

COUNCIL

115th Session

FINANCIAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

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REPORT OF MANAGEMENT



23 May 2024

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 2023. 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.

Amy Pope
Director General

Joseph Samuel Appiah
Comptroller/Director,
Department of Financial and
Administrative Management

Leonel Guzman
Director,
Finance and Accounting Division

OPINION OF THE EXTERNAL AUDITOR



REPUBLIC OF GHANA

OFFICE OF THE AUDITOR-GENERAL

My Ref. No.: **AG/01/24/13**

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Tel: +233 (0) 302 664928 / 675498 Fax: +233 (0) 302 662493
Website: www.ghaudit.org

06...May..... 20.....24...

Your Ref No.:

Dear Ms. Amy Pope

Audit Report of the External Auditor on the Financial Statements of the International Organization for Migration for the year ended 31 December 2023

I have the honour to transmit the financial statements of the International Organization for Migration for the year ended 31 December 2023. 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)

OPINION OF THE EXTERNAL AUDITOR (continued)

INDEPENDENT AUDITORS REPORT

**THE CHAIRMAN
THE 115TH 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, 2023 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 2023, 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 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

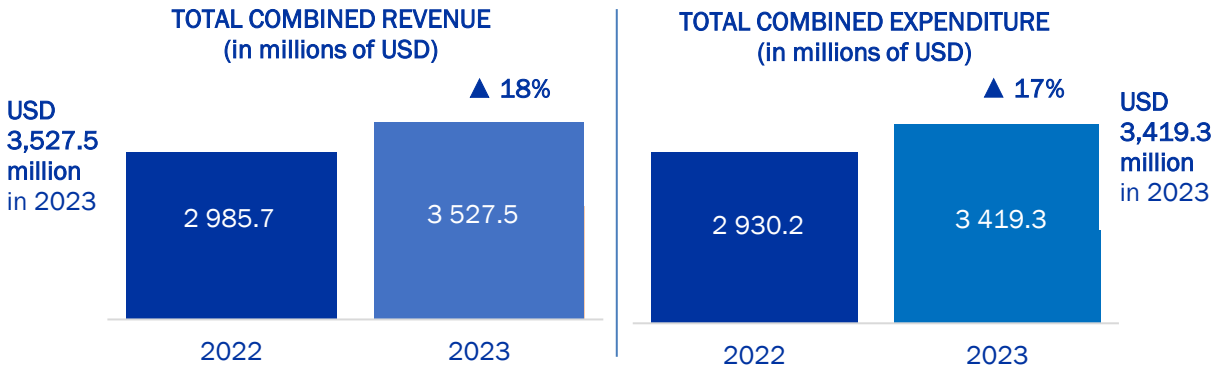
06 May 2024

FINANCIAL HIGHLIGHTS

OVERVIEW

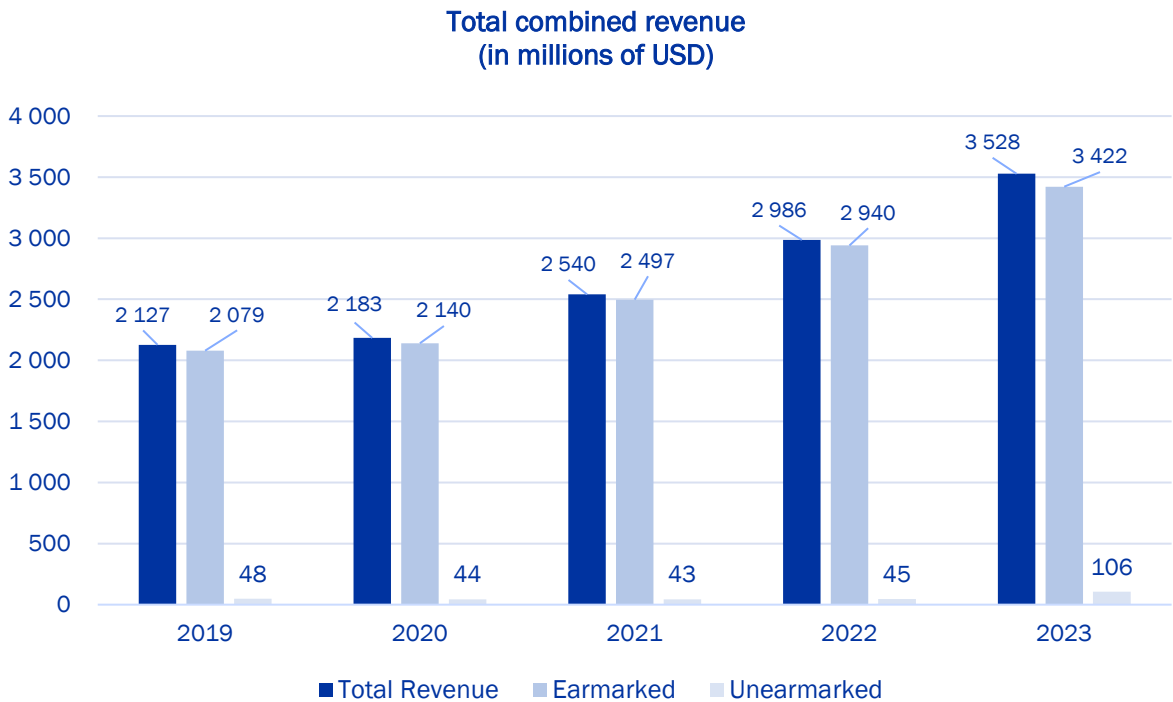
Introduction

- During 2023, IOM continued to grow as the leading intergovernmental organization promoting safe and orderly migration for the benefit of all and focused on the effective and even more efficient implementation of its mission in a world facing a confluence of crisis and profound global transformations.
- In 2023, total combined revenue increased to USD 3,527.5 million (2022: USD 2,985.7 million) and total expenditure increased to USD 3,419.3 million (2022 restated: USD 2,930.2 million), resulting in a significant surplus of USD 108.2 million before foreign exchange gains and losses (compared to the restated 2022 surplus of USD 55.6 million). This surplus is mainly due to the increase in Operational Support Income resulting from operational growth and the interest rate increase during 2023.



Revenue

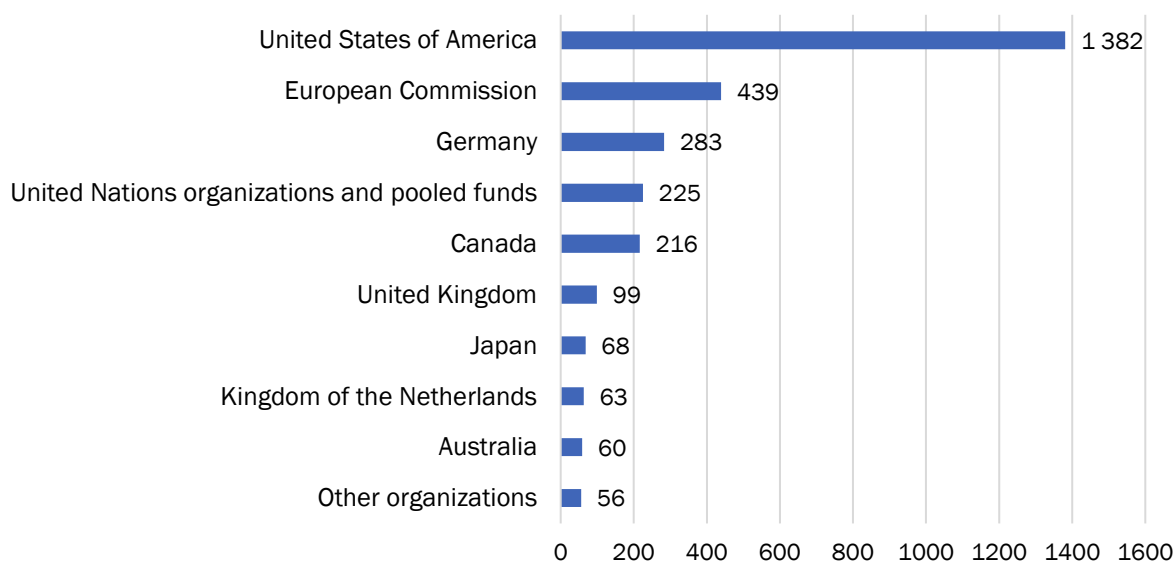
- In 2023, IOM total combined revenue – comprising assessed contributions under the administrative programme and voluntary contributions under the operational programmes, including interest and other income – increased by 18 per cent, reaching USD 3,527.5 million, compared with the 2022 figure of USD 2,985.7 million.



4. IOM also saw a 13 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 2023 and reached USD 1,751.2 million as at 31 December 2023, compared with USD 1,545.8 million as at 31 December 2022.

5. The graph below presents the top ten donors to the Organization in 2023, with combined assessed and voluntary contributions, including contributions in kind, totalling USD 2,891 million, which represents 82 per cent of the total combined revenue of the Organization.

**Top 10 donors to IOM in 2023
(millions of USD)**



6. Earmarked voluntary contributions under the operational programmes amounted to USD 3,138.7 million (2022: USD 2,719.3 million), which included softly earmarked contributions of USD 176.2 million (2022: USD 161.7 million) for IOM country operations and humanitarian appeals.

7. Unearmarked (core) contributions were received from the Governments of Austria, Belgium, Cyprus, Denmark, France, Ireland, the Kingdom of the Netherlands, Norway, the Philippines, Portugal, Qatar, the Republic of Korea, Spain, Sweden, Switzerland, the United Kingdom and the United States of America, and from other organizations, totalling USD 45.6 million (2022: USD 33.2 million).

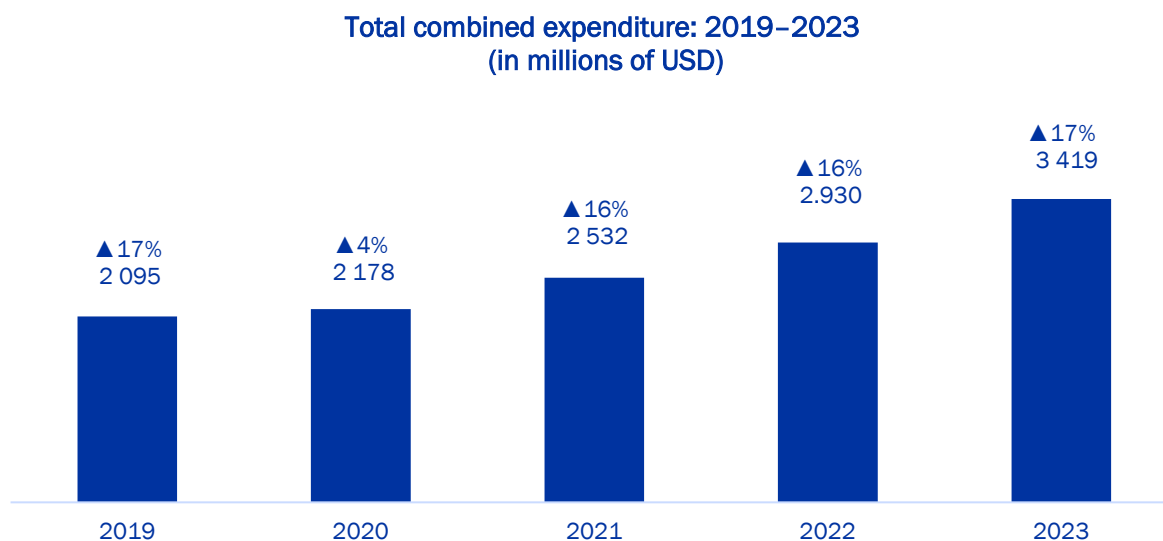
8. The flexible funding (unearmarked and softly earmarked contributions) made available to IOM, and particularly the unearmarked (core) contributions received, provide vital support to IOM and allow the Organization to invest in institutional initiatives targeting the strengthening of its core functions in support of implementing its mandate and providing much-needed assistance to its beneficiaries and populations in need. This funding is even more crucial as IOM has seen consistent, significant growth in its activities for the past decade. The flexible funding received in 2023 amounted to 6 per cent of the Organization's total funding.

Expenditures

9. The total combined expenditure of IOM reached USD 3,419.3 million in 2023, representing an increase of USD 489.1 million (17%) compared with the restated 2022 total expenditure of USD 2,930.2 million.

Expenditure	USD million		Difference	
	2023	2022	% of total expenditure	USD million
Administrative programme	75.3	54.0	2	21.3
Operational programmes	3 344.0	2 876.2	98	467.8
Total expenditure for the year (excluding exchange rate differences)	3 419.3	2 930.2	100	489.1

10. The graph below presents the total combined expenditure for the period 2019 to 2023, including the percentage increase per year.



11. In 2023, IOM continued to provide assistance to people and governments in complex crisis situations resulting from armed conflict and exacerbated by environmental shocks, disasters, and climate change in the Central Sahel region (affecting Benin, Burkina Faso, Côte d'Ivoire, Ghana, Mali, the Niger, and Togo); and in Armenia; Bangladesh; the Democratic Republic of the Congo; Haiti; Lebanon; Mozambique; Myanmar; Nigeria; the Sudan (also affecting neighbouring countries, including the Central African Republic, Chad, Egypt, Ethiopia, Libya and South Sudan); Ukraine (and neighbouring countries, including Belarus, Bulgaria, Czechia, Estonia, Hungary, Poland, Latvia, Lithuania, Republic of Moldova, Romania and Slovakia); Yemen; and the Occupied Palestinian Territory.

12. IOM also responded to the needs of large population movements across Latin America, principally caused by instability and economic crises in Central and South America (mainly affecting Colombia, Costa Rica, Guatemala, Honduras and Panama), as well as the continued flows of refugees and migrants as a result of the situation in the Bolivarian Republic of Venezuela (affecting Argentina, Aruba, the Plurinational State of Bolivia, Brazil, Chile, Colombia, Costa Rica, Curaçao, the Dominican Republic, Ecuador, Guyana, Mexico, Panama, Paraguay, Peru, Trinidad and Tobago and Uruguay). IOM's assistance also supported disaster-affected regions and countries, including the Horn of Africa (particularly Djibouti, Ethiopia, Somalia and Kenya, affected by drought and floods), Afghanistan, Chad, Libya, Peru, Mozambique, the Syrian Arab Republic, Türkiye and Vanuatu.

13. 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 USD 3.0 million during 2023 (2022: USD 2.2 million). The funds have been transferred by IOM to the United Nations Special Purpose Trust Fund on behalf of the contributing donors.

14. The number of financially active projects was 3,617 during the year (2022: 3,511). On 31 December 2023, 2,615 projects remained financially active (2022: 2,764). In 2023, IOM had 20,972 staff (excluding consultants) and operated in 575 field locations throughout the world (2022: 18,935 staff, 565 field locations).

15. 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 2023.

ADMINISTRATIVE PROGRAMME

16. The administrative programme remains a very small part of total expenditure, accounting for 2 per cent of consolidated expenditure in 2023.

17. At 31 December 2023, total outstanding assessed contributions amounted to CHF 10.9 million, a decrease of CHF 5.0 million compared with the previous year (2022: CHF 15.9 million). Of the total

outstanding assessed contributions, CHF 0.2 million relates to five Member States that have a payment plan and are up to date with the payments and whose voting rights have been restored (see Appendix 2 for the list of outstanding assessed contributions at 31 December 2023).

18. In line with the decrease in outstanding assessed contributions, the total of aged receivables (contributions for 2022 and prior years) within the total outstanding assessed contribution receivable balance has decreased compared with the previous year by CHF 5.0 million (2022: increase of CHF 1.8 million). Following the implementation of IPSAS 41 – Financial Instruments in 2023, the related calculation of the allowance for expected credit loss amounted to CHF 4.3 million, a decrease for CHF 2.4 million compared with 2022.

19. Assessed contributions for the 2023 administrative programme totalled CHF 65.4 million (2022: CHF 53.6 million). Programme expenditures during the year of CHF 65.4 million (2022: CHF 53.6 million) resulting, as in 2022, in a break-even situation before calculation of expected credit losses. After factoring in the decrease in the allowance for expected credit loss of CHF 2.4 million and the excess of expenses brought forward at the beginning of the year of CHF 5.9 million, the administrative programme ended with a deficit of CHF 3.5 million (2022 restated: deficit of CHF 5.9 million), on a modified accruals (budgetary) basis.

20. 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.

21. The total number of IOM Member States is 175 (2022: 175).

OPERATIONAL PROGRAMMES

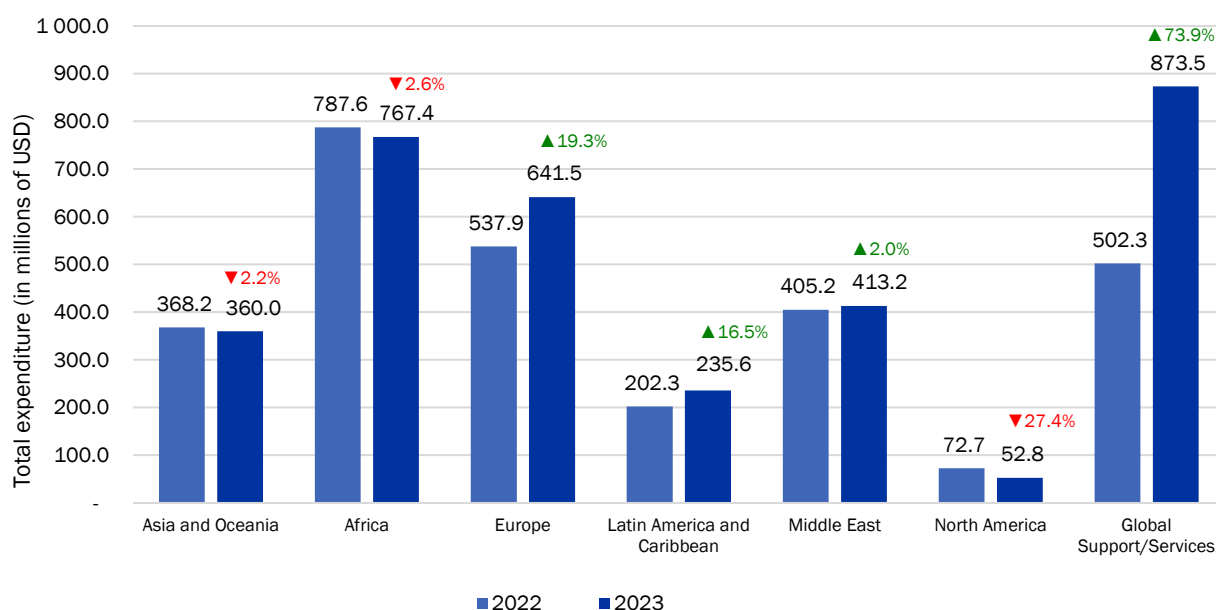
22. The Summary update on the Programme and Budget for 2023 (C/114/7) estimated expenditure of approximately USD 3,343.6 million for the operational programmes of IOM, based on the information available at that time.

23. Total expenditure realized under the operational programmes increased by USD 467.8 million, from USD 2,876.2 million (restated) in 2022 to USD 3,344.0 million in 2023, a 16 per cent increase overall.

24. The field locations with the highest levels of expenditure (in descending order) were as follows: Ukraine, Türkiye, South Sudan, Iraq, Afghanistan, Somalia, Ethiopia, Bangladesh, Yemen and Pakistan, representing 38 per cent of total operational expenditure. Appendix 5 lists total expenditure by field location.

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

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

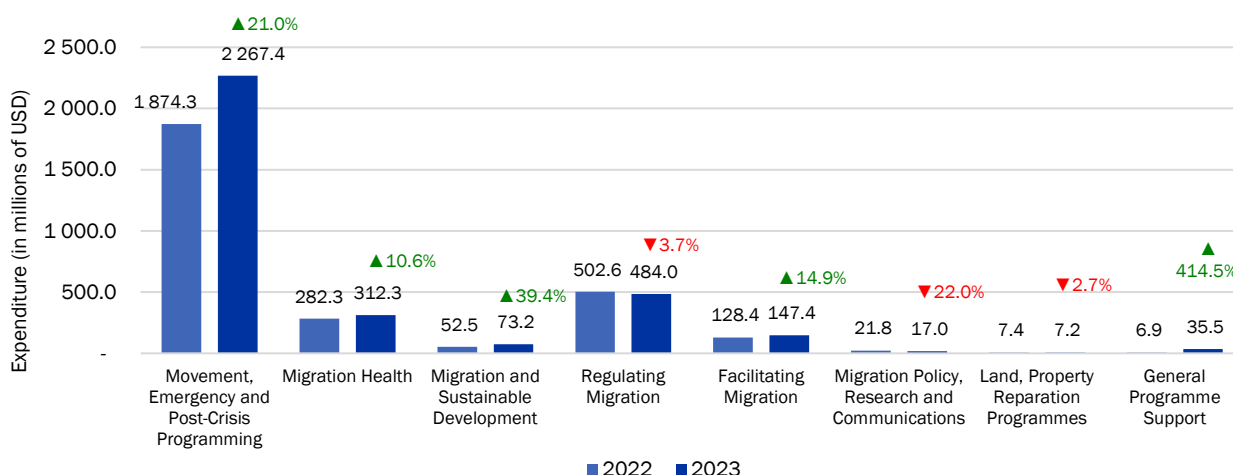


Operational programmes expenditure by geographical segment	USD (millions)		
	2023	2022 (restated)	Increase/ (Decrease)
Asia and Oceania	360.0	368.2	(8.2)
Africa	767.4	787.6	(20.2)
Europe	641.5	537.9	103.6
Latin America and the Caribbean	235.6	202.3	33.3
Middle East	413.2	405.2	8.0
North America	52.8	72.7	(19.9)
Global Support/Services	873.5	502.3	371.2
Total	3 344.0	2 876.2	467.8

26. The increase of USD 467.8 million in operational programmes expenditure is mainly due to the significant increase of USD 371.2 million in the Global Support/Services segment. Of this amount, approximately USD 381 million was incurred to address specific emergency responses in relation to migrant resettlement in Canada, the United Kingdom and the United States of America, and to respond to the crisis in Ukraine, where related projects were managed centrally and implemented in the target countries in collaboration with the IOM missions.

27. 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 (millions)		
	2023	2022	Increase/ (Decrease)
Movement, Emergency and Post-crisis Programming	2 267.4	1 874.3	393.1
Migration Health*	312.3	282.3	30.0
Migration and Sustainable Development	73.2	52.5	20.7
Regulating Migration	484.0	502.6	(18.6)
Facilitating Migration	147.4	128.4	19.0
Migration Policy, Research and Communications	17.0	21.8	(4.8)
Land, Property and Reparation Programmes	7.2	7.4	(0.2)
General Programme Support	35.5	6.9	28.6
Total	3 344	2 876.2	467.8

* 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.

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

- Movement, Emergency and Post-crisis Programming expenditure increased by USD 393.1 million. The increase was mainly due to increased resettlement assistance activities, primarily in the Global Support/Services segment; and a global increase in emergency response and assistance to displaced persons activities, particularly in the Middle East, North and West Africa, Europe and Latin America.
- Migration Health expenditure increased by USD 30 million, primarily due to increased activities within the Global Support/Services segment related to migration health assessments and travel health assistance, and increased health services for crisis-affected populations activities in Africa, the Middle East and Europe.
- Migration and Sustainable Development expenditure increased by USD 20.7 million across all regions, mainly due to community development activities.
- Regulating Migration expenditure decreased by USD 18.6 million as a result of decreases in return and reintegration assistance for migrants and governments mostly in Africa, and to a lesser degree in Latin America, Europe, Asia and the Middle East.
- Facilitating Migration expenditure increased by USD 19 million, mostly due to increases in labour migration and integration and social cohesion activities, principally in the Global Support/Services segment. This increase is marginally offset by the decrease in similar activities in Africa.
- Migration Policy, Research and Communications expenditure decreased by USD 4.8 million compared with 2022, mostly due to decreased migration policy activities and migration research and publications activities across all geographical segments, despite slight increase in Africa.
- Land, Property and Reparation Programmes expenditure remained constant across all segments, despite a slight decrease of USD 0.2 million.
- General Programme Support expenditure increased by USD 28.6 million, primarily in the Global Support/Services segment and in Africa, due to higher project-related overhead income generated and an increase in in-kind contributions.

Operational Support Income

29. The operational programmes ended in 2023, on a modified accruals (budgetary) basis, with an increase to the Operational Support Income reserve of USD 29.7 million net of the drawdown of USD 15 million (2022: increase of USD 12.5 million net of the drawdown USD 13 million), undertaken in compliance with Council Resolution No. 1401 of 29 November 2022, bringing the total reserve balance to USD 108 million (2022: USD 78.3 million). See also Appendix 4(II) – Operational Support Income Reserve.

30. 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.

31. The budget for Operational Support Income was set for the year at USD 174.9 million (Appendix 4(I) – Operational Support Income). 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.

32. Actual Operational Support Income amounted to USD 252.3 million (2022: USD 173.3 million), which exceeded the budgeted total of USD 174.9 million by USD 77.4 million. This excess was primarily due to increased interest income from higher interest rate returns on investments as well as to higher than budgeted project-related overhead income due to increased funding to support IOM in its mission. Appendix 4(I) compares the budgeted and the actual sources and application of Operational Support Income for 2023.

33. 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

34. 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 77.4 million (i.e. actual amount minus budgeted amount), which excludes the USD 15 million drawdown. The excess Operational Support Income has been applied as outlined below.

- USD 1.4 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 31.3 million was applied towards unbudgeted activities and structures, mainly for central inventory activities for emergency and urgent needs and upgrades to information technology infrastructure, as well as unforeseen 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 23 (section on write-offs).
- The remaining amount of USD 44.7 million has been added to the Operational Support Income reserve in line with Council Resolution No. 1390 of 24 November 2020. See also Appendix 4(I) – Operational Support Income.

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2023

Statement I (in US dollars)

	Notes	USD	
		2023	2022 (restated)
ASSETS			
Current assets			
Cash and cash equivalents	4, 24	725 742 296	597 727 851
Short-term investments	5, 24	1 319 426 969	1 159 653 772
Receivables – voluntary contributions	6	314 770 821	250 105 412
– assessed contributions	6, 24	5 469 955	8 223 301
– other	6, 24	69 025 112	44 738 644
Inventories	7	17 926 301	2 147 814
Other assets	8	268 021 125	196 455 707
Total current assets		2 720 382 579	2 259 052 501
Non-current assets			
Long-term investments	5, 24	143 090 408	167 757 491
Receivables – assessed contributions	6, 24	201 029	21 796
– other	6, 24	5 445 558	7 099 839
Property, plant and equipment	9	81 248 808	75 655 032
Intangible assets	10	19 899 662	8 126 629
Other assets	8	2 111 136	1 830 002
Total non-current assets		251 996 601	260 490 789
TOTAL ASSETS		2 972 379 180	2 519 543 290
LIABILITIES			
Current liabilities			
Funds received in advance – voluntary contributions	11	1 751 228 189	1 545 799 135
– assessed contributions	11, Appendix 1	4 378 041	1 444 843
– agency relationships	11	149 745 453	139 360 470
– other	11	21 483 536	23 906 000
Employee benefits liabilities	12	49 272 560	44 432 353
Payables to suppliers	13, 24	320 748 782	286 973 118
Borrowings – building loan	14, 24	441 437	399 350
Other liabilities	15	32 630 457	32 193 880
Total current liabilities		2 329 928 455	2 074 509 149
Non-current liabilities			
Employee benefits liabilities	12	200 243 167	173 027 104
Borrowings – building loan	14, 24	10 799 315	10 169 044
Refugee Loan Fund – US equity	Appendix 6	44 820 334	38 058 562
Other liabilities	15	6 288 103	6 029 122
Total non-current liabilities		262 150 919	227 283 832
TOTAL LIABILITIES		2 592 079 374	2 301 792 981
NET ASSETS/EQUITY			
Accumulated fund balance	16, 17	290 527 603	124 221 795
Reserves	18	64 792 249	71 451 526
Asset revaluation reserve	9	28 482 684	28 482 684
Actuarial gains/(losses) reserve	12	(3 502 730)	(6 405 696)
TOTAL NET ASSETS/EQUITY		380 299 806	217 750 309
TOTAL LIABILITIES and NET ASSETS/EQUITY		2 972 379 180	2 519 543 290

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

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31 DECEMBER 2023

Statement II (in US dollars)

	Notes	Appendices	2023		2022 (restated)	
			TOTAL	ADMINISTRATIVE OPERATIONAL	TOTAL	ADMINISTRATIVE OPERATIONAL
REVENUE						
Earmarked contributions						
Voluntary contributions – earmarked	23	7, 8	3 138 742 254	3 138 742 254	2 719 282 671	2 719 282 671
Assessed contributions	23	1	70 804 161	70 804 161	58 564 826	58 564 826
Receipts from refugees, migrants, sponsors, other	23	7, 8	193 126 838	193 126 838	146 443 950	146 443 950
In-kind contributions	23	7, 8	19 243 917	19 243 917	16 173 731	16 173 731
Subtotal: Earmarked			3 421 917 770	3 351 113 009	2 940 465 178	2 881 900 352
Unearmarked contributions						
Interest and other unearmarked revenue (net)	23	7, 8	60 019 672	60 019 672	12 010 575	12 010 575
Voluntary contributions – unearmarked		7, 8	45 583 890	45 583 890	33 248 178	33 248 178
Subtotal: Unearmarked			105 603 562	105 603 562	45 258 753	45 258 753
TOTAL REVENUE	23	7, 8	3 527 520 732	3 456 716 571	2 985 723 931	2 927 159 105
EXPENSES						
Transportation assistance	23		446 701 931	446 701 931	318 922 522	318 922 522
Medical assistance	23		70 922 040	70 922 040	77 759 754	77 759 754
Other direct assistance to beneficiaries	23		692 048 912	692 048 912	554 703 601	554 703 601
Implementing partner transfers	23		224 809 345	224 809 345	238 268 549	238 268 549
Contractual services (including on behalf of beneficiaries)	23		646 955 769	637 644 976	573 203 594	565 037 922
Staff salaries and benefits	23		1 012 117 310	949 519 846	884 385 824	842 664 976
Travel and subsistence	23		97 402 894	1 816 819	85 484 993	84 280 964
Supplies and consumables	23		204 888 002	4 237 088	164 959 413	161 388 063
Depreciation, amortization and impairment	9, 10, 23		20 648 333	25 789	19 224 799	60 789
Allowance for expected credit loss and provisions	4, 5, 23	2	(1 996 598)	(2 690 429)	9 249 831	(785 208)
Other expenses	23		4 847 538	291 4 847 247	4 000 028	924 3 999 104
TOTAL EXPENSES	23	5	3 419 345 476	3 344 047 661	2 930 162 908	2 876 224 505
SURPLUS/(DEFICIT) FOR THE YEAR before exchange rate differences			108 175 256	112 668 910	55 561 023	50 934 600
Administrative programme revaluation adjustment			2 340 887	2 340 887	(2 142 674)	(2 142 674)
Exchange gains/(losses)	17		57 597 826	57 597 826	(43 338 113)	(43 338 113)
SURPLUS/(DEFICIT) FOR THE YEAR			168 113 969	(2 152 767)	10 080 236	2 483 749

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

STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 31 DECEMBER 2023**Statement III (in US dollars)**

	Notes	USD			TOTAL	
		Accumulated fund balance (Note 16,17)	Reserves (Note 18)	Revaluation surplus reserve (Note 9)		Actuarial gains/(losses) reserve (Note 12)
Net assets/Equity at 31 December 2022		131 559 810	71 451 526	28 482 684	(6 405 696)	225 088 324
Adjustments to opening balance						
Prior period adjustment	3	(7 338 015)				(7 338 015)
Opening balance at 1 January 2023		124 221 795	71 451 526	28 482 684	(6 405 696)	217 750 309
Net result for current period (Statement II)		168 113 969				168 113 969
Application of administrative surplus		(107 563)				(107 563)
Actuarial gains and losses recognized in net assets	12				2 902 966	2 902 966
Decrease in terminations reserve	18		(8 359 875)			(8 359 875)
Terminations reserve	18	1 602 238	(1 602 238)			
Rapid Response Transportation Fund	18	(32 052)	32 052			
Migration Emergency Funding Mechanism	18	(3 270 784)	3 270 784			
Subtotal: Movements during 2023		166 305 808	(6 659 277)		2 902 966	162 549 497
Closing balance at 31 December 2023		290 527 603	64 792 249	28 482 684	(3 502 730)	380 299 806

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

STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31 DECEMBER 2023

Statement IV (in US dollars)

	Notes	USD	
		2023	2022 (restated)
CASH FLOWS FROM OPERATING ACTIVITIES			
Surplus/(Deficit) for the period	Statement II	168 113 969	10 080 236
Non-cash movements			
Financial instruments – derivatives	8, 15		(3 291)
Depreciation and amortization	9, 10	20 648 333	19 149 095
Impairment	10		75 704
Bonds revenue at amortize costs	5	566 226	1 032 262
(Gains)/Losses on sale of property, plant, and equipment and intangible assets	9, 10	(218 093)	196 470
(Gains)/Losses on sale/maturity of investments	5	182 748	221 511
Allowance for expected credit loss and provisions	Statement II	(1 996 598)	9 249 831
(Increase)/Decrease in receivables – non-exchange transactions – voluntary contributions	6	(64 665 409)	(104 147 023)
(Increase)/Decrease in receivables – non-exchange transactions – assessed contributions	6, Appendix 2	5 264 543	(2 243 790)
(Increase)/Decrease in receivables – others	6	(22 632 187)	(15 521 455)
(Increase)/Decrease in inventories	7	(15 778 487)	(848 341)
(Increase)/Decrease in other assets	8	(71 846 552)	(17 452 462)
Increase/(Decrease) in payables relating to employee benefits	12	32 056 270	(5 837 175)
Increase/(Decrease) funds received in advance – voluntary contributions	11	205 429 054	153 217 643
Increase/(Decrease) funds received in advance – assessed contributions	11	2 933 198	108 373
Increase/(Decrease) funds received in advance – agency relationships	11	10 384 983	5 965 087
Increase/(Decrease) funds received in advance – others	11	(2 422 464)	(751 149)
Increase/(Decrease) in payables to suppliers	13	33 775 664	31 437 731
Increase/(Decrease) in other current liabilities	15	268 957	9 196 150
Increase/(Decrease) in actuarial gains (losses) recognized in net assets	Statement III	2 902 966	21 069 546
Application of administrative surplus	Statement III	(107 563)	(394 693)
NET CASH FLOWS FROM OPERATING ACTIVITIES		302 859 558	113 800 260
CASH FLOWS FROM INVESTING ACTIVITIES			
Sale/Maturity (Purchase) of investments	5	(135 793 783)	(176 234 774)
Purchase of property, plant and equipment	9	(25 921 070)	(24 457 292)
Proceeds from sale of property, plant and equipment and intangible assets	9, 10	912 622	435 810
Transfer of property, plant and equipment	9		36 741
Purchase and development of intangible assets	10	(12 788 601)	(6 108 748)
NET CASH FLOWS FROM INVESTING ACTIVITIES		(173 590 832)	(206 328 263)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/(Decrease) in borrowings	14	672 358	5 734 265
Contributions from/(Repayments to) the Refugee Loan Fund – US equity	Appendix 6	6 761 772	18 026 173
Increase/(Decrease) in terminations reserve	Statement III	(8 359 875)	12 230 934
NET CASH FLOWS FROM FINANCING ACTIVITIES		(925 745)	35 991 372
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		128 342 981	(56 536 631)
CASH AND CASH EQUIVALENTS: BEGINNING OF PERIOD		597 727 851	663 568 045
Allowance for expected credit loss – cash and cash equivalents	4	(328 536)	(9 303 563)
CASH AND CASH EQUIVALENTS: END OF PERIOD	4	725 742 296	597 727 851

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 2023 (OPERATIONAL PROGRAMMES)

Statement V(a) (in US dollars)

	USD				
	2023 Programme and Budget*			2023 Actual amounts expressed on comparable basis	Expenses (more)/less than Budget
	Original (C/113/7)	Revision (S/32/6)	Update (C/114/7)		
Movement, Emergency and Post-crisis Programming	720 513 000	1 420 056 600	2 218 622 900	2 246 459 394	(27 836 494)
Migration Health	225 058 300	319 835 200	320 078 800	311 806 512	8 272 288
Migration and Sustainable Development	38 953 500	61 286 500	76 158 400	66 641 331	9 517 069
Regulating Migration	194 446 400	382 055 600	484 581 000	478 208 147	6 372 853
Facilitating Migration	57 334 900	128 617 100	130 220 400	144 161 747	(13 941 347)
Migration Policy, Research and Communications	4 962 600	12 384 800	16 021 100	10 707 217	5 313 883
Land, Property and Reparation Programmes	206 500	1 226 900	9 460 200	7 216 352	2 243 848
General Programme Support	23 491 800	42 403 300	88 403 200	92 251 438	(3 848 238)
Total	1 264 967 000	2 367 866 000	3 343 546 000	3 357 452 138	(13 906 138)
Net accrual adjustments				(13 404 477)	
Total on full accruals (IPSAS) basis				3 344 047 661	

* 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 22 to the financial statements on Budget to Actual Comparisons.

STATEMENT OF FINANCIAL PERFORMANCE AND BUDGET COMPARISON FOR THE PERIOD ENDED 31 DECEMBER 2023 (ADMINISTRATIVE PROGRAMME)

Statement V(b) (in Swiss francs)

	CHF		
	2023 Budget (S/32/6)	2023	2022
REVENUE			
Assessed contributions from Member States		65 346 816	53 586 816
Assessed contributions from new Member States		5 424	
TOTAL REVENUE		65 352 240	53 586 816
EXPENSES			
Staff salaries and benefits	50 336 100	50 343 966	39 943 278
Terminal emoluments	700 000	699 386	1 065 051
Travel, subsistence and representation	1 169 000	1 217 298	1 182 354
Total: Staff salaries, benefits, travel and representation	52 205 100	52 260 650	42 190 683
Building rental and maintenance	1 353 760	1 319 281	1 540 810
Computer equipment and maintenance	2 351 340	2 377 499	2 133 739
Office supplies, printing, equipment and vehicles	735 000	703 174	476 250
Total: General office	4 440 100	4 399 954	4 150 799
Training	1 576 400	1 576 401	1 592 629
Contractual services	806 978	835 533	792 635
Total: Contractual services	2 383 378	2 411 934	2 385 264
Communications	471 000	421 483	483 461
Meetings Secretariat	435 000	498 367	412 224
UN-related cost-sharing fees	4 476 862	4 821 527	3 964 385
United Nations reform at field level	940 800	538 325	
Total: Other Costs	6 323 662	6 279 702	4 860 070
TOTAL EXPENSES (before provision for doubtful receivables)	65 352 240	65 352 240	53 586 816
SURPLUS FOR THE PERIOD IN CHF (before provision for doubtful receivables)		0	0
Decrease in allowance for expected credit loss (Appendix 2)		2 359 505	725 533
SURPLUS FOR THE PERIOD IN CHF (on modified accruals (budgetary) basis)		2 359 505	725 533
Excess of expenses brought forward at the beginning of the year		(5 855 462)	(6 580 995)
DEFICIT AT THE END OF THE PERIOD IN CHF (on modified accruals (budgetary) basis)		(3 495 957)	(5 855 462)
USD			
DEFICIT AT THE END OF THE PERIOD IN USD (on modified accruals (budgetary) basis)		(3 518 191)	(6 406 285)
Adjustment for excess expenses brought forward at the beginning of the year applied on budgetary basis in USD		6 343 946	7 192 344
Net accrual adjustments		(4 978 522)	1 697 690
DEFICIT FOR THE PERIOD IN USD (on full accruals (IPSAS) basis)		(2 152 767)	(2 483 749)

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

35. 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. During the First Special Session of the Council in June 2016, IOM Member States endorsed the Organization's decision to join the United Nations. The agreement between IOM and the United Nations was signed in September 2016. The Organization possesses full juridical personality and has its Headquarters in Geneva. It had 175 Member States on 31 December 2023 (2022: 175).

