Kivu provinces in the Democratic Republic of the Congo			1 000 000
Response to the Ebola virus disease epidemic in the Nzérékoré region of Guinea			900 001
Emergency assistance for persons displaced by recent floods in Bujumbura Mairie, Bujumbura, Rumonge and Makamba provinces			750 000
Sustainable integration of internally displaced populations in north-east Nigeria (shelter/ non-food items)			750 000
Provision of shelters and essential non-food items to the most vulnerable displaced people in Forkouloum and Amma 3 displacement sites in Lac province			600 000
Improving the well-being of persons with disabilities in camp and camp-like settings			600 000
Mental health and psychosocial support assistance for internally displaced persons and affected host communities in the Centre-Nord, Sahel, and Est regions			599 999
Active surveillance among travellers and mobile populations in response to the Ebola virus disease outbreak in North Kivu province in eastern Democratic Republic of the Congo			500 000
Addressing the most urgent needs of vulnerable internally displaced persons affected by increasing gang violence in Port-au-Prince in Haiti			500 000
Emergency shelter and non-food item assistance for internally displaced persons and host communities in the provinces of Kouritenga and Boulgou in the Centre-Est region			500 000
Emergency shelter assistance and non-food items for internally displaced persons and host communities in the communes of Barsalogo and Bouroum in the in the Centre-Nord region			500 000
Supporting displaced populations in the North-West and South-West regions of Cameroon through the implementation of the displacement tracking matrix			499 950
Providing health assistance to address the immediate needs of displaced populations in Armenia affected by the Nagorno-Karabakh conflict			219 999
Multisectoral humanitarian assistance for persons with disabilities affected by insecurity in Cabo Delgado			125 000
Saving lives through the rehabilitation of livelihoods in Hodh ech Chargui region in Mauritania – for refund			(7 541)
Provision of emergency shelter support to communities affected by floods and landslides in Rwanda – for refund			(10 386)
Providing emergency water, sanitation and hygiene assistance and mobility tracking for flood-affected communities in Uganda – for refund			(14 935)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
CENTRAL EMERGENCY RESPONSE FUND (continued)			
Life-saving emergency assistance for migrants in situations of vulnerability affected by floods in Djibouti – net of “for refund”			(19 274)
Life-saving assistance for populations affected by tropical storm Amanda in El Salvador – for refund			(39 074)
Total: Central Emergency Response Fund – Earmarked			63 328 326
FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS			
Building resilience, recovery and peaceful coexistence for conflict-affected communities in Abyei – South Sudan			872 727
Funds received in 2021 – to be allocated			48 116
Pilot profiling of the migrant population in the cocoa-growing regions of Cavally and Gôh			42 420
Strengthening multisectoral risk management to reduce the vulnerability of peri-urban and rural communities exposed to natural and human-induced threats in the Plurinational State of Bolivia			32 775
Total: Food and Agriculture Organization of the United Nations – Earmarked			996 038
INTERNATIONAL LABOUR ORGANIZATION			
Southern Africa migration management project			2 657 915
Towards a holistic approach to labour migration governance and labour mobility in North Africa			656 427
Job creation and entrepreneurship opportunities for Syrians under temporary protection and host communities in Turkey			293 083
Blue fairness and integrity research compact			29 680
Total: International Labour Organization – Earmarked			3 637 106
INTERNATIONAL TELECOMMUNICATION UNION			
SCAAN: security communications and analysis network application			61 900
Total: International Telecommunication Union – Earmarked			61 900
OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES			
Strengthening the resilience of vulnerable populations and the health response to the COVID-19 emergency			1 717 170
Movement of persons of concern to the Office of the United Nations High Commissioner for Refugees			525 050
Movement of persons of concern to the Office of the United Nations High Commissioner for Refugees – net of “for refund”			437 458
Provision of medical assessments for resettlement activities in Lebanon			190 027
Facilitating the voluntary return of refugees of Myanmar			164 474
Migratory normalization of Venezuelan migrants living in the Dominican Republic			130 000
Funds received in 2021 – to be allocated			91 702
Strengthening COVID-19 prevention efforts for refugees residing in Sri Lanka – phase III			43 500
Movements from Africa to Denmark			42 782
HIV/AIDS prevention assistance for migrants and refugees in Chad			30 947
IOM support for UNHCR funded ad hoc movements globally (durable solutions)			21 605
Medical assessment form for refugees submitted for resettlement from Uganda			20 705
Coordinator of the GP2.0 initiative			20 000
Medical assessments for refugees in Ethiopia			15 500
Medical assessment form for refugees considered for resettlement from Uganda – net of “for refund”			9 445
Joint project on family reunification travel assistance in Ireland – for refund			(2 684)
Facilitation of voluntary return for refugees of Myanmar – for refund			(20 220)
Voluntary repatriation of refugees of the Democratic Republic of the Congo – for refund			(66 593)
Total: Office of the United Nations High Commissioner for Refugees – Earmarked			3 370 869
SYRIA CROSS-BORDER HUMANITARIAN FUND			
Emergency humanitarian assistance for vulnerable populations in northern Syrian Arab Republic			7 586 137
Multisectoral assistance for vulnerable populations in north-west Syrian Arab Republic			4 010 521
Emergency multisectoral humanitarian assistance for crisis-affected populations in north-west Syrian Arab Republic – for refund			(18 114)
Emergency multisectoral humanitarian assistance for crisis-affected populations in north-west Syrian Arab Republic – for refund			(55 512)
Provision of multisectoral assistance in reception centres and a planned camp and improvement of living conditions in internally displaced person sites in north-west Syrian Arab Republic – for refund			(63 237)
Establishment of the Deir Hassan reception centre and provision of emergency protection services to internally displaced persons and host community members in north-west Syrian Arab Republic – for refund			(66 209)
Total: Syria Cross-Border Humanitarian Fund – Earmarked			11 393 587

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
UNAIDS			
Agreement with IOM to provide financial support to the women's empowerment and life skills training project in region 7			17 440
Total: UNAIDS – Earmarked			17 440
UNESCO			
Restoration of Iraq's historic and cultural heritage as a pillar of economic recovery			5 652 000
Total: UNESCO – Earmarked			5 652 000
UN-HABITAT			
Fostering solidarity among local communities for migrants and refugees from the Bolivarian Republic of Venezuela			762 737