36. 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.

37. The Administration, comprising 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.

38. 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.

Structure

39. At the end of 2023, the Administration launched a review of the organizational structure, the results of which are being implemented in the Organization during 2024. The organizational structure detailed below is the structure that was in place in 2023.

Headquarters

40. 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 structures under the responsibility of the Director General and Deputy Directors General:

- Executive Office
- Department of External Relations
- Department of Strategic Planning and Organizational Performance
- Department of Operations and Emergencies
- Department of Peace and Development Coordination
- Department of Programme Support and Migration Management
- Department of Policy and Research
- Department of Financial and Administrative Management
- Department of Human Resources Management
- Department of Information and Communications Technology
- Department of Legal Affairs

NOTE 1: GOVERNANCE, STRUCTURE AND ACTIVITIES (continued)

41. **The Director General** is elected by the Council for a five-year term and can be re-elected for only one additional term. The Director General exercises constitutional authority to manage the Organization and carry out activities within its mandate by formulating coherent policies and ensuring that programme development is consistent with strategic priorities. The Director General appoints two Deputy Directors General for the duration of their term: the Deputy Director General for Operations and the Deputy Director General for Management and Reform.
42. **The Executive Office** manages the Organization and has overall responsibility for the formulation of policies and oversight of activities to ensure coherence 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 Executive Office, led by the Chief of Staff, assists the Director General and Deputy Directors General in the fulfilment of the Organization's mandate and provides strategic planning and coordination for the Director General's organization and management objectives; facilitates the development and strengthening of management capacity and ensures that both Headquarters and field structures respond adequately to organizational challenges; coordinates the Organization's complex activities; ensures accountability, follow-up and implementation of organizational policies and procedures; and facilitates coordination between Headquarters and the field. The Office also serves as a focal point for all matters that require direct intervention, such as staffing, financial issues and reporting matters, and includes the Senior Regional Advisors.
43. **The Department of External Relations** is responsible for supporting and coordinating the Organization's relations with its Member States, intergovernmental organizations and civil society. The Department leads and coordinates IOM's external engagements, including IOM's support for global and regional consultative processes. The Department coordinates the Organization's participation in multilateral mechanisms, conferences and processes and follow-up to major international initiatives, including the Global Compact for Safe, Orderly and Regular Migration. The Department also provides guidance on and support for institutional cooperation with governmental, multilateral and private sector donors, and is responsible for the development of fundraising policies, strategies and tools.
44. **The Department of Strategic Planning and Organizational Performance** is responsible for consolidating IOM's efforts to strengthen planning and reporting, including supporting the Deputy Director General for Management and Reform to deliver on the reforms under the Internal Governance Framework, such as the Business Transformation initiative. The Department brings together the organizational units tasked with the implementation of risk management, monitoring and evaluation, results-based management and operational compliance.
45. **The Deputy Director General for Operations** directly supervises the IOM Development Fund Unit, the Cash-based Initiatives Unit, as well as the following organizational structures: the Department of Operations and Emergencies; the Department of Peace and Development Coordination; the Department of Programme Support and Migration Management; the Global Data Institute; and the Department of Policy and Research.
46. **The Department of Operations and Emergencies** directs, oversees and coordinates IOM's resettlement work and transport programmes and oversees IOM's preparedness and response activities in relation to humanitarian crises and emergencies. It coordinates IOM's participation in humanitarian responses and provides migration services in emergencies to address the needs of individuals and uprooted communities, thereby contributing to their protection. The Department provides technical support to efforts in the field, particularly in responding to forced migration and mass population movements, including protracted internal and cross-border displacement and refugee situations. It provides strategic policy and operational recommendations, guidance on project development and implementation, and inter-agency coordination. This contributes to improving the conditions of crisis-affected populations and leads to life-saving interventions. The Department represents the Organization in the Inter-Agency Standing Committee (IASC) up to the Director level.
47. **The Department of Peace and Development Coordination** oversees and coordinates IOM's policy, programmatic and operational work to empower migrants, displaced persons and communities and facilitate progress towards the establishment of peaceful, inclusive and resilient societies and the achievement of the 2030 Agenda for Sustainable Development. The Department contributes directly to the implementation of the "resilience" pillar of the IOM Strategic Vision 2019–2023 and to IOM's commitment to the United Nations development system and its peace and security reform efforts. Drawing on integrated and complimentary approaches, the Department ensures that support for policy processes, governance and operations are mutually reinforcing, coherent and comprehensive, and adapted to risks and opportunities associated with different migration and displacement contexts.

NOTE 1: GOVERNANCE, STRUCTURE AND ACTIVITIES (continued)

48. **The Department of Programme Support and Migration Management** contributes to good governance of migration and human mobility by informing coherent policy development and implementation, advancing migration management and strengthening institutional capacities, as well as ensuring migrant protection, empowerment, inclusion and health through equity and social cohesion. The Department works towards strengthening complementarities among key areas of work and supports the implementation of the Global Compact, the 2030 Agenda and other relevant international frameworks and approaches, such as the humanitarian, development and peace nexus. In addition to relying on its internal expertise, the Department also draws on knowledge from strategic partnerships and multi-stakeholder initiatives within its various thematic areas, comprising a wide range of stakeholders, such as other United Nations agencies and international institutions, the private sector, academia, migrant and diaspora associations and civil society. The Department provides thematic expertise and support to field offices to generate new thematic knowledge based on experiences and evidence at field level, as well as leveraging the thematic expertise from different areas to identify solutions in an integrated manner. Providing capacity-development support to governments and partners is the overarching approach to all thematic areas.

49. **The Department of Policy and Research** supports IOM's work in the areas of migration policy, migration research and international migration law, and acts as a catalyst for learning and innovation. This is achieved by fostering and strengthening the interlinkages between, and promoting systemic approaches to, institutional policy coordination and development, migration research, knowledge creation and management, and innovation and learning across the Organization, as well as the delivery of advice to internal and external stakeholders on migration policy, research and international migration law. The Department works in close coordination with all relevant organizational units.

50. **The Deputy Director General for Management and Reform** directly supervises the Gender and Diversity Unit; the Prevention of and Response to Sexual Exploitation and Abuse and Sexual Harassment Unit; the Office of Staff Security; the Ethics and Conduct Unit; the Environmental Sustainability Unit; the Headquarters Building Unit; and the Occupational Health Unit. The Deputy Director General for Management and Reform also oversees the following organizational structures: the Department of Financial and Administrative Management; the Department of Human Resources Management; the Department of Information and Communications Technology; the Department of Legal Affairs; and the Manila and Panama Administrative Centres.

51. **The Department of Financial and Administrative Management** is responsible for establishing and implementing the financial and administrative policies required by the Organization to carry out its activities efficiently. The Department establishes and executes policies to ensure sound financial and administrative management; formulates financial and budgetary proposals for dissemination to internal and external stakeholders; and assists the Director General in making overall management decisions.

52. **The Department of Human Resources Management** is responsible for: developing and implementing human resources management policies to support IOM's strategic focus and organizational structure, as well as its operational activities, through the selection, recruitment, mobility, retention, evaluation and professional development of competent and motivated staff; establishing and maintaining conditions of service, benefits and entitlements, job classification and social security with reference to the United Nations common system; ensuring adherence to the established Staff Regulations and Rules and related policy instructions and guidelines; gathering, analysing and reporting on staffing-related data; advising on optimal organization typology, nomenclature and change management processes; and developing and implementing strategies aimed at strengthening staff well-being and general welfare across the Organization. The Department supervises delocalized human resources units at the Manila and Panama Administrative Centres.

53. **The Department of Information and Communications Technology** focuses on enabling the Organization through new and innovative digital technologies, while also focusing on the traditional IT responsibilities that support the infrastructure and worldwide operations of the Organization. The Department also supports implementation of the Organization's digital strategy, business transformation efforts and data-driven decision-making; facilitates simplified working practices; and enhances global response capabilities.

NOTE 1: GOVERNANCE, STRUCTURE AND ACTIVITIES (continued)

54. **The Department of Legal Affairs** is responsible for ensuring that the Organization's activities are carried out in accordance with the constitutional and other relevant provisions adopted by its governing bodies, and that its relations with governments, organizations, private institutions and individuals have a sound legal basis. It provides advice on constitutional issues, the privileges and immunities of the Organization and its staff, contractual issues and staffing matters, among others. It is also the focal point on data protection issues and provides advice to field offices and Headquarters to ensure that personal data of IOM beneficiaries are collected, used, transferred and stored in accordance with the IOM Data Protection Principles.

Administrative centres

55. IOM has two administrative centres, in the Philippines and Panama and provide labour-intensive functions that support the Organization's global network of field offices. The centres are considered extensions of Headquarters in fulfilment of the Administration's commitment to manage growth without excessively increasing the need for additional resources.

56. **The Manila Administrative Centre** is IOM's global administrative hub based in the Philippines which provides a range of administrative services mainly covering human resources, finance, legal affairs, procurement, and supply, staff safety and security, audit, publications and research, migration health, project monitoring, movement systems support, online communications and IT.

57. **The Panama Administrative Centre** offers a range of similar administrative service to offices in the western hemisphere and some global support services.

Field

58. The Organization's field offices fall into three broad categories, as follows:

- Regional offices
- Special liaison offices
- Country offices

59. Nine regional offices oversee, plan, coordinate and support 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.

60. IOM has two special liaison offices responsible for liaison with multilateral bodies. The Special Liaison Office in Addis Ababa, Ethiopia, maintains and strengthens IOM's relations with the African Union, the United Nations Economic Commission for Africa, diplomatic missions and other relevant actors. The IOM Office to the United Nations in New York, United States of America, is responsible for representing IOM within the United Nations system and performing strategic liaison functions with diplomatic missions, non-United Nations partners and nongovernmental organizations in New York.

61. 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.

62. To ensure effective fundraising and liaison with donors, certain country offices that coordinate substantial funding for IOM's activities worldwide (Berlin, Germany; London, United Kingdom; Tokyo, Japan; Seoul, Republic of Korea; and Washington, D.C., United States of America) have additional responsibilities for resource mobilization.

63. 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 2023, there were six country offices with coordinating functions with the following areas of coverage: Nur-Sultan, Kazakhstan, for Central Asia; Canberra, Australia, for the Pacific; Bridgetown, Barbados, for the Caribbean; Rome, Italy, for the Mediterranean; Copenhagen, Denmark for the Nordic countries; and Beijing, China. A seventh coordinating function to cover South Asia is located in the Regional Office in Bangkok, Thailand.

NOTE 1: GOVERNANCE, STRUCTURE AND ACTIVITIES (continued)**Description and summary of activities**

64. In 2023, 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.

65. **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.

66. **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 and Other Humanitarian and Diplomatic Actors.

67. **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, Climate Change and Risk Reduction; and Contribution of Migrants to Development.

68. **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.

69. **Facilitating Migration:** IOM provides policy and technical advice to governments on the regulation of migrant labour and other migratory movements; it also implements programmes to assist governments and migrants with recruitment, language training, pre-departure cultural orientation, pre-consular support services, arrival reception and integration. The following subheadings classify the projects and programmes under this service classification: Labour Migration; Integration and Social Cohesion; and Immigration and Visas.

70. **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.

NOTE 1: GOVERNANCE, STRUCTURE AND ACTIVITIES (continued)

71. 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**

72. 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

73. 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).

74. 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.

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

76. 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

77. The Statements comply with the requirements of the IPSAS, including IPSAS 41 – Financial Instruments; amendments to IPSAS 36 – Investments in Associates and Joint Ventures, related to long-term interest; amendments to IPSAS 19 – Provisions, Contingent Liabilities and Contingent Assets, related to collective and individual services; and IPSAS 42 – Social Benefits, all of which became effective on 1 January 2023. Of these new and amended Standards, only IPSAS 41 had an impact on IOM's Financial Statements. The changes and resulting restatement are defined in Note 3.

78. The following Standards, which have been issued by the IPSAS Board, will be adopted on their effective dates as shown in the table below. The impact of these new Standards on IOM's Financial Statements, if any, will be determined prior to their implementation.

Standard	Effective Date
IPSAS 43 – Leases	01 January 2025
IPSAS 44 – Non-current Assets Held for Sale and Discontinued Operations	01 January 2025
IPSAS 45 – Property, Plant and Equipment	01 January 2025
IPSAS 46 – Measurement	01 January 2025
IPSAS 47 – Revenue	01 January 2026
IPSAS 48 – Transfer Expenses	01 January 2026
IPSAS 49 – Retirement Benefit Plans	01 January 2026

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement base

79. 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.

80. The following significant accounting policies mentioned below that materially affect the measurement of financial performance and the financial position are applied.

Foreign currency transactions

81. 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.

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

Cash and cash equivalents

83. 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 not required for immediate operations 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.

Investments

84. Financial assets within the scope of IPSAS 41 – Financial Instruments, namely short-term investments consisting of short-term deposits and bonds, including cash and low volatility money market funds, are classified and measured at amortized cost. Variable money markets funds are classified at fair value through surplus and deficit. Realized and unrealized gains or losses arising from the change of market value of investments and revenue from interest and dividends are recognized in the consolidated statement of financial performance in the period in which they arise. The interest earned is credited to the appropriate programmes. Financial assets with maturities of more than 12 months or not expected to be realized within 12 months at the reporting date are categorized as non-current assets.

Receivables

85. Receivables are recorded at their estimated realizable value after recognition of the allowance for expected credit loss, in accordance with IPSAS 41 – Financial Instruments. The allowance for expected credit loss related to assessed contributions is calculated based on the assessed contribution arrears outstanding as a percentage arrears outstanding from periods longer than three years. The percentage is updated at each year-end, taking into account political and macroeconomic factors which could impact payment patterns. 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. All receivables from outstanding earmarked voluntary contributions are fully offset by recognition of a liability for deferred revenue and, therefore, no expected credit loss has been recognized.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)

86. 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 other assets or receivables to the Organization until the goods are received, services performed or the amounts repaid, as appropriate.

Inventory

87. 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.

88. 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.

89. 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

90. 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.

91. 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.

92. 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.

93. 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.

94. 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)

95. 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.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)

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

97. 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

98. 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.

99. 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.

100. 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

101. 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)

102. 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.

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

104. 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

105. 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.

106. 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.

107. 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

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

108. 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 as other long-term benefits based on an annual independent actuarial assessment.
- After-service defined benefit plans 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.

109. 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

110. 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

111. 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

112. 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**

113. 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.

114. 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.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)

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

116. Services in-kind are recognized with a threshold of USD 50,000 at their fair value, measured as of the date the services are provided.

- **Exchange revenue**

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

Expenses

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

119. 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.

120. 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

121. 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

122. 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

123. 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.

124. 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 amortized cost.
- (b) Investments in the form of 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. Term deposits are valued at fair value at the reporting date.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)

- (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, 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 amortized cost, net of allowances for expected credit loss. Receivables that are subject to conditions are fully offset by a liability (deferred revenue) and are not considered financial instruments since their recognition results in both a financial asset and a matching financial liability for the Organization.
- (e) Derivatives are used 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 41 – Financial Instruments, 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.

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

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

Contingent liabilities

126. 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

127. 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 CHANGE IN PRESENTATION

Restatement

128. 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) of the Financial Report for the year ended 31 December 2023.

129. IOM implemented IPSAS 41 – Financial Instruments as of 1 January 2023, in accordance with the revised implementation date published by the IPSAS Board. In accordance with the requirements of IPSAS 41, the provision for doubtful assessed contributions receivable equal to the total outstanding value of all contribution's receivable for more than two years, has been replaced by an allowance for expected credit loss calculated based on the assessed contribution arrears outstanding as a percentage of arrears outstanding from periods longer than three years. The percentage will be updated at each year-end, taking into account political and macro-economic factors which could impact payment patterns. The replacement of the provision for doubtful assessed contributions receivable by an allowance for expected credit loss calculated under IPSAS 41 resulted in a net increase in accounts receivable from Members equaling USD 2.7 million.

130. IOM has also recognized an allowance for expected credit loss on cash, cash equivalents and investments based on the global probability of default calculations published by Credit Benchmark, a credit consensus ratings provider. This has resulted in a provision equal to USD 10 million which is reflected as an adjustment to cash and cash equivalents and investments.

131. The net result of all adjustments is a decrease in the accumulated net assets/equity of USD 7.3 million.

	Statement I		Statement II	Statement III	Statement IV			Cash and cash equivalents	
	Notes	Assets	Net assets/ Equity	Net result	Accumulated fund balance	Net cash flows from operating activities			
						Surplus/ (Deficit) for the period	Administrative programme revaluation adjustment	Allowance for expected credit loss	
Balance per 2022 financial statements		2 526 881 305	225 088 324	17 418 251	131 559 810	17 418 251	2 145 593	1 908 897	607 031 414
Adjustments related to 2022									
Cash equivalents	4	(9 303 563)	(9 303 563)	(9 303 563)	(9 303 563)	(9 303 563)		9 303 563	(9 303 563)
Short-term investments	5	(618 164)	(618 164)	(618 164)	(618 164)	(618 164)		618 164	
Long-term investments	5	(113 313)	(113 313)	(113 313)	(113 313)	(113 313)		113 313	
Receivables – assessed contributions	6	2 694 106	2 694 106	2 694 106	2 694 106	2 694 106		(2 694 106)	
Receivables – assessed contributions (revaluation)		2 919	2 919	2 919	2 919	2 919	(2 919)		
Subtotal		(7 338 015)	(7 338 015)	(7 338 015)	(7 338 015)	(7 338 015)	(2 919)	7 340 934	(9 303 563)
Restated 2022 financial statements balance		2 519 543 290	217 750 309	10 080 236	124 221 795	10 080 236	2 142 674	9 249 831	597 727 851

NOTE 3: RESTATEMENT AND CHANGE IN PRESENTATION (continued)

132. The following table shows the original measurement categories under the IPSAS 29 – Financial Instruments: Recognition and Measurement, as applied to the 2022 financial statements, and the new measurement categories under IPSAS 41 for the Organization’s restated financial assets as at 31 December 2022. There were no changes to the measurement categories of the financial liabilities of the Organization.

	Measurement category prior to IPSAS 41 adoption	Net carrying amount at 31/12/2022	Measurement category under IPSAS 41	Restated net carrying amount at 31/12/2022
Financial assets		USD		USD
Cash and cash equivalents (including term deposits and money market funds maturing less than 90 days)	Financial assets at fair value through surplus and deficit	607 031 414	Amortized cost	597 727 851
Investments (term deposits longer than 90 days)	Financial assets at fair value through surplus and deficit	1 137 611 108	Amortized cost	1 137 008 240
Receivables – assessed contributions	Loans and receivables at amortized cost	5 548 073	Amortized cost	8 245 098

NOTE 4: CASH AND CASH EQUIVALENTS

133. 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). The total cash and cash equivalents is adjusted to reflect the allowance for expected credit loss calculated in accordance with IPSAS 41.

	USD	
	2023	2022 (restated)
Cash on hand	585 199	839 760
Current accounts	271 665 825	343 482 801
Term deposits for period less than 90 days (at USD equivalent)		
CAD		3 687 316
EUR	17 273 305	11 558 487
NOK	3 952 569	
USD	41 684 964	20 383 723
Deposit current account		
USD	3 684	3 609
Money market funds maturing in less than 90 days (at USD equivalent)		
EUR	132 022 037	50 656 575
USD	266 186 812	174 419 143
Allowance for expected credit loss	(9 632 099)	(9 303 563)
Total: Unrestricted cash	723 742 296	595 727 851
Sasakawa Endowment Fund (Note 15)	2 000 000	2 000 000
Total: Restricted cash – funds-in-trust	2 000 000	2 000 000
Total: Cash and cash equivalents	725 742 296	597 727 851

134. Approximately 75 per cent of cash and cash equivalents held at the reporting date are held in accounts controlled by Headquarters. Overall, approximately 52 per cent of cash and cash equivalents were in currencies other than the US dollar.

135. 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

136. 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 or funds that meet credit ratings and sustainability and responsibility criteria in line with the treasury policy approved by the Treasury Risk Committee. As at 31 December 2023, 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.

137. 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 1,319.4 million at 31 December 2023 (2022 restated: USD 1,159.7 million) and long-term investments maturing in more than 12 months equivalent to USD 143.1 million (2022 restated: 167.8 million), as shown in the table below. Investments held in currencies other than USD are revalued at the foreign exchange rate to the USD at the reporting date as disclosed below.

	(at USD equivalent)							
	1 January 2023 (Restated)	Purchases	Maturities	Amortization	Revaluation of non-USD investments	Allowance for expected credit loss movement	Non-current reclassified to current	31 December 2023
Current								
Term deposit								
AUD	10 150 554	26 000 043	(23 683 867)		546 969			13 013 699
CAD	3 687 316	48 410 566	(18 618 897)		920 117			34 399 102
DKK		50 857 865	(36 145 468)		184 072			14 896 469
EUR	377 713 458	417 010 850	(518 381 284)		14 512 166			290 855 190
GBP	22 916 796	43 153 044	(35 515 326)		1 373 966			31 928 480
NOK	11 718 447	54 313 114	(49 878 048)		(450 951)			15 702 562
SEK		31 125 703	(21 628 835)		760 278			10 257 146
USD	711 424 537	1 260 388 672	(1 116 419 729)					855 393 480
Bonds								
EUR	10 177 456				807 725		17 426 474	28 411 655
USD	12 483 372						12 659 334	25 142 706
Total current investments	1 160 271 936	1 931 259 857	(1 820 271 454)		18 654 342		30 085 808	1 320 000 489
Allowance for expected credit loss	(618 164)					44 644		(573 520)
Net current investments	1 159 653 772	1 931 259 857	(1 820 271 454)		18 654 342	44 644	30 085 808	1 319 426 969
Non-current								
Bonds								
EUR	73 708 376	12 937 761	(12 520 092)	14 964	2 759 219		(17 426 474)	59 473 754
USD	94 162 427	16 554 142	(14 460 824)	116 894			(12 659 334)	83 713 305
Total non-current investments	167 870 803	29 491 903	(26 980 916)	131 858	2 759 219		(30 085 808)	143 187 059
Allowance for expected credit loss	(113 312)					16 661		(96 651)
Net non-current investments	167 757 491	29 491 903	(26 980 916)	131 858	2 759 219	16 661	(30 085 808)	143 090 408
Total investments	1 327 411 263	1 960 751 760	(1 847 252 370)	131 858	21 413 561	61 305		1 462 517 377

138. Total investments increased by 10.2 per cent (USD 135.1 million) to USD 1,462.5 million as at 31 December 2023 (2022 restated: USD 1,327.4 million) mainly due to the increase of IOM revenue and cash under management. The total includes a 13.8 per cent increase (USD 159.7 million) in short-term investments to USD 1,319.4 million (2022 restated: USD 1,159.7 million) and a 14.7 per cent (USD 24.7 million) decrease in long-term investments to USD 143.1 million (2022 restated: USD 167.8 million), mainly due to a relocation of investments to balance the maturity of the Organization's investments between different maturities.

NOTE 6: CONTRIBUTIONS RECEIVABLE AND OTHER RECEIVABLES

139. 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.

140. Amounts receivable for voluntary contributions increased to USD 314.8 million (2022: USD 250.1 million), consisting of invoiced and uninvoiced receivables of USD 164.5 million (inclusive of revaluations) (2022: USD 124.3 million) and USD 150.3 million (2022: USD 125.8 million), respectively. Of the invoiced receivables at 31 December 2023, USD 109.5 million had been received by 31 March 2024.

141. The invoiced receivables (inclusive of revaluation) at 31 December 2023 are shown in the table below.

Receivable from	USD	
	Invoiced receivables 2023	Subsequent receipts up to 31 March 2024
Canada	10 989 162	(7 330 807)
Colombia	2 502 925	(2 502 925)
Greece	26 318 384	(2 769 351)
Italy	3 016 213	
South Sudan	5 000 000	
United States of America	62 590 543	(62 590 543)
European Commission	17 592 306	(14 758 961)
United Nations organizations and pooled funds	8 321 449	(5 773 629)
Private sector	5 175 918	(107 918)
Other	23 002 983	(13 691 842)
Total	164 509 883	(109 525 976)

142. 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.

143. At 31 December 2023, the Organization had USD 10.7 million (2022: USD 4.1 million) of invoiced amounts receivable for more than one year. The following table provides an ageing summary of invoiced receivables, the majority of which (93%) are less than one year 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
100.4	20.0	33.4	10.7	164.5
61%	12%	20%	7%	100%

NOTE 6: CONTRIBUTIONS RECEIVABLE AND OTHER RECEIVABLES (continued)

144. The following table provides a summary of voluntary and assessed contributions receivable and the allowance for expected credit loss.

	USD	
	2023	2022 (Restated)
Current		
Receivables – voluntary contributions – donors	314 770 821	250 105 412
Net voluntary contributions receivable	314 770 821	250 105 412
Receivables – assessed contributions	12 855 274	17 203 702
Less allowance for expected credit loss	(7 385 319)	(8 980 401)
Net assessed contributions receivable	5 469 955	8 223 301
Subtotal: Current contributions receivable	320 240 776	258 328 713
Non-current		
Receivables – assessed contributions	201 029	21 796
Subtotal: Non-current contributions receivable	201 029	21 796
Total: Contributions receivable	320 441 805	258 350 509

145. The following table provides a summary of other receivables.

	USD	
	2023	2022 (restated)
Current		
Vendors and service providers	22 567 485	16 491 901
Other taxes reimbursable by host governments	14 019 900	12 485 382
Interest accrued	21 378 111	7 662 495
Other receivables	11 059 616	8 098 866
Subtotal: Current assets	69 025 112	44 738 644
Non-current		
Vendors and service providers	52 880	1 777 990
Other taxes reimbursable by host governments	4 602 259	3 230 495
Other receivables	790 419	2 091 354
Subtotal: Non-current assets	5 445 558	7 099 839
Total: Other receivables	74 470 670	51 838 483

146. Included in other receivables is the balance of the study loan (see Note 14: Borrowings) of CHF 2.6 million (USD 3.1 million) borrowed from the Building Foundation for International Organizations (FIPOI) totalling CHF 5.7 million receivable between 5 March 2022 and 31 December 2025. The Organization received a payment of CHF 2.1 million (2022: CHF 1.0 million) during the year.

NOTE 7: INVENTORIES

147. The movement of global stocks of pre-positioned inventories during the 2023 reporting period is as shown in the table below.

	USD	
	2023	2022
Balance as at 1 January	2 147 814	1 299 473
Additions	17 110 530	3 792 849
Inventory in transit	3 262 483	
Transfers to projects for distribution to beneficiaries	(4 592 758)	(2 944 076)
Write-down	(1 768)	(432)
Balance as at 31 December	17 926 301	2 147 814

NOTE 7: INVENTORIES (continued)

148. The inventory increase is due to the placement of additional global pre-positioned stocks to further enhance IOM's capacity to respond rapidly to emergencies, including USD 12.6 million (2022: 0.8 million) under vendor managed inventory services.

NOTE 8: OTHER ASSETS

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

	USD	
	2023	2022
Current		
Vendor down payments	266 184 882	195 150 209
Guarantee deposits	1 836 243	1 305 498
Subtotal: Current assets	268 021 125	196 455 707
Non-current		
Guarantee deposits	2 111 136	1 830 002
Subtotal: Non-current assets	2 111 136	1 830 002
Total: Other assets	270 132 261	198 285 709

150. The vendor down payments of USD 266.2 million (2022: USD 195.2 million) consist of advances to implementing partners, suppliers, consultants and service providers.

NOTE 9: PROPERTY, PLANT AND EQUIPMENT

151. 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 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. No material changes within the respective market conditions during 2023 were noted that would warrant fresh market appraisals for this class of assets.

152. During 2023, IOM received donated assets valued at USD 0.05 million (2022: 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)

153. Property, plant and equipment holdings for 2023 and 2022 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 2023	218 481	38 142 546	26 159 170	85 977 557	15 897 706	40 765 353	11 548 151	453 324	219 162 288
Additions		224 977	411 777	12 955 993	2 026 876	5 970 647	1 150 727	3 180 073	25 921 070
Disposals			(594 160)	(4 432 550)	(1 253 770)	(2 530 712)	(237 457)		(9 048 649)
Transfers			15 600	111 669	14 403	215 668			357 340
Cost as at 31 December 2023	218 481	38 367 523	25 992 387	94 612 669	16 685 215	44 420 956	12 461 421	3 633 397	236 392 049
Accumulated depreciation at 1 January 2023		(1 043 485)	(21 885 684)	(71 540 367)	(13 175 102)	(28 953 483)	(6 909 135)		(143 507 256)
Depreciation		(1 046 460)	(2 050 382)	(8 596 187)	(1 414 152)	(5 618 241)	(933 940)		(19 659 362)
Disposals			471 425	4 160 971	1 205 226	2 305 638	237 457		8 380 717
Transfers			(15 600)	(107 591)	(18 481)	(215 668)			(357 340)
Accumulated depreciation at 31 December 2023		(2 089 945)	(23 480 241)	(76 083 174)	(13 402 509)	(32 481 754)	(7 605 618)		(155 143 241)
Net carrying value at 1 January 2023	218 481	37 099 061	4 273 486	14 437 190	2 722 604	11 811 870	4 639 016	453 324	75 655 032
Net carrying value at 31 December 2023	218 481	36 277 578	2 512 146	18 529 495	3 282 706	11 939 202	4 855 803	3 633 397	81 248 808

	USD								
	Land	Buildings	Buildings – mobile structures	Vehicles	Communications and IT	Furniture and fixtures	Leasehold improvements	Work in progress	Total
Cost as at 1 January 2022	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
Additions			1 111 951	12 586 043	1 464 732	7 458 086	1 722 091	114 389	24 457 292
Disposals			(226 228)	(1 901 848)	(1 059 149)	(1 108 066)	(277 521)		(4 572 812)
Transfers			(8 173)	63 784		103 865			159 476
Cost as at 31 December 2022	218 481	38 142 546	26 159 170	85 977 557	15 897 706	40 765 353	11 548 151	453 324	219 162 288
Accumulated depreciation at 1 January 2022			(19 622 709)	(65 720 000)	(12 987 111)	(24 948 294)	(5 793 109)		(129 071 223)
Depreciation		(1 043 485)	(2 409 023)	(7 523 461)	(1 226 463)	(4 689 271)	(1 288 645)		(18 180 348)
Disposals			139 664	1 766 878	1 038 472	822 899	172 619		3 940 532
Transfers			6 384	(63 784)		(138 817)			(196 217)
Accumulated depreciation at 31 December 2022		(1 043 485)	(21 885 684)	(71 540 367)	(13 175 102)	(28 953 483)	(6 909 135)		(143 507 256)
Net carrying value at 1 January 2022	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
Net carrying value at 31 December 2022	218 481	37 099 061	4 273 486	14 437 190	2 722 604	11 811 870	4 639 016	453 324	75 655 032

154. 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 10: INTANGIBLE ASSETS

155. Intangible assets are summarized in the table below.

	USD					
	2023			2022		
	Software: externally purchased	Software: internally developed	Total	Software: externally purchased	Software: internally developed	Total
Cost as at 1 January	3 041 231	7 491 025	10 532 256	2 927 382	1 565 981	4 493 363
Additions	172 793		172 793	107 999	451 799	559 798
Under development		12 615 808	12 615 808		5 548 949	5 548 949
Impairments					(75 704)	(75 704)
Disposals	(211 386)		(211 386)			
Transfers				5 850		5 850
Cost as at 31 December	3 002 638	20 106 833	23 109 471	3 041 231	7 491 025	10 532 256
Accumulated amortization at 1 January	(1 807 233)	(598 394)	(2 405 627)	(987 851)	(443 179)	(1 431 030)
Amortization	(790 589)	(198 382)	(988 971)	(813 532)	(155 215)	(968 747)
Disposals	184 789		184 789			
Transfers				(5 850)		(5 850)
Accumulated amortization at 31 December	(2 413 033)	(796 776)	(3 209 809)	(1 807 233)	(598 394)	(2 405 627)
Net carrying value at 1 January	1 233 998	6 892 631	8 126 629	1 939 531	1 122 802	3 062 333
Net carrying value at 31 December	589 605	19 310 057	19 899 662	1 233 998	6 892 631	8 126 629

156. The increase in software: internally developed is mainly related to the development of the Oracle enterprise resource planning system and the MiMOSA NextGen beneficiary management system.

NOTE 11: FUNDS RECEIVED IN ADVANCE

157. Voluntary contributions received from donors in advance of performance delivery under the operational programmes totalled USD 1,751.2 million (2022: USD 1,545.8 million).

158. Assessed contributions received from Member States in advance of the following year's assessment scale taking effect under the administrative programme totalled USD 4.4 million (2022: USD 1.4 million) (see Appendix 1).

159. 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 149.7 million (2022: USD 139.4 million).

160. Other deferred contributions received from migrants, self-payers and sponsors, as well as down payments from customers, totalled USD 21.5 million (2022: USD 23.9 million).

NOTE 12: LIABILITIES RELATING TO EMPLOYEE BENEFITS

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

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

163. 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 2023, the budget for terminal emoluments was CHF 0.7 million (2022: CHF 0.7 million), and the actual terminal emolument payments on a modified (budgetary) basis were CHF 0.7 million (2022: CHF 1.1 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 22.7 million (2022: 18.1 million).

164. 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.

165. 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.

166. 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.

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

	USD	
	2023	2022
Current		
Employee benefit liabilities	17 565 944	18 352 957
UNJSPF	13 128 738	474 292
Other payables to employees	18 577 878	25 605 104
Subtotal: Current	49 272 560	44 432 353
Non-current		
Employee benefit liabilities	200 243 167	173 027 104
Subtotal: Non-current	200 243 167	173 027 104
Total: Payables relating to employees	249 515 727	217 459 457

NOTE 12: LIABILITIES RELATING TO EMPLOYEE BENEFITS (continued)

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

	USD	
	2023	2022
CURRENT LIABILITIES – Employment benefits provision for:		
Accumulated leave	6 527 952	6 192 939
Repatriation grant	2 791 999	2 456 297
Repatriation travel and removal of personal effects	3 301 823	3 263 817
Separation entitlements	866 431	980 504
After-service health insurance – Health Insurance Plan	2 587 898	3 636 367
After-service health insurance – Medical Service Plan	1 489 841	1 823 033
Subtotal: Current employee benefit liabilities	17 565 944	18 352 957
NON-CURRENT LIABILITIES – Employment benefits provision for:		
Accumulated leave	86 728 502	71 218 795
Repatriation grant	25 160 944	20 414 618
Repatriation travel and removal of personal effects	43 867 077	37 533 902
Separation entitlements	4 399 361	4 757 628
After-service health insurance – Health Insurance Plan	32 209 066	30 779 267
After-service health insurance – Medical Service Plan	7 878 217	8 322 894
Subtotal: Non-current employee benefit liabilities	200 243 167	173 027 104
Total: Employee benefit liabilities	217 809 111	191 380 061

Actuarial assumptions and methods

169. 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.

170. The principal financial assumptions used at 31 December 2023 and 31 December 2022 are presented in the table below.

	2023	2022
Discount rate		
Health Insurance Plan and Medical Service Plan (CHF payroll)	1.30%	2.00%
Health Insurance Plan and Medical Service Plan (USD payroll)	5.20%	5.30%
Repatriation grant	4.90%	5.10%
Severance pay	5.00%	5.20%
Salary increases		
Professional staff	3.98%	3.62%
General Service staff	3.07%	7.15%
Medical cost trend rate	2.35%	3.00%

NOTE 12: LIABILITIES RELATING TO EMPLOYEE BENEFITS (continued)

171. 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 2023 of the bonds market for Switzerland, the eurozone and the United States were considered. The discount rate is estimated as the single equivalent rate such that the present value of the plan's cash flows using the single rate equals the present value of those cash flows using the spot rate of the AAA and AA corporate bonds at each maturity and the proposed harmonized yield curves for the United Nations entities, taking into consideration the longevity of the IOM liability.

172. Sickness premium rate selection: The method for setting the sickness premium 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. Since fiscal year ending 31 December 2023, IOM is basing its estimate primarily on the expected sickness premium increase rate of the United Nations for Switzerland, while monitoring its own historical data.

173. 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 2023	34 415 634	10 145 927	22 870 915	5 738 132	73 170 608
Service cost for 2023	1 006 145	957 891	1 721 998	597 604	4 283 638
Interest cost for 2023	1 581 753	531 950	1 070 001	268 827	3 452 531
Total expense recognized in Statement of financial performance at 31 December 2023	2 587 898	1 489 841	2 791 999	866 431	7 736 169
Actuarial (gain)/loss resulting from changes in:					
Demographic assumptions	(155 013)	(176 440)	(17 509)	(33 881)	(382 843)
Financial assumptions	(1 490 366)	(1 508 760)	950 652	(1 369 450)	(3 417 924)
Effect of experience adjustments	827 577	(399 964)	2 588 823	1 148 560	4 164 996
Total actuarial (gain)/loss of above changes	(817 802)	(2 085 164)	3 521 966	(254 771)	364 229
Benefits paid from plan/company	(1 388 766)	(182 546)	(1 231 937)	(1 084 000)	(3 887 249)
Defined benefit obligation at 31 December 2023	34 796 964	9 368 058	27 952 943	5 265 792	77 383 757

Sensitivity to trend rate assumptions	1% increase in assumption	1% decrease in assumption
Discount rate		
After-service Health Insurance Plan	(4 847 114)	6 265 636
After-service Medical Service Plan	(1 707 993)	2 311 164
Repatriation grants	(1 637 674)	1 861 228
Separation entitlements	(255 824)	292 172
Health-care cost trend rate		
After-service Health Insurance Plan	3 986 404	(3 328 416)
After-service Medical Service Plan	1 276 439	(1 057 977)
Salary increase rate		
After-service Health Insurance Plan	1 177 906	(1 041 235)
After-service Medical Service Plan	241 999	(208 778)
Repatriation grants	1 859 736	(1 666 320)
Separation entitlements	293 582	(261 433)

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

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

175. The Fund 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 obligation, plan assets and costs to individual organizations participating in the Fund. IOM and the Fund, in line with the other participating organizations in the Fund, are not in a position to identify IOM's proportionate share of the defined benefit obligation, 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 Fund during the financial period are recognized as expenses in the Statement of financial performance.

176. The Fund's Regulations state that the Pension Board shall have an actuarial valuation made of the Fund at least once every three years by the Consulting Actuary. The practice of the Pension Board has been to carry out an actuarial valuation every two years. The primary purpose of the actuarial valuation is to determine whether the current and estimated future assets of the Fund will be sufficient to meet its liabilities.

177. IOM's financial obligation to the Fund consists of its mandated contribution, at the rate established by the United Nations General Assembly (currently at 7.9% for participants and 15.8% for member organizations) together with any share of any actuarial deficiency payments under Article 26 of the Regulations of the Pension Fund. Such deficiency payments are only payable 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.

178. The latest actuarial valuation for the Fund was completed as of 31 December 2021, and the valuation as of 31 December 2023 is currently being performed. A roll forward of the participation data as of 31 December 2021 to 31 December 2022 was used by the Fund for its 2022 financial statements.

179. The actuarial valuation as of 31 December 2021 resulted in a funded ratio of actuarial assets to actuarial liabilities of 117.0%. The funded ratio was 158.2% when the current system of pension adjustments was not taken into account.

180. After assessing the actuarial sufficiency of the Fund, the consulting actuary concluded that there was no requirement, as of 31 December 2021, for deficiency payments under Article 26 of the Regulations of the Fund as the actuarial value of assets exceeded the actuarial value of all accrued liabilities under the 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 this report, the General Assembly has not invoked the provision of Article 26.

181. Should Article 26 be invoked due to an actuarial deficiency, either during the ongoing operation or due to the termination of the Fund, 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 Fund during the preceding three years (2020, 2021 and 2022) amounted to USD 8,937.68 million, of which 3.4 per cent was contributed by IOM.

182. During 2023, contributions paid to the Fund by IOM amounted to USD 141.9 million, of which USD 13.1 million were paid in 2024 (2022: USD 115 million). Expected contributions due in 2024 are approximately USD 179.4 million.

NOTE 12: LIABILITIES RELATING TO EMPLOYEE BENEFITS (continued)

183. Membership of the Fund may be terminated by decision of the United Nations General Assembly, upon the affirmative recommendation of the 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 United Nations Joint Staff Pension 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 are included in the amount.

184. The United Nations Board of Auditors carries out an annual audit of the Fund and reports to the Pension Board and to the United Nations General Assembly on the audit every year. The Fund publishes quarterly reports on its investments, and these can be viewed by visiting the Fund's website: www.unjspf.org

NOTE 13: PAYABLES TO SUPPLIERS

185. Payables to suppliers consist mainly of amounts due to vendors, consultants and implementing partners, and goods and services received but not invoiced as at 31 December 2023 as summarized in the table below.

	USD	
	2023	2022
Current		
Invoiced payables	311 535 075	259 317 037
Accrued expenses	9 213 707	27 656 081
Total: Payables to suppliers	320 748 782	286 973 118

NOTE 14: BORROWINGS

186. The Organization borrowed funds from the Building Foundation for International Organizations (FIPOI) for the construction of its Headquarters building in Geneva. The loan is repayable over 50 years, until 2033. The repayment for 2023 was CHF 0.4 million (2022: 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 2023 was CHF 0.1 million (2022: CHF 0.1 million) and the value of interest to be waived until the final payment on the loan due in 2033 is CHF 0.5 million (2022: CHF 0.6 million). The value of the waiver of interest is equal to the future value of the loan discount.

187. In 2022, the Organization borrowed additional funds from FIPOI for the purpose of preparing plans and specifications and obtaining the permits necessary for the construction of a new Headquarters building. The loan is not subject to interest payments and the repayment of the loan principal will be determined by mutual agreement between FIPOI and the Organization at the end of the loan period, which is scheduled for 2025. The value of the interest, at a rate of 0.5 per cent, waived until the planned termination of the study loan in December 2025, is CHF 0.1 million.

188. 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.

NOTE 14: BORROWINGS (continued)

	CHF					
	2023			2022		
	Building loan	Study Loan	Total	Building loan	Study Loan	Total
FIPOI	18 000 000	5 700 000	23 700 000	18 000 000	5 700 000	23 700 000
Accumulated repayments	(14 313 972)		(14 313 972)	(13 945 372)		(13 945 372)
Loan balance – CHF	3 686 028	5 700 000	9 386 028	4 054 628	5 700 000	9 754 628
Loan balance – USD	4 414 405	6 826 347	11 240 752	4 392 880	6 175 514	10 568 394
– current	441 437		441 437	399 350		399 350
– non-current	3 972 968	6 826 347	10 799 315	3 993 530	6 175 514	10 169 044
Loan balance – USD	4 414 405	6 826 347	11 240 752	4 392 880	6 175 514	10 568 394
Year-end exchange rate (CHF/USD)	0.835	0.835	0.835	0.923	0.923	0.923

NOTE 15: OTHER LIABILITIES

189. Other liabilities consist mainly of payables to individual Member State reserves and refunds payable to donors, as per table below.

	USD	
	2023	2022
Current		
Refunds due	4 563 626	9 085 287
Other liabilities	28 066 831	23 108 593
Subtotal: Other current liabilities	32 630 457	32 193 880
Non-current		
Provisions	426 600	
Sasakawa Endowment Fund	2 000 000	2 000 000
Other liabilities	3 861 502	4 029 122
Subtotal: Other non-current liabilities	6 288 102	6 029 122
Total: Other liabilities	38 918 559	38 223 002

190. Provisions relates to contingencies for pending legal cases which it is likely that the Organization will be required to settle and for which the amount can be reliably measured.

191. The Sasakawa Endowment Fund was established in 1990 for the purpose of promoting the expansion of human resource transfer programmes and other migration for development programmes. Under the endowment agreement with the Sasakawa Foundation, the capital of the Fund must remain permanently intact. Only the interest income generated from the Fund may be used to finance activities of the Organization.

	USD	
	2023	2022
Capital account balance at the end of the year	2 000 000	2 000 000
Income account		
Interest income during the year	103 200	28 800
Transfers from Sasakawa Endowment Fund to projects		
Livelihood support to youth in Lesotho		(28 800)
Promoting <i>kahriz</i> rehabilitation for enhanced water-related climate adaptation in Azerbaijan	(103 200)	
Income account at the end of the year	0	0

NOTE 16: RESOURCES CARRIED FORWARD

192. The operational programmes ended in 2023, on a full accruals (IPSAS) basis, with an increase to the Operational Support Income reserve of USD 37.6 million (2022 restated: increase of USD 16.7 million) net of drawdowns, bringing the total reserve to USD 116 million (2022 restated: USD 78.5 million).

193. The Administration will put forward proposals 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. In this context, the Standing Committee on Programmes and Finance, through its Resolution No. 29 of June 2023 on the Revision of the Programme and Budget for 2023, approved the use of the cumulative surplus as at 31 December 2020 of CHF 443,492 to cover costs relating to staff development and learning. As at 31 December 2023, the amount had been utilized.

194. 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 minimum at 1 per cent of the Organization's total expenditures as reported for the prior year as at 31 December. 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.

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

	USD		
	2023	2022 (restated)	(Increase)/ Decrease
Resources carried forward – surplus/(deficit)			
Administrative programme			
Administrative programme	(3 588 907)	(6 414 662)	(2 825 755)
Net impact of IPSAS adjustment	(25 132 715)	(20 154 193)	4 978 522
Administrative programme: Resources carried forward	(28 721 622)	(26 568 855)	2 152 767
Application of administrative surplus	(502 256)	(394 693)	107 563
Subtotal: Accumulated surpluses/(deficits): Administrative fund balance	(29 223 878)	(26 963 548)	2 260 330
Operational programmes			
Operational programmes – Operational Support Income	122 969 140	91 307 481	(31 661 659)
Drawdown - Operational Support Income reserve	(15 000 000)	(13 000 000)	2 000 000
Net impact of IPSAS adjustment - Operational Support Income	8 061 344	170 042	(7 891 302)
Subtotal: Accumulated surpluses/(deficits): Operational Support Income	116 030 484	78 477 523	(37 552 961)
Accumulated Non-exchange transactions			
Accumulated surpluses/(deficits) – Non-exchange transactions	120 143 104	87 834 932	(32 308 172)
Net impact of IPSAS adjustment	32 055 758	26 465 719	(5 590 039)
Subtotal: Accumulated surpluses/(deficits): Non-exchange transactions	152 198 862	114 300 651	(37 898 211)
Accumulated surpluses/(deficits) – exchange transactions			
Accumulated surpluses/(deficits) – exchange transactions	106 913 033	72 358 598	(34 554 435)
Net impact of IPSAS adjustment	6 372 591	5 409 886	(962 705)
Subtotal: Accumulated surpluses/(deficits) – exchange transactions	113 285 624	77 768 484	(35 517 140)
Currency translations (gains/(losses))	(61 763 489)	(119 361 315)	(57 597 826)
Total: Resources carried forward	290 527 603	124 221 795	(166 305 808)

NOTE 17: ACCUMULATED FUND BALANCE

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

	USD	
	2023	2022 restated
Accumulated fund balance		
Accumulated Administrative fund balance	(29 223 878)	(26 963 548)
Accumulated Operational Support Income	116 030 484	78 477 523
Accumulated non-exchange transactions	152 198 862	114 300 651
Accumulated exchange transactions	113 285 624	77 768 484
Currency translations (gains/(losses))	(61 763 489)	(119 361 315)
Total: Accumulated surpluses	290 527 603	124 221 795

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

	USD	
	2023	2022
Opening balance at the beginning of the year	(119 361 315)	(76 023 202)
Net realized foreign exchange gains and (losses)	45 545 120	(70 890 827)
Net unrealized foreign exchange gains	12 052 706	27 549 421
Financial instruments – derivatives (Notes 8 and 13)		3 293
Subtotal: Exchange gains/(losses)	57 597 826	(43 338 113)
Closing balance at the end of the year	(61 763 489)	(119 361 315)

198. The currency translations losses amount of USD 61.8 million (2022: USD 119.4 million) mainly represents the net realized exchange losses of USD 45.5 million (2022: USD 70.9 million) upon settlement of accounts receivable and payable and balances of completed projects reported in a currency other than US dollars, offset by the accumulated unrealized revaluation of foreign currency monetary assets and liabilities converted into US dollars, amounting to an unrealized foreign exchange gain of USD 12.1 million (2022: USD 27.5 million (gain))

NOTE 18: RESERVES

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

	USD	
	2023	2022
Reserves		
Terminations reserve	56 963 112	66 925 225
Rapid Response Transportation Fund	893 658	861 606
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	4 943 526	1 672 742
Total reserves	64 792 249	71 451 526

NOTE 18: RESERVES (continued)

Terminations reserve

200. Funds have been set aside to meet other end of service requirements through the established funding mechanism for terminal emoluments approved by the Council through its Resolution No. 967 of 25 November 1997. 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 for other end of service requirements totalled USD 57.0 million (2022: USD 66.9 million).

Rapid Response Transportation Fund

201. 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.

202. 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.

203. 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.

204. The Rapid Response Transportation Fund closing balance at 31 December 2023, including interest, totalled USD 0.9 million (2022: USD 0.9 million).

Loans from Member States

205. A cash reserve of USD 1.7 million consisting of interest-free loans from Member States was established by Council 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

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

NOTE 18: RESERVES (continued)

Statement for the Migration Emergency Funding Mechanism
for the year ended 31 December 2023

	USD	
	2023	2022 (restated)
Opening balance brought forward at the beginning of the year	1 672 742	1 886 307
Contributions to the Fund		
Philippines (via Migration Resource Allocation Committee (MIRAC))	20 000	10 000
Interest income during the year	81 193	26 435
Allocation from unclaimed funds	3 149 253	
Total contributions and interest to the Mechanism	3 250 446	36 435
Repayments to the Mechanism from projects		
Emergency Loan	200 000	
Regional Support for Ukraine Crisis	590 338	
Direct Life-saving and Protection Assistance for Conflict-affected Populations in Eastern Democratic Republic of the Congo	685 000	
Emergency Shelter/Non-food Item Assistance in Lac and N'Djamena Provinces	500 000	
Support for Populations Affected by Cyclone Freddy through Life-saving Emergency Shelter/Non-food Item and Camp Coordination and Camp Management Provision	300 000	
Response to Election-related Violence	200 000	
Integrated Emergency Support for Crisis-affected Vulnerable People in Red Sea State and the East of the Sudan	450 000	
Emergency Response for Typhoon Rai		500 000
Ethiopia Crisis Response		1 000 000
Displacement Tracking and Relief – Ukraine		400 000
Emergency Response for Stranded Migrants		100 000
Shelter/Camp Coordination and Camp Management/Displacement Tracking Matrix in Madagascar		115 000
Emergency Assistance to Stranded Returnees in the South of Chad		250 000
Total repayments to the Mechanism	2 925 338	2 365 000
Transfers from the Mechanism to projects		
Emergency Support for Crisis-affected People in Lebanon	250 000	
Emergency Response to Migration Flows in Panama via the Darién Jungle	250 000	
Integrated Emergency Support for Crisis-affected Vulnerable People in Red Sea State and the East of the Sudan	450 000	
South Sudan Emergency Response to the Crisis in the Sudan	500 000	
Support for Populations Affected by Cyclone Freddy through Life-saving Emergency Shelter/Non-food Item and Camp Coordination and Camp Management Provision	300 000	
Emergency Assistance to Populations Affected by Cyclone Daniel in Libya	300 000	
Direct Life-saving and Protection Assistance for Conflict-affected Populations in Eastern Democratic Republic of the Congo	685 000	
Emergency Support for Bangladeshi Returnees from the Sudan	170 000	
Shelter/Camp Coordination and Camp Management/Displacement Tracking Matrix in Madagascar		115 000
Emergency Response for Stranded Migrants		100 000
Emergency Response for Typhoon Rai		500 000
Displacement Tracking and Relief - Ukraine		400 000
Regional Support for Ukraine Crisis		600 000
Response to Election-related Violence		200 000
Emergency Loan		200 000
Emergency Shelter/Non-Food Item Assistance in Lac and N'Djamena Provinces		500 000
Total transfers from the Mechanism to projects	2 905 000	2 615 000
Closing balance carried forward at the end of the year	4 943 526	1 672 742

NOTE 19: CONTINGENT LIABILITIES

Co-funding

207. Certain donors, particularly the European Commission, commit to financing only a fixed percentage of total project expenditure and specifically require co-funding from other sources to cover the remaining percentage. The co-funding exposure has been identified as a risk to IOM and was brought to the attention of Member States in document IC/2006/2 (Co-funding mechanism) at the Informal Consultations on Budgetary and Management Matters on 22 June 2006. IOM has been mostly successful in securing co-funding for these projects, principally through external funding, including by aligning IOM Development Fund proposals with co-funding needs and, if necessary, reducing or stopping project activities. In addition, a Co-funding Group was established, comprising staff from Headquarters and Brussels, to review the status of these exposures and to find ways to finance co-funding needs. IOM signs a limited number of agreements without the entire co-funding being confirmed upfront, after approval from the Co-Funding Group, and these projects undergo quarterly monitoring. During 2023, there was a shortfall in obtaining co-funding for four projects amounting to USD 919,602, which has been covered by IOM, and one project has a potential exposure of EUR 198,200. There were 34 projects being monitored as at 31 December 2023

Iraq out-of-country voting project

208. 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.

209. 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.

210. 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. In February 2023, following several meetings with the Iraqi Government, a verbal agreement was reached entailing the disbursement of USD 57 million by the IOM Office in Iraq through its mission programmes over the period of 2023–2024. In March 2023, letters to that effect were delivered to the Permanent Mission of the Republic of Iraq to the United Nations Office and other international organizations in Geneva. In Iraq, the Prime Minister's Office is taking the lead in discussions with the concerned entities (Independent High Electoral Commission, Ministry of Migration and Displacement, Ministry of Foreign Affairs, Iraq Money Recovery Fund). No response has been received, therefore no programmes are being implemented as an offset to the out-of-country voting project case. IOM will continue to follow up.

Other contingent liabilities

211. IOM is subject to a variety of claims and suits that arise from time to time in the ordinary course of its operations. These pending claims consist of third-party claims and human resources claims. The total of other contingent liabilities at the end of 2023 is estimated at USD 2.3 million.

NOTE 20: COMMITMENTS

Operating lease commitments

212. 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
	2023
No later than 1 year	9 941 636
Later than 1 year and no later than 5 years	19 122 551
Later than 5 years	9 224 591
Total	38 288 778

213. 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.

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

NOTE 21: RELATED PARTIES

215. The Organization is governed by the Council, which is composed of representatives of all 175 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.

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

217. 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.

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

	2023		2022	
	Number of individuals (full-time equivalents)	Aggregate remuneration (USD)	Number of individuals (full-time equivalents)	Aggregate remuneration (USD)
Director General, Deputy Directors General, and other senior staff from the Executive Office	6.0	2 467 595	6.0	2 403 180
Other senior managers	6.1	1 846 406	6.0	2 159 856

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

NOTE 22: BUDGET TO ACTUAL COMPARISONS

220. 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

221. 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.

222. IOM received additional confirmed funding of approximately USD 995.5 million in the last four months of the year (2022: USD 1,100.5 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).

223. 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/113/7 and S/32/6, and of the overall summary table in document C/114/7 for the following activities: Seconded Staff, the upgrade of Migrant Management and Operational Systems Application (MiMOSA), Staff and Services Covered by Miscellaneous Income, Sasakawa Endowment Fund, Unearmarked Contributions and Connecting and Engaging Migrants Application (MigApp).

224. 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 approved budget (C/113/7) its revision (S/32/6), which amounted to USD 2,092.4 million and USD 989.6 million, respectively, and with the expenses presented in the summary update document (C/114/7). 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 1,526 million and USD 826.4 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. The total expenses were USD 27.8 million less than presented in the summary update document.
- USD 86.7 million and USD 8 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. The total expenses were USD 8.3 million less than presented in the summary update document.
- USD 283.8 million and USD 96.1 million, respectively, for Regulating Migration, mainly for return and reintegration assistance, assistance for migrants in situations of vulnerability, and immigration and border management activities. The total expenses were USD 6.4 million less than presented in the summary update document.
- USD 86.9 million and USD 15.6 million, respectively, for Facilitating Migration, mainly for integration and social cohesion and labour migration initiatives. The total expenses were USD 13.9 million higher than presented in the summary update document.
- USD 68.8 million and USD 49.9 million, respectively for General Programme Support, mainly for Global Activities. The total expenses were USD 3.8 million higher than presented in the summary update document.

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

226. 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.

NOTE 22: BUDGET TO ACTUAL COMPARISONS (continued)

227. 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, such as staff and services across Headquarters, the administrative centres and the regional offices were balanced by higher than budgeted level of expenditures under unbudgeted structures and activities, the differences between approved budget and actual utilization for staff and services for country offices, information technology, business transformation, build-up of central inventory to cover emergencies and urgent needs and projects deficits, were covered by higher than budgeted Operational Support Income revenue.

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

- Property, plant and equipment acquisition – On the modified accruals (budgetary) basis (and for donor reporting purposes), costs of assets are fully expensed in the month of acquisition. In the Statement of financial position, the Statement of financial performance and the Statement of cash flows, assets acquired are capitalized and depreciated in accordance with the accounting policies outlined in Note 2.
- Staff benefits – As explained in Note 12 (Liabilities relating to employee benefits), on the modified accruals (budgetary) basis, terminal emoluments are expensed when disbursed under the Administrative Part of the Budget. Under the Operational Part of the Budget, these payments are expensed based on a fixed percentage of salary costs as established by the Council. In the Statement of financial performance and the Statement of cash flows, the expenses for these benefits also take into consideration the change in the provision (liability) for each benefit as computed by the actuary or by the Organization in accordance with the accounting policies outlined in Note 2.

229. The table below provides the reconciliation between the actual amounts on a comparable basis as presented in the budget (Statement V(a) and V(b)) and the actual amounts in the financial accounts, Statement of financial performance (Statement II), identifying separately any basis, timing and entity differences, reconciling the surplus on a modified accruals (budgetary) basis to the net result on a full accruals basis.

	Note	USD		
		Operating activities	Investing activities	Total
Entity differences – administrative programme				
Surplus/(Deficit) for the period (Statement V(b))		(3 518 191)		(3 518 191)
Adjustment for excess expenses brought forward (Statement V(b))		6 343 946		6 343 946
Administrative programme surplus for the period on budgetary basis in US dollars		2 825 755		2 825 755
Entity differences – operational programmes				
Operational revenue on budgetary basis (Note 23)		3457 279 241		3457 279 241
Operational expense on budgetary basis (Statement V(a), Note 23)		(3 357 452 138)		(3357 452 138)
Exchange difference	17	57 803 963		57 803 963
Operations surplus on budgetary basis		157 631 066		157 631 066
Total operating surplus on budgetary basis		160 456 821		160 456 821
Basis differences				
Gain on sale of property, plant and equipment and intangible assets	Statement IV	218 093		218 093
Proceeds from sale of property, plant and equipment and intangible assets	Statement IV	(912 622)		(912 622)
Depreciation and amortization	9,10	(20 648 333)		(20 648 333)
Acquisition expense			38 709 670	38 709 670
Staff benefit expense	12	(9 118 140)		(9 118 140)
Allowance for expected credit loss and provisions		(693 831)		(693 831)
Bonds revenue at amortized cost	5	(566 226)		(566 226)
Gain on sale/maturity of investments (IPSAS)	5	698 085		698 085
Foreign exchange difference	17	(206 137)		(206 137)
Revaluation adjustment		176 589		176 589
Total basis adjustments		(31 052 522)	38 709 670	7 657 148
Net result as per the Statement of financial performance (Statement II)		129 404 299	38 709 670	168 113 969

NOTE 23: REVENUE AND EXPENSES

Revenue

230. 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				2022
	2023			Total	
	Budgetary basis		Net accrual adjustments		
Administrative	Operational			Total	
REVENUE					
Earmarked contributions					
Voluntary contributions: earmarked		3 138 742 254		3 138 742 254	2 719 282 671
Assessed contributions	70 804 161			70 804 161	58 564 826
Receipts from refugees, migrants, sponsors, other		193 821 366	(694 528)	193 126 838	146 443 950
In-kind contributions		19 243 917		19 243 917	16 173 731
Subtotal: Earmarked	70 804 161	3 351 807 537	(694 528)	3 421 917 170	2 940 465 178
Unearmarked contributions					
Interest and other unearmarked revenue (net)		59 887 814	131 858	60 019 672	12 010 575
Voluntary contributions: unearmarked		45 583 890		45 583 890	33 248 178
Subtotal: Unearmarked		105 471 704	131 858	105 603 562	45 258 753
TOTAL REVENUE	70 804 161	3 457 279 241	(562 670)	3 527 520 732	2 985 723 931

231. 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.

232. 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.

233. The earmarked (non-core) contributions included softly earmarked contributions of USD 176.2 million (2022: USD 161.7 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.

234. Unearmarked 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.

235. 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.

NOTE 23: REVENUE AND EXPENSES (continued)

236. In-kind contributions represent contributions of goods and services received from donors. Revenue is recognized at the fair US dollar value of the contribution on the date when the goods or services are received by IOM.

237. 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

238. 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				
	2023				2022 (restated)
	Budgetary basis		Net accrual adjustments	Total	Total
	Administrative	Operational			
EXPENSES					
Transportation assistance		446 711 965	(10 034)	446 701 931	318 922 522
Medical assistance		70 922 040		70 922 040	77 759 754
Other direct assistance to beneficiaries		692 048 912		692 048 912	554 703 601
Implementing partner transfers		224 809 345		224 809 345	238 268 549
Contractual services (including on behalf of beneficiaries)	9 310 793	644 168 520	(6 523 544)	646 955 769	573 203 594
Staff salaries and benefits	57 468 141	950 288 017	4 361 152	1 012 117 310	884 385 824
Travel and subsistence	1 816 819	95 738 606	(152 531)	97 402 894	85 484 993
Supplies and consumables	4 237 088	205 003 623	(4 352 709)	204 888 002	164 959 413
Depreciation and amortization		22 913 790	(2 265 457)	20 648 333	19 149 095
Impairments					75 704
Allowance for expected credit loss and provisions	(2 690 429)		693 831	(1 996 598)	9 249 831
Other expenses	291	4 847 320	(73)	4 847 538	4 000 028
TOTAL EXPENSES	70 142 703	3 357 452 138	(8 249 365)	3 419 345 476	2 930 162 908

239. 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.

240. Implementing partner transfers are funds provided to implementing partners to implement specific services under donor agreements. The amounts shown are the expenses 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 2023, which totalled USD 224.8 million (2022: USD 238.3 million).

NOTE 23: REVENUE AND EXPENSES (continued)

Transfers to implementing partners by category	USD	USD
	2023	2022
United Nations and related agencies	17 298 690	18 263 997
Intergovernmental organizations (non-United Nations)	1 828 568	3 750 614
International civil society organizations	44 179 480	64 983 655
National civil society organizations	153 649 039	144 922 939
National government entities	7 853 568	6 347 344
Total	224 809 345	238 268 549

241. 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.

242. 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), and capitalization of eligible staff salaries and benefits related to internally developed software.

243. 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.

244. 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 40.0 million at 31 December 2023 (2022 restated: USD 37.0 million), of which USD 0.9 million was distributed at the beginning of 2024. The cost of the items is fully expensed in the month of purchase.

245. 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.

246. The allowance for expected credit loss and provisions include the net increase/(decrease) in the accumulated expected credit losses calculated for assessed contributions receivable and cash and investments; and the net changes in provisions related to contingencies for pending legal cases which it is likely that the Organization will be required to settle and for which the amount can be reliably measured.

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

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

Write-offs

249. 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." Write-offs in the amount of USD 1.7 million (2022: USD 0.5 million) were applied from Operational Support Income to cover unforeseen project shortfalls that were mainly due to unrecoverable costs or budget overruns arising from completed projects and unrecoverable receivables. Expenses related to such shortfalls are included in the appropriate expenses lines (see above for definitions) according to the nature of the expense.

NOTE 24: FINANCIAL RISKS

250. 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.

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

252. The Organization's financial instruments per foreign currency as at 31 December 2023 and 31 December 2022 are shown in the tables below.

2023	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)	346 632 377	19 229 455	189 894 024	6 128 664	1 771 045	110 969 420	51 117 311	725 742 296
Short-term investments (Note 5)	880 177 652		319 104 524	31 913 633			88 231 160	1 319 426 969
Long-term investments (Note 5)	83 656 799		59 433 609					143 090 408
Accounts receivable: assessed contributions (Note 6)		5 670 984						5 670 984
Accounts receivable: other (Note 6)	36 251 773	6 395 940	6 930 058	455 372	1 259 620	1 023 158	22 154 749	74 470 670
Accounts payable (Note 13)	(241 600 454)	(27 912 428)	(18 707 451)	1 688	(1 644 366)	(606 109)	(30 279 662)	(320 748 782)
Borrowings (Note 14)		(11 240 752)						(11 240 752)
Net Exposure	1 105 118 147	(7 856 801)	556 654 764	38 499 357	1 386 299	111 386 469	131 223 558	1 936 411 793

2022 (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)	267 949 824	18 652 065	120 379 871	14 893 768	2 571 207	91 577 915	81 703 201	597 727 851
Short-term investments (Note 5)	723 566 995		387 634 719	22 905 338			25 546 720	1 159 653 772
Long-term investments (Note 5)	94 098 869		73 658 622					167 757 491
Accounts receivable: assessed contributions (Note 6)		8 245 097						8 245 097
Accounts receivable: other (Note 6)	20 854 847	11 626 069	2 619 186	309 504	928 458	1 199 836	14 300 583	51 838 483
Derivatives (Note 8, Note 13)								
Accounts payable (Note 13)	(195 722 363)	(35 151 476)	(18 483 398)	(520 847)	(850 069)	(608 548)	(35 636 417)	(286 973 118)
Borrowings (Note 14)		(10 568 394)						(10 568 394)
Net Exposure	910 748 172	(7 196 639)	565 809 000	37 587 763	2 649 596	92 169 203	85 914 087	1 687 681 182

NOTE 24: FINANCIAL RISKS (continued)

253. The following table shows the impact on surplus/deficit and the impact on net assets as at 31 December 2023, if the major currencies in which the Organization held financial instruments had weakened or strengthened by 5 per cent.

2023	USD (in millions)	
	Impact on surplus/(deficit)	Impact on net assets
+5 per cent	46.09	(39.83)
-5 per cent	(50.94)	81.46

254. 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. The information on cash and cash equivalents and the investments for 2023 are presented net of an allowance for expected credit loss in accordance with IPSAS 41 – Financial Instruments (see Notes 4 and 5).

255. 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.

256. The Organization is exposed to credit risk due to non-payment, which also has an impact on liquidity. In 2022 provision for doubtful receivables was 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. For 2023, an allowance for expected credit loss has been established in accordance with IPSAS 41. 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.

257. 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 24: FINANCIAL RISKS (continued)

258. 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							
	2023				2022 (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)	725 742 296			725 742 296	597 727 851			597 727 851
Short-term investments (Note 5)	1 319 426 969			1 319 426 969	1 159 653 772			1 159 653 772
Long-term investments (Note 5)	30 085 808	113 004 600		143 090 408	946 668	166 810 823		167 757 491
Accounts receivable: assessed contributions (Note 6)	5 469 955	201 029		5 670 984	8 223 302	21 796		8 245 098
Accounts receivable: other (Note 6)	69 025 112	5 445 558		74 470 670	44 738 644	7 099 839		51 838 483
Total financial assets	2 149 750 140	118 651 187		2 268 401 327	1 811 290 237	173 932 458		1 985 222 695
Financial liabilities								
Payables to suppliers (Note 13)	320 748 782			320 748 782	286 973 118			286 973 118
Borrowings (Note 14)	441 437	2 207 185	8 592 130	11 240 752	399 350	1 996 750	8 172 294	10 568 394
Total financial liabilities	321 190 219	2 207 185	8 592 130	331 989 534	287 372 468	1 996 750	8 172 294	297 541 512

NOTE 25: SEGMENT REPORTING

259. 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 Türkiye. 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 25: SEGMENT REPORTING (continued)

STATEMENT OF FINANCIAL PERFORMANCE BY GEOGRAPHICAL REGION
FOR THE PERIOD ENDED 31 DECEMBER 2023

(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	346 247 703	738 880 031	628 398 036	215 978 386	398 218 234	48 142 737	762 877 127	70 804 161	3 138 742 254
Assessed contributions									70 804 161
Receipts from refugees, migrants, sponsors, other in-kind contributions	1 406 613	21 845 542	3 419 979	8 530 667	896 651	1 196 883	155 830 503		193 126 838
Transfers between projects	275 730	968 025	661 663		7 444 361		9 894 138		19 243 917
	11 977 829	15 917 050	14 724 433	12 740 577	3 712 405	3 340 851	(62 413 145)		
Subtotal: Earmarked	359 907 875	777 610 648	647 204 111	237 249 630	410 271 651	52 680 471	866 188 623	70 804 161	3 421 917 170
Interest and other unearmarked revenue (net)							60 019 672		60 019 672
Voluntary contributions - unearmarked							45 583 890		45 583 890
Subtotal: Unearmarked							105 603 562		105 603 562
Total revenue	359 907 875	777 610 648	647 204 111	237 249 630	410 271 651	52 680 471	971 792 185	70 804 161	3 527 520 732
EXPENSES									
Transportation assistance	13 401 109	84 004 055	46 286 875	16 681 615	11 907 140	2 842 739	271 578 398		446 701 931
Medical assistance	4 414 078	6 885 517	(2 237 744)	5 329 868	20 314 392	377 874	35 838 055		70 922 040
Other direct assistance to beneficiaries	100 417 328	144 400 663	216 382 395	25 478 654	122 716 895	8 665 809	73 987 168		692 048 912
Implementing partner transfers	24 205 580	52 087 107	55 385 004	41 219 269	42 233 241	1 712 056	7 967 088		224 809 345
Contractual services (including on behalf of beneficiaries)	85 261 126	167 644 453	87 162 813	49 621 981	89 253 783	8 093 095	150 607 725	9 310 793	646 955 769
Staff salaries and benefits	76 562 917	194 855 960	161 861 407	65 883 339	76 819 831	22 223 055	351 313 337	62 597 464	1 012 117 310
Travel, subsistence and representation	7 422 258	25 473 615	11 581 072	7 155 837	7 614 378	1 845 521	34 493 394	1 816 819	97 402 894
Supplies and consumables	26 996 224	40 756 001	27 335 088	9 847 235	15 884 025	3 509 531	76 322 810	4 237 088	204 888 002
Depreciation and amortization	1 306 268	5 156 228	2 536 445	836 403	1 692 121	440 211	8 654 868	25 789	20 648 333
Allowance for expected credit loss and provisions							693 831	(2 690 429)	(1 996 598)
Other expenses	259 236	1 733 427	(946 576)	43 129	601 751	16 929	3 139 351	291	4 847 538
Transfers between projects	19 712 152	44 371 914	36 184 766	13 503 856	24 218 746	3 102 143	(141 093 577)		
Total expenses	359 958 276	767 368 940	641 531 545	235 601 186	413 256 303	52 828 963	873 502 448	75 297 815	3 419 345 476

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2023
(ADMINISTRATIVE PROGRAMME)**

Member States	CHF	
	2023	2022
Afghanistan	4 117	3 912
Albania	5 424	4 448
Algeria	74 299	77 111
Angola	6 796	5 573
Antigua and Barbuda	1 372	1 125
Argentina	490 101	511 379
Armenia	4 770	3 912
Australia	1 438 937	1 235 176
Austria	462 851	378 377
Azerbaijan	20 454	27 383
Bahamas	12 939	10 074
Bangladesh	6 796	5 573
Barbados	5 424	
Belarus	27 968	27 383
Belgium	564 400	458 864
Belize	653	536
Benin	3 398	1 661
Bolivia (Plurinational State of)	12 939	8 949
Bosnia and Herzegovina	8 168	6 698
Botswana	10 194	7 824
Brazil	1 372 152	1 647 687
Bulgaria	38 163	25 722
Burkina Faso	2 745	1 661
Burundi	653	536
Cabo Verde	653	536
Cambodia	4 770	3 376
Cameroon	8 887	7 288
Canada	1 791 352	1 528 082
Central African Republic	653	536
Chad	2 026	2 251
Chile	286 284	227 476
China	10 398 380	6 709 978
Colombia	167 680	160 975
Comoros	653	536
Congo	3 398	3 376
Cook Islands	653	536
Costa Rica	47 050	34 671
Côte d'Ivoire	14 964	7 288
Croatia	62 014	43 030
Cuba	64 759	44 691
Cyprus	24 570	20 095
Czechia	231 785	173 836
Democratic Republic of the Congo	6 796	5 573
Denmark	376 920	309 625
Djibouti	653	536
Dominica	653	536
Dominican Republic	45 677	29 634
Ecuador	52 473	44 691
Egypt	94 753	103 958
El Salvador	8 887	6 698
Eritrea	653	536
Estonia	29 994	21 810
Eswatini	1 372	1 125
Ethiopia	6 796	5 573
Fiji	2 745	1 661
Finland	284 259	235 300
France	2 943 352	2 474 318
Gabon	8 887	8 360

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2023
(ADMINISTRATIVE PROGRAMME) (continued)**

Member States	CHF	
	2023	2022
Gambia	653	536
Georgia	5 424	4 448
Germany	4 165 534	3 403 780
Ghana	16 337	8 360
Greece	221 526	204 541
Grenada	653	536
Guatemala	27 968	20 095
Guinea	2 026	1 661
Guinea-Bissau	653	536
Guyana	2 745	1 125
Haiti	4 117	1 661
Holy See	653	536
Honduras	6 143	5 037
Hungary	155 395	115 158
Iceland	24 570	15 647
India	711 627	466 152
Iran (Islamic Republic of)	252 892	222 439
Ireland	299 223	207 381
Israel	382 410	273 882
Italy	2 173 763	1 848 316
Jamaica	5 424	4 448
Japan	5 475 673	4 786 534
Jordan	14 964	11 736
Kazakhstan	90 636	99 511
Kenya	20 454	13 397
Kiribati	653	536
Kyrgyzstan	1 372	1 125
Lao People's Democratic Republic	4 770	2 787
Latvia	34 111	26 258
Lesotho	653	536
Liberia	653	536
Libya	12 285	16 773
Lithuania	52 473	39 708
Luxembourg	46 331	37 457
Madagascar	2 745	2 251
Malawi	1 372	1 125
Maldives	2 745	2 251
Mali	3 398	2 251
Malta	12 939	9 485
Marshall Islands	653	536
Mauritania	1 372	1 125
Mauritius	12 939	6 162
Mexico	832 257	722 136
Micronesia (Federated States of)	653	536
Mongolia	2 745	2 787
Montenegro	2 745	2 251
Morocco	37 509	30 759
Mozambique	2 745	2 251
Myanmar	6 796	5 573
Namibia	6 143	5 037
Nauru	653	536
Nepal	6 796	3 912
Netherlands (Kingdom of the)	938 642	757 878
New Zealand	210 613	162 636
Nicaragua	3 398	2 787
Niger	2 026	1 125
Nigeria	124 028	139 754

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2023
(ADMINISTRATIVE PROGRAMME) (continued)**

Member States	CHF	
	2023	2022
North Macedonia	4 770	3 912
Norway	462 851	421 407
Pakistan	77 697	64 251
Palau	653	536
Panama	61 361	25 132
Papua New Guinea	6 796	5 573
Paraguay	17 709	8 949
Peru	111 090	84 935
Philippines	144 482	114 569
Poland	570 543	448 254
Portugal	240 607	195 645
Republic of Korea	1 754 562	1 267 060
Republic of Moldova	3 398	1 661
Romania	212 704	110 657
Russian Federation	1 271 976	1 344 172
Rwanda	2 026	1 661
Saint Kitts and Nevis	1 372	536
Saint Lucia	1 372	536
Saint Vincent and the Grenadines	653	536
Samoa	653	536
Sao Tome and Principe	653	536
Senegal	4 770	3 912
Serbia	21 826	15 647
Seychelles	1 372	1 125
Sierra Leone	653	536
Slovakia	105 666	85 525
Slovenia	53 846	42 494
Solomon Islands	653	536
Somalia	653	536
South Africa	166 308	152 026
South Sudan	1 372	3 376
Spain	1 454 620	1 199 434
Sri Lanka	30 648	24 596
Sudan	6 796	5 573
Suriname	2 026	2 787
Sweden	593 741	506 395
Switzerland	772 987	643 310
Tajikistan	2 026	2 251
Thailand	250 866	171 585
Timor-Leste	653	1 125
Togo	1 372	1 125
Tonga	653	536
Trinidad and Tobago	25 224	22 346
Tunisia	12 939	13 986
Türkiye	575 967	766 291
Turkmenistan	23 198	18 434
Tuvalu	653	536
Uganda	6 796	4 448
Ukraine	38 163	31 884
United Kingdom	2 982 234	2 552 553
United Republic of Tanzania	6 796	5 573
United States of America	14 996 969	12 296 564
Uruguay	62 733	48 603
Uzbekistan	18 428	17 898
Vanuatu	653	536
Venezuela (Bolivarian Republic of)	119 258	406 885
Viet Nam	63 386	43 030

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2023
(ADMINISTRATIVE PROGRAMME) (continued)**

Member States	CHF	
	2023	2022
Yemen	5 424	5 573
Zambia	5 424	5 037
Zimbabwe	4 770	2 787
Subtotal: Member States – CHF	65 352 240	53 586 816
Subtotal: Member States – USD	70 804 161	58 564 826

Note:

1. IOM had 175 Member States at the end of 2023 (2022: 175 Member States).

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	5 629
Belarus	707
Benin	16 985
Bulgaria	208
Burkina Faso	43 726
Canada	2 113 750
Central African Republic	2 260
Libya	142 238
Mongolia	3 174
Nauru	343
Poland	673 198
Portugal	283 931
Russian Federation	5 653
South Africa	3 287
Timor-Leste	75
Togo	3 600
Uganda	3 368
United Kingdom	353 322
Uzbekistan	210
Total: Deferred revenue – assessed contributions – CHF	3 655 664
Total: Deferred revenue – assessed contributions – USD (at 0. 835)	4 378 041

**OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2023
(ADMINISTRATIVE PROGRAMME)**

Member States	CHF					
	2022	2021	Previous years	Total	2023	Grand total
Afghanistan					4 117	4 117
Angola					48	48
Antigua and Barbuda					8	8
Argentina	511 379	511 203		1 022 582	490 101	1 512 683
Bangladesh					6 796	6 796
Barbados					5 424	5 424
Belize	536			536	653	1 189
Bolivia (Plurinational State of)					12 939	12 939
Burundi	536			536	653	1 189
Cabo Verde					11	11
Chad#	2 251	2 246	4 230	8 727	2 026	10 753
Chile	227 476			227 476	286 284	513 760
Comoros					649	649
Congo*	3 376	3 344	3 199	9 919	3 398	13 317
Costa Rica					4 743	4 743
Côte d'Ivoire	1 418			1 418	14 964	16 382
Croatia					62 014	62 014
Democratic Republic of the Congo ¹			14 402	14 402		14 402
Dominica					653	653
Dominican Republic					31 967	31 967
Ecuador					5 326	5 326
El Salvador					1 016	1 016
Eritrea					89	89
Eswatini					1 372	1 372
Fiji					2 745	2 745
Gambia*, ¹			40 045	40 045		40 045
Ghana					1 117	1 117
Greece	15 913			15 913	221 526	237 439
Guatemala					5 299	5 299
Guinea					2 026	2 026
Guinea-Bissau*, ¹			135 503	135 503		135 503
Honduras	5 037	257		5 294	6 143	11 437
Hungary					27 991	27 991
Iceland	15 647			15 647	24 570	40 217
India					711 627	711 627
Iran (Islamic Republic of)#	222 439	222 449	1 049 869	1 494 757	252 892	1 747 649
Jamaica					5 424	5 424
Kenya					20 454	20 454
Kiribati	536	11		547	653	1 200
Lao People's Democratic Republic					14	14
Liberia	536	334		870	653	1 523
Madagascar	2 251			2 251	2 745	4 996
Malawi	830			830	1 372	2 202
Mali	228			228	3 398	3 626
Marshall Islands	533			533	653	1 186
Mauritania					44	44
Micronesia (Federated States of)	409			409	653	1 062
Morocco					36 791	36 791
Myanmar					98	98

**OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2023
(ADMINISTRATIVE PROGRAMME) (continued)**

Member States	CHF					
	2022	2021	Previous years	Total	2023	Grand total
Nepal					6 354	6 354
Nicaragua	2 787	2 389		5 176	3 398	8 574
Niger					678	678
Nigeria [#]	139 754	139 749	276 659	556 162	124 028	680 190
Pakistan	23 379			23 379	77 697	101 076
Panama					42 467	42 467
Papua New Guinea	5 573			5 573	6 796	12 369
Paraguay					313	313
Peru					32 700	32 700
Rwanda					866	866
Saint Kitts and Nevis [*]	536	575	162	1 273	1 372	2 645
Saint Lucia [#]	536	575	1 149	2 260	1 372	3 632
Saint Vincent and the Grenadines [#]	536	575	4 103	5 214	653	5 867
Samoa	511			511	653	1 164
Sao Tome and Principe					628	628
Senegal [*]	3 912	3 918	2 114	9 944	4 770	14 714
Solomon Islands					653	653
Somalia ^{*, 1}			4 977	4 977		4 977
South Sudan ^{*, 1}			15 960	15 960	1 372	17 332
Sudan [*]	5 573	5 590		11 163	6 796	17 959
Tonga	536	10		546	653	1 199
Trinidad and Tobago					2 878	2 878
Türkiye	714 061			714 061	575 967	1 290 028
Turkmenistan					404	404
Tuvalu [*]	536	575	5	1 116	653	1 769
Vanuatu	481			481	653	1 134
Venezuela (Bolivarian Republic of) [#]	406 885	406 865	2 390 980	3 204 730	119 258	3 323 988
Yemen [#]	5 573	5 590	31 802	42 965	5 424	48 389
Zambia	1 086			1 086	5 424	6 510
Zimbabwe	2 787	437		3 224	4 770	7 994
Total CHF	2 326 373	1 306 692	3 975 159	7 608 224	3 293 789	10 902 013
Total USD (at 0.835)	2 786 075	1 564 901	4 760 669	9 111 646	3 944 657	13 056 303

Member States subject to Article 4 (total: 16):

* Member State that is subject to Article 4 and has maintained its voting rights (total: 9).