Assessment of gaps in the planned delivery of durable solutions for internally displaced persons in the Somali region			150 000
Total: UN-Habitat – Earmarked			912 737
UNICEF			
Reinforcing disaster preparedness and early emergency response in Haiti			1 223 591
Establishing and improving water, sanitation and hygiene services for refugees and migrants in the Lesbos reception and identification centre			955 116
Strengthening the water, sanitation and hygiene capacities of shelters for dignified humanitarian assistance at the northern and southern borders of Mexico			500 000
Pre-positioning water, sanitation and hygiene emergency supplies and equipment in the Lower Juba region of Somalia	200 985		38 878
Enhancing the HIV and tuberculosis response for displaced and vulnerable populations in Cabo Delgado province			130 000
Pilot intervention supporting the government of Mozambique in strengthening the reference groups on child protection and counter-trafficking			130 000
Contribution in the framework of the project "Inclusive socioeconomic recovery and livelihood support for persons with disabilities and migrants during the COVID-19 pandemic"			75 000
Support for the global fund steering committee operations through IOM			75 000
Passport for education – interiorization process			70 000
Support for the independent review of the implementation of the joint intersectoral analysis framework 2021			52 858
Risk communication and community engagement for migrant populations at points of entry and in border communities.			30 000
Displacement tracking matrix 2021 – monitoring Venezuelan migrants in Trinidad and Tobago			15 000
Displacement tracking matrix in Trinidad and Tobago 2020			5 400
Supporting the emergency return of vulnerable Mongolian children and families stranded abroad due to COVID-19 – for refund			(237)
Study on the smuggling of migrants and trafficking in persons in Libya and the influence of transnational organized groups with intermediaries in the major countries of origin, transit and destination – for refund			(12 807)
Improving national Ebola virus disease preparedness and surveillance measures in Rwanda – for refund			(48 625)
Total: UNICEF – Earmarked	200 985		3 239 174
UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION			
Migration and desertification, land degradation and drought: a study for the fourteenth conference of the parties to the United Nations convention to combat desertification			22 831
Total: United Nations Convention to Combat Desertification – Earmarked			22 831
UNITED NATIONS DEPARTMENT OF POLITICAL AND PEACEBUILDING AFFAIRS			
Fostering peacebuilding and reducing sexual and gender-based violence against women and girls at the border between Haiti and the Dominican Republic – for refund			(6 478)
Total: United Nations Department of Political and Peacebuilding Affairs – Earmarked			(6 478)
UNITED NATIONS DEVELOPMENT PROGRAMME			
United Nations coordination support for the national COVID-19 response			782 718
New path: pilot rehabilitation and reinsertion programme for gang-affiliated youth in El Salvador			745 927
Ridge to reef – Marshall Islands			389 502
Providing small grants to informal businesses/microenterprises owned by women, youth, internally displaced persons and persons with disabilities affected by the COVID-19 pandemic in Somalia			310 000
Empowering displacement-affected communities in Amhara and Tigray provinces in support of social cohesion, recovery and resilience			300 000
Mainstreaming the concept of migration and development into relevant policies, plans and actions in Bosnia and Herzegovina			149 517
Funds received in 2021 – to be allocated			146 820

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
UNITED NATIONS DEVELOPMENT PROGRAMME (continued)			
Operationalization of the capacity for disaster reduction initiative at country level through regional and global facilitation services			143 791
Tuberculosis/multidrug-resistant tuberculosis interventions among Afghan refugees, returnees and mobile populations in Afghanistan, the Islamic Republic of Iran and Pakistan			120 097
Migration and local development project – Republic of Moldova			95 399
Investing in addressing HIV/AIDS and developing resilient and sustainable health systems in South Sudan			93 357
Providing increased access to credit facilities for women-led micro, small and medium-sized enterprises and women involved in cross-border trade in Zambia to help to rebuild their enterprises			80 000
Baseline survey contributing towards addressing climate vulnerability in the water sector in the Marshall Islands – net of “for refund”			67 009
Exploring global standardization of cross-border identity document systems			64 200
Building the camp coordination and camp management capacities of local communities in Bosnia and Herzegovina to manage natural and human-caused hazards			60 188
Coordinator of the GP2.0 initiative			35 310
Strengthening the civil registration and vital statistics system in Sierra Leone to ensure legal identity for all			35 000
Extension of the temporary solid waste facility (sanitary landfill) in the Rohingya camps – sustainable solutions solid waste project			27 301
Strengthening Kuwaiti government efforts to promote ethical recruitment of foreign workers – phase I – for refund			(96 938)
Total: United Nations Development Programme – Earmarked			3 549 199
UNITED NATIONS ENVIRONMENT PROGRAMME			
Supporting sustainable return and recovery by providing emergency livelihood opportunities and supporting debris management in Mosul			850 000
Strengthening national capacity to address the environmental impacts of humanitarian responses to population displacement in Nigeria			37 780
Analysing the environmental impact of fleet operations of United Nations agencies			15 000
Total: United Nations Environment Programme – Earmarked			902 780
UNITED NATIONS HEADQUARTERS			
Funds received in 2021 – to be allocated			82 509
Total: United Nations Headquarters – Earmarked			82 509
UNITED NATIONS INTERIM SECURITY FORCE FOR ABYEI			
United Nations interim security force for Abyei – quick impact projects 2020–2021			209 519
United Nations interim security force for Abyei – quick impact projects 2019–2020			49 701
Total United Nations Interim Security Force for Abyei – Earmarked			259 220
UNITED NATIONS INTERNATIONAL, IMPARTIAL AND INDEPENDENT MECHANISM			
SCAAN – security communications and analysis network			34 160
Total: United Nations International, Impartial and Independent Mechanism – Earmarked			34 160
UNITED NATIONS MISSION IN KOSOVO*			
Supporting comprehensive language initiatives – phase III			64 287
Total: United Nations Mission in Kosovo* – Earmarked			64 287
UNITED NATIONS OFFICE FOR PROJECT SERVICES			
Enhancing community resilience and local governance			8 279 814
Increasing the developmental impact of labour migration through strengthened governance and partnerships – Myanmar			1 617 451
Improving essential health-care services in Buthidaung, Maungdaw and Pauktaw, Rakhine state			839 827
New infrastructure for migration opportunities and empowerment of migrants in the south-east border area of Myanmar			554 804
Strengthening the resilience of conflict-affected communities in Kachin state and northern Shan state through increased safe and rewarding migration			514 092