Member State that is subject to Article 4 and has lost its right to vote (total: 7).

¹ Member State that has agreed to a payment plan and is up to date with the payments and whose voting rights have been restored (total: 5).

The total number of Member States is 175.

**OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2023
(ADMINISTRATIVE PROGRAMME) (continued)**

Allowance for expected credit loss

Receivables are recorded at their estimated realizable value after recognition of the allowance for expected credit loss, in accordance with IPSAS 41 – Financial Instruments. The allowance for expected credit loss related to assessed contributions is calculated based on the assessed contribution arrears outstanding as a percentage of the arrears outstanding from periods longer than three years. The percentage is updated at each year-end, taking into account political and macroeconomic factors which could impact payment patterns.

	CHF	USD
Provision at 1 January 2022 (A)	9 014 442	9 851 849
Outstanding assessed contributions from 2021 at 1 January 2022 (B)	4 772 731	5 216 099
Payments received in 2022 on outstanding assessed contributions from 2021 and prior years (C)	(3 008 910)	(3 305 134)
Increase in provision due to non-payment by Member States (B + C)	1 763 821	1 910 965
Foreign exchange rate fluctuation during the year (D)		(85 390)
Provision at 31 December 2022 (A + B + C + D)	10 778 263	11 677 425
Adjustment per the adoption of an allowance for expected credit loss (E)	(2 489 354)	(2 694 106)
Foreign exchange rate fluctuation (F)		(2 919)
Allowance for expected credit loss at 31 December 2022 (restated) (A + B + C + D + E + F)	8 288 909	8 980 400
Allowance for expected credit loss at 31 December 2022 (restated) (G)	8 288 909	8 980 400
Change in allowance for expected credit loss (H)	(2 359 506)	(2 690 429)
Foreign exchange rate fluctuation during the year (I)		1 095 348
Allowance for expected credit loss at 31 December 2023 (G+H+I)	5 929 403	7 385 319

**STATEMENT OF FINANCIAL PERFORMANCE BY SERVICE FOR THE PERIOD ENDED
31 DECEMBER 2023**

(in US dollars)

	Movement, Emergency and Post-crisis Programming	Migration Health	Migration and Sustainable Development	Regulating Migration	Facilitating Migration	Migration Policy, Research and Communications	Land, Property and Reparation Programmes	General Programme Support	Administrative programme	Total
REVENUE										
Earmarked contributions										
Voluntary contributions – earmarked	2 226 017 805	207 751 079	48 465 452	482 261 090	120 550 569	10 130 103	7 216 352	36 349 804		3 138 742 254
Assessed contributions									70 804 161	70 804 161
Receipts from refugees, migrants, sponsors, other	37 894 720	111 650 934	2 192 657	476 448	35 272 341	7 613 952		(1 974 214)		193 126 838
In-kind contributions	1 635 622	7 714 157						9 894 138		19 243 917
Transfers between projects	349 495	751 448	6 725 381	1 627 218	2 548 790	1 720 156		(13 722 488)		
Subtotal: Earmarked	2 265 897 642	327 867 618	57 383 490	484 364 756	158 371 700	19 464 211	7 216 352	30 547 240	70 804 161	3 421 917 170
Unearmarked contributions										
Interest and other unearmarked revenue (net)								60 019 672		60 019 672
Voluntary contributions – unearmarked								45 583 890		45 583 890
Subtotal: Unearmarked								105 603 562		105 603 562
TOTAL REVENUE	2 265 897 642	327 867 618	57 383 490	484 364 756	158 371 700	19 464 211	7 216 352	136 150 802	70 804 161	3 527 520 732
EXPENSES										
Transportation assistance	354 611 328	12 840 726	2 782 704	64 693 949	11 054 189	798 385	380 342	(459 692)		446 701 931
Medical assistance	33 472 724	32 631 342	116 000	4 292 105	179 639	3 278	792	226 160		70 922 040
Other direct assistance to beneficiaries	544 768 242	29 922 657	10 967 699	90 119 518	15 869 960	306 907	424 809	(330 880)		692 048 912
Implementing partner transfers	168 377 546	8 571 277	10 473 227	20 777 145	14 335 217	84 218	1 574 635	616 080		224 809 345
Contractual services (including on behalf of beneficiaries)	370 470 642	62 286 005	21 845 967	95 179 770	25 767 677	4 469 015	1 600 446	56 025 454	9 310 793	646 955 769
Staff salaries and benefits	475 809 409	108 248 757	17 916 343	146 977 231	57 257 250	8 846 699	2 193 756	132 270 401	62 597 464	1 012 117 310
Travel, subsistence and representation	53 259 739	9 664 477	2 278 124	12 841 069	5 275 934	1 259 180	219 756	10 787 796	1 816 819	97 402 894
Supplies and consumables	119 073 776	24 829 272	2 366 612	17 775 126	8 986 779	487 062	342 208	26 790 079	4 237 088	204 888 002
Depreciation and amortization	9 799 741	3 817 087	343 108	771 571	202 342	7 739	1 495	5 679 461	25 789	20 648 333
Allowance for expected credit loss and provisions								693 831	(2 690 429)	(1 996 598)
Other expenses	1 197 885	388 250	55 123	315 209	48 644	6 780	1 935	2 833 421	291	4 847 538
Transfers between projects	136 594 788	19 086 091	4 097 181	30 241 005	8 472 733	697 348	487 341	(199 676 487)		
TOTAL EXPENSES	2 267 435 820	312 285 941	73 242 088	483 983 698	147 450 364	16 966 611	7 227 515	35 455 624	75 297 815	3 419 345 476

Note: For segments by region, see Note 25: Segment reporting.

SOURCES AND APPLICATION OF OPERATIONAL SUPPORT INCOME FOR THE PERIOD ENDED 31 DECEMBER 2023

I. OPERATIONAL SUPPORT INCOME

	USD		
	2023 Budget (S/32/6)	Actual	Variance
2023 SOURCES			
Project-related overhead			
General overhead	159 900 000	192 369 362	(32 469 362)
Total project-related overhead income	159 900 000	192 369 362	(32 469 362)
Miscellaneous income			
Interest income and other	15 000 000	59 887 814	(44 887 814)
Total miscellaneous income	15 000 000	59 887 814	(44 887 814)
TOTAL SOURCES	174 900 000	252 257 176	(77 357 176)
2023 APPLICATION			
Application of project-related overhead			
Staff and services for Headquarters	39 265 500	39 613 086	(347 586)
Staff and services for Headquarters relating to Internal Governance Framework	1 753 000	1 471 803	281 197
Staff and services for the administrative centres	16 515 500	15 694 448	821 052
Staff and services for the regional offices	30 276 600	27 379 448	2 897 152
Staff and services for country offices with resources mobilization functions	4 494 200	4 910 281	(416 081)
Staff and services for country offices with coordination functions	2 851 500	2 666 812	184 688
Staff and services for the special liaison offices	3 130 300	2 973 179	157 121
Staff and services for country offices	7 267 500	9 136 698	(1 869 198)
African Capacity Building Centre on Migration Management	568 500	563 088	5 412
Global Data Institute (Global Migration Data Analysis Centre and Displacement Tracking Matrix)	2 404 500	1 816 841	587 659
Global activity/support	4 494 600	5 769 406	(1 274 806)
Information technology	7 731 000	16 682 047	(8 951 047)
Staff security	20 624 500	19 957 600	666 900
Unbudgeted activities and structures	5 000 000	25 674 502	(20 674 502)
Maintenance of office premises	1 100 000	1 064 180	35 820
Other staff benefits	5 615 300	2 635 800	2 979 500
United Nations-related cost-sharing fees	1 907 500	1 628 220	279 280
Business Transformation	4 900 000	11 278 808	(6 378 808)
Coverage for unforeseen project shortfalls		1 679 270	(1 679 270)
IOM Development Fund - Line 1	1 400 000	1 400 000	
IOM Development Fund - Line 2	13 600 000	13 600 000	
TOTAL APPLICATION	174 900 000	207 595 517	(32 695 517)
Operational Support Income surplus/(deficit) for the period (on a modified accruals (budgetary) basis)		44 661 659	
Net accrual adjustments		7 891 302	
Operational Support Income surplus/(deficit) for the period (on a full accruals (IPSAS) basis)		52 552 961	

SOURCES AND APPLICATION OF OPERATIONAL SUPPORT INCOME FOR THE PERIOD ENDED 31 DECEMBER 2023 (continued)

II. OPERATIONAL SUPPORT INCOME RESERVE

The Operational Support Income reserve balance at the end of 2023 was USD 108 million (2022: USD 78.3 million), on a modified accruals (budgetary) basis. The balance increased by USD 30 million compared with 2022.

Operational Support Income reserve (in USD)	2023	2022 (restated)
Surplus carried forward, beginning period (modified accrual (budgetary) basis)	78 307 481	65 822 345
Surplus/(deficit) Operational Support Income for the period	44 661 659	25 485 136
Operational Income Reserve drawdown*	(15 000 000)	(13 000 000)
Surplus/(deficit) carried forward at the end of the period (on modified accruals (budgetary) basis)	107 969 140	78 307 481
Accumulated net accruals adjustments	8 061 343	170 042
Surplus/(deficit) carried forward at the end of the period (on full accruals (IPSAS) basis)	116 030 483	78 477 523

* Some of the activities being funded by the approved drawdowns of 2023 and prior years will be completed in the future and consequently USD 29.4 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 Director General authorized the drawdown of USD 12 million from the OSI reserve, as reflected in document S/32/6, to support ongoing activities related to implementation of the Business Transformation initiative, an increase to the working capital for the global pre-positioned stock and an increase to the balance of funds under the Migration Emergency Funding Mechanism. Later in the year, the Director General approved a further investment of USD 3 million through another drawdown to increase global stocks and further enhance IOM's capacity to respond swiftly to emergencies, resulting in a total drawdown of USD 15 million as summarized in the table below.

2023 drawdown allocations	USD
Migration Emergency Funding Mechanism	2 000 000
Business Transformation project (Internal Governance Framework)	5 000 000
Global stocks	8 000 000
Total - 2023 drawdown	15 000 000

- Migration Emergency Funding Mechanism

Over the years, IOM has responded to an increasing number of complex humanitarian crises. In 2023, on top of eight simultaneous Level 3 emergencies, other major crises demanded an elevated IOM response. The Migration Emergency Funding Mechanism has been a valuable tool to provide IOM country offices with initial flexible funding to build up a response when other resources are not immediately available, and it has been instrumental for the delivery of urgent life-saving assistance and protection to migrants and displaced populations most in need. It enables IOM to build its presence rapidly and effectively at the start of a crisis and maintain effectiveness, flexibility and rapid response, which are often required to carry out life-saving interventions.

- Business Transformation project

With the completion of the foundation phase of the project, which established the future business model and requirements, the Business Transformation initiative proceeded into the design phase and the first steps of implementation. An additional allocation of USD 5 million was made to cover the costs of planned activities and to allow the initiative to proceed without interrupting engagement with the systems integration company.

SOURCES AND APPLICATION OF OPERATIONAL SUPPORT INCOME FOR THE PERIOD ENDED 31 DECEMBER 2023 (continued)

- Global stocks

Due to increased humanitarian interventions, the pre-positioning of stock items to be rapidly deployed has become critical. This initial investment of USD 5 million was subsequently complemented by an additional drawdown of USD 3 million to enable IOM to increase the working capital on a cost recovery basis and improve its timeliness and cost-efficiency in delivery of essential supplies to crisis-affected populations.

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 0.1 million (2022: USD 0.7 million) is USD 15 million, as stipulated in Council Resolution No. 1390.

Operational Support Income allocation to IOM Development Fund	2023 USD
Total Line 1	1 400 000
Total Line 2 - for application in 2024	13 600 000
Total Operational Support Income allocation to IOM Development Fund from 2023	15 000 000
Direct voluntary contributions to IOM Development Fund	
Austria (via the Migration Resource Allocation Committee)	39 600
Portugal (via the Migration Resource Allocation Committee)	53 937
Philippines (via the Migration Resource Allocation Committee)	10 000
Online donations	26
Total direct voluntary contributions to IOM Development Fund during 2023	103 563
Total allocation and direct contributions to IOM Development Fund	15 103 563

EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2023

(in US dollars)

	USD		
	Operational programmes	Administrative programme	Total
ASIA AND THE PACIFIC			
Afghanistan	111 062 183		111 062 183
Australia	10 233 946		10 233 946
Bangladesh	88 281 608	288 043	88 569 651
Cambodia	3 355 002	53 430	3 408 432
China	2 553 618		2 553 618
Fiji	1 405 868		1 405 868
India	1 590 280		1 590 280
Indonesia	30 636 970		30 636 970
Iran (Islamic Republic of)	6 634 871		6 634 871
Japan	1 206 290		1 206 290
Kiribati	20 738		20 738
Lao People's Democratic Republic	1 624 542		1 624 542
Malaysia	14 806 604		14 806 604
Maldives	593 098		593 098
Marshall Islands	2 052 681		2 052 681
Micronesia (Federated States of)	14 583 088		14 583 088
Mongolia	1 762 176		1 762 176
Myanmar	14 187 389	96 536	14 283 925
Nauru	35 176		35 176
Nepal	9 172 053	160 438	9 332 491
Pakistan	83 045 720		83 045 720
Palau	599 831		599 831
Papua New Guinea	3 543 696	219 271	3 762 967
Philippines	11 495 669	11 002	11 506 671
Philippines – Administrative Centre	9 597 502	1 302 953	10 900 455
Republic of Korea	1 477 458		1 477 458
Samoa	282 587		282 587
Solomon Islands	2 043 894		2 043 894
Sri Lanka	11 047 394		11 047 394
Thailand	28 307 677		28 307 677
Thailand – Regional Office	7 882 385	1 305 785	9 188 170
Timor-Leste	2 815 659	129 677	2 945 336
Tonga	189 563		189 563
Tuvalu	48 599		48 599
Vanuatu	1 938 773		1 938 773
Viet Nam	12 519 569		12 519 569
TOTAL ASIA AND THE PACIFIC	492 634 157	3 567 135	496 201 292
CENTRAL AND WEST AFRICA			
Benin	1 030 760		1 030 760
Burkina Faso	9 665 373	184 879	9 850 252
Cabo Verde	849 386		849 386
Cameroon	14 209 026		14 209 026
Central African Republic	15 319 713	274 759	15 594 472
Chad	28 551 072	189 522	28 740 594
Congo	62 901		62 901
Côte d'Ivoire	6 681 407		6 681 407
Gabon	365 603		365 603

EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2023 (continued)

(in US dollars)

	USD		
	Operational programmes	Administrative programme	Total
CENTRAL AND WEST AFRICA (continued)			
Gambia	3 855 816		3 855 816
Ghana	14 311 377		14 311 377
Guinea	10 179 034	264 922	10 443 956
Guinea-Bissau	40 639		40 639
Liberia	726 110		726 110
Mali	20 258 222	365 972	20 624 194
Mauritania	4 996 475	190 159	5 186 634
Niger	61 903 588	294 677	62 198 265
Nigeria	76 011 942		76 011 942
Senegal	6 005 750	138 403	6 144 153
Senegal – Regional Office	9 188 424	1 028 677	10 217 101
Sierra Leone	2 667 568		2 667 568
Togo	1 135 260		1 135 260
TOTAL CENTRAL AND WEST AFRICA	288 015 446	2 931 970	290 947 416
EAST AND HORN OF AFRICA			
Burundi	21 533 876	226 605	21 760 481
Djibouti	6 876 107	194 938	7 071 045
Eritrea	256 344	67 064	323 408
Ethiopia	89 490 163	740 572	90 230 735
Kenya	28 905 487		28 905 487
Kenya – Regional Office	13 131 704	1 235 392	14 367 096
Rwanda	16 811 870	148 228	16 960 098
Somalia	98 589 601	271 227	98 860 828
South Sudan	133 719 579	603 083	134 322 662
Uganda	30 787 762	202 672	30 990 434
United Republic of Tanzania	27 318 385	155 080	27 473 465
TOTAL EAST AND HORN OF AFRICA	467 420 878	3 844 861	471 265 739
MIDDLE EAST AND NORTH AFRICA			
Algeria	6 397 675		6 397 675
Bahrain	2 494 207		2 494 207
Egypt	24 368 794		24 368 794
Egypt – Regional Office	7 082 329	838 084	7 920 413
Iraq	124 506 544		124 506 544
Jordan	80 302 553		80 302 553
Kuwait	509 593		509 593
Lebanon	30 342 553		30 342 553
Libya	41 470 088		41 470 088
Morocco	14 964 583		14 964 583
Qatar	62 551 425		62 551 425
Saudi Arabia	1 897 991		1 897 991
Sudan	36 551 423	230 220	36 781 643
Syrian Arab Republic	1 272 031		1 272 031
Tunisia	12 250 539		12 250 539
United Arab Emirates	5 765 227		5 765 227
Yemen	84 806 162		84 806 162
TOTAL MIDDLE EAST AND NORTH AFRICA	537 533 717	1 068 304	538 602 021

EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2023 (continued)

(in US dollars)

	USD		
	Operational programmes	Administrative programme	Total
SOUTHERN AFRICA			
Angola	824 456		824 456
Botswana	462 987		462 987
Comoros	208 944		208 944
Democratic Republic of the Congo	40 622 034		40 622 034
Eswatini	580 071		580 071
Lesotho	1 232 215		1 232 215
Madagascar	973 679		973 679
Malawi	3 806 607	111 319	3 917 926
Mauritius	540 066		540 066
Mozambique	33 372 567	191 768	33 564 335
Namibia	456 684		456 684
South Africa	9 841 602		9 841 602
South Africa – Regional Office	7 897 493	871 975	8 769 468
Zambia	4 698 002	99 808	4 797 810
Zimbabwe	9 896 360	21 438	9 917 798
TOTAL SOUTHERN AFRICA	115 413 767	1 296 308	116 710 075
SOUTH AMERICA			
Argentina	10 671 258		10 671 258
Argentina – Regional Office	2 448 920	741 860	3 190 780
Bolivia (Plurinational State of)	1 307 716		1 307 716
Brazil	9 271 130		9 271 130
Chile	8 712 342		8 712 342
Colombia	67 184 013		67 184 013
Ecuador	25 067 040		25 067 040
Paraguay	2 325 277		2 325 277
Peru	24 343 607		24 343 607
Uruguay	1 340 930		1 340 930
Venezuela (Bolivarian Republic of)	5 449 383		5 449 383
TOTAL SOUTH AMERICA	158 121 616	741 860	158 863 476
CENTRAL AND NORTH AMERICA AND THE CARIBBEAN			
Aruba	225 276		225 276
Bahamas	4 432		4 432
Barbados	611 968	953	612 921
Belize	1 629 840		1 629 840
Canada	2 796 296		2 796 296
Costa Rica	12 982 588		12 982 588
Costa Rica – Regional Office	7 508 259	1 025 286	8 533 545
Cuba	205 935		205 935
Curaçao	212 222		212 222
Dominica	468 918		468 918
Dominican Republic	2 606 717		2 606 717
El Salvador	32 462 137		32 462 137
Grenada	26 343		26 343
Guatemala	28 826 499		28 826 499
Guyana	829 330		829 330
Haiti	21 353 870	402 014	21 755 884
Honduras	10 966 518		10 966 518

EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2023 (continued)

(in US dollars)

	USD		
	Operational programmes	Administrative programme	Total
CENTRAL AND NORTH AMERICA AND THE CARIBBEAN (continued)			
Jamaica	906 166	560	906 726
Mexico	23 731 332		23 731 332
Nicaragua	593 010		593 010
Panama	11 743 616		11 743 616
Panama – Administrative Centre	3 420 495	698 741	4 119 236
Panama – Regional Office	452 839	686 242	1 139 081
Suriname	822 477		822 477
Trinidad and Tobago	2 159 193		2 159 193
USA USRAP Washington	40 213 938		40 213 938
USA Washington, D.C.	11 989 673		11 989 673
IOM Office to the United Nations, New York	3 264 884	993 495	4 258 379
TOTAL CENTRAL AND NORTH AMERICA AND THE CARIBBEAN	223 014 771	3 807 291	226 822 062
EUROPEAN ECONOMIC AREA			
Austria	4 143 059		4 143 059
Belgium	10 301 027		10 301 027
Belgium – Regional Office	22 769 181	1 285 938	24 055 119
Bulgaria	3 663 351		3 663 351
Croatia	340 536		340 536
Cyprus	3 269 852		3 269 852
Czechia	3 906 992		3 906 992
Denmark	1 333 058	301 483	1 634 541
Estonia	916 560		916 560
Finland	5 536 477		5 536 477
France	2 196 306		2 196 306
Germany	40 254 344		40 254 344
Greece	81 055 724		81 055 724
Hungary	4 533 700		4 533 700
Ireland	4 664 674		4 664 674
Italy	13 650 212		13 650 212
Latvia	943 873		943 873
Lithuania	2 126 859		2 126 859
Malta	513 923		513 923
Netherlands (Kingdom of the)	11 939 187		11 939 187
Norway	2 670 604		2 670 604
Poland	29 380 801		29 380 801
Portugal	1 615 298		1 615 298
Romania	11 576 967		11 576 967
Slovakia	8 036 953		8 036 953
Slovenia	106 515		106 515
Spain	4 111 500		4 111 500
Switzerland (Bern)	4 760 024		4 760 024
United Kingdom	7 597 197	309 732	7 906 929
TOTAL EUROPEAN ECONOMIC AREA	287 914 754	1 897 153	289 811 907

EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2023 (continued)

(in US dollars)

	USD		
	Operational programmes	Administrative programme	Total
EASTERN AND SOUTH-EASTERN EUROPE AND CENTRAL ASIA			
Albania	1 768 666		1 768 666
Armenia	1 745 672		1 745 672
Austria – Regional Office	4 167 955	1 235 776	5 403 731
Azerbaijan	1 982 015		1 982 015
Belarus	2 614 889		2 614 889
Bosnia and Herzegovina	22 772 868		22 772 868
Georgia	5 018 559		5 018 559
Kazakhstan	3 518 791		3 518 791
Kyrgyzstan	2 248 606		2 248 606
Montenegro	1 291 419		1 291 419
North Macedonia	3 924 761		3 924 761
Republic of Moldova	25 914 030		25 914 030
Russian Federation	2 279 921		2 279 921
Serbia	6 714 813		6 714 813
Tajikistan	8 566 058		8 566 058
Türkiye	157 293 861		157 293 861
Turkmenistan	389 653		389 653
Ukraine	320 615 401		320 615 401
Uzbekistan	1 321 503		1 321 503
Kosovo*	7 040 659		7 040 659
TOTAL EASTERN AND SOUTH-EASTERN EUROPE AND CENTRAL ASIA	581 190 100	1 235 776	582 425 876
TOTAL FIELD LOCATIONS	3 151 259 206	20 390 658	3 171 649 864
TOTAL GENEVA HEADQUARTERS	206 192 932	49 752 045	255 944 977
GRAND TOTAL ON IOM BUDGETARY BASIS	3 357 452 138	70 142 703	3 427 594 841
Net accrual adjustments	(13 404 477)	5 155 112	(8 249 365)
GRAND TOTAL ON IPSAS BASIS	3 344 047 661	75 297 815	3 419 345 476

* 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 2023.

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 family unit.

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 2023, there were 75,544 movements (2022: 65,494) under the Refugee Loan Fund.

Fund statement for the year ended 31 December 2023

	USD	
	2023	2022
Opening balance at the beginning of the year		
Balance of funds from the United States Government	38 058 562	20 032 389
Balance of funds from the IOM Refugee Loan Fund	311 553	311 553
Opening balance at the beginning of the year	38 370 115	20 343 942
Contributions to the Fund		
Contributions from the United States Government	368 965 000	235 255 201
Contributions from self-payers	-	4 105
Promissory note repayments	22 432 408	24 973 855
Interest income	84 517	49 810
Miscellaneous income	90 102	117 281
Total contributions to the Fund	391 572 027	260 400 252
Transfers from the Fund to operational projects		
Africa	(102 268 647)	(61 279 921)
Middle East	(112 230 589)	(71 093 219)
Latin America and the Caribbean	(49 557 043)	(13 981 810)
North America	(40 507 056)	(54 231 485)
Asia and Oceania	(41 314 978)	(22 747 539)
Europe	(38 847 425)	(18 990 295)
Total transfers from the Fund to operational projects	(384 725 738)	(242 324 269)
Interest paid to the United States Government	(84 517)	(49 810)
Closing balance at the end of the year	45 131 887	38 370 115
Closing balance at the end of the year		
Balance of funds from the United States Government	44 820 334	38 058 562
Balance of funds from the IOM Refugee Loan Fund	311 553	311 553
TOTAL	45 131 887	38 370 115

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 initially paid for by the Loan Fund, but each refugee (or family unit) is required to sign a promissory note for a calculated averaged fare level cost. Six months after the refugees' arrival, they are expected to start paying towards their promissory note loan.

The repayment amounts due under the promissory notes are received by various resettlement agencies on behalf of IOM. The amounts recovered minus operational costs are remitted to IOM and credited to the Loan Fund. Underperforming accounts are referred back to IOM USRAP Office in Irvine, California for further action.

The total value of future repayments 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 since future recoveries depend on 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 repayment performance. A calculation of the average repayment rate as of 31 December 2023 for loans issued in 2010 and later yielded an average 70 per cent repayment rate. This repayment rate is used to project the recoverable value of all notes, including those that were issued in 2023, in the analysis below.

	USD (in millions)	
	Fiscal year* 2023	Fiscal year* 2022
Total loans distributed at the end of the fiscal year	896	804
Total recovered at the end of the fiscal year	578	556
Total outstanding amount at the end of fiscal year	318	248
Estimated total recoverable for the fiscal year	70	53
Estimated remittable to the Loan Fund for the fiscal year	57**	43**

* The figures are for the US fiscal year, which runs from 1 October to 30 September and cover the period since the introduction of the electronic loan tracking system during the 2010 fiscal year. All figures are produced using the regression models of the IOM USRAP Travel Loans Program.

** Estimated recoverable value for the Loan Fund after the blended recovery cost of 82 per cent when repayments received by the IOM USRAP Office in Irvine, California is included.

LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR (OPERATIONAL PROGRAMMES)

Member States	USD			Total
	In-kind contributions	Unearmarked	Earmarked	
Argentina			3 552 104	3 552 104
Australia			58 648 988	58 648 988
Austria		39 600	4 224 238	4 263 838
Bangladesh			15 437 791	15 437 791
Belgium		1 054 384	23 739 503	24 793 887
Belize			33 813	33 813
Bulgaria			730 148	730 148
Cambodia			(5 235)	(5 235)
Canada			213 952 590	213 952 590
Chad			78 925	78 925
Chile			618 844	618 844
China			846 464	846 464
Colombia			12 398 456	12 398 456
Costa Rica	44 782		1 988	46 770
Croatia			47 666	47 666
Cyprus		32 839	2 315 715	2 348 554
Czechia			4 569 419	4 569 419
Democratic Republic of the Congo			18 409 500	18 409 500
Denmark		7 143 920	30 380 397	37 524 317
El Salvador			6 582	6 582
Estonia			151 136	151 136
Ethiopia			37 500	37 500
Finland			11 635 321	11 635 321
France		1 090 513	27 470 054	28 560 567
Germany	74 575		278 827 778	278 902 353
Greece			48 995 835	48 995 835
Guatemala			6 562	6 562
Honduras			(6 839)	(6 839)
Hungary			902 524	902 524
Iceland			1 512 514	1 512 514
Ireland		1 095 290	5 529 868	6 625 158
Italy			40 628 695	40 628 695
Japan			62 194 746	62 194 746
Kazakhstan			50 000	50 000
Latvia			144 182	144 182
Lithuania			320 716	320 716
Luxembourg			1 627 309	1 627 309
Malawi			1 450 000	1 450 000
Malta			430 744	430 744
Marshall Islands			1 222 323	1 222 323
Mexico			64 490	64 490
Mozambique			2 456 938	2 456 938
Netherlands (Kingdom of the)		3 164 557	59 012 685	62 177 242
New Zealand			13 896 290	13 896 290
Nicaragua			5 500	5 500
Niger			713 016	713 016
Norway		4 910 627	46 178 620	51 089 247
Panama			6 582	6 582
Paraguay			(5 963)	(5 963)
Peru			32 358	32 358

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

Member States	USD			
	In-kind contributions	Unearmarked	Earmarked	Total
Philippines		30 000	50 000	80 000
Poland			1 264 506	1 264 506
Portugal		53 937	1 546 450	1 600 387
Republic of Korea		1 000 000	26 896 378	27 896 378
Romania			1 174 041	1 174 041
Serbia			73 167	73 167
Slovakia			1 880 934	1 880 934
Slovenia			48 685	48 685
Somalia			27 500 000	27 500 000
South Africa			160 489	160 489
South Sudan			21 650 567	21 650 567
Spain		760 710	9 171 344	9 932 054
Sweden		3 681 885	23 913 256	27 595 141
Switzerland		1 000 000	25 654 691	26 654 691
Türkiye			843 314	843 314
United Kingdom	661 663	4 126 982	90 700 823	95 489 468
United States of America	216 603	15 235 646	1349 757 051	1365 209 300
Uruguay			50 000	50 000
Vanuatu			2 000	2 000
Total – Member States	997 623	44 420 890	2 577 817 076	2 623 235 589
Prior period adjustments - Member States			3 982 253	3 982 253
NON-MEMBER STATES, AGENCIES AND OTHER				
Non-member States		200 000	20 427 776	20 627 776
European Commission			439 402 532	439 402 532
United Nations organizations and pooled funds	279 806		224 280 173	224 559 979
Private sector	9 532 104		13 325 169	22 857 273
Other organizations	8 434 384	963 000	46 651 035	56 048 419
Total – Non-member States, agencies and other	18 246 294	1 163 000	744 086 685	763 495 979
Prior period adjustments - Non-member States, agencies and others			(1 650 515)	(1 650 515)
Promissory note repayments			22 432 408	22 432 408
Net interest and other income		60 019 672		60 019 672
Refugees, migrants, sponsors and others			193 126 838	193 126 838
Year-end net accrual adjustments of down payments and receivables			(207 925 653)	(207 925 653)
GRAND TOTAL CONTRIBUTIONS	19 243 917	105 603 562	3 331 869 092	3 456 716 571

Note: Contributions from European Union Member States and the European Commission totalled USD 1,038 million (2022: USD 1,083.6 million).

LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR AND PROGRAMME/PROJECT (OPERATIONAL PROGRAMMES)¹

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
MEMBER STATES			
ARGENTINA			
Cooperation and technical support services agreement			2 239 935
Administrative assistance for strengthening the bureau for border technical affairs – Argentina			476 360
Development and implementation of assistance activities to enhance UPCEFE capacities to design, formulate and implement programmes and projects for Río Negro province – Argentina			387 816
Applied technologies to advance documentation processes – Argentina			282 639
Promotion of the documentation of foreigners and structural strengthening at border points and in the regional offices of the provinces of Argentina			100 579
Support for the implementation of the Argentine fund for international cooperation (FO.AR)			64 775
Total: Argentina – Earmarked			3 552 104
AUSTRALIA			
Indonesia: regional cooperation arrangements			17 100 770
Assisted passage, travel and related support for Australian government-funded refugees and special humanitarian programme entrants			13 773 322
Assisted passage, medical and related services for Australian government-funded refugees and special humanitarian programme entrants			7 334 724
Indonesia: regional cooperation arrangements (RCA)			6 860 582
The provision of services in relation to global pre-departure cultural orientation for Australia's refugee and special humanitarian programme clients for 2022–2023			4 087 208
IOM Australia assisted voluntary return and reintegration project (provision of services for the return and reintegration assistance programme)			2 619 421
Administration of the regional support office of the Bali process			1 800 000
Strengthening the capacity to mitigate illegal, unreported and unregulated fishing practices through the introduction of an integrated vessel monitoring system			1 428 317
Prepositioning shelter support: strengthening local resilience through improved disaster preparedness in typhoon-prone, vulnerable communities in the Philippines			1 333 649
Assisted voluntary return and reintegration and capacity-building for well-managed migration in Papua New Guinea – phase IV			566 264
Supporting Bali process member states' efforts to provide return and reintegration services to stranded migrants in 2023			450 000
Equipping families for the benefits of labour mobility in Vanuatu programme			407 431
IOM Australia: assisted voluntary return and reintegration project (provision of services for the return and reintegration assistance programme) – reintegration and service fee payments			355 979
Bali process administration and coordination support project			302 940
Australian government communication campaign to counter people smuggling			243 737
Public information campaign to deter potential irregular maritime migration from Viet Nam to Australia in 2022–23			195 079
6th Bali process meeting of technical experts group on returns and reintegration 2023–2024			131 406
Mekong region: responding to cross-border mobility challenges at points of entry – phase III			103 000
Strengthening government of Pakistan's capacity to combat trafficking in persons			33 145
Support for ASEAN immigration training committee activities in 2023 – net of “for refund”			19 577
Providing global pre-departure cultural orientation services for users of the Australian refugee and special humanitarian programme 2019–2022			10 129
Funds received in 2023 – to be allocated			185
Supporting vulnerable migrants with disabilities in Egypt through health services and awareness sessions on COVID-19-related vaccination – for refund			(24)
Support for ASEAN immigration training committee 2022 activities – for refund			(4 213)
Marshall Islands: creating access to real essentials for women (CARE nan Kora) – for refund			(5 146)
Voluntary return support and reintegration assistance programme for Bali process member states (2021–22) – for refund			(10 258)
Drought response and mitigation in the Marshall Islands – for refund			(23 669)
Supporting integrated approaches to identity and border management in Afghanistan – for refund			(464 567)
Total: Australia – Earmarked			58 648 988

¹ Issued without formal editing.

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
AUSTRIA			
Unearmarked income		39 600	
IOM Libya storm Daniel resilience, recovery and reconstruction plan in Libya (Sept 2023 – Sept 2024)			2 157 497
Voluntary contribution from the government of Austria for the IOM country office in Austria			1 260 400
Assisted voluntary return of migrants from Austria – net of “for refund”			568 042
WIR IV: workshops on integration and encounters			164 253
RESTART III: support for the Austrian return system and the reintegration of voluntary returnees in Afghanistan			92 243
ASYL-TRAIN II – training for Austrian migration and asylum stakeholders			57 485
Seconded staff – Kenya			22 299
Strengthening the health capacities in Greek reception and identification centres – for refund			(97 981)
Total: Austria – Unearmarked and earmarked		39 600	4 224 238
BANGLADESH			
Health and gender support project for Cox's Bazar district			12 994 633
Asian development bank support for continuation of the COVID-19 health response			1 810 000
Recovery and advancement of informal sector employment (RAISE): reintegration of returning migrants			633 158
Total: Bangladesh – Earmarked			15 437 791
BELGIUM			
Unearmarked income		1 054 384	
Enhancing resilience and recovery through area-based support in Ukraine			10 764 262
Assisted voluntary return from Belgium 2023			5 001 001
Sustainable water supply system recovery for upstream communities affected by the Kakhova dam breach			2 157 497
Increasing sustainability of reintegration support through combined and tailored interventions			2 086 726
Reintegration assistance from Belgium in 2023			1 369 844
Assisted voluntary return from Belgium (REAB) 2022			576 427
O-REMIT: Offer cost-effective alternatives for remittances and opportunities for investment of savings			429 645
Resettlement programme with the government of Belgium from Türkiye, Lebanon, Jordan, Rwanda, the Niger and Egypt in 2022			419 950
Youth empowerment for the consideration of human rights of candidates for irregular migration or potential victims of trafficking in Mali			269 107
Management of accommodation centres for Ukrainian refugees arriving in Ghent, Belgium			177 225
Funds received in 2023 – to be allocated			159 405
Junior professional officer – Mali			134 839
Community policing without borders			127 758
CONEX IOM project 2022			61 557
Improving operational and strategic capacities for effective border management in Tanganyika province in the Democratic Republic of the Congo			26 693
Project RAHA : report hate – rapporteur la haine			19 694
Improving operational and strategic capacities for effective border management in Kwango province in the Democratic Republic of the Congo			15 868
Migration of African talents through capacity-building and hiring			3 164
Awareness-raising and information for safety and empowerment for all in Albania (ARISE-ALL) – for refund			(3 371)
Reintegration assistance from Belgium 2022 – net of “for refund”			(14 262)
Management of accommodation centres for Ukrainian refugees arriving in Ghent, Belgium – net of “for refund”			(43 526)
Total: Belgium – Unearmarked and earmarked		1 054 384	23 739 503
BELIZE			
Executive secretariat of the regional conference on migration			22 020
Reserve fund of the regional conference on migration for the assisted voluntary return of regional migrants in situations of vulnerability in Central America and the Dominican Republic			11 793
Total: Belize – Earmarked			33 813

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
BULGARIA			
Support for asylum-seekers in Bulgaria			394 700
Training and counselling for legal migrants and persons seeking/granted international protection – Bulgaria			128 198
Increasing the awareness and tolerance of Bulgarian society and migrant communities in Bulgaria			70 431
Information and counselling for voluntary return			57 772
Provision of integration support to asylum-seekers and beneficiaries of international protection in Bulgaria			53 419
Provision of social and psychological support to asylum-seekers in Bulgaria including identification and support of vulnerable groups			39 505
Legal counselling and interpretation services for asylum-seekers in Bulgaria			8 319
Strengthening the capacity of national institutions and non-governmental organizations in the field of asylum – Bulgaria			3 767
Awareness-raising for labour mobility to Bulgaria – for refund			(25 963)
Total: Bulgaria – Earmarked			730 148
CAMBODIA			
Strengthening detection and management of active cases of tuberculosis among Cambodian cross-border migrants – for refund			(5 235)
Total: Cambodia – Earmarked			(5 235)
CANADA			
Canadian refugees resettlement travel (formally known as Canadian warrant program) - reimbursable costs project			77 034 894
Support to IOM for Canada's resettlement activities globally			70 321 200
Pre-departure medical services for Canada-bound refugees			16 125 280
Canadian orientation abroad			6 493 812
Improving migration governance and access to services for displaced Afghans in Pakistan and Central Asia			5 122 463
IOM – Ukraine Kakhovka dam – 2023			3 714 710
Türkiye earthquake humanitarian response			3 641 661
IOM – Afghanistan – CAP 2023			3 510 717
Empowering women and girls affected by migration and forced displacement in El Salvador, Guatemala and Honduras			2 731 245
Strengthening social cohesion and civil society capacity within the Cox's Bazar district of Bangladesh			2 403 496
Supporting Iraqi national efforts for enhanced implementation of the national strategies on the prevention of violent extremism			1 940 872
Global assistance for irregular migrants – Ghana			1 498 296
Everyone counts – inclusive data for stability and development			1 490 313
IOM – Libya floods response – 2023			1 481 481
Canada-India migration initiative			1 478 128
Protection and assistance for Haitian women and child migrants in situations of vulnerability			1 412 325
Strengthening government capacities on migration management and supporting the regularization of Venezuelan refugees and migrants in the Latin America and Caribbean region			1 364 710
Ethical recruitment for safe and regular labour migration in Mexico			1 239 340
Supporting global displacement tracking matrix capacity to advance internal displacement data			1 139 818
Strengthening national policing capacity in the Republic of Moldova			1 108 647
Strengthening border management and security in Mali and the Niger through capacity-building for border authorities and enhanced dialogue with border communities			991 370
Supporting the government of Kenya in the implementation of advance passenger information and passenger name record systems			907 529
Strengthening border management and security practices at points of entry in the Aqaba governorate			851 123
Administrative support to the non-IOM affiliated health care provider panel sites providing pre-departure medical services to refugees on behalf of immigration, refugees, and citizenship Canada			836 960
Provision of onward transportation assistance to vulnerable South Sudanese returnees affected by the crisis in the Sudan			742 942
Strengthening migration management in Pakistan			728 332
Costa Rica: integration of migrants through regularization and access to employment in Costa Rica			665 188
Northern Mozambique protracted displacement: facilitating durable solutions through an evidence-based approach			440 205

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
CANADA (continued)			
Response to humanitarian needs – analysis and assessment – joint intersectoral analysis framework (JIAF) 2022–2023			406 427
Strengthened border management to promote cross-border mobility and counter transnational crimes			364 166
Strengthening capacity of the ministry of expatriates' welfare and overseas employment to deliver gender-responsive integrated services for safe and regular migration			364 166
Strengthening regional cooperation on migration governance through support to the regional conference on migration (RCM)			340 186
Global assistance for irregular migrants			232 524
Special support for families in situations of vulnerability – phase II			225 225
Whole of Syrian Arab Republic protection against sexual exploitation and abuse – CAP 2023/2024			185 460
MAINSTREAM: integrating fair and ethical recruitment practices migration governance policies in the Philippines			144 224
Enhancing capacities and frameworks to collect data and evidence on migration, the environment and climate change in Mexico			118 760
Executive secretariat of the regional conference on migration			79 490
Strengthening the capacity of Sri Lanka's border risk assessment centre (BRAC)			51 929
Strengthening border security to combat transborder crimes and extreme violence in Cambodia – phase II			11 229
Funds received in 2023 – to be allocated			8 498
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			3 249
Total: Canada – Earmarked			213 952 590
CHAD			
Operational and logistical support to COVID-19 vaccination campaign			78 925
Total: Chad – Earmarked			78 925
CHILE			
Ibero-American programme to strengthen South–South cooperation in Chile			618 844
Total: Chile – Earmarked			618 844
CHINA			
Seconded staff			283 602
Junior professional officer – Pakistan			147 894
Junior Professional Officer – Cambodia			145 889
Junior professional officer			143 482
Junior professional officer –Thailand			125 597
Total: China – Earmarked			846 464
COLOMBIA			
Cadastre Colombia multipurpose project			2 815 664
Mauyauma special harmonization programme for social and economic reincorporation with a differential ethnic and gender approach in Colombia			2 059 007
Advocacy on public policy for victims and strengthening the implementation of planning tools and the development of territorial actions, for the comprehensive reparation of victims in Colombia.			1 689 054
Territorialization of public policy for victims of armed conflict for the construction of total and integral peace – phase IV			1 227 529
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			1 091 219
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			649 351
Implementation of the “early reintegration model in productive environments” with former FARC-EP members in Colombia – phase VI			605 504
Implementation of the social dialogue strategy to promote the engagement of different local actors within the framework of the public policy for a sustainable and just energy transition in Colombia.			555 060
Implementation of territorial agendas for youth in peace program (ATJP) for preventing recruitment and for the promotion of healthy coexistence and reconciliation			545 559
Strengthening of rural educational institutions of Bogota as key scenarios for peacebuilding, promotion of pacific coexistence, reconciliation, and non-repetition			421 979
Reconciliation and peace-building actions in Bogotá D.C.			366 355

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
COLOMBIA (continued)			
Comprehensive reintegration for improving the quality of life of communities within the framework of the PDET roadmap in Colombia and CONPES document 3931			165 393
Colombia: technical assistance for individual productive projects – phase II – net of “for refund”			148 981
Cultural transformation in Bogotá for the promotion of a culture of peace, reconciliation and non-repetition.			117 520
Promotion of the labour inclusion of migrants, returnees and host communities in Colombia			86 051
Strengthening the institutional offer for Colombians abroad and their diasporic communities, to enhance their contribution to sustainable development			56 229
Preventing trafficking in persons and supporting comprehensive assistance to victims and investigation and prosecution of the crime in Colombia			16 147
Contribute to socioeconomic stabilization of returned Colombia population and strengthen migration governance to improve access to the returnee institutional offer – for refund			(863)
TEJIÉNDONOS: Strategy for strengthening the social fabric of victims’ communities in Colombia, in the process of return, relocation and local integration – for refund			(65 179)
Strategies for community psychosocial rehabilitation and comprehensive health care in Colombia – for refund			(152 104)
Total: Colombia – Earmarked			12 398 456
COSTA RICA			
In-kind contributions	44 782		
Executive secretariat of the regional conference on migration			1 005
Reserve fund of the regional conference on migration for the assisted voluntary return of regional migrants in situations of vulnerability in Central America and the Dominican Republic			983
Total: Costa Rica – Earmarked	44 782		1 988
CROATIA			
Assisted voluntary return – Croatia			47 666
Total: Croatia – Earmarked			47 666
CYPRUS			
Unearmarked income		32 839	
Operation of semi-independent living units for unaccompanied children in Cyprus			1 518 193
Operation of semi-independent living units for unaccompanied migrant children			797 522
Total: Cyprus – Unearmarked and earmarked		32 839	2 315 715
CZECHIA			
Building cohesive communities in Dnipropetrovsk oblast			1 136 880
Assisted voluntary return and reintegration assistance to migrants in Tunisia			1 135 365
Consolidating the reintegration achievements of Senegalese returned migrants through integrated support to micro and small enterprises – phase II			1 069 684
Assisted voluntary return and reintegration – Czechia – net of “for refund”			647 713
Supporting unaccompanied migrant children at the Greek borders through protection assistance (MERIMNA II – protection)			579 777
Total: Czechia – Earmarked			4 569 419
DEMOCRATIC REPUBLIC OF THE CONGO			
Strengthening cross-sectoral capacity for disease surveillance, epidemic preparedness and response at designated points of entry along mobility corridors			18 409 500
Total: Democratic Republic of the Congo – Earmarked			18 409 500
DENMARK			
Unearmarked income		7 143 920	
Enhancing resilience and recovery in Mykolaiv			8 317 545
Support for voluntary return and monitoring of migration flows in the Niger			3 617 946
Global programme: enhancing readmission and legal identity capacity (RELICA)			3 311 165
Danish contribution to the migrant protection, return and reintegration in North Africa (MPRR-NA) programme			2 894 356
Western Balkans integrated border management facility			2 164 887
Western Balkans readmission capacity-building facility			2 164 887
Western Balkans return and reintegration programme – phase II			1 960 642
Western Balkans: joint actions against the smuggling of migrants and trafficking in persons			1 302 207
Increasing border management capacities at the eastern borders of Türkiye			1 128 185

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
DENMARK (continued)			
Somalia: enhanced capacity of immigration fraud detection units, passport enrolment centres, regional offices and border posts			1 072 961
Forging a greener peace in the Hirshabelle state of Somalia			840 526
Enhancing border management capacities in Tunisia to strengthen border security and respond to irregular migration along the Central Mediterranean route			748 561
Strengthening the capacity of national border management agencies to address irregular migration and uphold the rights of migrants in Lebanon			709 260
Strengthening the capacity of the government of Pakistan to counter trafficking in persons and the smuggling of migrants			438 830
Funds received in 2023- to be allocated			293 600
Junior professional officer – Egypt			109 875
Strengthening migration data and coordination mechanisms for improved migration governance in Ethiopia			4 244
Strengthening the sphere of protection for victims of trafficking and vulnerable migrants in Egypt while preventing irregular migration and human trafficking – for refund			(152)
Enhancing air border data systems in Nigeria – phase II – for refund			(11 756)
Support for strengthening migration management in the Niger (DANIDA II) – for refund			(17 080)
Resettlement programme with the government of Denmark from Rwanda to Denmark under the 2021 resettlement quota – net of “for refund”			(61 762)
Support for assisted voluntary return and reintegration from the Western Balkans – for refund			(150 823)
Technical assistance to develop the capacity of the government of the Sudan on immigration and border management – for refund			(457 707)
Total: Denmark – Unearmarked and earmarked		7 143 920	30 380 397
EL SALVADOR			
Executive secretariat of the regional conference on migration			5 510
Reserve fund of the regional conference on migration for the assisted voluntary return of regional migrants in situations of vulnerability in Central America and the Dominican Republic			1 072
Total: El Salvador – Earmarked			6 582
ESTONIA			
Voluntary assisted return and reintegration program from Estonia			74 976
Supporting live-saving services in north-west Syrian Arab Republic			54 585
Consolidation of humanitarian and recovery efforts through high-quality data aggregation and evidence-based programming			21 575
Total: Estonia – Earmarked			151 136
ETHIOPIA			
Providing consultancy services in addressing woreda needs, including conflict, climate and capacity assessment			37 500
Total: Ethiopia – Earmarked			37 500
FINLAND			
Providing support to the government of Finland for resettlement and family reunification of beneficiaries of international protection with their family members (2023–2024)			3 631 961
Fostering the health and protection of vulnerable migrants transiting Egypt, Libya, Morocco, the Sudan, Tunisia and Yemen – phase III			2 714 375
MIDA FINNSOM phase III – health and education			2 407 002
Assisted voluntary return and reintegration programme for international protection applicants and other migrant groups in Finland (2023)			1 502 221
MIDA FINNSOM phase V – Institutionalizing health sector development through temporary returns of Somali diaspora health professionals			1 110 340
Local economic recovery for women and conflict-affected populations in Iraq			1 062 699
Finland's pre-departure orientation programme 2023			509 269
Junior professional officer – Burkina Faso			110 772
Finland: pre-departure orientation programme 2021–2022 – for refund			(102 906)
Providing support to the government of Finland for resettlement and family reunification of beneficiaries of international protection with their family members (2022–2023) – net of “for refund”			(403 332)
Assisted voluntary return and reintegration programme for international protection applicants and other migrant groups in Finland – 2022 – for refund			(907 080)
Total: Finland – Earmarked			11 635 321

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
FRANCE			
Unearmarked income		1 090 513	
Promoting climate efficient services			7 633 588
Providing vulnerable migrants in Tunisia with assistance and Voluntary return and reintegration			5 302 227
French resettlement scheme 2023			4 978 875
Enhancing the food security, nutrition, and resilience of vulnerable populations in north-west Syrian Arab Republic			2 141 328
Addressing critical food insecurity and malnutrition of returnees from the Sudan in South Sudan			1 095 290
Strengthening the capacity of national border management and search and rescue services to address irregular migration from Lebanon			1 090 513
Regional migrant response plan for the Horn of Africa and Yemen			1 090 513
Improving migrants-centered policies, frameworks, and evidence based-operations in response to climate change impacts on human mobility in Arab States in Western Mediterranean and wider Arab region.			817 884
West and Central Africa: addressing multisectoral protection needs of people on the move in the Mediterranean route II			817 884
Targeted support for repatriated Iraqi families from Al Hol to Jeddah 1 rehabilitation centre in Iraq			545 256
Enhancing access to life-saving health care for internally displaced persons in Yemen			545 256
Providing tailored post-arrival assistance and sustainable reintegration to returnees in the Bolivarian Republic of Venezuela			545 256
Junior professional officer			176 624
Manage human mobility in the context of climate change, environmental degradation and disasters in Togo			157 563
Junior professional officer			151 582
Junior professional officer			143 482
Enhancing support for migrants with health needs returning from France to Georgia - pilot project			89 586
Junior professional officer			77 420
Voluntary transfer to France and post-arrival assistance for Ukrainian nationals and third-country nationals stranded in the Republic of Moldova			34 911
Funds received in 2023 - to be allocated			29 672
2022 Career development round table in Paris			5 359
Social and economic reintegration of migrants in Mauritius - provision of social reintegration services - AVRRO OFII Lot 1			3 675
Social and economic reintegration of migrants in Mauritius: provision of economic reintegration services (business creation) - AVRRO OFII lot 3			1 696
Supporting displaced populations in the North-West and South-West regions of Cameroon through the implementation of the displacement tracking matrix - for refund			(42)
CARE + - France - net of "for refund"			(223)
Refugee resettlement assistance for the government of France - net of "for refund"			(5 121)
Total: France - Unearmarked and earmarked		1 090 513	27 470 054
GERMANY			
Providing life-saving humanitarian assistance and protection support to vulnerable conflict-affected people in Ukraine and neighbouring countries			53 443 157
Hromada reconstruction and empowerment facility (HREF)			51 267 263
Reintegration and emigration programme for asylum-seekers in Germany/government-assisted repatriation programme in 2023			25 499 271
Supporting the multisectoral humanitarian response in north-west Syrian Arab Republic			24 305 206
Supporting the establishment of a humanitarian programme for Africa 2023			12 761 503
StarthilfePlus 2023/2024 - enhanced reintegration assistance for voluntary returnees from Germany			11 044 728
Providing refugee resettlement assistance to the government of Germany (resettlement to Germany) in 2023			8 541 426
Coastal states stability mechanism (CSSM)			7 582 815
Germany: humanitarian admission of refugees from Türkiye in 2023			5 351 043
Livelihood +: economic integration of internally displaced people and persons affected by conflict			5 340 340
Enhancing peace and security measures in Somalia through support for rehabilitation and reintegration pillars of the national programme			5 339 030
Humanitarian assistance for migrants in situations of vulnerability in Yemen			5 304 481
Housing for internally displaced persons (IOM) III			4 934 210
Support for a family assistance programme facilitating family reunion for refugees and persons eligible for subsidiary protection in Germany			4 930 164

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
GERMANY (continued)			
Establishment of the global emergency response programme 2023			4 840 464
Contributing to the economic recovery of Iraq through employment creation and revitalization of local economies – phase V			4 785 656
Housing for internally displaced persons			4 746 835
Contribute to the economic recovery for Iraq through employment creation and revitalization of local economies – phase IV			4 367 389
Enhancing Ukrainian resilience through strengthened psychosocial support capacity for veterans			4 254 881
Better migration management – phase III			4 077 253
Small and medium-sized enterprise boost: economic integration of internally displaced people and business recovery to mitigate the COVID-19 crisis			3 253 337
Contributing to the economic recovery of Iraq through employment creation and revitalization of local economies – phase II			3 253 337
Contributing to the economic recovery of Iraq through employment creation and revitalization of local economies – phase III			3 253 337
Addressing urgent humanitarian needs of internally displaced persons and returnees in Iraq			3 250 642
Supporting community policing and transitional justice to promote stabilization in Iraq (phase IV) – net of “for refund”			2 946 035
Addressing the return and reintegration of Iraqis with perceived affiliation to Islamic State of Iraq and the Levant (ISIL) – phase II			2 916 478
Enhanced water resources management in communities of internally displaced persons			2 122 399
Niger community cohesion initiative (NCCI) – net of “for refund”			1 714 622
Advancing IOM's global data institute: Improved humanitarian assistance through enhanced displacement data and risk reduction around migration, environment and climate change – net of “for refund”			1 573 867
Support for returning refugees and internally displaced persons			1 532 171
Promoting cross-border cooperation for crisis prevention and strengthening state structures in West Africa in order to establish or ensure stability in fragile border regions			1 527 827
Advancing IOM'S global data institute: disaggregating migration data by sex to leave no one behind			1 365 687
Strengthening community engagement and policing and integrated border management in Cabo Delgado in Mozambique, and Mtwara in the United Republic of Tanzania			1 347 241
Better migration management programme – phase II			1 218 566
Addressing urgent humanitarian needs of internally displaced persons (IDPs) and returnees in Iraq			1 096 491
Providing humanitarian admission assistance to the state of Berlin in 2024 and 2025			1 053 862
Shaping the future of northern Chad by enhancing security and stability			1 016 964
ZIRF counselling 2023 – virtual return and reintegration counselling			940 740
Preparing Syrian Arab Republic post-conflict transition			822 368
Information portal on voluntary return and reintegration – 2023			775 305
Support for pandemic preparedness in the East African Community region			768 369
Transformation of the German REAG/GARP programme: Further development of the online application module – 2023			630 100
State admission programme of Brandenburg for beneficiaries of international protection with specific protection needs from Jordan to Germany in 2023–2024			578 921
Expanding Burundi's humanitarian, early recovery and emergency response for vulnerable displaced populations			550 661
Improving the socioeconomic integration of vulnerable host community members and mobile populations in Libya through youth employment one stop shops (YESS)			425 392
Return and reintegration programmes in Germany: joint networking platform 2023			344 054
Support for the sustainable reintegration of Moroccans returning from Germany			265 584
ZIRF counselling 2023 – individual return-related inquiries			217 497
IOM information and return counselling centre Berlin – 2023			201 016
Preparatory measures for the transformation of the REAG/GARP project – 2023			178 160
Junior professional officer – Chad			165 609
Junior professional officer – Germany			150 496
Nigeria: strengthening reintegration for returnees – phase II			148 068
Junior professional officer			144 602
Junior professional officer – Malawi			126 552
IOM information and return counselling centre Rhineland-Palatinate – 2022 – net of “for refund”			111 518
ZIRF counselling 2023 – country fact sheets			103 106
Junior professional officer – Belgium			86 774
In-kind contributions	74 575		
Improving outreach activities on return and reintegration in Germany 2023–25			61 763

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
GERMANY (continued)			
Model project for complementary pre-integration measures for beneficiaries of protection in resettlement and humanitarian admission programs for their integration in Germany			60 307
IOM information and return counselling centre Bremerhaven – 2023			19 217
Providing humanitarian admission assistance to the state of Berlin in 2022 – for refund			(3 672)
IOM information and return counselling centre Bremerhaven – 2022 (2nd half-year) – for refund			(5 261)
ZIRF counselling 2022 – Country fact sheets – for refund			(6 214)
IOM information and return counselling centre Berlin – 2022 – for refund			(6 739)
Junior professional officer – Germany – for refund			(9 335)
Promoting safe and regular migration in Algeria using social media and digital communication – for refund			(11 287)
Enhancing migrant community stabilization and cohesion in Egypt, Morocco and Algeria and countries of return (year 3) – for refund			(14 755)
Junior professional officer – for refund			(26 086)
Voluntary returnees as messengers – phase III – for refund			(32 365)
Supporting peace, security and stability in northern regions of South Sudan by strengthening border management capacities and inclusive community engagement – for refund			(41 481)
ZIRF counselling 2022 – Individual return-related inquiries – for refund			(43 903)
Improving outreach activities on assisted voluntary return and reintegration in Germany 2022 – for refund			(62 730)
ZIRF counselling 2022 – Virtual return and reintegration counselling – for refund			(63 464)
Information portal on voluntary return and reintegration – 2022 – for refund			(65 704)
State admission programme (Brandenburg) for refugees with specific protection needs travelling from Jordan to Germany 2021–2022 – for refund			(148 293)
Supporting community policing and stabilization in Iraq – year 2 – for refund			(224 217)
Return and reintegration programmes in Germany: joint networking platform 2022 – for refund			(272 667)
Humanitarian admission of refugees from Türkiye to Germany 2021 – for refund			(520 647)
Support for former national staff of German organizations in Afghanistan – for refund			(713 040)
Support for a family assistance programme facilitating family reunions for refugees and persons eligible for subsidiary protection in Germany – for refund			(917 649)
Reintegration and emigration programme for asylum-seekers in Germany – government-assisted repatriation programme, 2021 – for refund			(1 313 917)
Providing refugee resettlement assistance to the government of Germany (resettlement to Germany) – for refund			(2 356 740)
REAG/GARP 2022: Reintegration and emigration programme for asylum-seekers in Germany – government-assisted repatriation programme – for refund			(4 489 710)
StarthilfePlus 2021 – enhanced reintegration assistance for voluntary returnees from Germany – for refund			(4 858 503)
Total: Germany – Earmarked	74 575		278 827 778
GREECE			
HELIOS – Hellenic integration support for beneficiaries of international protection			31 837 850
Implementation of assisted voluntary returns including reintegration measures and operation of the open centre in the prefecture of Attica for voluntary return applicants – Greece			5 146 485
Emergency accommodation facilities			4 783 211
Promotion of the integration of the refugee population into the labour market			2 654 368
IOM shelters: Supporting and protecting unaccompanied migrant children in Greece			1 613 500
Unaccompanied migrant children accommodation centre: Thessaloniki			541 472
Unaccompanied migrant children accommodation centre: Ilion			463 291
Establishment of emergency accommodation facilities for unaccompanied migrant children			436 206
Unaccompanied migrant children accommodation centre: Kypseli I			393 797
Unaccompanied migrant children accommodation centre: Kypseli II			393 797
Unaccompanied migrant children accommodation centre: Patras			377 389
Enhancing the social integration of third-country nationals and their awareness, through capacity-building on crisis management			354 469
Total: Greece – Earmarked			48 995 835
GUATEMALA			
Executive secretariat of the regional conference on migration			5 500
Reserve fund of the regional conference on migration for the assisted voluntary return of regional migrants in situations of vulnerability in Central America and the Dominican Republic			1 062
Total: Guatemala – Earmarked			6 562

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
HONDURAS			
Strengthening capacity to provide assistance to returnee children at the Belén care centre for migrant families and children in Honduras – phase III – for refund			(6 839)
Total: Honduras – Earmarked			(6 839)
HUNGARY			
Hungarian assisted voluntary return, reintegration and information programme			483 607
Information and awareness-raising campaign in Hungary against human trafficking			319 094
Comprehensive return and reintegration programme for victims of trafficking			60 451
Enhancing social and economic inclusion opportunities for displaced people fleeing Ukraine to Hungary			39 372
Total: Hungary – Earmarked			902 524
ICELAND			
Providing support to the government of Iceland for resettlement and family reunification (2022–24)			788 108
Assisted voluntary return and reintegration support to migrants in Iceland			724 406
Total: Iceland – Earmarked			1 512 514
IRELAND			
Unearmarked income		1 095 290	
Responding to the mental health and psychosocial support needs of international protection applicants in Ireland			1 221 251
Assisted return and reintegration programme for international protection applicants – migrants in situations of vulnerability in Ireland (2023)			798 584
Multisectoral emergency response to internally displaced persons and host communities in northern Mozambique – phase III			665 188
Assistance with the administration of applications for temporary protection in Ireland			609 227
Voluntary assisted return and reintegration programme for migrants in situations of vulnerability (I-VARRP)			604 959
Global migration media academy – phase II			426 894
Prevention of and raising awareness about gender-based violence against migrants and minority groups			412 178
IOM cultural mediation support to the international protection office			248 823
Providing refugee resettlement assistance to the government of Ireland in 2020–2022			217 728
Assisted return and reintegration programme (VARRP) 2022			139 432
Assisted return and reintegration programme for migrants in situations of vulnerability (I-VARRP)			111 514
Supporting the registration of Ukrainian nationals entering Ireland			74 090
Total: Ireland – Unearmarked and earmarked		1 095 290	5 529 868
ITALY			
Assistance to vulnerable and exposed migrants in the Niger – phase III (AVENIR III)			4 107 338
Multisectoral support for vulnerable mobile populations and communities in Libya – phase III			3 755 365
Enhancing response mechanisms and assistance of migrants in situations of vulnerability in Tunisia			3 253 337
Addressing irregular migration and protecting the rights and well-being of migrants and refugees in Lebanon			2 195 341
Strengthening migration and border management capacities in Bosnia and Herzegovina			2 168 891
Alt caporalato due: Actions for legality and labour protection – dignity, equality and equity			2 032 740
Provision of critical support to Afghan refugees and migrants in the Islamic Republic of Iran			1 869 262
Migration and development initiatives: voluntary contribution from Italy 2020			1 814 301
Improved protection and assistance to vulnerable migrants in the Niger			1 762 115
Protection and assistance to victims of trafficking and unaccompanied and separated children in Morocco			1 615 926
Promoting intraregional labour migration for local development in West African countries – migration for development programme			1 599 124
Boosting youth employment in the south and east of Libya through skills enhancement and livelihood opportunities			1 349 392
Action to support the capacity-building of national stakeholders and the access to protection for migrants in situations of vulnerability in Egypt			1 333 333
Reinforcing the capacity of the Mauritanian government to protect children on the move and victims of trafficking			1 288 937
Migration as a resource: mobilizing the Tunisian diaspora and stabilization of disadvantaged communities in Tunisia mobi-TRE – phase II			1 086 694

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
ITALY (continued)			
Supporting a human rights-based response to cross-border movements to Libya (focus on the Tunisia/Libya border situation)			1 067 236
CIVIT: strengthening the operational capacities of relevant Ivorian authorities for migration and border management			1 056 866
Strengthening the economic empowerment of youth in two high-departure areas (Kayes and Segou) in Mali			950 153
Strengthen counter-trafficking and children protection system capacities and enhance protection interventions for children on the move and victims of trafficking in Tunisia			754 126
Strengthening protection in North Africa through regional coordination and knowledge			670 247
Draft the future! Towards a diaspora forum in Italy			657 174
SAWA: towards equitable access to quality education and health services in Egypt for women, children and other members of migrant and host communities in situations of vulnerability			653 083
Promoting rights-based solutions for migrants in situations of vulnerability through a migrant resource and response mechanism in eastern Libya			653 061
Providing direct assistance to smuggled migrants and victims of trafficking			533 618
I.S.IDE. – immediate support to identification and registration at border and immigration offices in Italy			429 185
Su.pr.eme. Italia: southern Italy against the labour exploitation and marginalization of migrants			347 464
Funds received in 2023 – to be allocated			347 384
ALT caporalato: promoting regular and safe employment of migrant workers in Italy			289 836
Protection and assistance of victims of trafficking from the Bolivarian Republic of Venezuela – phase II			213 447
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			184 557
Capacity-building for the prefecture of Naples			179 112
Direct assistance to returned migrants and victims of trafficking in the Niger – phase II			158 969
Junior professional officer – Ghana			157 054
Measures for the protection and socioeconomic empowerment of Ukrainian women temporarily residing in Italy			102 469
Junior professional officer			71 481
Y-med blue economy: facilitating skills circulation between Libya and Italy in the fisheries sector			48 246
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			28 815
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 – for refund			(12 241)
Intra-European solidarity: voluntary relocation of migrants landing in Italy to other European countries – for refund			(12 965)
Assisted voluntary return and reintegration for migrants in situations of vulnerability in southern Algeria – for refund			(41 655)
Mobi-TRE – migration as a resource: involvement of the Tunisian diaspora for the stabilization of disadvantaged communities in Tunisia – for refund			(90 123)
Total: Italy – Earmarked			40 628 695
JAPAN			
Promoting shelter upgrade and community building in Bhasan Char and Cox's Bazar district			6 012 777
Addressing the needs of migrants in situations of vulnerability within the humanitarian, development and peace nexus in Thailand			5 092 592
Improving human security through community-based, community-led solutions in conflict-affected repatriation areas in Ukraine and strengthening consular services of Ukraine			3 881 188
Strengthening community policing activities			3 741 749
Supporting conflict-affected communities in the Far North, Northwest and Southwest regions of Cameroon through resilience-building and reconciliation			3 250 000
Provision of life-saving assistance to displaced populations in Ethiopia			2 500 000
Emergency humanitarian support for earthquake-affected populations in Türkiye			2 500 000
Project for protection and assistance for vulnerable people			2 323 897
Provision of life-saving assistance and stabilization support to conflict- and drought-affected communities in Somalia			2 291 895
Enhancing the border management capacity of the government of the Gambia to promote peace, stability and security			2 241 079
Promoting safe return and stability for displaced persons and communities in Iraq			2 100 000
Cross-border post-arrival humanitarian assistance to undocumented Afghan migrants from the Islamic Republic of Iran and Pakistan			2 000 000
Emergency grant aid in response to the flood disaster in the Eastern part of Libya			2 000 000

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
JAPAN (continued)			
Multisectoral support to enhance integration of Ukrainians and third-country nationals in Poland			1 979 592
Enhanced humanitarian assistance and access to health care for crisis-affected populations in the Diffa and Tahoua regions			1 500 000
Out-of-site camp management recovery support for internally displaced persons and host communities affected by cyclones Batsirai and Emnati			1 388 888
Strengthening the humanitarian response to crisis-affected populations in Czechia			1 372 611
Strengthening migration management systems for enhanced border security in Rwanda			1 194 206
Emergency life-saving non-food item, water, sanitation and hygiene support to earthquake-affected populations in north-west Syrian Arab Republic			1 000 000
Additional emergency grant aid in response to the earthquake in the Syrian Arab Republic			1 000 000
Emergency grant aid in response to the flood disaster in southern Ukraine			1 000 000
Emergency grant aid for humanitarian assistance in the Sudan			1 000 000
Emergency grant aid in response to the earthquake in western Afghanistan			1 000 000
Strengthening the humanitarian response to crisis-affected populations in Hungary			926 583
Providing humanitarian assistance among the most drought-affected communities and supporting resilience-building			909 250
COVID-19 response: improving water, sanitation and hygiene access in public facilities in the Federated States of Micronesia			870 370
Enhancing primary and emergency health care for internally displaced populations, migrants and conflict-affected host communities			807 407
Support the capacities of the Jordanian armed forces to provide urgent trauma care at the north-east border area			747 478
COVID-19 response: improving water, sanitation and hygiene access in public facilities in the Marshall Islands			611 111
Enhancing humanitarian support to vulnerable and conflict-affected communities and local authorities in the Republic of Moldova			588 000
Addressing the immediate needs of people fleeing the war in Ukraine			525 000
Emergency grant aid in response to the cyclone in Myanmar and Bangladesh			500 000
Assistance for conflict-affected Ukrainians and third-country nationals residing in Romania			454 805
Responding to urgent needs arising from forced displacements in northern and central Mali			450 000
MIDA experts placement – phase IV			337 559
Direct assistance and early adaptation support for persons affected by the crisis in Ukraine living in Bulgaria			311 231
Humanitarian assistance for Mauritanian returnees, migrants, and host communities in Hodh Ech Chargui			300 000
Refugee resettlement programme			221 620
Seconded staff – Egypt			170 516
Assisted voluntary return and reintegration programme			166 401
Improving the protection and socioeconomic integration of migrants in situations of vulnerability in Morocco			151 500
Junior professional officer – Egypt			139 647
Junior professional officer – United States of America			139 647
Junior professional officer – Mozambique			139 647
Junior professional officer			139 647
Junior professional officer – Greece			134 544
Junior professional officer – Cameroon			121 456
Junior professional officer – Rwanda			110 790
Return and reintegration assistance for trafficked victims in Japan			98 735
Junior professional officer – Sudan			77 107
Junior professional officer – Philippines			64 082
Bali process website support project			8 500
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 – for refund			(15 937)
Enhancing integrated national capacity to respond to COVID-19 in Burundi – for refund			(100 000)
Provision of humanitarian assistance to returning undocumented Afghans and support for the return of qualified Afghans from the Islamic Republic of Iran – for refund			(282 424)
Total: Japan – Earmarked			62 194 746
KAZAKHSTAN			
Supporting the government of Kazakhstan in the identification and application of best international practices in migration policymaking			30 000
Funds received in 2023 – to be allocated			20 000
Total: Kazakhstan – Earmarked			50 000

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
LATVIA			
Continuation of voluntary return and reintegration assistance in Latvia: 2019–2022 – net of “for refund”			144 182
Total: Latvia – Earmarked			144 182
LITHUANIA			
Migration information centre: “I choose Lithuania” 2023 – net of “for refund”			281 439
European migration network: national contact point for Lithuania 2023–2025			50 218
Assisted voluntary return and reintegration for third country nationals in Lithuania – for refund			(10 941)
Total: Lithuania – Earmarked			320 716
LUXEMBOURG			
Migrant women protection in Central America and the Dominican Republic: building resilience and preventing gender-based violence – phase II			1 050 375
Assisted voluntary return and reintegration from Luxembourg 2022–2024			409 080
Training on interculturality and empathy			90 678
Assisted voluntary return for European Union stranded migrants in Luxembourg			50 136
Family assessment of unaccompanied minor children in Luxembourg			27 040
Total: Luxembourg – Earmarked			1 627 309
MALAWI			
Supporting the government of Malawi in strengthening migration management through expansion of the migration information and data analysis system (MIDAS)			800 000
Facilitating cross border mobility and small-scale cross border trade through implementing a mobile border pass system along Mozambique/Malawi borders			650 000
Total: Malawi – Earmarked			1 450 000
MALTA			
Assisted voluntary return and reintegration in the country of origin – RESTART VI – Malta			378 406
Supporting live-saving services in north-west Syrian Arab Republic			43 908
Preventing sexual and gender-based violence against migrants and strengthening support for victims (PROTECT) – Hungary			7 995
Funds received in 2023 – to be allocated			435
Total: Malta – Earmarked			430 744
MARSHALL ISLANDS			
Installation and commissioning of the emergency communications network and associated training			1 022 789
Community engagement for the Marshall Islands national adaptation plan			199 534
Total: Marshall Islands – Earmarked			1 222 323
MEXICO			
Executive secretariat of the regional conference on migration			56 300
Reserve fund of the regional conference on migration for the assisted voluntary return of regional migrants in situations of vulnerability in Central America and the Dominican Republic			8 190
Total: Mexico – Earmarked			64 490
MOZAMBIQUE			
A health system strengthening approach to tackling occupational health challenges by migrant workers: integrating occupational and migrant health into national health system (no.3)			2 020 000
Cyclones Idai and Kenneth emergency recovery and resilience project			218 576
Cyclones Idai and Kenneth emergency recovery and resilience project			218 362
Total: Mozambique – Earmarked			2 456 938
NETHERLANDS (KINGDOM OF THE)			
Unearmarked income		3 164 557	
Cooperation on migration and partnerships to achieve sustainable solutions (COMPASS)			22 710 070
Return and emigration assistance from the Netherlands (REAN) 2022–2024			5 005 916
SRHR: HIV knows no borders – South Africa – phase II			3 787 848
Strengthening resilience of Afghan nationals and host communities in Pakistan through multisectoral interventions			3 134 467