Early and improved tuberculosis case detection and treatment among migrants and their families in provinces 1, 2 and 3 of Nepal through a public-private mix approach			98 012
Migration as a livelihood diversification strategy in the Delta (MILDAS) – Myanmar			79 406
Supporting the South American conference on migration secretariat and chair in implementing and disseminating regional guidelines on cross-border disaster displacement and protection			18 297
Total: United Nations Office for Project Services – Earmarked			12 001 703

* 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)
UNITED NATIONS OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS – COUNTRY-BASED POOLED FUNDS			
Multisectoral humanitarian assistance for internally displaced persons in Konso in the Southern Nations, Nationalities, and Peoples' Region of Ethiopia			2 000 000
Multisectoral support and COVID-19 risk mitigation at sites for internally displaced populations in Saden and Qoloji in Ethiopia			1 800 001
Emergency water, sanitation and hygiene support for crisis-affected populations in Tigray province in Ethiopia			1 555 000
Shelter and non-food item assistance for crises-affected populations in the Tigray, Amhara, Benishangul-Gumuz, Oromia and Somali regions of Ethiopia			1 313 895
Enhancing the well-being of crisis-affected populations by strengthening site management support, including site planning and development, information management and community participation			900 000
Shelter and non-food item assistance for populations affected by the crisis in northern Ethiopia			900 000
Multisectoral action for sustainable health, water, sanitation and hygiene management systems at entry/exit checkpoints in eastern Ukraine and at medical facilities in the government-controlled area			600 000
Installation and maintenance of the ICT infrastructure of the United Nations hubs in Mekele and Shire in Ethiopia			565 816
Integrated support and COVID-19 risk mitigation for displaced populations in Moyale Woreda in Ethiopia			500 000
Enhancing the well-being of populations affected by the crisis in northern Ethiopia by strengthening camp coordination and camp management support for internally displaced persons and host communities			350 000
Winterization and hygiene support for conflict-affected populations in Luhansk oblast			315 000
Provision of life-saving primary health-care services and mental health and psychosocial support to internally displaced persons in the Tigray and Amhara regions			300 000
Risk assessment and mapping exercise: prevention of sexual exploitation and abuse			300 000
Provision of life-saving primary health-care services and mental health and psychosocial support to internally displaced persons in the Tigray and Amhara regions			210 000
Multisectoral needs assessment support for evidence-based aid planning and delivery for migrants and Lebanese nationals in Lebanon			140 013
Improving shelter standards in internally displaced person camps in Iraq			100 000
Support for the project management unit for the implementation of the joint intersectoral analysis framework (JIAF) 2021–22			95 606
Needs and vulnerabilities assessments of migrant workers			29 998
Reducing morbidity, mortality and suffering and improving the health of internally displaced persons and their families – Iraq – for refund			(862)
Provision of emergency livelihood support for highly vulnerable returnees and host communities in Sinjar, Tel Afar and Tuz Khurmatu – Iraq – for refund			(11 734)
Water, sanitation, and hygiene and shelter support for disaster-affected populations in Moyale district, Borena zone in the Oromia region of Ethiopia – for refund			(82 384)
Total: United Nations Office for the Coordination of Humanitarian Affairs – Country-based Pooled Funds – Earmarked			11 880 350
UNITED NATIONS OFFICE OF COUNTER-TERRORISM			
Whole-of-United-Nations support to Iraq for Iraqi nationals returned from north-east Syrian Arab Republic – phase I – global framework scoping exercise			184 472
Total: United Nations Office of Counter-Terrorism – Earmarked			184 472
UNITED NATIONS OFFICE ON DRUGS AND CRIME			
Study on the smuggling of migrants and trafficking in persons in Libya and the influence of transnational organized groups with intermediaries in the major countries of origin, transit and destination – for refund			(8 953)
Total: United Nations Office on Drugs and Crime – Earmarked			(8 953)
UNITED NATIONS POPULATION FUND			
Protection and services for vulnerable settlements, migrants and young people in two southern provinces of the Lao People's Democratic Republic			269 074
Mitigating the impact of the COVID-19 impact on Cambodian returning migrants in three north-western provinces in Cambodia			200 000
Seeking care, support and justice for survivors of conflict-related sexual violence in Bosnia and Herzegovina – phase VI			87 563
Women and girls first programme – phase II			74 866
Total: United Nations Population Fund – Earmarked			631 502
UNITED NATIONS RESIDENT COORDINATOR OFFICE – EGYPT			
Nile clean-up, Egypt			2 234
Total: United Nations Resident Coordinator Office – Egypt – Earmarked			2 234
UNITED NATIONS SUPPORT OFFICE IN SOMALIA			
Provision of procurement and technical support for the establishment of common medical laboratory services in support of United Nations activities in Somalia			58 620
Total: United Nations Support Office in Somalia – Earmarked			58 620

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
UNITED NATIONS TRUST FUND FOR HUMAN SECURITY			
Enhancing community resilience and social cohesion amongst selected border communities in northern Ghana			175 342
Advancing sustainable development for nine local communities in the region of Labé by enhancing the humanitarian-development nexus through the human security approach			158 060
Protecting and empowering child and youth refugees and migrants in Morocco			54 937
Enhancing human security and building resilient societies in disadvantaged communities of Armenia			34 454
Total: United Nations Trust Fund for Human Security – Earmarked			422 793
UN-WOMEN			
Livelihood support for migrants from the Bolivarian Republic of Venezuela to access housing and education in Aruba			78 073
Supporting women entrepreneurs with a focus on migrant populations through training, advice and monetary transfer			25 000
Total: UN-WOMEN – Earmarked			103 073
WORLD BANK			
Direct assistance to migrants and refugees from the Bolivarian Republic of Venezuela in Peru affected by COVID-19 through multi-purpose cash transfers			1 218 155
Funds received in 2021 – to be allocated			85 000
Total: World Bank – Earmarked			1 303 155
WORLD FOOD PROGRAMME			
Collaboration on enhancing targeted food distribution through biometric data management in South Sudan			1 178 855
Informing food security and livelihood assistance through data collection and analysis and biometric registration			494 668
Food and nutrition assistance for vulnerable patients living with HIV and tuberculosis in south-eastern Myanmar			27 389
Nutrition support activity for persons living with HIV and tuberculosis under the targeted operational areas			26 995