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
NETHERLANDS (KINGDOM OF THE) (continued)			
Comprehensive protection programme for vulnerable migrant populations and host communities in Morocco			2 848 101
Providing refugee resettlement assistance to the government of the Kingdom of the Netherlands in 2023			2 803 502
Bor flood risk management project			2 777 809
Towards an integrated response to migrants' and host communities' most pressing needs in accessing services, durable protection, and assistance in the borderlands of the Niger			2 668 090
Strengthening Tunisia's capacities to respond to urgent protection needs of migrants			2 637 131
Restoring the environment and strengthening resilience of Rohingya refugees and host communities in Cox's Bazar			2 403 751
Strengthening access to legal identity and addressing cross-border human trafficking In Iraq			2 215 190
Strengthening protection services through assisted voluntary return and reintegration for vulnerable and stranded migrants in Algeria			2 109 705
Assisted voluntary return and reintegration from the Kingdom of the Netherlands 2022 – 2024 – reintegration			1 825 008
Nabadgelinta Soomaaliya Project			1 500 000
Funds received in 2023 – to be allocated			1 140 624
Supporting national and local action to prevent violent extremism in Iraq			1 052 197
Enhancing community stabilization in wider Lake Chad basin			996 999
Kingdom of the Netherlands flexible mechanism fund (2023–2024) – unity in transition: towards community-led triple nexus programming in Unity state			640 341
Strengthening government and civil society capacity to prevent violent extremism in Iraq			548 182
Supporting unaccompanied migrant children at the Greek borders through protection assistance (MERIMNA II – complementary support)			440 044
Nigerian immigration service – training strategy implementation – phase II			437 552
DNA sample collection support for the Dutch immigration and naturalization service for family reunification (2023–2024)			405 478
Assisted voluntary return and reintegration from the Kingdom of the Netherlands 2022 – 2024 – return			302 373
Promoting sustainable reintegration for Iraqi nationals returning from abroad			266 809
Junior professional officer – Ethiopia			142 264
Junior professional officer – Niger			132 125
Junior professional officer			123 601
Junior professional officer			98 442
SAMEN: strengthened assistance for migrant empowerment in the Netherlands			29 344
Supporting Türkiye's capacity to develop evidence-based policies in migration management			26 160
Post-arrival orientation in Bahrain with the labour market regulatory authority			21 563
Research on human trafficking in Mali			7 484
Junior professional officer			339
Awareness-raising and information for safety and empowerment for all in Albania (ARISE-ALL) – for refund			(3 371)
Migrants as messengers – phase II – Senegal – for refund			(8 144)
DNA sample collection support to Dutch immigration and naturalization service for family reunification – for refund			(62 707)
Strengthening Mongolia's efforts to prevent and respond to human trafficking – for refund			(76 866)
Trusted sources: promoting evidence-based prevention efforts to reduce trafficking in persons – for refund			(128 209)
Connecting diaspora for development (CD4D 2) through knowledge transfer and entrepreneurship – for refund			(151 954)
Assisted voluntary return and reintegration from the Kingdom of the Netherlands – phase II: 2018–2020 – for refund			(199 305)
Assisted voluntary return and reintegration from the Kingdom of the Netherlands – phase III			(263 246)
Providing refugee resettlement assistance to the government of the Kingdom of the Netherlands – 2022 – net of “for refund”			(1 407 073)
Return and emigration assistance from the Kingdom of the Netherlands (REAN) 2018–2020 – net of “for refund”			(3 924 949)
Total: Netherlands (Kingdom of the) – Unearmarked and earmarked		3 164 557	59 012 685
NEW ZEALAND			
Pacific climate change migration and human security programme – phase II			4 924 575
Provision of resettlement assistance for the New Zealand refugee quota programme			4 867 542
Provision of offshore pre-migration health activities for the New Zealand refugee quota programme			2 915 997
Labour standards on fishing vessels			1 188 176
Total: New Zealand – Earmarked			13 896 290

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
NICARAGUA			
Executive secretariat of the regional conference on migration			5 500
Total: Nicaragua – Earmarked			5 500
NIGER			
Project to support economic development in the Kawar region – Niger			713 016
Total: Niger – earmarked			713 016
NORWAY			
Unearmarked income		4 910 627	
IOM flash appeal for Ukraine and neighbouring countries 2022 – Norway			15 709 938
Regional migration response plan for the Horn of Africa and Yemen			3 594 213
Pathways to durable solutions: fostering peaceful coexistence and sustainable reintegration for IDPs in Iraq – net of “for refund”			3 255 461
Norway's contribution to the crisis response plan for Somalia			2 795 899
Durable solutions – Wau town project			2 695 660
Providing refugee resettlement assistance to the government of Norway in 2023			2 500 000
Providing refugee resettlement assistance to the government of Norway in 2022			1 581 039
Voluntary assisted return programme			1 477 365
Life-saving emergency assistance for disaster-affected populations in Türkiye			1 436 231
Community stabilization for conflict-affected communities in northern Mozambique			1 334 485
Protection of vulnerable migrants with special emphasis on empowering women in the context of migration in Central Asia			934 929
Addressing the humanitarian, protection and health needs of undocumented returnees at the borders and longer-term needs of returnees and IDPs in key provinces of high return			931 966
Provision of displacement-related data and health and protection assistance for mobile populations in Democratic Republic of the Congo			931 966
Norway's contribution to the RMRP			931 966
Yemen: multisectoral crisis response 2023			931 966
Improving the protection of migrants in situations of vulnerability in Ethiopia through tailored direct assistance and referrals			925 672
Combating modern slavery in mining sites in North Kivu and South Kivu provinces			839 955
Addressing mixed migration flows in the Western Balkans			802 585
Project 7: enhancing human and operational capacities of Somalia's immigration authorities			796 036
Cultural orientation programme for Norway-bound refugees			671 801
New approach to building a participatory and inclusive marketplace for sustainable energy solutions			376 137
Generating renewable and innovative designs for displacement (GRID) – net of “for refund”			284 903
Improving menstrual hygiene management for Rohingya women and girls in Cox's Bazar			180 941
Strengthening access to neonatal care among the displaced population in Borno state, Nigeria			180 937
Closing the loop on waste management in displacement settings using sustainable procurement and innovative finance			179 292
Project 6 of enhancing human and operational capacities of Somalia's immigration authorities			25 892
Funds received in 2023 – to be allocated			12 394
Awareness-raising on trafficking in persons and protection risks for staff and Ukrainian refugees at reception centres – for refund			(2 235)
Afghanistan: post-arrival reception and reintegration assistance – phase III – for refund			(14 113)
Providing refugee resettlement assistance to the government of Norway in 2022 – for refund			(29 638)
Voluntary assisted return programme – net of “for refund”			(42 075)
Pilot study and assistance to improve the sustainability of returnee reintegration in Algeria – for refund			(52 948)
Total: Norway – Unearmarked and earmarked		4 910 627	46 178 620
PANAMA			
Executive secretariat of the regional conference on migration			5 510
Reserve fund of the regional conference on migration for the assisted voluntary return of regional migrants in situations of vulnerability in Central America and the Dominican Republic			1 072
Total: Panama – Earmarked			6 582
PARAGUAY			
Paraguay: improving migration management through building human and structural information and communication technology capacity – for refund			(5 963)
Total: Paraguay – Earmarked			(5 963)

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
PERU			
Promoting and undertaking technical cooperation actions among developing countries			32 358
Total: Peru – Earmarked			32 358
PHILIPPINES			
Unearmarked income		30 000	
Funds received in 2023 – to be allocated			50 000
Total: Philippines – Unearmarked and earmarked		30 000	50 000
POLAND			
Funds received in 2023 – to be allocated			407 529
Enhancing the effectiveness of the voluntary return mechanism			344 413
Voluntary return and reintegration assistance – Poland			342 395
ACTIVATOR WLKP: supporting migrant integration in Wielkopolska province			140 027
Supporting the integration of returning migrants – continuation and complementation			30 142
Total: Poland – Earmarked			1 264 506
PORTUGAL			
Unearmarked income		53 937	
Assisted voluntary return and reintegration – ARVoRE VIII			1 026 249
Funds received in 2023 – to be allocated			426 463
Mainstreaming human rights standards at administrative detention centres – Portugal			104 745
Promoting well-managed labour migration to Portugal			57 595
Joint complementary mechanism for sustainable reintegration in Brazil – Portugal			33 975
Fostering integration by addressing health equity – phase II			33 617
Fostering integration by addressing health equity – Portugal – for refund			(35 655)
Assisted voluntary return and reintegration of migrants from Portugal – net of “for refund”			(25 968)
Assisted voluntary return and reintegration – phase VI – Portugal			(74 571)
Total: Portugal – Unearmarked and earmarked		53 937	1 546 450
REPUBLIC OF KOREA			
Unearmarked income		1 000 000	
Community-led solution for inclusive socioeconomic resilience towards sustainable peace in conflict-affected areas in Ethiopia			4 165 000
United Nations joint programme to strengthen inclusive social cohesion and economic resilience in the Abyei administrative area			3 910 895
A comprehensive counter-trafficking programme to address human trafficking in Bangladesh			2 595 000
Local economic recovery in conflict-affected areas in Iraq			2 400 000
Promoting integration opportunity and community resilience for refugees, migrants and host communities, through actions focusing on the humanitarian-development-peace nexus.			1 600 396
Strengthening local governance for sustaining peace in two PDET subregions in Colombia			1 506 766
Funds received in 2023 – to be allocated			1 300 000
Improving the governance, protection and economic resilience of communities located at the border between Haiti and the Dominican Republic			1 113 852
Community stabilization through durable return solutions, governance and livelihood development in the Lake Chad region			1 079 200
Support for internally displaced persons and returnees in Afghanistan			1 000 000
Strengthening national and community resilience to disaster and displacement risks in Fiji			930 000
Revitalization of the Kahriz water supply system to enhance rural development for internally displaced communities in Azerbaijan			759 000
Water for peace in Yemen: strengthening the role of women in water conflict resolution and resource management across the humanitarian, development and peace nexus			560 396
Strengthening resilience against disaster- and climate change-related fragility in the Solomon Islands			540 000
Supporting environment restoration efforts and strengthening resilience of vulnerable host communities in Cox’s Bazar			500 000
Post-earthquake recovery efforts in Türkiye			500 000
Multisectoral humanitarian assistance to drought-affected displaced communities in Marsabit and Isiolo in Kenya			400 000
Strengthening humanitarian assistance to internally displaced persons in Somalia through improved targeting and monitoring			400 000
Enhancing community resilience in conflict and disaster affected communities in Myanmar			302 175
Seconded staff			292 752

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
REPUBLIC OF KOREA (continued)			
Capacity-building on humane and gender-inclusive immigration and border management in ASEAN member states			229 709
Supporting the integration of Venezuelan refugees and migrants into Peruvian host communities through socioeconomic interventions			220 594
Supporting peaceful, safe, sustainable reintegration support for returning migrants and host communities in Zimbabwe impacted by the non-renewal of the Zimbabwe exemption permit (ZEP)			187 481
Junior professional officer – Germany			110 099
Operational capacity-building support for the Republic of Korea disaster relief team reserve workforce			102 000
Healthcare support to the returned Vietnamese migrant women and children for their reintegration.			95 879
Refugee resettlement to the Republic of Korea			75 000
Technical coordination support to maintain the KOICA partnership in Viet Nam for the reintegration programme			26 001
Readiness and operational capacity-building support for the Republic of Korea national emergency response workforce – for refund			(5 817)
Total: Republic of Korea – Unearmarked and earmarked		1 000 000	26 896 378
ROMANIA			
Resettlement programme with the government of Romania from Jordan, Lebanon, Türkiye and Egypt in 2023 (STARRT V)			460 128
InterACT – active participation and integration of migrants in Romania (2023)			394 568
InterACT+: active participation and integration of migrants in Romania (2020–2022)			184 606
Assisted voluntary return and reintegration (AVRR) programme in Romania 2022–2023			70 233
Resettlement programme with the government of Romania from Jordan, Lebanon and Türkiye in 2021–2022 (STARRT IV) – phase II			54 126
Western Balkans integrated border management facility (WBIBM)			10 977
Partnership support for trafficked children in Ghana			(32)
Online project contribution			(72)
Resettlement programme with the government of Romania from Jordan, Lebanon and Turkey in 2021 and 2022 (STARRT IV) – phase I – for refund			(493)
Total: Romania – Earmarked			1 174 041
SERBIA			
Support to the Serbian commissariat for refugees and migration to manage mixed migration at the national and local level – phase II			73 167
Total: Serbia – Earmarked			73 167
SLOVAKIA			
Migration information centre to support integration of migrants in Slovakia – phase X			1 124 081
IOM migration information centre – supporting the labour mobility and integration of migrants under the recovery and resilience plan of Slovakia – net of “for refund”			487 553
Assisted voluntary return			151 061
Health support to displacement and war-affected communities in Zaporizhzhia oblast			107 296
Rent contribution			10 943
Total: Slovakia – Earmarked			1 880 934
SLOVENIA			
Mozambique: improving access to clean water, sanitation and hygiene in Cabo Delgado			48 685
Total: Slovenia – Earmarked			48 685
SOMALIA			
Second additional financing of Somalia urban resilience project phase two (SURP-II AF2)			18 000 000
Delivery of emergency drought impacts recovery response for the Somali urban resilience project phase two II (SURP-II) in Mogadishu, Garowe and Baidoa municipalities			8 000 000
Urban water supply and sanitation project in Kismayo and Baidoa			1 500 000
Total: Somalia – Earmarked			27 500 000
SOUTH AFRICA			
Funds received in 2023 – to be allocated			160 489
Total: South Africa – Earmarked			160 489

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
SOUTH SUDAN			
Enhancing community resilience and local governance project – phase II (ECRP II)			16 650 567
Emergency assistance to conflict-affected population through cash-based interventions in South Sudan			5 000 000
Total: South Sudan – Earmarked			21 650 567
SPAIN			
Unearmarked income		760 710	
Humanitarian response for Venezuelan migrants and refugees in Colombia, Ecuador, Peru and the Bolivarian Republic of Venezuela – phase IV			3 128 371
Support for the implementation of the resettlement programme in Spain in 2024 and extension of the program for 2023			1 921 025
Implementation of projects in the thematic areas of resettlement, assisted voluntary return and reintegration, labour mobility and social inclusion			1 814 301
Overcoming barriers: supporting the personal and professional development of displaced individuals in Costa Rica			539 374
Funds received in 2023 – to be allocated			377 562
Supporting integrated border management in Latin America (EUROFRONT)			311 372
Community-based psychosocial support for migrant women, women, and youth at risk of irregular migration in El Salvador and Honduras			309 740
MATRIZ III: strengthening the value of migrant associations in Spain			213 447
GEFMES IV – Support to the Spanish authorities in the management of the migratory flows to Spain			161 812
MIGRATING GLANCES III: ethical communication on migration in the media			160 086
MICCA II: Support to the Spanish authorities in the implementation of circular migration programmes			160 086
Contribution from Spain for the operation of the IOM country office in Spain			75 365
Situation of the immigrant population in Spanish rural areas and their contribution to rural development – Spain – for refund			(1 197)
Total: Spain – Unearmarked and earmarked		760 710	9 171 344
SWEDEN			
Unearmarked income		3 681 885	
Labour, employment and mobility actions of the AU–ILO–IOM joint programme on labour migration governance for development and integration in Africa (JLMP lead project)			3 612 160
Providing support to the government of Sweden for the resettlement and family reunification of beneficiaries of international protection with their family members (2022–2023) – net of “for refund”			3 531 259
Prevention of trafficking in persons and other protection risks of conflict-affected people in situations of vulnerability of all genders and ages in Ukraine and neighbouring countries			2 761 414
Strengthening the resilience of disaster-affected communities through durable solutions in the Oromia and Somali regions of Ethiopia			2 342 346
Collaboration in supporting the accelerated implementation of free movement of persons in Africa			1 287 120
WeBelong phase II: regional migration and development program contributing toward the Sida 2021-2025 regional strategy for Latin America and the Caribbean			1 147 228
Addressing the vulnerability of migrants, returnees, and host communities along the Eastern corridor through humanitarian, protection, resilience-building and development-oriented support			1 108 238
Promoting durable solutions to displacement-affected populations in Tanganyika province			930 146
Enhancing a rights-based approach to return, readmission and reintegration in Somalia			920 471
Strengthening return and reintegration management and addressing irregular migration in Lebanon			920 471
Supporting sustainable reintegration in Iraq			920 471
Payment of reintegration cash support to returnees from Sweden (2023)			876 268
ASIA: enhancing corporate responsibility in eliminating slavery and trafficking (CREST) in Asia – Viet Nam			736 377
Migration, business and human rights in Asia: promoting corporate responsibility and migrant worker’s rights in global supply chains			573 614
Program to strengthen the comprehensive system of truth, justice, reparation and non-repetition (SIVJNR)			483 045
Development and institutionalization of the joint intersectoral analysis framework (JIAF) 2020–2021			396 751
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			390 924
Assisted voluntary return and reintegration for victims of trafficking and foreign citizens in prostitution in Sweden (AVRRTiPP) – phase IX			372 772
Junior professional officer – Chad			219 042

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
SWEDEN (continued)			
Junior professional officer – Kosovo*			167 912
Junior professional officer – Costa Rica			163 267
Strengthening the evidence-based migration response through enhanced data collection on displaced persons from Ukraine in Sweden			75 000
Leaving no one behind: helping countries to report on SDG indicators by migratory status – phase II			45 867
Understanding migration dynamics between Uzbekistan and Sweden			30 000
Implementation of the AU–ILO–IOM–ECA joint programme on labour migration governance for regional integration and development – for refund			(12 202)
Seconded staff – net of “for refund”			(33 795)
Scaling up coordinated protection, and promotion and reinforcement of human rights for citizens and vulnerable groups, including internally displaced persons, in Zimbabwe – for refund			(52 910)
Total: Sweden – Unearmarked and earmarked		3 681 885	23 913 256
SWITZERLAND			
Unearmarked income		1 000 000	
Strengthening the resilience of disaster-affected communities through durable solutions in the Oromia and Somali regions of Ethiopia			2 608 214
Strengthening the humanitarian response to crisis-affected populations in countries affected by the Ukraine crisis			2 166 847
Catalytic actions for the AU–ILO–IOM–UNECA joint programme on labour migration governance for development and integration in Africa			2 120 835
Poverty reduction through safe migration, skills development and enhanced job placement in Cambodia, Lao People's Democratic Republic, Myanmar and Thailand (PROMISE) – phase II			1 980 000
Country office – IOM Switzerland (Bern): Coordinating office for migration activities on behalf of the main donor, the Swiss state secretariat for migration (SEM)			1 882 252
Funds received in 2023 – to be allocated			1 712 329
Return counselling and assistance for voluntary return from the Swiss federal asylum centres (RAZ)			1 171 789
Supporting community stabilization through better livelihoods and stronger communities in Kanem, Bahr el Gazel, and Batha			904 200
Reintegration assistance from Switzerland (R.A.S.)			764 560
Enhancing migration governance through evidence-based programming and strengthened capacities of authorities in Kosovo*			663 717
Supporting socioeconomic inclusion efforts for refugees from Ukraine in selected European Union member states			588 369
Development of the international recruitment integrity system (IRIS) – phase III			568 855
I.S.IDE. (II phase) – Immediate support for identification and registration of asylum-seekers at border and immigration offices in Italy			568 781
Governance of labour migration in South and South-east Asia (GOALS)			508 752
Missing migrants project: supporting policy, programming and advocacy aimed at addressing issues linked to migrant deaths and disappearances			459 936
Enhancing Ethiopia's migration data collection and management capacity through the installation of the migration information and data analysis system (MIDAS)			424 328
Swiss repat-IOM-movements (SIM)			419 585
Promoting sustainable reintegration of return migrants through a holistic approach to migration management in Georgia			369 000
Facilitating durable solutions for and recovery of displacement-affected communities in the Somali region			357 542
Supporting unaccompanied migrant children at the Greek borders through shelter (MERIMNA II – shelter)			334 448
Supporting the government and civil society of Ukraine to develop a consultative platform for victims of human rights violations and increase capacity for the development of reparations mechanisms			315 772
Strengthening capacities and partnerships for migration management in Serbia			302 319
Libya: promoting rights-based solutions for migrants in situations of vulnerability Libya through the migrant resource and response mechanism and support for the passport authority			300 000
Swiss REPAT – IOM movements programme			286 482
Promoting rights-based solutions for migrants in situations of vulnerability through a migrant resource and response mechanism in Tripoli, Libya – phase II			263 918
Prevention and response to trafficking in people and mental health and psychosocial concerns in north-eastern Nigeria – phase II			260 000
Assisted voluntary return and reintegration programme in Morocco: strengthening the pre-departure and reintegration continuum			247 500

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

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
SWITZERLAND (continued)			
Provision of protection services and assisted voluntary return and reintegration for vulnerable and stranded migrants in Algeria – net of “for refund”			232 467
Facilitating sustainable reintegration of voluntary returnees through business support in Nigeria – phase V			219 219
Effective migration governance for the sustainable return and reintegration of Georgian citizens			215 285
Seconded staff			208 000
Global migration data portal – phase V – timely and responsive data for stronger migration policy			206 000
Africa migration report 2023			190 000
Return and reintegration assistance programme for migrants under the foreigner law in the canton of Vaud – phase XV			182 077
Georgia: addressing drivers of health-related migration to Switzerland			171 038
Mapping migrant presence and needs: providing evidence to better protect migrants in Jordan and Lebanon			159 000
Promoting durable solutions to support conflict-affected persons to overcome displacement-related needs in Kirkuk			157 895
Undocumented Afghan returnees			152 102
Assisted voluntary return and reintegration capacity-building for the government of the Gambia			146 054
Mainstreaming human rights into immigration and border management			134 591
Assisted voluntary return and reintegration from the Canary Islands			122 905
Voluntary return assistance and protection of stranded migrants in the United Republic of Tanzania			120 000
Support institutions and communities to build an open and inclusive society in Kosovo *			107 100
Assisted voluntary return and reintegration assistance for victims of trafficking and cabaret dancers who have been exploited in Switzerland			100 000
Swiss anti-trafficking week 2023			87 892
Enhancing border management capacity for border officials			81 297
Myanmar: IOM community resilience project in Rakhine state			54 289
Provision of integrated services to promote social cohesion through the Adana migrant coordination and harmonization centre			51 311
Connecting and engaging migrants through the MigApp mobile platform – phase II			44 984
Developing an action plan for the implementation of Nigeria's national policy on internally displaced persons			32 000
Logistical support to the Swiss election observer group to the European Union election observation mission for the general elections in Zimbabwe – 2023			24 981
Logistical support to the Swiss election observer group to the European Union election observation mission for the general elections in Nigeria 2023			23 439
Photo exhibition: thirtieth anniversary of IOM Switzerland			22 805
Voluntary return and reintegration for migrants in in situations of vulnerability – contribution of Switzerland 2			22 500
Strengthening and promoting consular support for stranded migrants in Libya			20 000
Swiss return information fund			20 000
Nigeria: Promoting resilience and sustainable livelihoods for returned migrants and unemployed youth through community-based reintegration			20 000
Georgia: sustainable reintegration and community revitalization pilot initiative in communities of return in Guria region			19 502
Enhancing land border management information systems in Nigeria – Seme Border			19 358
Missing migrants project: data, research and capacity-building on migrant deaths and disappearances worldwide			18 725
Return and reintegration assistance programme for migrants under the foreigner law in the canton of Vaud – phase XIV			11 512
Strengthening the cross-border cooperation and border management capacities of North Macedonia			11 173
Logistical support to the Swiss election observer group to the European Union election observation mission for the general elections in Lebanon – 2022			4 555
Country office – IOM Switzerland (Bern): coordinating office for migration activities on behalf of the main donor, the Swiss state secretariat for migration (SEM)			(23)
Supporting the training and professional integration of vulnerable youth and migrants in Guinea – for refund			(292)
Return counselling and assistance for voluntary return from the Swiss federal asylum centres – for refund			(1 024)
Facilitating sustainable reintegration of voluntary returnees through business support in Nigeria (2021–2023) – phase IV – for refund			(30 936)

* 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)
SWITZERLAND (continued)			
Support for Swiss pre-departure orientation programme (PDCH VI) – for refund			(92 489)
Resettlement programme with the government of Switzerland from Lebanon, Egypt and Türkiye in 2022-2023, phase VII – for refund			(184 931)
Total: Switzerland – Unearmarked and earmarked		1 000 000	25 654 691
TÜRKIYE			
Improvement of customs enforcement capacity			843 314
Total: Türkiye – Earmarked			843 314
UNITED KINGDOM			
Unearmarked income		4 126 982	
Addressing urgent humanitarian, protection and health needs at Afghanistan's borders with the Islamic Republic of Iran and Pakistan and ensuring support for returnees and internally displaced persons			14 359 113
IOM Ukraine crisis response plan 2023			11 421 320
IOM appeal – Ukraine and neighbouring countries			8 474 576
United Kingdom resettlement scheme and mandate resettlement scheme			6 727 619
Rapid stabilization support to Somalia			6 104 186
Afghan citizens resettlement scheme pathway 3 (ACRS P3)			3 970 066
Life-saving and transitional support to refugees and host communities in Cox's Bazar district, Bangladesh			3 913 755
Nabadgelinta Soomaaliya Project			3 033 980
Life-saving and transitional support for refugees and host communities in Cox's Bazar, Bangladesh			2 867 995
Strengthening rehabilitation and community-based reintegration processes in Nigeria, with a regional approach			2 596 118
Reducing vulnerabilities of displaced communities through durable solutions programming in Somalia – Danwadaag			2 520 259
Somalia: Enhancing peace and community stabilization by supporting rehabilitation and community-based reintegration of men and women formerly associated with armed groups			2 337 063
Enhancing cross-border cooperation on border management and counter-trafficking between the Niger and Nigeria – Niger			2 333 958
Humanitarian assistance to conflict-affected households in Greater Upper Nile, South Sudan			2 304 366
Labour mobility and regional integration for safe, orderly and humane labour migration in East and the Horn of Africa: better regional migration management phase II			2 183 182
Life-saving and transitional support to refugees and host communities in Cox's Bazar district, Bangladesh			1 699 029
Tackling modern slavery in Viet Nam			1 660 519
Humanitarian response in Cabo Delgado, Mozambique – phase III			1 655 834
Afghan citizens resettlement scheme pathway 2 (ACRS P2)			1 655 308
United Kingdom resettlement scheme (UKRS) and mandate resettlement scheme (MRS) – net of “for refund”			1 116 255
Strengthening rehabilitation and community-based reintegration processes in Nigeria, with a regional approach – phase II			870 673
Emergency drought response through provision of integrated water, sanitation and hygiene (WASH) promotion services			745 342
Solar solutions to support civilian resilience	661 663		56 040
Building peace and stability in Iraq (BPSI)			636 943
Provision of emergency shelter, non-food item and water, sanitation and hygiene support to flood-affected populations in Pakistan			634 518
Promoting safe migration to the United Kingdom for nationals from Kyrgyzstan, Tajikistan and Uzbekistan			465 377
Humanitarian assistance to conflict-affected households in Greater Upper Nile, South Sudan			427 196
Climate resilience against trafficking and exploitation (CREATE)			408 332
Addressing climate migration root causes in the Kurdistan region of Iraq			381 122
Support for institutions and communities to build an open and inclusive society in Kosovo*			349 433
Support for evidence-based migration management in the Western Balkans			308 929
Institution- and community-strengthening for peacebuilding and stabilization in Colombia			298 546
Strengthening resilience against climate-related security risks in conflict-prone communities in Mindanao, Philippines			224 515
IOM immigration advice capacity support to local authorities in Scotland			213 065
Multisectoral support to return and reintegration of migrants in Iraq			192 961

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

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
UNITED KINGDOM (continued)			
Afghan citizens resettlement scheme pathway 3 (ACRS P3)			192 742
Supporting safe and orderly migration from Kyrgyzstan and Tajikistan to the United Kingdom			182 337
Supporting stability in Iraq through transitional justice mechanisms and the provision of services to Yazidi and other survivors of conflict-related sexual violence			174 043
CSSF East Africa: northern Mozambique–southern United Republic of Tanzania – building resilience against violent extremism			132 030
Supporting vulnerable individuals to access the European Union settlement scheme			131 195
Strengthening border management capacities in Armenia			129 076
Facilitating partnerships between Uzbek and British stakeholders on organized labour recruitment schemes for seasonal workers to the United Kingdom			117 574
Moving towards sustainable approaches to the prevention of violent extremism in the Western Balkans – phase V			114 687
Public–private partnerships: facilitating legal pathways for the international labour force in Türkiye			113 230
Improving the evidence base on intentions, awareness and decision-making on irregular migration in Lebanon			93 863
Strengthening capacities of key stakeholders and communities to prevent trafficking in persons in illegal mining areas in Brazil			75 094
Supporting migrants in situations of vulnerability repatriated to Haiti			60 533
Emergency protection-sensitive responses and solutions for migrants in situations of vulnerability and Ukrainian refugees in Belarus			50 000
Assessing the vulnerabilities of migrant domestic workers in Bahrain			47 162
Support for victims of human trafficking to receive psychosocial assistance			47 124
Addressing humanitarian needs of migrants in situations of vulnerability and refugees from Ukraine in Belarus			40 000
Preventing human trafficking and modern slavery through capacity building for youth, community leaders and vulnerable migrants			26 000
Funds received in 2023 – to be allocated			25 440
Reducing vulnerability to modern slavery in key border towns in Nicaragua			20 000
Support for language learning to build societal connections			8 960
Reception assistance in Zimbabwe for returnees from the United Kingdom (August 2022–October 2022) – for refund			(3 450)
Enhancing cooperation to combat gender-based violence across the Nistru river area – for refund			(6 826)
Capacity-building support for migration management in Puntland and South Central Somalia – for refund			(37 805)
Afghan citizens resettlement scheme pathway 2 (ACRS P2) – for refund			(52 775)
Life-saving support for drought-affected communities in Belet Weyne, Somalia – for refund			(126 904)
Total: United Kingdom – Unearmarked and earmarked	661 663	4 126 982	90 700 823
UNITED STATES OF AMERICA			
Unearmarked income		15 235 646	
United States Refugee Admission Program			362 203 164
Regional refugee and migrant response plan for the Venezuelan situation in 2023			60 976 000
IOM Ukraine winterization strategy			55 373 401
2023 Ukraine response to support refugees from Ukraine across Europe			33 400 000
Multisectoral and integrated life-saving humanitarian and development support to South Sudan			29 503 374
Addressing urgent humanitarian needs of conflict-affected populations in Ukraine			28 885 796
Strengthening the response for United States-bound Afghan evacuees in the As Sayliyah transit centre in Doha, Qatar			28 347 922
Colombia: regional refugee and migrant response plan 2023–2024			27 108 000
Provision of integrated multisectoral assistance to vulnerable displaced populations in Somalia			25 703 190
Bangladesh appeal 2023 – Rohingya humanitarian crisis			24 700 000
Community revitalization programme – phase X			19 875 000
Emergency water, sanitation and hygiene response in Afghanistan (Daykundi, Badghis, Farah, Herat, Khost and Paktika) and humanitarian assistance programme across all 34 provinces in Afghanistan			19 315 571
Voluntary contribution to the Sudan emergency regional refugee response plan (3RP) 2023			19 100 000
Strengthening resilience and good governance for the state border guard service of Ukraine – phase II			18 000 000
Strengthening the humanitarian response for vulnerable people on the move in Mexico			17 496 335
Support for IOM activities in Türkiye as outlined in the 2023 Syrian Arab Republic regional refugee response plan			17 000 000

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
UNITED STATES OF AMERICA (continued)			
IOM's earthquake response in Türkiye			17 000 000
Direct life-saving and protection assistance for conflict-affected populations in eastern Democratic Republic of the Congo			15 129 575
Disaster resilience in the compact nations			14 117 167
Provision of life-saving multisectoral humanitarian and protection assistance across Afghanistan targeting internally displaced persons and cross-border returnees			13 500 000
Multisectoral emergency response to conflict and climate shock-affected internally displaced populations and communities in northern Mozambique – phase II			12 296 218
Provision of humanitarian coordination and shelter and settlements assistance to crisis-affected populations in Ethiopia			12 108 543
Supply chain support to humanitarian partners providing assistance to populations in north-west Syrian Arab Republic			11 353 111
Integrated responses on migration from Central America			11 287 491
Western hemisphere regional migration capacity-building programme			11 250 000
Integrated humanitarian multisectoral assistance to internally displaced persons in Iraq			11 145 712
Alleviating the impact of the Ukraine crisis in Yemen through the provision of life-saving multisectoral assistance to food insecure communities			11 013 082
Strengthening the response for U.S. bound Afghans at Rhine ordinance barracks (ROB) SIV transit centre – Germany			10 503 530
Enhancing stakeholders' preparedness to address immediate humanitarian needs in case of rapid-onset emergencies, Ukraine			10 459 415
Improving protection and living conditions and reducing vulnerabilities of crisis-affected populations in north-east Nigeria			10 396 052
The "weaving lives and hope" activity			9 595 698
Community recovery and stabilization project			8 879 773
Community revitalization programme – phase XII			8 749 487
Provision of humanitarian coordination and shelter, water, sanitation and hygiene, multipurpose cash and health and protection assistance for crisis-affected populations in Ethiopia			8 399 983
IOM assistance program for Afghans in US managed transit centre, Camp As Sayliyah (CAS), in Doha, Qatar			8 381 428
Emergency assistance to displaced populations affected by conflict/natural disasters in camp, camp-like settings, and host communities in the Central African Republic			8 368 682
Multisectoral assistance to populations affected by the crisis in Syrian Arab Republic			8 243 528
Multisectoral humanitarian assistance for displaced and mobile populations in the Sudan			8 119 844
Western hemisphere regional migration capacity building program (WHP)			8 046 500
Morocco community resilience activity			7 788 389
Support of IOM activities in Pakistan outlines in the 2023 refugee response plan (RRP) for the Afghanistan situation			6 500 000
Responding to emergency needs of disaster-affected populations in South Sudan			6 447 649
Scholarships for educational opportunities programme			5 786 439
Community stabilization activity			5 635 321
Strengthening the resilience and governance of the State border guard service of Ukraine			5 600 000
Enhancing the training capacities of the patrol police of Ukraine			5 400 000
Provision of shelter, settlement and water, sanitation and hygiene assistance for populations affected by the crisis in northern Ethiopia			5 347 613
Emergency life-saving non-food item, tent and protection support for earthquake-affected populations in Türkiye			5 000 000
Regional migrants' response plan (RMRP) for the horn of Africa and Yemen 2023			5 000 000
Stabilization and recovery in Somalia			4 950 495
Africa regional migration programme (ARMP)			4 875 000
Supporting the humanitarian response to assist crisis-affected communities in the Sudan			4 697 509
Non-food item stockpile management and capacity-building for emergency preparedness for the 2021–2023 hurricane seasons in Haiti			4 542 529
Assistance for informed, safe and dignified voluntary returns of migrants in situations of vulnerability in participating countries in the Americas			4 500 000
MiMOSA NextGen USRAP prioritization project			4 377 032
Supporting the return of displaced populations in the Ninewa plains and west Ninewa			4 256 714
Protection and mental health and psychosocial support for United States-bound Afghan evacuees in Kosovo* (as per United Nations Security Council resolution 1244 (1999))			4 242 556
Provision of life-saving multi-sectoral assistance to internally displaced persons and host communities in Yemen			4 172 500
Fiscal year 2023 migrant support programme Guantanamo Bay, Cuba			4 166 791

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

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
UNITED STATES OF AMERICA (continued)			
Sustaining the expansion and management of overseas health assessments for US-bound refugees, non-immigrant visa applicants and other migrant populations – United States – net of “for refund”			4 022 750
Provision of emergency shelter and non-food item support to flood-affected populations through distribution and coordination			4 000 000
Provision of life-saving multisectoral assistance to internally displaced persons and other conflict-affected communities in Yemen			3 989 312
Emergency response to the migration situation in Mexico and Central America			3 700 000
Support for the voluntary humanitarian admission and integration of Afghan nationals in Suriname			3 700 000
Africa regional migration programme			3 550 000
Multisectoral assistance to populations affected by the Syrian Arab Republic crisis – net of “for refund”			3 538 758
Providing technical and capacity-building support to the government of the Sudan and local communities on disaster risk reduction and emergency preparedness			3 499 085
Strengthening access to justice for migrants in Tunisia: a rule of law approach			3 457 200
IOM Afghanistan deportation response border consortium appeal – for refund			3 430 000
Rapid response fund for humanitarian emergencies in the Sudan			3 347 262
Stabilization through education programme (STEP)			3 326 663
2023 safe mobility office (SMO) initiative in Guatemala, Colombia, Costa Rica and Ecuador			3 291 250
Ensuring protection of and life-saving assistance for populations affected by gang violence in Haiti			3 267 040
Improving infectious disease surveillance, reporting, health assessment, vaccination and health education activities for US-bound Afghan refugees and migrants			3 207 999
Supporting an evidence-based response to needs of vulnerable displaced persons, returning migrants and host communities through the displacement tracking matrix and humanitarian response in Myanmar			3 004 943
Supporting disengagement, disassociation, reintegration and reconciliation (DDRR) and peacebuilding in the Lake Chad Basin region and the Sahel			2 983 122
Supporting the return of displaced populations in the Ninawá plains and west Ninawá – Iraq			2 943 918
Restoring our future activity			2 850 738
Asia regional migration programme			2 812 500
Preventing violent extremism and building social cohesion in the northern region of Mozambique – phase II			2 762 251
Phase V: global-led priorities to carry out principled, effective and accountable responses for the benefit of crisis-affected populations			2 625 000
Countering trafficking in persons and ensuring assistance to vulnerable groups in Ukraine (CTIP/V)			2 563 036
Assistance to repatriated migrants in Haiti – net of “for refund”			2 513 040
Enhanced response to floods in Nigeria			2 500 000
2023 IOM Iraq displacement tracking matrix			2 500 000
Community resilience activity – Pakistan			2 486 039
Community resilience activity – North	5 933		2 466 203
Regional migrants’ response plan for Yemen and Horn of Africa			2 400 000
Promoting coordination and cooperation between vulnerable border communities and border management officials in the Niger and Burkina Faso – net of “for refund”			2 311 900
Ensuring access to emergency and essential health services for Afghan returnees, refugees, underserved migrant populations and host communities			2 267 500
Improving the living conditions of affected populations (IDPs and returnees) in the Central African Republic through multisectoral assistance			2 262 045
Promoting reduction of and improved operational response to gender-based violence through camp management and site planning – phase VIII			2 250 000
Ensuring a comprehensive and data-driven response for vulnerable migrants in Afghanistan through addressing the humanitarian, protection and health needs of undocumented returnees at the borders			2 250 000
Supporting regularization through the implementation of Costa Rica’s temporary special migration category			2 209 463
Supporting the reinforcement of institutions in the Democratic Republic of the Congo in the fight against illegal trafficking of mineral resources – phase III			2 131 243
Asia regional migration program			2 100 000
Addressing climate and environment-induced mobility in the arid and semi-arid lands (ASALs) in Kenya			2 000 000
Safe mobility offices and infrastructure in the Western Hemisphere			1 975 218
Assistance for informed, safe and dignified voluntary returns of vulnerable migrants in participating countries of the Americas (WHA regional AVR programme) – net of “for refund”			1 947 249
Support for the government of Bangladesh to effectively manage borders and address migrant smuggling and human trafficking			1 940 282

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
UNITED STATES OF AMERICA (continued)			
Coastal states stability mechanism			1 879 883
Vaccination and presumptive treatment funded by the United States centers for disease control and prevention			1 835 357
Transcending borders: strengthening coordination, detection and management of migration-related transnational organized maritime crime in Indonesia			1 750 000
Direct humanitarian assistance to vulnerable populations affected by forced displacement in the Niger			1 725 000
Assistance to populations affected by floods in Bujumbura Rural and Bujumbura Mairie provinces in Burundi			1 698 590
Enhancing access to basic needs, protection and transportation services for refugees in Jordan			1 550 000
Increasing the capacity of the government of Burkina Faso to securely manage its borders by collecting, storing and analyzing travel information at major airports and other strategic points of entry			1 549 967
Enhancing access to basic needs, protection and transportation services for refugees in Jordan			1 500 000
IOM support to the family reunification task force of the United States government in Guatemala, Honduras, El Salvador and other countries – net of “for refund”			1 482 355
Advancing the global health security agenda: building capacity for rapid responses to humanitarian and public health emergencies			1 421 448
Emergency assistance for vulnerable populations in the states of Bolívar and Amazonas, Bolivarian Republic of Venezuela			1 382 558
Promoting good community policing practices for border communities and security officials in Benin and Senegal			1 367 585
Strengthening Yemeni borders through e-visas			1 358 471
Strengthening the evidence base around population displacement in Mali			1 344 796
Assistance for IDPs and host communities affected by the election-related violence in Hela, Southern Highland, and Enga provinces in Papua New Guinea			1 304 314
Migration management framework			1 275 000
Enhancing border management capabilities in Nigeria – net of “for refund”			1 259 925
A rapid response fund (RRF) program responding to emergency needs of disaster-affected populations in South Sudan			1 221 340
Upgrading migrant facilities and installation of MIDAS at selected port of entries			1 205 115
IOM 2023 Flash Appeal for Fire Response in Camp 11			1 100 000
USAID-funded counter-trafficking project in the Democratic Republic of the Congo			1 085 000
Rapid response fund for sudden emergencies in north-east Nigeria.			1 082 174
Rapid response, emergency services and displacement tracking in conflict-affected areas of Myanmar			1 077 295
Supporting multisectoral emergency response assistance for populations affected by the crisis in the Northwest and Southwest regions in Cameroon			1 064 699
Capacity-building support to the department of social welfare and development on protection of mobile and vulnerable populations in the Philippines			1 063 388
Comprehensive reintegration programme in areas of returns in Burundi – phase III			1 049 980
Enhancing Paraguay's border management capacity			1 048 504
Scaling up durable solutions and increasing resilience for internally displaced Somalis			1 011 695
Addressing emerging threats related to trafficking in persons in the Republic of Moldova			1 000 000
Phase VI: global led priorities to carry out principled, effective, and accountable responses for the benefit of crisis-affected populations			1 000 000
Enhancing humanitarian response to migrants in situations of vulnerability in Tunisia			1 000 000
Humanitarian assistance for displaced populations in Lac province and N'Djamena, Chad			997 097
Multisectoral emergency response to conflict and climate shock affected internally displaced populations and communities in Northern Mozambique – phase III			988 406
Comprehensive reintegration programme in areas of return in Burundi – phase IV			950 020
Emergency direct assistance fund for victims of trafficking – United States			918 131
Enhancing the capacity of Somali immigration officers to use the IOM migration information and data analysis system (MIDAS) – Somalia			882 210
Fiscal year 2024 migrant support program – Guantanamo bay, Cuba			857 350
Cyclone Mocha emergency response in Myanmar			855 566
Multisectoral humanitarian response at Turkish borders – phase V			850 405
Migration management framework: evidence to support sustainable and humane migration management: assess, inform and impact			850 000
Strengthening legislation on combating trafficking in persons in Kazakhstan			833 125
Sustaining the expansion and management of the overseas health assessments for US-bound refugees, non-immigrant visa applicants and other migrant populations – net of “for refund”			826 518
Enhancing ethical recruitment and migrant worker protection in food and agricultural supply chains			825 000

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
UNITED STATES OF AMERICA (continued)			
Strengthening the national response to trafficking in persons through prevention, victim protection and prosecution in Burundi			804 425
Multisectoral emergency response for conflict-affected internally displaced populations and communities in Cabo Delgado in Mozambique – net of “for refund”			803 829
Economic integration of vulnerable nationals from the Bolivarian Republic of Venezuela in Brazil			800 000
Addressing protection risks in humanitarian settings in Timor-Leste and Papua New Guinea – net of “for refund”			774 023
Strengthening partnerships against violent extremism in Kollo – net of “for refund”			758 628
Promoting action for disaster risk governance and working to achieve preparedness for risk reduction through technical assistance in Nepal			751 753
Promoting rights-based solutions for migrants in situations of vulnerability through a migrant resource and response mechanism (MRRM) in the south of Libya			750 000
Enhancing disaster risk management in Libya			738 023
Promoting reduction of and improved operational response to gender-based violence through camp management and site planning – phase IX			727 500
Enhancing protection and prevention against human trafficking			714 407
Emergency movement and relocation assistance for Somali, Eritrean, Sudanese and South Sudanese refugees in the Somali, Tigray, Afar, Benishangul-Gumuz and Gambela regions of Ethiopia			700 000
Preventing trafficking in persons in climate change-affected communities in Kenya			668 376
Enhancing programme quality and inclusion in crisis responses – net of “for refund”			660 013
Enhancing the humanitarian and protection environment for Rohingya in Indonesia			650 000
Enhancing diasporas' operations and coordination in humanitarian assistance for increased impact within a framework for diaspora engagement in humanitarian assistance – phase III			647 362
Identification, investigation and prosecution of trafficking in persons in Kazakhstan – phase II			644 887
Humanitarian assistance to displaced population in Lac province, Chad			630 963
Emergency direct assistance for victims of trafficking			588 169
Promoting rights-based solutions for migrants in situations of vulnerability through a migrant resource and response mechanism (MRRM) in the South of Libya			585 926
Providing integrated humanitarian assistance to displaced populations in Iraq			582 931
SEA risk management: transforming collective action for an effective PSEA response (phase II)			579 090
Support for livestock mobility through the optimization of cross-border and local consultation frameworks and the delivery of assistance in the context of COVID-19			565 279
Enhancing ethical recruitment and migrant worker protection in food and agricultural supply chains			550 000
Supporting COVID-19 response and relief at the country level through disbursement and facilitation of subgrants for selected diaspora organizations – net of “for refund”			547 481
Strengthening climate resilience of refugees, migrants and host communities in Hodh Ech Chargui – phase V – net of “for refund”			533 921
Return, reintegration, and family reunification for victims of trafficking in the United States of America			525 000
Strengthening IOM field support in emergency preparedness and response			501 453
Support to vulnerable Malian refugees and selected host and IDP communities through livelihood and protection activities in the north region of Burkina Faso – phase IV			500 000
Assistance and protection for irregular migrants and their communities in Lebanon			500 000
Strengthening critical decision-making for Mozambican criminal justice authorities while reinforcing human rights, accountability and anti-corruption measures			500 000
Global assistance fund for the protection, return, and reintegration of victims of trafficking and other migrants in situations of vulnerability			500 000
Strengthening country leadership by bridging accountability to affected populations knowledge gaps to achieve a systemic collective approach			475 883
Central American minors (CAM) program parole processing – El Salvador			469 033
Direct humanitarian assistance to vulnerable populations affected by forced displacement in the Niger – phase VII			462 500
Fostering economic security through enhanced reintegration support for victims of trafficking			460 092
Livelihood enhancement program for Refugees, Migrants, Mauritanian Returnees, and Host Communities in Hodh Chargui			450 000
Assistance and protection for irregular migrants and their communities in Lebanon – phase II			450 000
Inclusive mitigation and preparedness in action (IMPACT) – Federated States of Micronesia			441 723
Immediate protection-sensitive humanitarian assistance for migrants stranded in Belarus			433 334
Heal, empower, rise – counter-trafficking in persons (HER CTIP)			430 380
Enhancing disaster risk management in Timor-Leste			430 040
Installing the migration information and data analysis system (MIDAS) in Libya			427 220

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
UNITED STATES OF AMERICA (continued)			
Sustaining the expansion of the overseas health assessment and management of refugees, non-immigrant visa applicants and other migrant populations bound for the United States (Ukraine response)			426 174
Integrating environmental management into disaster risk reduction and disaster risk management for host communities in Cox's Bazar			416 614
Strengthening border security for countering transnational threats including movement of illicit goods and violent extremism in the Central African Republic, Kenya, Madagascar, Namibia and Somalia			409 475
Return, reintegration, and family reunification for victims of trafficking in the United States of America			400 000
Strengthening survivor protection and services			387 362
Continue CAPMiR implementation and coordination joint support with UNHCR and UNICEF			375 000
Installing the migration information and data analysis system (MIDAS) in Libya			373 647
Strengthening the capacity of the national commission on human rights to respond to civilian needs in Cabo Delgado in Mozambique			363 888
Protection and support for victims of trafficking in Djibouti			350 725
Sustaining the expansion of the overseas health assessment and management of refugees, non-immigrant visa applicants and other migrant populations bound for the United States (border health)			347 267
Supporting the government of Liberia in strengthening protection assistance to victims of trafficking affected by COVID-19			340 829
Marshall Islands: inclusive mitigation and preparedness in action			338 139
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 – net of “for refund”			337 847
Humanitarian assistance for displaced populations in Lac province, Chad			332 848
Tenth annual women in policing conference – 2023			330 000
Addressing trafficking in persons and related risks in the Ukraine emergency response			322 620
Supporting the government of Lesotho in the prevention of trafficking in persons and the protection of victims of trafficking			319 251
Renovation of the centre for prevention and combating domestic and gender-based violence in the Republic of Moldova			315 000
Inspiring women's advancement through collective action in the Federated States of Micronesia, the Marshall Islands and Palau			308 733
Addressing displacement crises focusing on advancing the United Nations Secretary-General's action agenda on internal displacement			306 952
Global knowledge management project – phase VII			300 000
Humanitarian assistance for Muslims of Myanmar from Rakhine state and special at-risk groups in Thailand			300 000
Daryeel stabilization project			297 030
Strengthening national level coordination and collaboration for more effective disaster risk reduction interventions in Bangladesh			292 891
Central American minors programme on parole processing – pilot programme – Ecuador			291 496
Assisting Jamaica to combat child trafficking			285 590
Strengthening counter-trafficking efforts in the Republic of Moldova			282 264
Strengthening the prevention, control and treatment of diseases affecting United States-bound refugees and other globally mobile populations – United States			267 819
Humanitarian assistance for Myanmar Muslims from Rakhine State and special at-risk groups in Thailand			250 000
Ensuring the delivery of critical humanitarian assistance to migrants in situations of vulnerability in the Dominican Republic and the Bahamas.			250 000
Strengthening the capacity of the government of Angola to respond to trafficking in persons			245 727
Robust interventions to combat human trafficking in Mexico			241 041
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 – net of “for refund”			240 929
Tajikistan safe migration			238 010
Improving the protection of victims of internal and transnational trafficking in Ethiopia			226 250
Counter-trafficking training and technical assistance: a global rapid response project – United States			225 002
A rapid response fund (RRF) programme responding to emergency needs of disaster-affected populations in South Sudan			221 457
Inclusive mitigation and preparedness in action (IMPACT) – Palau			220 754
Capacity-building support to the government of Philippines for improved emergency preparedness and response			215 356
Emergency assistance for vulnerable populations in Bolívar and Amazonas states in the Bolivarian Republic of Venezuela			214 304

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
UNITED STATES OF AMERICA (continued)			
Advancing measures to prosecute trafficking in persons			214 200
Protection and assistance to migrants in situations of vulnerability, including children, at Bangkok immigration centres			214 000
Strengthening government and civil service capacity to combat trafficking in persons			213 256
In-kind contributions	210 670		
Junior professional officer – Panama			205 089
Enhancing global health security: expanding efforts and strategies to protect and improve public health globally			204 567
Countering trafficking in persons – Belarus			200 321
Emergency response to Mayon volcano unrest in the Philippines			200 000
Support to vulnerable Malian refugees and selected host and IDP communities through protection and shelter activities in the Nord and Sahel Regions – Phase V			200 000
Countering trafficking in persons in Ukraine – phase III – net of “for refund”			197 647
Junior professional officer – Kenya			192 239
Childcare services and psychosocial assistance at the Bangkok immigration centres			187 500
Protection and assistance to victims of trafficking in persons in Senegal			186 180
Combating trafficking in persons in Maldives – net of “for refund”			183 511
Strengthening local capacity in the Republic of Korea in preparedness and response to natural and human-induced disasters			181 073
Promoting a victim-centred approach to counter trafficking in persons in Uzbekistan			180 839
Junior professional officer – Chad			178 251
Junior professional officer			176 624
Strengthening capacities to identify and provide adequate care to victims of trafficking in Tunisia			172 658
Strengthening institutional knowledge and capacity of provincial and local governments to embark on disaster risk management actions and implementation			168 553
Emergency assistance to volcano affected communities in the Autonomous Region of Bougainville			162 872
Counter-trafficking training and technical assistance: a global rapid response project			157 242
Junior professional officer – Türkiye			155 134
Junior professional officer – Zambia			154 038
Junior professional officer – Austria			153 834
Operational guidelines for the intergovernmental consultations on migration, asylum and refugees: senior officials’ meeting			150 000
Shelter projects: promoting better shelter and settlements practices			149 682
Junior professional officer – Peru			145 783
Improving protection and living conditions and reducing vulnerabilities of crisis-affected populations in north-east Nigeria			138 554
Enhancing national capacity to prevent and respond to human trafficking in Zambia			135 774
Addressing human trafficking in emergency contexts – net of “for refund”			131 613
Countering trafficking in persons – Azerbaijan			131 062
Enhancing humanitarian assistance to populations affected by conflict and natural hazards in central and northern Mali			126 340
World migration report			124 651
Strengthening the disaster readiness and response capacity of humanitarian actors from the Republic of Korea in the Korean Peninsula			124 524
Greening humanitarian responses through enhanced solar energy harvesting			118 491
Building the capacity of the government of Eswatini to improve assistance to victims of trafficking			86 253
Consolidating and operationalizing a framework for diaspora engagement in humanitarian assistance – phase II			85 026
Enhancing disease prevention and the response to COVID-19 in Adjadabia in Libya			82 969
Strengthening disaster resilience of at-risk communities in Timor-Leste (STREAM)			82 273
Improving trafficking in person referral outcomes in the Comoros and Mauritius			81 203
Counter-trafficking in persons activity			72 729
Enhancing the capacity of the justice delivery system to respond effectively to trafficking in persons			71 370
Building national and local capacity to combat trafficking in persons in the Lao People’s Democratic Republic – net of “for refund”			65 182
Addressing the drivers and consequences of disaster displacement through enhancing resilience in Papua New Guinea			61 673
Integrated recovery programme for migrant returnees through protection services and a restricted cash-based assistance through an e-voucher modality for income-generating activities			55 933

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
UNITED STATES OF AMERICA (continued)			
Protection and reintegration of victims of trafficking			45 531
Strengthening the disaster management capacity of the government of Timor-Leste – logistical support for incident command system training in Timor-Leste			43 372
Inclusive mitigation and preparedness in action II (IMPACT II) – Marshall Islands			36 717
Inclusive mitigation and preparedness in action II (IMPACT II) – Federated States of Micronesia			33 318
Pre-positioning and distribution of critical winterization support for most vulnerable communities in the eastern conflict area of Ukraine			25 161
Reducing community-level vulnerabilities to trafficking in persons in the Republic of Moldova			23 160
Los Angeles declaration activity			18 257
Optimizing the engagement of diaspora for alternative approaches to safer shelters and settlements in disaster preparedness, response and risk reduction – phase IV			15 480
Palau emergency preparedness and enhanced resilience			14 345
Humanitarian assistance to returnees in eastern Chad			14 264
Junior professional officer			14 102
Junior professional officer			10 507
Supporting Lesotho on protection of victims of trafficking and prosecution of cases of trafficking in persons			10 086
Strengthening operational and tactical interdiction capabilities of the border police of Georgia			7 116
Enhancing the capacity of the government of Iraq on multi-level and multi-actor integrated border management procedures			6 260
Winter school on migration studies 2023			4 831
Multisectoral livelihood support for vulnerable communities in Zimbabwe – for refund			(4 753)
Building effective responses against trafficking in persons and migrant smuggling in Indonesia – for refund			(8 560)
Regional refugee and migrant response plan for refugees and migrants from the Bolivarian Republic of Venezuela 2021 – for refund			(9 371)
Contributing to a consolidated law enforcement and policy response to trafficking in persons in the Republic of Moldova – for refund			(18 016)
IOM COVID-19-related activities to meet the urgent humanitarian needs of returning migrants in the Lao People's Democratic Republic – for refund			(33 182)
New face of the border – phase III – for refund			(78 477)
Leading a united pathway to counter-trafficking action – net of “for refund”			(80 660)
Reforming the state customs service of Ukraine – for refund			(120 965)
Capacity-building support for the Mozambican authorities and assistance to potentially at-risk groups in marginalized communities in Mozambique to address violent extremism – for refund			(124 507)
Total: United States of America – Unearmarked and earmarked	216 603	15 235 646	1 349 757 051
URUGUAY			
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			50 000
Total: Uruguay – Earmarked			50 000
VANUATU			
Funds received in 2023 – to be allocated			2 000
Total: Vanuatu – Earmarked			2 000
Subtotal: MEMBER STATES	997 623	44 420 890	2 577 817 076
PRIOR PERIOD ADJUSTMENTS – MEMBER STATES			3 982 253
NON-MEMBER STATES			
KUWAIT			
Provision of non-food items and life-saving shelter assistance to earthquake-affected households in Türkiye			9 000 000
Life-saving assistance to earthquake-affected households in north-west Syrian Arab Republic			5 000 000
Kuwait initiative: IOM Kuwait office and operation			538 000
Total: Kuwait – Earmarked			14 538 000

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
QATAR			
Unearmarked income		200 000	
Livelihood support in the Beqaa valley and northern Lebanon targeting Syrian refugees			250 000
Life-saving flood response in north-west Syrian Arab Republic			95 000
Total: Qatar – Unearmarked and earmarked		200 000	345 000
SAUDI ARABIA			
Urgent intervention in the water, sanitation and hygiene cluster for three Yemeni governorates			1 940 000
Supporting the protection of internally displaced persons, migrants and host communities			1 552 000
Strengthening mechanisms to combat human trafficking in Saudi Arabia – phase II			1 000 004
Provision of shelter services and non-food items to vulnerable Ethiopian returnees			436 500
Total: Saudi Arabia – Earmarked			4 928 504
UNITED ARAB EMIRATES			
Enhancing recruitment, mobility and the participation of women in the health sectors in the ADD corridors: Identifying good practices			12 840
Total: United Arab Emirates – Earmarked			12 840
Subtotal: NON-MEMBER STATES		200 000	19 824 344
KOSOVO*			
European Union and ministry for communities and returns community stabilization programme – phase IV (EU-CSP IV)			329 009
Return and reintegration in Kosovo*			274 423
Total: Kosovo* – Earmarked			603 432
EUROPEAN COMMISSION			
Migrant protection, return and reintegration programme for sub-Saharan Africa (MPRR-SSA)			137 299 990
Addressing the immediate humanitarian needs of the most vulnerable populations in Ukraine			30 121 674
Upgrade of the first reception centre in Cyprus (Pournara – 2023)			24 186 911
European Union support through IOM to ensure adequate reception conditions during emergencies and the safe and dignified transfer of migrants from Lampedusa to other reception centres in Italy			15 138 579
Integrated multisectoral response for vulnerable, conflict- and climate-affected communities across South Sudan			10 880 714
Providing life-saving humanitarian assistance to the most vulnerable and contributing to reduced aid dependency in Yemen			10 377 566
Addressing humanitarian, protection and health needs of Afghan undocumented returnees at the border with the Islamic Republic of Iran and in the provinces of high return			9 730 146
Provision of integrated protection and life-saving health services to migrants and internally displaced persons in Yemen			7 888 492
Implementation of the European Union election observation mission to Nigeria 2023			7 706 323
Individual measure to strengthen border management capacities in Bosnia and Herzegovina			6 887 810
Support for the peace process and the stability in eastern Democratic Republic of the Congo			6 715 784
European Union readmission capacity building facility (EURCAP) – phase IV			6 472 492
Integrated support for job creation in Iraq through agribusiness value chain development and financial inclusion			6 395 445
Reducing violence and stabilizing high-risk communities – Central African Republic			6 237 827
Addressing humanitarian needs by providing information management support and distribution of essential non-food items for displaced and vulnerable crisis-affected populations in the Sudan			6 103 443
European Union border assistance mission to the Republic of Moldova and Ukraine – EUBAM phase XIII, part II – resilience across borders			5 958 659
Secure cross-border social, economic and commercial activities in the Great Lakes region – Rwanda			5 699 651
Implementation of the European Union election observation mission to Zimbabwe 2023			5 121 004
Sustainable support to persons displaced by conflict and natural disasters and their host communities in Afar, Amhara, BSG and Tigray.			4 988 420
Emergency multisectoral assistance for the most vulnerable households in north-west Syrian Arab Republic and provision of SSAFE programming			4 919 094
Contributing to the mitigation of conflict over natural resources between farmer and herder communities in Adamawa state, Nigeria (COMITAS – phase II)			4 432 723

* 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 multisectoral assistance for vulnerable conflict-affected communities in South Sudan			4 232 456
Ensuring critical protection assistance for people on the move and strengthening national disaster management capacities to address natural and man-made threats in Haiti			4 155 643
Protection and emergency health assistance to Afghan undocumented returnees, internally displaced persons and other vulnerable populations			4 047 363
Supporting refugees and local communities in Cox's Bazar through improved access to health, protection, shelter, site management and site development, and water, sanitation and hygiene services			4 022 321
Climate-adaptive stabilization in newly liberated areas of Somalia			3 872 654
Contributing to improved living conditions and safety for flood-affected populations in Pakistan through the provision of multisectoral assistance			3 865 144
Enhanced displacement and mobility tracking and multisectoral support for displaced populations in Nigeria			3 846 754
Improving living conditions of conflict- and disaster-affected populations in Somalia			3 547 672
Life-saving, multisectoral emergency assistance for and protection of vulnerable displaced persons in Ethiopia			3 489 640
Emergency relief and assistance for conflict-affected populations in Ma'rib, Al Hudaydah, and Ta'izz governorates in Yemen			3 439 215
Multisectoral humanitarian response for conflict-affected persons in northern Mozambique			3 193 096
Perennial solutions for host populations, refugees and migrants in situations of vulnerability in the territory of Djibouti			3 123 381
Providing protection and humanitarian assistance to vulnerable Venezuelans in border areas of the Bolivarian Republic of Venezuela, Brazil and Panama			2 864 531
Displacement tracking and evidence for migration analysis and policy in Asia			2 844 895
SAFE RETURN: reintegration and recovery assistance in areas of return in Iraq			2 658 089
Funds received in 2023 - to be allocated			2 555 530
Supporting the fight against human trafficking and migrant smuggling in Latin America			2 520 788
Supporting integrated border management in Georgia			2 368 138
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			2 205 726
Sudan better migration management (SBMM) programme - phase III			2 139 504
Contributing to the mitigation of conflict over natural resources between farmer and herder communities in Adamawa state, Nigeria (COMITAS)			2 054 710
Improving border and migration management capabilities in North Macedonia			1 978 439
Nabadgelinta Soomaaliya project			1 961 228
European migration network: national contact point for Austria 2023-2025			1 953 732
Strengthening NGO and local and diaspora-led CSO capacity on preparedness and emergency response in the context of mixed migration flows and shelter support in Latin America and the Caribbean			1 832 148
European Union support for migration management: strengthening migration management and border control			1 799 887
Improving multi-hazard early-warning and preparedness efforts in disaster and conflict affected areas in Somalia			1 707 577
Strengthening the governance of migration in Mauritania and supporting the implementation of the action plan of the national migration management strategy			1 699 098
European Union support to strengthening integrated border management in Ukraine			1 687 764
Further support to strengthen the response capacity to manage migration flows in North Macedonia			1 642 935
Migration, business and human rights in Asia: promoting corporate responsibility and migrant worker's rights in global supply chains			1 608 146
Improved specialization in migration governance and integrated border management in Georgia			1 535 681
Managing ECHO stockpiles of non-food items in regional warehouses for emergency responses			1 403 509
Life-saving, multisectoral emergency assistance and protection for vulnerable displaced persons in Ethiopia			1 341 963
Support for the return of displaced populations and host populations in Bria commune, Haute Kotto prefecture in the Central African Republic			1 308 615
Evidence-based humanitarian response for people affected by the earthquake in Kahramanmaraş and Hatay provinces of Türkiye			1 294 498
Towards better management of disaster displacement and increased resilience of refugees, Bangladesh			1 221 953
Enhanced response to support flood-affected populations in Chad and Nigeria			1 186 441
Improving access to health care for refugees and people displaced from Ukraine benefiting from temporary protection in Member States			1 160 338
Emergency multisectoral assistance, information management, SSAFE training, and support for the establishment of an inter-agency risk management unit in north-western Syrian Arab Republic			1 156 101

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
EUROPEAN COMMISSION (continued)			
European Union support to migration management in Serbia – improving reception capacity, protection services and access to education – phase III			1 092 797
Strengthening resilience to natural disasters in Burundi			1 051 098
Supporting conflict-affected populations in the Far North of Cameroon through providing reliable displacement figures/trends and timely shelter/settlements support			1 003 272
European migration network: national contact point for Slovakia 2023–2025			983 819
European migration network: national contact point for Lithuania 2023–2025			967 638
Supporting Rohingya refugees and host communities through shelter and COVID-19 health interventions in Bangladesh			963 597
Enhancing policy framework and capacity for effective migration and asylum management in Armenia			930 706
Farmers-fisherfolks' advancement and integration to resilient value chains in Bangsamoro Autonomous Region in Muslim Mindanao (FAIR-VALUE)			908 661
PROTTASHA II – strengthened service delivery systems for improved migration management and sustainable reintegration			895 927
Provision of protection assistance and improved access to essential services for internally displaced persons in informal settlements in Iraq			872 410
Enhancing community event-based surveillance at points of entry and along migration corridors to inform preparedness plans in urban areas of Zimbabwe			872 410
Improving site coordination, management services and monitoring of displacement and multisectoral humanitarian needs in communities and sites in eastern Democratic Republic of the Congo			862 999
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			790 140
Mobility tracking and multisectoral humanitarian needs in localities and sites affected by displacement/return in the Central African Republic (national coverage)			770 878
Access to information on the risks of migration and economic opportunities for young Mauritians and migrants in Mauritania			760 129
European Union regional support to protection-sensitive migration management systems in the Western Balkans – contract 1			740 026
Improving the living conditions of migrants from the Bolivarian Republic of Venezuela through humanitarian assistance, data collection and analysis and strengthened regional coordination mechanisms			706 625
Strengthening the evidence base on human mobility along the eastern corridor under the migrant response plan, Djibouti–Ethiopia–Kenya–Somalia			704 070
Addressing protection risks of refugees and migrants through mobility and needs assessment monitoring and direct assistance in Indonesia, Malaysia, and Thailand			702 236
European Union regional support to protection-sensitive migration management systems in the Western Balkans – phase III			688 725
European Union-China dialogue on migration and mobility support project – phase III (MMSP III)			663 395
Multisectoral humanitarian response for persons affected by violence in northern Mozambique and supporting the COVID-19 vaccination campaign roll-out in Mozambique, Botswana and South Africa			633 505
Promoting peaceful coexistence as part of the COVID-19 response for migrants, refugees and other vulnerable populations in Central America and the Caribbean			569 699
European Union–United Nations partnership for migration-related capacity-building			537 321
Bangladesh sustainable reintegration and improved migration governance – Bangladesh			510 694
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 – net of “for refund”			499 156
Facility on sustainable and dignified return and reintegration in support of the Khartoum process – Kenya			488 128
Addressing disaster displacement and increasing emergency preparedness and anticipatory action among humanitarian actors and refugees in Bangladesh			449 679
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			366 434
First step: online pre-departure integration measures (PDIMs) in Malta			323 286
Supporting civil society and institutional actors to protect migrants and human rights in Mauritania			295 275
STEMTALENT4NL: Retention and attraction of highly skilled (STEM) talent in the Netherlands			274 091
Strengthening migration management capacities in support of government reform agenda in line with CEPA			245 936
Addressing the most urgent needs of vulnerable people affected by the August 2021 earthquake in southern Haiti			243 288
Enhancing the efficiency and effectiveness of humanitarian logistics through a common pipeline management database application, global action			238 045
Migration of African talents through capacity-building and hiring			233 363

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
EUROPEAN COMMISSION (continued)			
Right lines: drawing fundamental rights policies and actions at the Greek and Cypriot borders			230 523
Border management assessment and establishment for a border post between Zimbabwe and South Africa in Chikwarakwara			229 882
Implementation of the European Union election exploratory mission to El Salvador 2024			204 292
Portugal: enhancing migrant integration services			191 728
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			180 355
Implementation of the European Union election exploratory mission to the Democratic Republic of the Congo 2023			176 813
Implementation of the European Union election exploratory mission to Pakistan 2024			174 237
Direct assistance to migrants in situations of vulnerability transiting through the migration corridors and to vulnerable individuals from the host communities in Djibouti			164 882
LEARN: technical support to sustain a learning network and scale the labour market integration of newcomers in the Netherlands			157 849
Supporting the national vaccination campaign in the Niger through capacity-building, logistical and awareness-raising support in the Agadez region			111 334
Implementation of the European Union election expert mission to Timor-Leste 2023			107 662
Enhancing mobility monitoring and border coordination to inform preparedness plans in Zimbabwe			106 045
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			105 932
Implementation of the European Union election exploratory mission to Sierra Leone 2023			102 233
Implementation of the European Union election exploratory mission Zimbabwe 2023			102 008
Strengthening coordination on inclusion of third-country nationals in Slovakia			101 049
Community policing without borders			98 339
Implementation of the European Union election exploratory mission to Senegal 2023			90 273
Alternative residential care systems for unaccompanied migrant children			81 029
Implementation of the European Union election follow-up mission to Guyana 2023			76 888
Implementation of the European Union election follow-up mission to Kosovo* 2022			74 295
Emergency response to stranded migrants in Belarus			66 165
Implementation of the European Union election follow-up mission to Zambia 2023			63 866
Awareness-raising and information for safety and empowerment (ARISE) campaign – Tunisia			63 705
Awareness-raising and information for safety and empowerment for all in Albania (ARISE-ALL)			55 956
Development and institutionalization of the joint intersectoral analysis framework 2022–2023			52 743
Implementation of the European Union election observation mission to Nigeria 2023			46 449
Implementation of the European Union election exploratory mission to Nigeria 2022			32 416
Enhancing mobility monitoring at the Thailand–Myanmar border			32 120
Guidelines on mainstreaming migration into international cooperation and development – Belgium			29 554
Talent hub: supporting Copenhagen capacity to strengthen retention and European Union mobility of skilled migrants through multi-country coordination on talent retention and circulation			25 804
Implementation of the European Union election observation mission to Lebanon 2022			21 462
Supporting the migrant learners unit to improve the inclusion of migrant learners in mainstream education in Malta			21 052
Implementation of the electoral expert mission to Papua New Guinea 2022			20 879
Implementation of the European Union electoral follow-up mission to Nigeria			20 006
Implementation of the election exploratory mission to Kenya 2022			18 832
Implementation of the electoral expert mission to Nigeria 2022			16 029
Implementation of the election exploratory mission to Sao Tome and Principe 2022			14 904
Implementation of the election follow-up mission to Senegal 2022			9 092
Implementation of the election follow-up mission to Zimbabwe 2022			8 233
Implementation of the European Union election exploratory mission to Angola 2022			4 846
Readmission capacity-building facility (EURCAP) – Belgium			1 299
EUTF–IOM initiative for migrant protection and reintegration – Côte d'Ivoire – for refund			(1 846)
Supporting ACP–European Union cooperation on migration and development – Belgium – for refund			(4 342)

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

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
EUROPEAN COMMISSION (continued)			
Supporting the Greek government in constructing a new identification and reception centre in Samos – phase II – for refund			(4 747)
European Union support for migration management in Serbia: improving reception capacity, protection services and access to education – phase II – for refund			(5 015)
Protecting vulnerable migrants and stabilizing communities in Libya – for refund			(5 322)
Bosnia and Herzegovina: enhancing social cohesion in communities hosting people on the move – for refund			(7 130)
Strengthening the COVID-19 response in Kinshasa by improving the preparedness and efficiency of the national police of the Democratic Republic of the Congo – for refund			(9 627)
Portugal: providing technical support to the high commission for migration to improve the response of national centres for migrant integration by assessing and evaluating its services and operations – for refund			(11 777)
Addressing COVID-19 challenges within the migrant and refugee response in the Western Balkans – for refund			(14 834)
European migration network 2019–2020: national contact point for Lithuania – for refund			(15 476)
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 – for refund			(24 529)
Implementation of the election follow-up mission to Pakistan 2021 – for refund			(61 073)
European migration network: national contact point for Austria (2021–2022) – for refund			(160 661)
Promoting migration governance in Zimbabwe – for refund			(214 940)
Safeguarding children at Greek border points – MERIMNA – net of “for refund”			(215 110)
Strengthening the operational capacity of the Turkish coastguard in managing migration flows in the Mediterranean – phase II – for refund			(278 908)
Enhancing integrated border management along the Ukraine–Republic of Moldova border – Ukraine – for refund			(477 777)
Harmonization and social cohesion programme across Türkiye – net of “for refund”			(514 425)
Building community resilience in Rakhine state to reduce the threat of communal violence and the risks of irregular migration – for refund			(863 888)
Implementation of the European Union election observation mission to Zambia 2021 – for refund			(979 891)
Supporting the Spanish authorities in managing an emergency reception facility on the Canary Islands – for refund			(3 848 718)
Subtotal: EUROPEAN COMMISSION			439 402 532
UNITED NATIONS ORGANIZATIONS AND POOLED FUNDS			
CENTRAL EMERGENCY RESPONSE FUND			
Provision of life-saving assistance to internally displaced persons in situations of vulnerability affected by crises induced by natural and human-induced hazards in the Sudan			4 500 000
Multipurpose cash response for food insecure households impacted by drought			4 000 000
Provision of emergency assistance through cash-based onward transportation assistance to returnees affected by the crisis in the Sudan			4 000 000
Responding to urgent needs of internally displaced persons in Yemen with shelter and cash assistance			3 775 000
Addressing the humanitarian and protection needs of displaced persons in Haiti through a multisectoral approach			3 300 000
Life-saving assistance for earthquake-affected populations in north-west Syrian Arab Republic			3 000 000
Providing life-saving multisectoral assistance to South Sudan returnees affected by the crisis in the Sudan			3 000 000
Emergency multisectoral assistance for vulnerable populations in North Kivu and Ituri provinces and support for durable solutions for displaced persons			2 500 000
Multipurpose cash assistance for conflict-affected populations in the Sudan			2 500 000
Sudan crisis response: multisectoral emergency response to Ethiopian migrants, refugees and third-country nationals in Ethiopia			2 300 000
Life-saving emergency assistance for disaster-affected populations in Türkiye			2 250 000
Provision of emergency shelter and non-food items for populations affected by drought and the crisis in northern Ethiopia			2 203 964
Multisectoral response to the humanitarian needs of Afghan returnees from Pakistan			2 000 000
Emergency response to humanitarian needs in Amhara region through cash and shelter/non-food items assistance			2 000 000
Provision of life-saving humanitarian assistance through comprehensive site management and coordination services at displacement sites in Ma’rib and Al Hudaydah, Yemen			1 999 999
Supporting food security via the rapid provision of multipurpose cash assistance and health services in Yemen			1 950 000
Ensuring support for the Rohingya refugees affected by the fire in March 2023			1 936 000

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
CENTRAL EMERGENCY RESPONSE FUND (continued)			
Humanitarian response to people in situations of mobility, transit, and displacement in Honduras in the context of insecurity and humanitarian crises			1 800 000
Support for vulnerable conflict- and drought-displaced communities through the provision of water, sanitation and hygiene, and shelter and non-food item services			1 585 000
Life-saving CCCM, NFI and multipurpose cash assistance for IDPs affected by extreme rainfall and cyclone Yaku in coastal areas of Peru to restore their dignity and improve their living conditions			1 500 007
Emergency assistance to Chadian returnees from the Sudan			1 500 000
Emergency shelter and non-food item response for cyclone-affected communities in Rakhine state and north-west Myanmar			1 500 000
Provision of integrated humanitarian assistance to the most vulnerable crisis-affected people through mobile teams in the Sudan			1 500 000
Emergency shelter and non-food item support for populations affected by the floods in north-eastern Libya			1 500 000
Emergency humanitarian response to the mixed flows crossing the Darién jungle			1 499 331
Emergency response to cyclone Mocha: rehabilitation of camp structures, through strengthened site development and site management to improve Rohingya refugees' living conditions.			1 436 500
Providing liquefied petroleum gas (LPG) to address cooking fuel needs of Rohingya households in Cox's Bazar			1 400 000
Provision of immediate life-saving emergency shelter and non-food item assistance for cyclone- and flood-affected populations in central and northern Mozambique			1 300 000
Providing multipurpose cash assistance to address the most urgent needs of the drought-affected communities			1 201 435
Emergency floods response through provision of integrated water, sanitation and hygiene promotion (WASH) services in Somalia.			1 200 000
Emergency multisectoral assistance to vulnerable populations in North Kivu (coordination and management of displacement sites and non-food items)			1 093 750
Addressing the immediate needs of the earthquake-affected populations in Herat with Shelter/non-food item assistance			1 000 001
Providing life-saving humanitarian protection and health-care assistance to migrants and other vulnerable individuals in Lebanon			1 000 000
Emergency shelter assistance (Cash for shelter) in Badakhshan province			1 000 000
Funds received in 2023 – to be allocated			899 999
Emergency assistance for displaced people in Lac province			872 000
Provision of immediate life-saving emergency shelter, non-food items and camp coordination and camp management assistance in response to the impact of tropical cyclone Freddy			800 000
Provision of life-saving humanitarian assistance to third-country nationals, their family members, and evacuees from Israel and the Occupied Palestinian Territory			799 998
Emergency shelter for populations affected by the cyclone in the south-east of Madagascar			700 000
Provision of humanitarian assistance to refugees in Armenia			550 000
Humanitarian shelter assistance for vulnerable populations affected by conflict in North Kivu, Democratic Republic of the Congo			500 000
Emergency response for cyclone-affected populations in Vanuatu providing life-saving shelter and non-food items			500 000
Emergency shelter assistance to displaced populations in North Kivu			500 000
Enhancing essential primary healthcare services in the Northwest Region			500 000
Emergency response to cyclone-affected populations in Vanuatu with life-saving shelter and non-food items			400 000
Life-saving emergency assistance for vulnerable people affected by the earthquake in Khoy, Islamic Republic of Iran			200 000
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 – for refund			(16 818)
Active surveillance of travellers and mobile populations during the Ebola virus disease outbreak in Equateur province, the Democratic Republic of the Congo – for refund			(26 727)
Multisectoral humanitarian emergency response to save lives and protect returnees in Hodh Ech Chargui – for refund			(32 438)
Protection assistance for women, girls and migrants at risk of gender-based violence and human trafficking in the Bolivarian Republic of Venezuela – for refund			(48 789)
Provision of emergency and life-saving multisectoral assistance in response to conflict-affected population in Twic and Abyei administrative area – net of “for refund”			(64 532)
Strengthening response to drought-induced humanitarian crisis through data collection on displaced populations in the southern region of Madagascar – for refund			(66 178)
Humanitarian assistance in shelter and site management support for vulnerable populations affected by cyclones Batsirai and Emnati – for refund			(147 286)
Total: Central Emergency Response Fund – Earmarked			77 050 216