Establishment of a complementary feeding centre for migrant and local children and pregnant and breastfeeding women in the migrant reception station in San Vicente in Panama			20 000
Total: World Food Programme – Earmarked			1 747 907
WORLD HEALTH ORGANIZATION			
Strengthening the national response to tuberculosis across Libya, with a focus on the most vulnerable populations			978 657
COVID-19-related emergency health responses at major points of entry in Afghanistan			275 284
Supporting the COVID-19 vaccination roll-out by the government of Thailand			216 447
Strengthening the COVID-19 response in Timor-Leste's border communities – phase II			150 000
Funds received in 2021 – to be allocated			170
Total: World Health Organization – Earmarked			1 620 558
YEMEN HUMANITARIAN FUND			
Provision of multipurpose cash assistance to newly displaced households in Yemen			1 699 998
Provision of multipurpose cash assistance to newly displaced households in Yemen under the rapid response mechanism			1 505 000
Provision of camp management and camp coordination services in IOM-supported internally displaced persons sites in Yemen			850 000
Total: Yemen Humanitarian Fund – Earmarked			4 054 998
MULTI-PARTNER TRUST FUNDS			
AFGHANISTAN HUMANITARIAN FUND			
Distribution of winterization assistance to vulnerable families			1 310 189
Emergency health response for underserved migrant populations in potential drought-affected areas in Afghanistan			550 000
Emergency response for natural disaster-affected and/or displaced populations through the provision of emergency shelters and emergency shelter repair toolkits in Afghanistan – for refund			(121 860)
Total: Afghanistan Humanitarian Fund – Earmarked			1 738 329
DEMOCRATIC REPUBLIC OF THE CONGO STABILIZATION COHERENCE FUND			
Funds received in 2021 – to be allocated			2 661
Total: Democratic Republic of the Congo Stabilization Coherence Fund – Earmarked			2 661

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
GOVERNMENT OF THE REPUBLIC OF ZAMBIA–UNITED NATIONS JOINT PROGRAMME ON GENDER-BASED VIOLENCE IN ZAMBIA PHASE II			
Government of Zambia–United Nations joint programme on gender-based violence – phase II			231 950
Total: Government of the Republic of Zambia–United Nations Joint Programme on Gender-based Violence in Zambia Phase II – Earmarked			231 950
IRAQ UNDAF TRUST FUND			
Supporting the United Nations network on migration in Iraq			381 250
Total: Iraq UNDAF Trust Fund – Earmarked			381 250
JOINT PROGRAMME – BANGLADESH SAFE			
Joint United Nations project to address cooking fuel needs, environmental degradation and food security for refugees in Cox's Bazar			4 818 232
Safe access to fuel and energy plus (SAFEplus)			4 817 369
Safe access to fuel and energy plus (SAFEplus)			4 540 324
United Nations joint project to address cooking fuel needs, environmental degradation and food security for populations affected by the refugee crisis			3 056 805
Environmental rehabilitation in Cox's Bazar			390 509
Total: Joint Programme – Bangladesh SAFE – Earmarked			17 623 239
JOINT PROGRAMME – EUROPEAN UNION IPSC IN GEORGIA			
European Union innovative action for private sector competitiveness in Georgia			74 406
Total: Joint Programme – European Union IPSC in Georgia – Earmarked			74 406
JOINT SDG FUND			
Accelerating progress towards an integrated and modernized social protection system for all in Thailand			146 674
Activate!: integrated social protection and employment to accelerate progress for young people in Montenegro			136 500
Integrated national financing framework and financial diversification in Timor-Leste			100 000
Total: Joint SDG Fund – Earmarked			383 174
MIGRATION MPTF			
Managing health risks linked to migration in Afghanistan: operationalization of the international health regulations (2005)			1 063 992
Access, support and coordination programme: a collaborative approach to support survivors of human trafficking			1 050 000
Funds received in 2021 – to be allocated			910 000
Addressing drivers of migration and facilitating safe, orderly and regular migration in the context of disasters and climate change in the intergovernmental authority on development region			630 000
Migration governance for sustainable development in Indonesia			560 000
Capacity-building of local governments in Santiago (Chile) and Mexico City to strengthen socioeconomic integration of migrants and refugees through access to decent work and social dialogue			150 225
Total: Migration MPTF – Earmarked			4 364 217
MOLDOVA 2030 SDGS PARTNERSHIP FUND			
One United Nations joint action to strengthen human rights in the Transnistrian region of the Republic of Moldova			153 216
Total: Moldova 2030 SDGs Partnership Fund – Earmarked			153 216
NEPAL DEVELOPMENT FRAMEWORK MULTI-PARTNER TRUST FUND			
COVID-19 preparedness and response in Nepal			17 198
Total: Nepal Development Framework Multi-partner Trust Fund – Earmarked			17 198
PEACEBUILDING FUND			
Promoting inclusive action in peacebuilding (PIAP initiative)			1 736 000
Supporting cross-border cooperation for increased community resilience and social cohesion in the Gambia and Senegal			1 505 000
Consolidating cross-border social cohesion between Côte d'Ivoire and Guinea for a better understanding and anticipation of risks and the strengthening of trust and collaboration between local actors			1 480 788
Funds received in 2021 – to be allocated			1 316 145
Preventing conflict and violent extremism in the border areas of Benin, Burkina Faso and Togo			1 253 750
Fight against trafficking in persons and other related organized crimes between the Central African Republic and Cameroon			1 055 146

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
PEACEBUILDING FUND (continued)			
Building cross-border peace and strengthening sustainable livelihoods of cattle herders and crop farmers in Sierra Leone and Guinea			1 030 024
Promotion of peaceful transhumance in the Liptako-Gourma region			910 000
Understanding and addressing conflict drivers and migration routes in Agadez			875 000
Gender-responsive peacebuilding in extractive industries in Isabel province in the Solomon Islands			808 448
Support to prevent the deterioration of social cohesion and peace in the context of the COVID-19 response at points of entry and in detention centres in Burkina Faso			770 000
Ngla-Ha – promoting peacebuilding through peaceful conflict resolution and dialogue between communities and authorities in northern Chad			630 000
Supporting transitional justice, community-based reintegration and economic recovery in the context of spontaneous surrenders in Kasai, Kasai Central and Tanganyika provinces			614 527
MOVEO – youth in action: towards diversity without violence – building partnerships for peacebuilding and justice in El Salvador			611 534
Supporting the mobilization of young people as actors of social cohesion and peace in the Centre-Nord and Sahel regions of Burkina Faso			585 000
Return and reintegration: essential actions for peacebuilding in El Salvador			562 016
Peace through health: peacebuilding and violence reduction in communities in the Far North region through inclusive health and social interventions			515 497
Strengthening the sustainable and holistic reintegration of returnees in the Gambia			500 000
Increasing trust between the authorities, security and defence forces and the population in the Nord and Sahel regions of Burkina Faso			486 000
Cross-border engagement between Côte d'Ivoire and Liberia to reinforce social cohesion and border security – phase II			449 115
Fighting against trafficking in persons and other related organized crime between Central African Republic and Cameroon			435 348
Durable solutions for forced displacement in West Darfur			420 000
Concerted action by young people (women and men): community leaders for strengthening social cohesion and the consolidation of peace in the Guinée forestière area of Guinea			393 974
Strengthening inclusive institutional mechanisms in support of peacebuilding in southern Madagascar			386 322
Strengthening binational dialogue between Haiti and the Dominican Republic to promote social cohesion in the border area			385 000
Improving protection and community security in the northern border of the Tillabéri region in the Niger			378 000
Youth action for reduced violence and enhanced social cohesion in Wau in South Sudan			285 000
Reducing tensions and conflicts linked to the use of natural resources for agropastoral activities in the East, Adamawa and North regions of Cameroon			282 628
Stabilization and recovery of communities affected by the security crisis in the far north of Cameroon			279 906
Reconciliation and improving community relations in central Mali			270 000
Addressing threats to peaceful coexistence and human security through women migrants and women in migration-affected communities in Madagascar			240 034
Peacebuilding through youth engagement and capacity-building for the border communities in Hodh ech Chargui			240 000
Supporting the rule of law and social cohesion in the COVID-19 response in Madagascar			217 500
Dhulka Nabaada (the land of peace): supporting land reform in Somalia			212 537
Improving psychosocial support and mental health care for conflict-affected youth in Somalia: a socially inclusive integrated approach to peacebuilding			189 861
Trinational response for dignified, peaceful and inclusive human mobility in northern Central America – Honduras			187 000
Trinational response for dignified, peaceful and inclusive human mobility in northern Central America			187 000
A trinational response for dignified, peaceful and inclusive human mobility in northern Central America			186 993
Empowering women and girls affected by migration for inclusive and peaceful community development			175 000
Strengthening binational dialogue between Haiti and the Dominican Republic to promote social cohesion in the border area			175 000
Water for peace in Yemen: strengthening the role of women in water conflict resolution and climate change mitigation			150 000
Empowering women to participate in the mining cooperatives in South Kivu to promote equality and peace			137 347
Building the social cohesion of communities receiving youth returnees as a bridge to peaceful and effective reintegration			120 000
Strengthening national capacities for arms and ammunition control			112 150
Reducing the political exploitation of and violence against young motorcycle taxi drivers during elections			111 708
Strengthening the role of women and youth as peacebuilders to improve development in the highlands of Papua New Guinea – for refund			(16 260)
Youth participation in the sustainable management of forest resources for strengthening social cohesion in west Côte d'Ivoire – for refund			(28 368)
Trinational project for resilience and social cohesion in northern Central America – El Salvador – for refund			(47 618)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
PEACEBUILDING FUND (continued)			
Support to strengthen capacities to undertake reforms to advance peacebuilding and transitional justice processes in Sri Lanka – for refund			(170 031)
Total: Peacebuilding Fund – Earmarked			23 590 021
SOMALIA HUMANITARIAN FUND			
Disability inclusion assessment			80 000
Supporting the COVID-19 response at the De Martino Hospital in Mogadishu – for refund			(105 610)
Total: Somalia Humanitarian Fund – Earmarked			(25 610)
SOMALIA MULTI-WINDOW TRUST FUND			
Saameynta: scaling-up solutions to displacement in Somalia			1 347 567
Total: Somalia Multi-window Trust Fund – Earmarked			1 347 567
SOUTH SUDAN HUMANITARIAN FUND			
Camp coordination and camp management, health, mental health and psychosocial support, shelter and non-food item and water, sanitation and hygiene response in internally displaced person sites			3 829 050
Multisectoral response to the acute humanitarian needs of flood-affected populations and those at-risk of disease outbreak in Bentiu internally displaced person camp			3 377 592
Provision of multisectoral life-saving humanitarian assistance to people affected by food insecurity in integrated food security phase classification phase 4 and 5 areas in South Sudan			2 347 777
Responding to food insecurity through water, sanitation and hygiene: front-line and pipeline activities			1 700 000
Common transportation services for humanitarian partners in South Sudan and the provision of integrated data and analysis on internally displaced persons, returnees and multisectoral household needs			1 632 615
Total: South Sudan Humanitarian Fund – Earmarked			12 887 034
SOUTH SUDAN MULTI-PARTNER TRUST FUND FOR RECONCILIATION, STABILIZATION AND RESILIENCE			
Locally driven solutions for social cohesion and promoting early recovery in Central Equatoria province in South Sudan			10 300 000
Providing access to quality learning through secondary school education and adult literacy in Jonglei state and the Pibor Administrative Area in South Sudan			802 000
Total: South Sudan Multi-partner Trust Fund for Reconciliation, Stabilization and Resilience – Earmarked			11 102 000
SPECIAL TRUST FUND FOR AFGHANISTAN			
Joint programme for the northern region of Afghanistan: addressing basic human needs through the ABADEI strategy – outcome 1 – essential services			4 173 823
Joint programme for the northern region of Afghanistan: addressing basic human needs through the ABADEI strategy – outcome 2 – community livelihoods and local economic activities			2 289 630
Joint programme for the southern region of Afghanistan: addressing basic human needs through the ABADEI strategy – outcome 1 – essential services and community infrastructure			2 175 507
Joint programme for the southern region of Afghanistan: addressing basic human needs through the ABADEI strategy – outcome 2 – livelihoods, businesses and local economy recovery			1 336 370
Funds received in 2021 – to be allocated			621 420
Total: Special Trust Fund for Afghanistan – Earmarked			10 596 750
SPOTLIGHT INITIATIVE FUND			
Spotlight initiative: Vanuatu			173 094
Spotlight initiative: Pacific regional programme			114 342
Total: Spotlight Initiative Fund – Earmarked			287 436
SUDAN HUMANITARIAN FUND			
2021 nationwide multisectoral needs assessment to inform humanitarian needs overview and humanitarian response plan processes in the Sudan			836 485
2020 multisectoral needs assessment to inform the humanitarian needs overview and humanitarian response plan processes in the Sudan			676 882
Total: Sudan Humanitarian Fund – Earmarked			1 513 367
TANZANIA ONE UN FUND			
United Nations joint programme for the region of Kigoma – violence against women and children – United Republic of Tanzania			400 653
Total: Tanzania One UN Fund – Earmarked			400 653

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
UNITED NATIONS COVID-19 RESPONSE AND RECOVERY FUND			
Supporting the return of Mongolian women and children in situations of vulnerability stranded abroad due to COVID-19 and strengthening the capacity of border officials in response to COVID-19			89 100
Building back a resilient health system responsive to the needs of women, children and adolescents in Liberia			85 665
Support for the humanitarian response plan to COVID-19 in Guatemala: protecting health-care workers and vulnerable groups and promoting a human rights-based quarantine – for refund			(1 436)
Strengthening the response of the Republic of Moldova to the COVID-19 crisis – for refund			(1 844)
Improving epidemiological surveillance of COVID-19 through an inclusive community-level response in Mauritania – for refund			(6 949)
Total: United Nations COVID-19 Response and Recovery Fund – Earmarked			164 535
UNITED NATIONS MULTI-PARTNER TRUST FUND FOR SUSTAINING PEACE IN COLOMBIA			
Peace and reconciliation environments			1 200 000
Voices from the territories: developing new authentic narratives to foster greater co-responsibility in the implementation of the peace agreement			1 018 379
Strengthening of the counsel general of the nation to facilitate the participation of victims in the comprehensive system of truth, justice, reparation and non-repetition			986 060
Institutional strengthening strategy for the deployment and operation of the comprehensive system of truth, justice, reparation and non-repetition (SIVJRNR)			706 016
Prevention and protection strategy for children and adolescents at risk of recruitment by organized armed criminal groups, from a family, community and regional perspective – Colombia			582 999
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			409 600
Strengthening territorial capacity to monitor application of the framework implementation plan and managing compliance with the commitments established in the final peace agreement – net of “for refund”			209 270
Comprehensive reintegration in productive environments model – Colombia – for refund			(2 353)
Total: United Nations Multi-Partner Trust Fund for Sustaining Peace in Colombia – Earmarked			5 109 972
UNITED NATIONS SRI LANKA SDG MULTI-PARTNER TRUST FUND			
Expanded support for durable resettlement and reintegration in Sri Lanka			350 000
Joint programme for peace in Sri Lanka			303 890
Assistance to the government of Sri Lanka to address the immediate and mid-term needs of Sri Lankan migrant workers in line with the national COVID-19 response plan for migrant workers			180 518
Total: United Nations Sri Lanka SDG Multi-partner Trust Fund– Earmarked			834 408
UNITED NATIONS UGANDA MULTI-PARTNER TRUST FUND			
Emergency assistance for flood-affected and displaced people in Uganda			241 043
Strengthening district capacity to rapidly detect, confirm and investigate all suspected cases of COVID-19 at points of entry and in adjacent communities			21 212
Total: United Nations Uganda Multi-Partner Trust Fund – Earmarked			262 255
Subtotal: MULTI-PARTNER TRUST FUNDS			93 040 028
Subtotal: UNITED NATIONS ORGANIZATIONS AND POOLED FUNDS	200 985		224 560 124
PRIVATE SECTOR			
Famine Relief Fund – Responding to food insecurity through multipurpose cash assistance in critical locations in Yemen			5 663 426
Autodesk Foundation – In-kind contributions	1 841 150		
Shell International BV – Enter energy: Mozambique			886 484
USA for IOM – Supporting the productive integration of Venezuelan migrants programme in Latin America and the Caribbean – phase II			600 000
USA for IOM – Central American minors programme – parole processing – Ecuador			563 211
Charities Aid Foundation America (CAF America) – <i>Mamuncia</i> [collective work] programme for the coastal region of Cauca department in Colombia			400 000
Private sector organization – Implementing responsible recruitment due diligence in global supply chains			290 515
Private sector organization – South-East Asia: reducing the vulnerabilities of migrant workers in labour supply chains			283 855
Private sector organization – Improving psychosocial support and reintegration outcomes for victims of trafficking in Thailand			200 000
Shell International BV – Sustainable energy project for displaced communities in Sofala and Manica provinces in Mozambique			171 288
The Consumer Goods Forum – Mitigating forced labour risks and promoting responsible recruitment through the consumer goods forum (human rights coalition – working to end forced labour) in palm oil supply chains in Malaysia			142 228

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
PRIVATE SECTOR (continued)			
Private sector organization – Job placement programme for former victims of trafficking – United Kingdom			129 043
John Snow, Inc. Research & Training Institute – Building healthy cities – Indonesia			120 882
AMADEUS – Amadeus incentive – global			101 638
Private sector donors for world migration report – World migration report			101 167
Private sector organization – Promoting safe, hygienic and decent working and living arrangements for migrant workers in the Vietnamese electronics sector during the COVID-19 pandemic			90 469
Private sector organization – Promoting ethical recruitment and fair labour practices in the supply chain of a large online retailer in Japan			72 576
USA for IOM – Innovation in humanitarian contexts			50 000
Elizabeth Glaser Paediatric AIDS Foundation – Provision of systematic screening for tuberculosis, HIV and other occupational health-related illnesses to Mozambican miners working in South Africa – Mozambique			44 761
Longhorn Vaccines and Diagnostics, LLC – Provision of health services to self-funded United Nations staff and dependants, humanitarian actors, and diplomatic communities	37 376		
VF Worldwide Holdings Ltd – Funds received in 2021 – to be allocated			35 594
Diginex Solutions Ltd – Promoting ethical recruitment and employment of migrant workers in agricultural supply chains in Thailand by piloting blockchain solutions			34 139
Oleoducto Central S.A.S – OCENSA – Preventing the recruitment and use of children, adolescents and young people in Casanare department in Colombia			33 211
Longhorn Vaccines and Diagnostics, LLC – Global health assessment project: other countries – self-payers	32 704		
Private donations on the IOM website – online project contributions			29 950
PUM Netherlands Senior Experts – Promoting and facilitating diaspora entrepreneurship in Ghana and Ethiopia			28 731
USA for IOM – Supporting the Rohingya cultural memory centre			27 000
Longhorn Vaccines and Diagnostics, LLC – Provision of COVID-19-related health services	23 360		
USA for IOM – IOM global assistance fund			20 000
Private sector organization – Supporting the global responsible employment project: Malaysia – phase III			19 000
Samsung Electronics Hungary – Hungary and Poland: training workshop for the promotion of ethical recruitment and fair labour practices in electronics supply chains			13 773
National Mobile Telecommunications Company K.S.C.P. – Corporate social responsibility: engagement for shelter support and community cohesion activities			13 508
Nesta – Collective intelligence to reduce analytical bias and introduce local participation in designing humanitarian responses to drought-related displacement			12 659
Private sector organization – Introduction to ethical recruitment for labour recruiters associated with the supply chains of a global sports clothing manufacturer in Asia			10 000
Private sector organization – Promoting ethical recruitment and fair labour practices in the operations of a large manufacturer of disposable gloves and other latex products in Malaysia			7 922
Private sector organization – Promoting ethical recruitment and fair labour practices in the operations of a food manufacturing company in Malaysia			6 670
Alzain Beauty Company – In-kind contributions	6 000		
Private sector organization – Promoting ethical recruitment and fair labour practices in home furnishing supply chains in Asia			3 391
IMS Luxembourg – Migration of African talents through capacity-building and hiring			703
USA for IOM – Partnership support for trafficked children in Ghana			285
Private individual – Funds received in 2021 – to be allocated			150
Orchid Cellmark – Funds received in 2021 – to be allocated			80
University of the Republic (Uruguay) – Cooperation agreement with the university of the republic (Uruguay) – for refund			(628)
Private sector organization – Enhancing the protection of migrant workers in the berry-picking sector through assessment of the recruitment process in Thailand – for refund			(3 039)
KT Group Hope Sharing Foundation – Poverty reduction through an e-commerce platform for remote rural communities – Bangladesh – for refund			(8 592)
Subtotal: PRIVATE SECTORS	1 940 590		10 196 048
OTHER ORGANIZATIONS			
INTERNATIONAL FINANCIAL INSTITUTIONS			
Council of Europe Development Bank – COVID-19 prevention and response measures within the migration response in Bosnia and Herzegovina			332 937
Council of Europe Development Bank – Provision of protection-sensitive services to migrants and asylum seekers within the migration response in Una Sana Canton in Bosnia and Herzegovina			285 375
Council of Europe Development Bank – Responding to emergency needs and fostering refugee and migrant empowerment (REFRAME) – Greece			238 857
Council of Europe Development Bank – Supporting COVID-19 prevention measures in migrant centres			238 663
Council of Europe Development Bank – Financial assistance from the migrant and refugee fund for unaccompanied child migrants and refugees in Greece – Greece			73 384

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
INTERNATIONAL FINANCIAL INSTITUTIONS (continued)			
African Development Bank – Somalia: transition support facility – grant to finance improving access to water and sanitation in Somalia			8 465
Subtotal: INTERNATIONAL FINANCIAL INSTITUTIONS			1 177 681
GLOBAL VERTICAL FUNDS			
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	5 214 769		8 127 672
Global Fund to Fight AIDS, Tuberculosis and Malaria – Middle East response – phase III			5 568 315
Global Fund to End Modern Slavery – Improving migrant and community awareness of counter-trafficking			1 110 187
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			1 004 765
Global Fund to End Modern Slavery – Fostering recruitment agencies' ethical practices and accountability and supporting the government of Kenya to pilot a recruitment oversight mechanism			572 161
Global Fund to End Modern Slavery – Aligning lenses toward ethical recruitment (ALTER)			385 147
Gavi Alliance – Technical assistance to scale up routine immunization services for internally displaced people, returnees and host communities in hard-to-reach areas in Wau, Rubkona and Malakal counties			348 981
Gavi Alliance – Gavi health system strengthening programme for the government of South Sudan			328 732
Global Fund to End Modern Slavery – Victim case management system			323 327
Global Fund to End Modern Slavery – Bolstering ethical recruitment policies and practices to enhance safe and orderly labour migration pathways, prevent exploitation and better protect migrant worker			187 821
Global Fund to End Modern Slavery – Creating models for ethical recruitment practices in Bangladesh – net of “for refund”			109 909
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 – phase II			66 144
Subtotal: GLOBAL VERTICAL FUNDS	5 214 769		18 133 161
OTHER ENTITIES			
Save the Children Myanmar – Community-based tuberculosis awareness, detection, diagnosis and treatment in mobility-impacted communities in Mon, Kayin, and Rakhine states			860 435
Population Services International – Storage and distribution of insecticide-treated mosquito nets – Haiti			767 716
Save the Children Myanmar – Community-based malaria prevention, detection and treatment in mobility-impacted communities in Mon state and Sagaing region in Myanmar			712 601
Qatar Charity – Strengthening health systems to improve access to health-care services among Rohingya refugees in Ukhiya and Teknaf upazilas in Cox's Bazar in Bangladesh			700 000
Norwegian Refugee Council/DG DEVCO – Understanding and enhancing preparedness for and responses to disaster displacement in the Pacific			532 101
Save the Children Myanmar - COVID-19 control and risk mitigation in Global Fund projects in Mon, Kayin, and Rakhine States and Sagaing Region			356 760
Save the Children Myanmar – Targeted HIV prevention and community-based diagnosis, treatment, care and support in mobility-impacted communities in Mon and Kayin states in Myanmar			346 389
The Research Institute of Tuberculosis, Japan Anti-Tuberculosis Association – Developing an electronic platform for the Japan pre-entry tuberculosis screening programme			330 448
Croix-Rouge Genevoise – Return and reintegration assistance programme for people in an irregular situation in the canton of Geneva			261 529
International Catholic Migration Commission/DG HOME – SHARE SIRA project: expanding social orientation and integration for newcomers in rural areas			226 700
Libraries Without Borders – Access to information and cross-sectoral services for Rohingya refugee populations			173 927
Plan International Guinea – Reinforcement and decentralization of the response to tuberculosis and HIV/AIDS among vulnerable populations in Guinea			145 872
Asociația Global Help/DG HOME – Regional network for migrant integration in Romania – MyRO (2020–2022)			129 774
Plan International Netherlands/DG DEVCO – IOM contribution to “Joining forces: multi-stakeholder action to offer young refugees and host communities a sustainable future in Ethiopia”			128 519
Plan International Guinea – Strengthening and decentralizing the fight against tuberculosis and HIV/AIDS to reach vulnerable populations in Guinea in the Guinée forestière area			127 721
Shelterbox – Distribution of emergency shelter and non-food items to communities in Ethiopia	117 562		
Finnish Refugee Council/DG HOME – Navigator: towards diversity in Finnish municipalities – Finland			107 945
Caritas Solothurn – The other talk project: teaching migration			100 776
Qatar Charity – Reconstructing destroyed housing in Mosul			100 000
Qatar Charity – Supporting health and protection services in Ninewá governorate			100 000
Qatar Charity – Improving the quality of maternal and child health care in Sana'a in Yemen			100 000
Consorzio Nova/DG HOME – Legality diagrams in central and northern Italy			98 388

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
OTHER ENTITIES (continued)			
International Federation of Red Cross and Red Crescent Societies – Enhancing the capacity and quality of the humanitarian shelter and settlement response			89 738
Croix-Rouge Genevoise – Return and reintegration assistance programme for people in an irregular situation in the canton of Geneva			85 147
Church World Service – Assisting vulnerable Haitian migrants in the Bahamas			80 000
World Wide Foundation – Worldtools 2018–2021 – Netherlands			64 731
Swedish Red Cross – Family reunification resettlement cases to Sweden			64 720
Young Africa International – Skills 2 live			58 079
Irish Red Cross – Joint project on family reunification travel assistance in Ireland			50 395
Church World Service – Ensuring vulnerable migrants' access to mental health support and other essential disaster management services			36 663
Plan International Guinea – Funds received in 2021 – to be allocated			35 419
Shelterbox – Funds received in 2021 – to be allocated			30 197
League for the Defence of Human Rights/DG HOME – Integrated assistance for migrants – intercultural communities and solidarity (2020–2022)			28 580
Estonian Refugee Council – Welcome sessions for beneficiaries of international protection in Estonia – phase III			23 310
Finnish Refugee Council/DG HOME – Navigator 2.0			22 613
International Rescue Committee – Community response app – pilot phase			20 000
European University Association – TandEM: towards empowered migrant youth in southern Europe – Italy			13 638
Norwegian Refugee Council – Logistical support for the Norwegian election observer group to the European Union election observation mission for the general elections in Zambia 2021			12 677
Norwegian Refugee Council – Logistical support to the Norwegian election observer group to the European Union election observation mission for the general elections in Ghana in 2020			11 201
International Visegrad Fund – Safe work and travel – prevention of human trafficking in Czechia, Poland and Slovakia			10 567
Södertörn University – THALIA project: towards thoughtful, informed and compassionate journalism in covering human trafficking			9 042
Centre Social Protestant – reimbursable movements to Switzerland			5 847
University of Fribourg – Gender, return migration and reintegration in the Gambia, Guinea and Senegal			5 715
Italian Islamic Religious Community – TandEM: towards empowered migrant youth in southern Europe – Italy			5 689
World Vision International – Community response map: enhancing two-way communications in Somalia			4 928
Save the Children Myanmar – COVID-19 measures in global fund projects in Mon, Kayin and Rakhine states and Sagaing region			4 111
Fundatia Schottener Servicii Sociale – INTERACT Plus: active participation and integration of migrants in Romania			2 463
Swiss Red Cross Bern – Reimbursable movements to/from Switzerland			2 282
Swiss Red Cross Olten – Funds received in 2021 – to be allocated			1 616
Ecumenical Association of Churches in Romania (AIDRom) – INTERACT Plus: active participation and integration of migrants in Romania			1 608
Caritas Fribourg – reimbursable movements to Switzerland			862
Caritas Solothurn – Funds received in 2021 – to be allocated			832
Caritas Neuchâtel – reimbursable movements			623
Qatar Charity – Funds received in 2021 – to be allocated			482
Slovo 21 – Europe: training events and technical support to build capacity on migration management – Belgium			404
Coram Children's Legal Centre – Funds received in 2021 – to be allocated			258
Japan-ASEAN Integration Fund – Strengthening quality assurance and competency certification systems within ASEAN economies – for refund			(67 735)
International Rescue Committee Hellas – Promoting access to health care in Rakhine state – Myanmar – for refund			(149 236)
Subtotal: OTHER ENTITIES	117 562		6 975 067
Subtotal: OTHER ORGANIZATIONS	5 332 331		26 285 911
PRIOR PERIOD ADJUSTMENTS – NON-MEMBER STATES, AGENCIES AND OTHERS			(8 707 674)
Promissory note repayments			35 022 390
Net interest and other income		4 474 297	
Refugees, migrants, sponsors and others			89 548 951
Year-end net accrual adjustments of down payment and receivables			(101 633 420)
GRAND TOTAL CONTRIBUTIONS	7 701 409	43 261 843	2 438 352 720

LIST OF SERVICES IN KIND RECEIVED

The major classes of services received in kind for free 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	44 days
Austrian Development Agency	Personnel services	360 days
Boston University	Personnel services	45 days
CANADEM	Personnel services	273 days
Carlo Schmid Programme	Personnel services	660 days
Catholic University of Leuven	Personnel services	120 days
Central European University	Personnel services	420 days
China Scholarship Council	Personnel services	330 days
City of Lausanne (SYNI Programme)	Personnel services	1 545 days
Colgate University	Personnel services	90 days
Danish Refugee Council	Personnel services	923 days
DLA Piper, Sydney	Legal Services	4.6 days
Dutch Surge Support	Personnel services	498 days
Duke University	Personnel services	180 days
Erasmus+	Personnel services	60 days
Federal Ministry for Economic Cooperation and Development, Germany	Personnel services	660 days
Government of Denmark	Personnel services	255 days
Government of France	Personnel services	360 days
Government of Ghana	Audit Services	216 days
Government of the Republic of Korea	Personnel services	360 days
Government of Turkey	Personnel services	360 days
Hodson Trust	Personnel services	60 days
iMMAP	Personnel services	319 days
Mayer Brown, Singapore	Legal Services	0.4 days
Flanders Trainee Programme	Personnel services	1 320 days
Munk School of Global Affairs (University of Toronto)	Personnel services	825 days
New York University School of Law	Personnel services	60 days
Norwegian Refugee Council	Personnel services	5 031 days
Province of Québec	Personnel services	180 days
RedR Australia	Personnel services	488 days
Sant'Anna School of Advanced Studies	Personnel services	195 days
Shanghai International Studies University	Personnel services	120 days
Swiss State Secretariat for Migration	Personnel services	750 days
Swedish Civil Contingencies Agency	Personnel services	2 055 days
Swedish International Development Cooperation Agency	Personnel services	525 days
Swiss Agency for Development and Cooperation	Personnel services	727 days
Tokyo University of Foreign Studies	Personnel services	30 days
Trinity College	Personnel services	90 days
United Nations Association in Canada	Personnel services	420 days
University of Barcelona	Personnel services	180 days
University of Bristol	Personnel services	60 days
University of Vienna	Personnel services	180 days
Wallonie-Bruxelles International	Personnel services	180 days