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS			
Consolidation of peace and security between farming and herding communities in the provinces of Salamat, Sila and Ouaddai			150 000
Shelter support for internally displaced persons affected by the floods			120 000
Information management and institutional strengthening on migration for the implementation of the project for the integral development plan for Central America			100 000
Personnel support to FAO's enterprise resources planning project			80 080
2022 multisectoral needs assessment to inform the humanitarian needs overview and humanitarian response plan process in the Sudan			50 000
Total: Food and Agriculture Organization of the United Nations – Earmarked			500 080
INTERNATIONAL LABOUR ORGANIZATION			
South-East Asia regional programme on labour migration in the fishing sector			849 071
Towards a holistic approach to labour migration governance and labour mobility in North Africa			657 174
Leaving no one behind: improving skills and economic opportunities for the Bangladeshi community and Rohingya women and youth in Cox's Bazar in Bangladesh			510 571
Standard tools for measuring trafficking in persons – phase I			299 677
SCAAN: security communications and analysis network application			86 510
Assessing household labour needs in the most earthquake-affected provinces of Türkiye			60 000
United Nations inter-agency collaboration on the Thailand migration report 2024			13 500
Job creation and entrepreneurship opportunities for Syrians under temporary protection and host communities in Türkiye – for refund			(63 025)
Total: International Labour Organization – Earmarked			2 413 478
INTERNATIONAL TELECOMMUNICATION UNION			
SCAAN: security communications and analysis network application			61 900
Staff loan agreement IOM-International Telecommunication Union			45 186
Total: International Telecommunication Union – Earmarked			107 086
MYANMAR HUMANITARIAN FUND			
Inter-agency translation and interpretation services to strengthen humanitarian response coordination in Myanmar			95 367
Total: Myanmar Humanitarian Fund – Earmarked			95 367
OFFICE OF THE SPECIAL ENVOY FOR THE GREAT LAKES			
Technical and administrative assistance for the deployment of the operational cell of the contact and coordination group			141 392
Total: Office of the Special Envoy for the Great Lakes – Earmarked			141 392
OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR HUMAN RIGHTS			
United Nations inter-agency collaboration on the Thailand migration report 2024			2 000
Total: Office of the United Nations High Commissioner for Human Rights – Earmarked			2 000
OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES			
European union support to Uganda's engagement on forced displacement and migration			949 374
Logistical support to UNHCR verification exercise in seven temporary shelters in Thailand			582 218
Post-arrival reception assistance to returnees from Yemen			574 590
EU4Decent Work for all: promoting sustainable integration solutions for people on the move in Mexico			521 011
Strengthening peaceful coexistence between displaced populations and local communities through social cohesion initiatives in Burundi			410 029
Inter-city and inter-country transportation of Ukrainian refugees (through inter-agency cost-sharing)			252 356
Funds received in 2023 – to be allocated			208 638
Protecting persons of concern in Mexico, Guatemala, El Salvador, Honduras and Costa Rica through humanitarian/shelter/protection assistance, cash-based initiatives and improved coordination			177 384
Assistance for refugees and asylum-seekers in Viet Nam – net of “for refund”			167 387
Fast-track transportation and call centre support for Ukrainian refugees			143 975
2022 multisectoral needs assessment to inform the humanitarian needs overview and humanitarian response plan process in the Sudan			120 000
Sustainable reintegration of Sri Lankan refugee returnees from India			113 342
Processing of UNHCR medical assessment form for refugees			103 426

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES (continued)			
Refugees and asylum-seekers have access to employment and livelihoods opportunities in Guyana.			38 096
Supporting the implementation of the national disability agency's disability needs assessment survey			24 000
Supporting the implementation of the independent assessment by GIST on the risk of post-delivery aid diversion at sites for internally displaced persons in Somalia			12 188
UN4Lebanon – facilitating resettlement of refugees in situations of vulnerability to Italy, 2.0 – net of “for refund”			11 469
IOM support for UNHCR-funded ad hoc movements (durable solutions) globally			2 227
Medical assessment form for refugees submitted for resettlement from Uganda – for refund			(2 671)
Democratic Republic of the Congo: voluntary repatriation of refugees – for refund			(9 030)
Labour mobility pathways for persons with humanitarian needs in Mexico – for refund			(9 031)
Maintenance of voluntary repatriation centres and management of warehouse to facilitate the voluntary return of Myanmar refugees – for refund			(13 011)
Medical assessment and assistance for people of concern to UNHCR – for refund			(13 483)
UN4Lebanon – facilitating resettlement of refugees in situations of vulnerability to Italy – for refund			(18 607)
Provision of medical assessments for resettlement activities in Lebanon – for refund			(23 328)
Total: Office of the United Nations High Commissioner for Refugees – Earmarked			4 322 549
SYRIA CROSS-BORDER HUMANITARIAN FUND			
Emergency humanitarian support for earthquake-affected populations in north-west Syrian Arab Republic			3 000 000
Envelope 3: life-saving emergency assistance for affected populations			2 891 861
Food, security and livelihood support for earthquake-affected populations in north-west Syrian Arab Republic			2 847 347
Life-saving emergency assistance for affected populations			1 982 883
Envelope 2: shelter and non-food items – emergency assistance for vulnerable populations in north-west Syrian Arab Republic			1 500 000
Ensuring accountability to affected populations and risk management in the earthquake response in north-west Syrian Arab Republic			414 519
Multisectoral assistance for vulnerable populations in north-west Syrian Arab Republic – for refund			(9 085)
Total: Syria Cross-Border Humanitarian Fund – Earmarked			12 627 525
UNESCO			
Restoration of Iraq's historic and cultural heritage as a pillar of economic recovery			167 991
United Nations inter-agency collaboration on the Thailand migration report 2024			5 000
Total: UNESCO – Earmarked			172 991
UN-HABITAT			
Fostering solidarity among local communities for migrants and refugees from the Bolivarian Republic of Venezuela			1 790 095
Sustainable and gender-sensitive integration of internally displaced persons in Pemba through the implementation of urban durable solutions			383 915
Total: UN-Habitat – Earmarked			2 174 010
UNICEF			
Strengthening capacity in the Republic of Moldova to ensure high-quality protection, education, health services and socioeconomic opportunities for Ukrainian refugees			1 687 564
Refurbishment work in sector B, building 10 of the Harmanli registration and reception centre for the establishment of a safe zone for unaccompanied and separated children			538 740
Provision of tuberculosis and HIV clinical mentoring services in Somalia, including the Somaliland region			355 596
Support for the global fund steering committee operations through IOM			258 562
Addressing the root causes of child labour in the Nawa region			232 018
Psychoemotional care for children and adolescents in situations of mobility in Uruguay			71 105
Protection and development of children, adolescents and youth vulnerable to child labour, migration and security risks in the cocoa-growing and northern regions of Côte d'Ivoire			35 972
Displacement tracking matrix (DTM) 2023			15 000
Supporting the implementation of the independent assessment by GIST on the risk of post-delivery aid diversion at sites for internally displaced persons in Somalia			12 188
Supporting the implementation of the national disability agency's disability needs assessment survey			5 000
Pre-positioning water, sanitation and hygiene emergency supplies and equipment in the Lower Juba region of Somalia		10	
Total: UNICEF – Earmarked	10		3 211 745

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
UNITED NATIONS DEPARTMENT OF MANAGEMENT STRATEGY, POLICY AND COMPLIANCE			
Comprehensive assistance for victims of sexual exploitation and abuse and children born of sexual exploitation and abuse			170 000
Total: United Nations Department of Management Strategy, Policy and Compliance – Earmarked			170 000
UNITED NATIONS DEPARTMENT OF POLITICAL AND PEACEBUILDING AFFAIRS			
Reimbursable loan – IOM to United Nations Department of Political and Peacebuilding Affairs			45 733
Total: United Nations Department of Political and Peacebuilding Affairs – Earmarked			45 733
UNITED NATIONS DEVELOPMENT PROGRAMME			
Climate security risks and natural resources management to safeguard human mobility and peaceful co-existence in central Mali			637 733
Strengthening border management in the Pacific			624 444
Ridge to reef – Marshall Islands			346 600
Supporting community safety, conflict risk mitigation and disaster risk management in Cox's Bazar			334 125
Tuberculosis/multidrug-resistant tuberculosis interventions among Afghan refugees, returnees and mobile populations in Afghanistan, the Islamic Republic of Iran and Pakistan			176 297
Operationalization of the capacity for disaster reduction initiative at country level through regional and global facilitation services			145 961
Coordinators GP2.0 – phase II			60 000
Supporting the implementation of the national disability agency's disability needs assessment survey			35 000
Support implementation of sustainable anti-corruption action in United Republic of Tanzania – SOC project			6 500
Funds received in 2023 – to be allocated			4 148
United Nations inter-agency collaboration on the Thailand migration report 2024			3 000
Exploring global standardization of cross-border identity document systems – for refund			(428)
Total: United Nations Development Programme – Earmarked			2 373 380
UNITED NATIONS ENVIRONMENT PROGRAMME			
Resolving the protracted displacement of internally displaced people by scaling up support for returnee emergency livelihoods through debris recycling interventions in conflict-affected areas			1 225 000
Strengthening resilience to climate change-related risks for peace and socio-economic stability in north-eastern Côte d'Ivoire			420 000
Strengthening national capacity to address the environmental impacts of humanitarian responses to population displacement in selected countries			(36 630)
Total: United Nations Environment Programme – Earmarked			1 608 370
UNITED NATIONS HEADQUARTERS			
Funds received in 2023 – to be allocated			99 828
Total United Nations Headquarters – Earmarked			99 828
UNITED NATIONS INTERIM SECURITY FORCE FOR ABYEI			
Promoting spaces for conflict prevention and reduced vulnerability in Abyei: a joint programme of the regional coordinators in the Sudan and South Sudan in Abyei			750 000
Mitigating conflict in Abyei through water interventions			180 300
Total: United Nations Interim Security Force for Abyei – Earmarked			930 300
UNITED NATIONS INTERNATIONAL, IMPARTIAL AND INDEPENDENT MECHANISM			
SCAAN: security communications and analysis network application			49 648
Total: United Nations International, Impartial and Independent Mechanism – Earmarked			49 648
UNITED NATIONS MISSION IN KOSOVO*			
Promoting and advancing language rights in Kosovo*			58 052
Advancing language rights in Kosovo*			24 000
Total: United Nations Mission in Kosovo* – Earmarked			82 052

* 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 PROJECT SERVICES			
Enhancing community resilience and local governance			3 465 291
New infrastructure for migration opportunities and empowerment of migrants in the south-east border area of Myanmar			1 651 142
European Union response to the health and socioeconomic impact of COVID-19 in Intergovernmental Authority on Development countries			1 396 000
Implementation of social services work package for component 1 activities of the Mozambique northern crisis recovery project			1 283 513
Improving essential health-care services in Buthidaung, Maungdaw and Pauktaw, Rakhine state	51 892		1 011 255
Building climate change resilience and social integration of displaced people in settlements of western Belize			872 234
Provision of immediate humanitarian relief, protection and mental health and psychosocial support to vulnerable populations in Chin			500 000
Enhancing access to basic essential health-care services for marginalized rural, ethnic, youths and displaced populations in Rakhine state, Myanmar			404 338
Enhancing access to basic essential health-care services for marginalized rural, ethnic, youths and displaced populations in Rakhine state, Myanmar			327 384
Supporting joint action on climate change and migration in the context of implementation of commitments under the Paris agreement and the global compact for safe, orderly and regular migration			288 522
Action and support to avert, minimize and address displacement in Kenya			200 000
Action and support to avert, minimize and address displacement related to climate change – Guatemala			150 000
Action and support to avert, minimize and address displacement related to the adverse impacts of climate change in Bangladesh			100 000
Addressing urgent needs in Iraq: screening, rehabilitation, and reintegration of adults, management of high-risk prisoners, and protection needs of children returned from the Syrian Arab Republic			70 000
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			3 353
Strengthening the resilience of conflict-affected communities in Kachin state and northern Shan state through increased safe and rewarding migration – for refund			(184 030)
Total: United Nations Office for Project Services – Earmarked	51 892		11 539 002
UNITED NATIONS OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS – COUNTRY - BASED POOLED FUNDS			
Provision of water, sanitation and hygiene support to vulnerable populations in conflict-affected areas of Ukraine			5 900 000
Multisectoral support for conflict-affected populations, specifically people living with disabilities, in east and southern Ukraine			5 520 000
Winterization support for conflict-affected populations in Ukraine			5 000 000
Strengthening well-being of affected populations through camp coordination and camp management support to internally displaced persons and the host community in the Tigray region			500 001
Promoting collective accountability and disability risk mapping among AAP WG-E members, organizations of persons with disabilities, INGOs, United Nations agencies and government partners			300 000
Common shelter and non-food items pipeline for flood response in north-east Nigeria			261 370
Winterization and hygiene support for conflict-affected populations in Luhansk oblast			94 000
Provision of emergency livelihood support for highly vulnerable returnees and host communities in Sinjar, Tel Afar and Tuz Khurmatu – Iraq – for refund			(21 225)
Total: United Nations Office for the Coordination of Humanitarian Affairs – Country-based Pooled Funds – Earmarked			17 554 146
UNITED NATIONS OFFICE OF COUNTER-TERRORISM			
Addressing urgent needs in Iraq: screening, rehabilitation and reintegration of adults, management of high-risk prisoners, and protection needs of children returned from the Syrian Arab Republic			355 089
Building the capacity of member states to prevent, detect and investigate terrorist offences and related travel by using advance passenger information and passenger name record data			245 030
Total: United Nations Office of Counter-Terrorism – Earmarked			600 119
UNITED NATIONS POPULATION FUND			
Construction of family health houses in underserved remote rural areas in Helmand province in Afghanistan			1 314 278
Joint partnership between UNFPA and IOM for cash assistance to pregnant and lactating women			622 062
Inter-agency working group on interoperability of baseline population, displacement and refugee data			91 057
Supporting the safe evacuation of Somali nationals fleeing conflict in the Sudan			72 026

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
UNITED NATIONS POPULATION FUND (continued)			
Support for the eye camp in the Awdal region and Gebileh district			10 000
Protection and services for vulnerable settlements, migrants and young people in two southern provinces of the Lao People's Democratic Republic – for refund			(50 176)
Total: United Nations Population Fund – Earmarked			2 059 247
UNITED NATIONS TRUST FUND FOR HUMAN SECURITY			
Addressing new displacement due to the adverse effects of climate change and other shocks in southern Iraq			927 768
Addressing human security through integrated support for the most vulnerable and crisis-affected communities in South Kordofan state			875 501
Promotion of human security of Ukrainian refugees, third-country nationals and host communities in the Republic of Moldova through socioeconomic empowerment and inclusion			496 091
Using the human security approach to empower and protect individuals against human trafficking in Guinea			170 905
Empowering stakeholders to respond to challenges related to unmanaged internal migration in Madagascar through a human security approach			103 982
Promoting a human security approach to disaster displacement and environmental migration policies integrating the COVID-19 pandemic response in the eastern Caribbean			75 649
Enhancing community resilience and social cohesion among select border communities in northern Ghana			71 448
Applying the human security approach to advance an integrated response to health and migration in the northern triangle of Central America and Mexico			47 131
A joint human security approach to strengthening prevention of and protection and empowerment in mixed migration flows towards Gabon			41 580
Enhanced resilience and living conditions for vulnerable communities addressing economic, health and food security challenges due to impacts of COVID-19 in Sierra Leone – for refund			(31 918)
Total: United Nations Trust Fund for Human Security – Earmarked			2 778 137
UN-WOMEN			
Famili I redi reintegration: supporting families to maintain healthy relationships after labour mobility			100 000
Total: UN-Women – Earmarked			100 000
WORLD FOOD PROGRAMME			
Nutrition support activity for people living with HIV/tuberculosis under the targeted operational areas	217 904		916
Fostering preparedness actions for response and early recovery to increase resilience to multiple risks among urban and peri-urban communities in the regions of Amazonas and San Martín in Peru			141 724
Nutrition support activity for people living with HIV/tuberculosis in the targeted operational areas			107 813
Co-funding of a collective diplomacy and humanitarian advocacy advisor (P-4 level), within the inter-agency standing committee secretariat			101 113
Inter-agency standing committee (IASC) steering committee review of the IASC community-based complaints mechanism approach			32 100
Supporting the implementation of the independent assessment by GIST on the risk of post-delivery aid diversion at sites for internally displaced persons in Somalia			12 188
In-kind contributions	10 000		
Supporting the implementation of the national disability agency's disability needs assessment survey			5 000
Total: World Food Programme – Earmarked	227 904		400 854
WORLD HEALTH ORGANIZATION			
Funds received in 2023 – to be allocated			259 434
Strengthening South Sudan's port health core capacities for national public health security			212 541
Increased access to primary health care and response to outbreaks including cholera to affected communities in the Southern Nations, Nationalities, and Peoples' Region			200 000
Staff loan agreement IOM-WHO			124 523
Active case finding of tuberculosis through the mobile team approach in Mon and Kayin states			98 190
Supporting the safe evacuation of Somali nationals fleeing conflict in the Sudan			35 000
Inter-agency standing committee (IASC) steering committee review of the IASC community-based complaints mechanism approach			32 100
Supporting the implementation of the national disability agency's disability needs assessment survey			15 000
United Nations inter-agency collaboration on the Thailand migration report 2024			5 000
Total: World Health Organization – Earmarked			981 788

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
YEMEN HUMANITARIAN FUND			
Multisectoral humanitarian assistance to internally displaced person sites in Al Khukhah district, Al Hudaydah governorate, Yemen, priority 1			1 000 000
Mobility tracking through area assessments in Yemen			1 000 000
Protection of vulnerable migrants in Sa'dah governorate (RMMS), Pillar 1			798 815
Rehabilitation and operation of Ta'iz humanitarian hub			743 576
Total: Yemen Humanitarian Fund – Earmarked			3 542 391
MULTI-PARTNER TRUST FUNDS			
AFGHANISTAN HUMANITARIAN FUND			
Emergency shelter/non-food items: cash-based interventions, winterization			5 343 970
IOM emergency shelter/non-food items: Herat earthquake response October 2023			1 000 000
Provision of life-saving primary health-care support in high-risk locations during the winter period in Afghanistan			944 475
IOM emergency shelter/non-food items: Herat earthquake response October 2023 – 4th reserve allocation			750 000
Addressing the urgent mental health and psychosocial support needs of earthquake-affected populations in Herat			300 000
Set-up of three humanitarian hubs in support of the earthquake response in Paktika and Khost provinces – for refund			(866 905)
Total: Afghanistan Humanitarian Fund – Earmarked			7 471 540
CENTRAL AFRICAN REPUBLIC HUMANITARIAN FUND			
Project to facilitate and assist the return of displaced persons exposed to protection risks in Kaga Bando and Bria, Central African Republic			1 000 000
Total: Central African Republic Humanitarian Fund – Earmarked			1 000 000
CONFLICT-RELATED SEXUAL VIOLENCE MULTI-PARTNER TRUST FUND			
Technical assistance and capacity-building for the government of Ukraine – developing and implementing interim reparative measures for survivors of conflict-related sexual violence			240 750
Total: Conflict-Related Sexual Violence Multi-Partner Trust Fund – Earmarked			240 750
DEMOCRATIC REPUBLIC OF THE CONGO STABILIZATION COHERENCE FUND			
Pilot initiatives to support the national programme for disarmament, demobilization, community recovery and stabilization in the reinsertion of ex-combatants in priority areas			6 000 000
Total: Democratic Republic of the Congo Stabilization Coherence Fund – Earmarked			6 000 000
GEORGIA–EUROPEAN UNION INNOVATIVE ACTION FOR PRIVATE SECTOR COMPETITIVENESS			
European Union innovative action for private sector competitiveness in Georgia – for refund			(20 928)
Total: Georgia–European Union Innovative Action for Private Sector Competitiveness – Earmarked			(20 928)
JOINT PROGRAMME BANGLADESH SAFE			
United Nations joint project for safe access to fuel and energy for Rohingya refugees			5 603 413
Total: Joint Programme Bangladesh SAFE – Earmarked			5 603 413
JOINT PROGRAMME FOR PEACE			
Joint programme for peace in Sri Lanka – for refund			(127 093)
Total: Joint Programme for Peace – Earmarked			(127 093)
JOINT SDG FUND			
Green finance facility to improve air quality and combat climate change in North Macedonia			250 000
Contributing to establish an enabling environment to promote sustainable green and blue economy in Mauritius and Seychelles			100 000
Integrated national financing framework and financial diversification in Timor-Leste – for refund			(63 743)
Total: Joint SDG Fund – Earmarked			286 257
MIGRATION MULTI-PARTNER TRUST FUND			
Strengthening fact-based and data-driven migration governance and management in Nigeria			1 074 080
Strengthening capacities of border municipalities in the Brazilian Amazon to face the challenges of migration, climate change and health			1 052 794
Enhancing the resilience to climate change of migrant and vulnerable households in the coastal areas of Odisha state and drought-prone areas of Telangana state			840 000

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
MIGRATION MULTI-PARTNER TRUST FUND (continued)			
Costa Rica: strengthening law enforcement and criminal justice agencies' capacity to coordinate and exchange information to investigate and prosecute human trafficking and the smuggling of migrants			647 232
Making migration work for all: improved social cohesion and fair access to services for migrants in Morocco			560 000
Leveraging the positive impact of migration on development in the Republic of Moldova through improved policy evidence and a better engaged diaspora			560 000
Funds received in 2023 – to be allocated			522 064
Fund management unit direct cost			425 860
United Nations pilot project to strengthen migrant integration and social cohesion through stakeholders' engagement, socioeconomic activities and countering anti-migrant narratives in South Africa			364 948
Labour mobility for sustainable development and climate resilience in the Pacific			300 000
Empowering families left behind for improved migration outcomes in Khatlon province in Tajikistan			180 000
Enhanced socioeconomic integration of migrants and host community members (particularly women and youth) focused on entrepreneurship opportunities through an innovation and community-based approach			180 000
Travel support for delegates and stakeholders to the international migration review forum, May 2022 – for refund			(44 928)
Managing health risks linked to migration in Afghanistan: operationalization of the international health regulations (2005) – for refund			(1 013 769)
Total: Migration Multi-Partner Trust Fund – Earmarked			5 648 281
MOLDOVA 2030 SDGS PARTNERSHIP			
One United Nations joint action to strengthen human rights in the Transnistrian region of the Republic of Moldova (2022–2025)			91 433
One United Nations joint action to strengthen human rights in the Transnistrian region of the Republic of Moldova – for refund			(22 851)
Total: Moldova 2030 SDGs Partnership – Earmarked			68 582
ONE UNITED NATIONS IMPACT FUND FOR THE ISLAMIC REPUBLIC OF IRAN			
Emergency assistance for vulnerable earthquake victims in Khoy, Iran			220 000
Total: One United Nations Impact Fund for the Islamic Republic of Iran – Earmarked			220 000
PAPUA NEW GUINEA UNITED NATIONS COUNTRY FUND			
Creating conditions for peace in the Papua New Guinea highlands			172 719
Total: Papua New Guinea United Nations Country Fund – Earmarked			172 719
PEACEBUILDING FUND			
Funds received in 2023 – to be allocated			2 032 263
Local solutions to build climate resilience and advance peace and stability in Bor, Pibor and Malakal			1 050 000
Promoting inclusive security governance in Tanganyika province			956 060
Contributing to sustainable peace in the BARMM by supporting IDP inclusion and displacement resolution measures			883 750
Enhancing women's meaningful involvement in disarmament, demobilization and reintegration policy design: strengthening of platforms for women's associations			842 744
Promoting national reconciliation and social cohesion through the establishment of provincial peace and reconciliation commissions			840 000
Youth empowered through inclusive schools and societies (YESS)			811 335
Peace through health: peacebuilding and violence reduction in communities in the Far North region through inclusive health and social interventions			773 246
Strengthening social cohesion and building trust between the police and the population through community policing, democratic dialogue and economic recovery in Kasai province			733 239
Improving protection and community security in the northern border of the Tillabéri region in the Niger			702 000
Bridging the "youth gap" – strengthening community-based reintegration mechanisms: an IOM/UNICEF partnership for youth affiliated with Al-Shabaab and community youth			680 000
Promotion of inclusive cross-border governance and strengthening the resilience of populations in the border areas of Mauritania and Senegal			644 000
Promotion of inclusive cross-border governance and strengthening the resilience of populations in the border areas of Mauritania and Senegal.			644 000
Support programme for the prevention of conflicts and violent extremism in the border areas of Togo, Benin and Burkina Faso – phase II			525 000
Women lead the way towards peace and security in Bosnia and Herzegovina			515 370

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
PEACEBUILDING FUND (continued)			
Strengthening reconciliation and reintegration pathways for persons associated with non-State armed groups, and communities of reintegration, including women and children, in north-eastern Nigeria			479 500
Support program for the prevention of conflicts and violent extremism in the border areas of Togo, Benin and Burkina Faso – phase II			455 000
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			419 772
Strengthening binational dialogue between Haiti and the Dominican Republic to promote social cohesion in the border area			385 000
Youth in action: supporting the active role of young women and men for the consolidation of peace in Diffa			345 000
Self-employment creation for rural youth to build peaceful environment and enhance social cohesion			318 500
Promoting inclusive action in peacebuilding (PIAP initiative)			292 500
Strengthening sustainable pacific coexistence and the empowerment of displaced youth in the communes of the western and coastal regions of Cameroon			249 000
Support program for the prevention of conflicts and violent extremism in the border areas of Togo, Benin and Burkina Faso – phase II			245 000
Building cross-border peace and strengthening sustainable livelihoods of cattle herders and crop farmers in Sierra Leone and Guinea			220 720
Building cross-border peace and strengthening sustainable livelihoods of cattle herders and crop farmers in Sierra Leone and Guinea			220 719
Consolidate 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			214 851
Co-creating peace: participation of diverse young women in the urban-rural and indigenous civic space in Nariño and Cauca			198 304
Strengthening binational dialogue between Haiti and the Dominican Republic to promote social cohesion in the border area			175 000
Supporting transitional justice, community-based reintegration and economic recovery in the context of spontaneous surrenders in Kasai, Kasai Central and Tanganyika provinces			166 785
Preventing climate-induced conflicts through empowered women's leadership			150 000
Youth action for reduced violence and enhanced social cohesion in Wau in South Sudan – for refund			(749)
Gender-responsive peacebuilding in extractive industries in Isabel province in the Solomon Islands – for refund			(34 655)
Supporting the rule of law and social cohesion in the COVID-19 response in Madagascar – for refund			(42 452)
Preventing conflict and violent extremism in the border areas of Benin, Burkina Faso and Togo – for refund			(53 382)
Cross-border engagement between Côte d'Ivoire and Liberia to reinforce social cohesion and border security – phase II – for refund			(75 052)
Strengthening inclusive institutional mechanisms in support of peacebuilding in southern Madagascar – for refund			(75 066)
Conflict management and reinforcement of agropastoral resilience at the Mauritania-Mali border – for refund			(93 631)
Joint programme: peace and reintegration of migrants on their return home – El Salvador – for refund			(305 720)
Total: Peacebuilding Fund – Earmarked			16 487 951
SOMALIA MULTI-WINDOW TRUST FUND			
Saameynta scaling-up solutions to displacement in Somalia			2 347 537
Total: Somalia Multi-Window Trust Fund – Earmarked			2 347 537
SOUTH SUDAN HUMANITARIAN FUND			
Provision of onward transport and cash assistance to returnees affected by Sudan crisis			5 500 000
Life-saving response through the prepositioning and provision of emergency shelter and non-food item support to flood-affected areas			4 500 000
Provision of onward transport and cash assistance to returnees affected by the crisis in the Sudan			3 000 000
Provision of life-saving water, sanitation and hygiene assistance to mitigate against the impact of flooding on vulnerable households in Bentiu, Rubkona and Malakal			2 400 000
Reinforcement of emergency infrastructure to improve access to basic services in Bentiu and Rubkona			2 000 000
Camp coordination and camp management early action intervention to expected floods in Unity and Upper Nile states			1 100 000
Provision of cash assistance to mitigate the risk of forced relocation of internally displaced persons in the Abyei Administrative Area			1 000 000
Provision of multipurpose cash assistance to mitigate flood risks in Bentiu, South Sudan			737 567
Total: South Sudan Humanitarian Fund – Earmarked			20 237 567

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
SOUTH SUDAN RECONCILIATION, STABILIZATION AND RESILIENCE TRUST FUND			
Community violence reduction in central and southern Jonglei state and the Greater Pibor Administrative Area – phase II			1 265 728
Locally driven solutions for social cohesion and promoting early recovery in Central Equatoria province in South Sudan			300 000
Total: South Sudan Reconciliation, Stabilization and Resilience Trust Fund – Earmarked			1 565 728
SPECIAL TRUST FUND FOR AFGHANISTAN			
STFA joint programme for the northern region of Afghanistan: addressing basic human needs through the ABADEI strategy – outcome 2: community livelihoods and local economic activities			2 199 254
STFA joint programme for the southern region of Afghanistan: addressing basic human needs through the ABADEI strategy – outcome 2: livelihoods, businesses and local economy recovery			1 771 005
STFA joint programme for the south-eastern region of Afghanistan: addressing basic human needs through the ABADEI strategy – WINDOW 2: livelihoods, businesses, and local economic recovery			1 328 330
STFA joint programme for the south-eastern region of Afghanistan: addressing basic human needs through the ABADEI strategy – WINDOW 1: essential services and community infrastructure			1 075 670
STFA joint programme for the northern region of Afghanistan: addressing basic human needs through the ABADEI strategy – outcome 1: essential services			259 033
STFA joint programme for the northern region of Afghanistan: addressing basic human needs through the ABADEI strategy – outcome 3: disaster- and climate-resilient critical infrastructure			227 810
STFA joint programme for the southern region of Afghanistan: addressing basic human needs through the ABADEI strategy – outcome 1: essential services and community infrastructure			186 276
STFA joint programme for the northern region of Afghanistan: addressing basic human needs through the ABADEI strategy – outcome 4: community planning and social cohesion			171 943
STFA joint programme for the south-eastern region of Afghanistan: addressing basic human needs through the ABADEI strategy – WINDOW 4: social cohesion, human rights and access to justice			150 000
STFA joint programme for the southern region of Afghanistan: addressing basic human needs through the ABADEI strategy – outcome 3: disaster- and climate-resilient critical infrastructure and livelihoods			145 064
STFA joint programme for the southern region of Afghanistan: addressing basic human needs through the ABADEI strategy – outcome 4: social cohesion, human rights and access to justice			126 933
Total: Afghanistan Special Trust Fund – Earmarked			7 641 318
SPOTLIGHT INITIATIVE FUND			
Spotlight initiative: Pacific regional programme – for refund			(1 177)
Total: – Spotlight Initiative Fund – Earmarked			(1 177)
TANZANIA SDG ACCELERATION FUND			
Kigoma joint programme phase II (KJP II) proposal enhancing resilience and livelihood of communities living in Kigoma Region			117 620
Total: Tanzania SDG Acceleration Fund – Earmarked			117 620
TRUST FUND FOR SUSTAINING PEACE IN COLOMBIA			
Strengthening socioeconomic reincorporation initiatives for sustainability in Colombia			612 396
Voices from the territories: developing new authentic narratives to foster greater co-responsibility in the implementation of the peace agreement – for refund			(9 689)
Total: Trust Fund for Sustaining Peace in Colombia – Earmarked			602 707
UNITED NATIONS ACTION MULTI-PARTNER TRUST FUND			
Strengthening national and community-based conflict-related sexual violence prevention and response mechanisms in Ukraine through a survivor-centred multisectoral approach			256 779
Strengthening 'do no harm' and 'survivors' centeredness' principles in application process for Yazidi female survivor's law			100 002
Total: United Nations Action Multi-Partner Trust Fund – Earmarked			356 781
UNITED NATIONS SRI LANKA SDG MULTI-PARTNER TRUST FUND			
Expanded support for durable resettlement and reintegration in Sri Lanka			627 186
Total: United Nations Sri Lanka SDG Multi-Partner Trust Fund – Earmarked			627 186
Subtotal: MULTI-PARTNER TRUST FUND			76 546 739
Subtotal: UNITED NATIONS ORGANIZATIONS AND POOLED FUNDS	279 806		224 280 173

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
PRIVATE SECTOR			
Eni North Africa B.V. – Boosting youth employment in the south of Libya through skills enhancement and livelihood opportunities			5 000 000
Private sector organization – In-kind contributions	5 906 585		
TikTok Inc. – In-kind contributions	2 376 076		
Private sector organization – Implementing responsible recruitment due diligence in global supply chains – phase II			1 424 572
Innovation Norway – Funds received in 2023 – to be allocated			1 131 815
Airbnb.org – Airbnb assistance: emergency accommodation support to crisis-affected populations			900 000
Disney Worldwide Services, Inc. – IRIS global policy network			742 500
Sol Consulting Group – Assisted voluntary return and reintegration of migrants in situations of vulnerability			647 249
Better Shelter – In-kind contributions	630 225		
Flexport – In-kind contributions	554 740		
Property Business Network Association – Enabling safe return through rehabilitating apartments			500 000
USA for IOM – Supporting the productive integration of Venezuelan refugees and migrants in Latin America programme – phase IV			350 000
Merck Sharp & Dohme – Improving access and promotion of maternal and perinatal health, and sexual and reproductive health for women from migrant and host communities living in extremely vulnerable conditions in Valledupar			250 000
Western Union Foundation – Novas vidas: promoting sustainable integration of young migrants in situations of vulnerability in Brazil			214 856
3Degrees Group – Improvement of Bor state hospital service delivery through a 50 kwh solarization plant with battery bank			173 250
Stichting Benevolentia – Moving the middle – phase II			160 600
USA for IOM – Enhancing border management capacity through biometric documentation processing and registration equipment in the Republic of Moldova			157 500
Private sector organization – online project contributions			149 409
Private sector donations – World migration report			135 000
Asia Pacific Smart Card Association – Regional technical cooperation and capacity-building activities			120 607
OLEODUCTO CENTRAL S.A.S – OCENSA – Prevention of recruitment, use and exploitation of children, adolescents and young people – phase II			114 745
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			93 136
Maple Leaf Foods – Preparation and mobilization of migrant workers from El Salvador to Canada			86 593
USA for IOM – Central American minors programme – parole processing – Ecuador			76 486
Thai Union Group PCL – Promote protection of migrant workers in Thailand through advisory services to private and public actors			69 994
Yoshiki Foundation America – Funds received in 2023 – to be allocated			68 493
Google LLC. – Enhancing well-being of internal migrant workers in the electronics industries in Viet Nam			68 000
USA for IOM – Enhancing government and civil society assistance on counter-trafficking			65 000
Ikano Group – In-kind contributions	64 478		
Private donations on the IOM website – online project contributions			64 153
USA for IOM – Funds received in 2023 – to be allocated			60 000
Fundação Ariel Glaser Contra o Sida Pediátrico – Continuity of HIV services during public health emergency response in high-risk areas in Mozambique under the president's emergency plan for AIDS relief (PEPFAR)			52 009
Private sector donations for IRIS – Activities and contributions related to the implementation of IRIS			50 000
UEFA Foundation for Children – Sports for inclusion: Football against racism			43 777
VF Singapore Overseas Services Pte. Ltd. – Advancing ethical and responsible recruitment of migrant workers in VF Corporation's global supply chains – phase II			36 000
Unilever Europe B.V. – Promoting protection of migrant workers in Thailand through advisory services to private and public actors			34 775
National Union of Notaries Public from Romania – Supporting live-saving services in north-west Syrian Arab Republic			34 475
Minderoo Foundation – Bali process government and business forum support – net of “for refund”			28 214
Mars, Incorporated – Promoting protection of migrant workers in Thailand through advisory services to private and public actors			26 452
USA for IOM – Piloting the local migration governance indicators in the United States			26 000
Social Solutions International – Strengthening community resilience and food security after typhoon Surigae			25 704

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
PRIVATE SECTOR (continued)			
PUMA SE – Promoting protection of migrant workers in Thailand through advisory services to private and public actors			25 241
ERSTE Foundation – Paving the way for the creation of skills mobility partnerships in Austria			23 381
Netherlands-African Business Council – Migration of African talents through capacity-building and hiring			21 168
Sumitomo Electric Industries, Ltd. – Sumitomo labour supply chain mapping			18 664
CSR Trust for SDGs in India – Ensuring safe migration by institutionalizing a migration support centre in Bangalore, India			13 171
EUROCHAMBRES – Migration of African talents through capacity-building and hiring			12 499
Burberry – Regional and local expertise, exchange and engagement for enhanced social cohesion in Europe			11 227
Federation of Austrian Industries – Paving the way for the creation of skills mobility partnerships in Austria			10 604
Rockefeller Philanthropy Advisors – Support to phase II of the it takes a community campaign			10 000
Voka – Kamer van Koophandel West-Vlaanderen – Migration of African talents through capacity-building and hiring			8 369
Unioncamere Piemonte – Migration of African talents through capacity-building and hiring			5 472
Private individual donations – Funds received in 2023 – to be allocated			2 095
Ooredoo in Kuwait – Corporate social responsibility: engagement for shelter support and community cohesion activities			1 644
Maple Leaf Foods – Funds received in 2023 – to be allocated			346
Private individual donations – Partnership support for trafficked children in Ghana			259
USA for IOM – Supporting basic health needs of Venezuelan migrants in Darién, Panama – for refund			(1 339)
Foundation Open Society Institute (FOSI) – Leveraging the humanitarian-development nexus for the Ukraine response through diaspora engagement in Italy – for refund			(5 268)
Eurasia Foundation – Turkmenistan: building youth resilience through community engagement – for refund			(13 728)
Subtotal: PRIVATE SECTORS	9 532 104		13 325 169
OTHER ORGANIZATIONS			
INTERNATIONAL FINANCIAL INSTITUTIONS			
African Development Bank – Kismayo and Baidoa urban water supply and sanitation project – additional financing			7 760 000
Council of Europe Development Bank/Migrant and Refugee Fund (MRF) – Enhancing migration response in Romania – phase II			431 499
Islamic Development Bank – Construction of family health houses in underserved remote rural areas in Balkh, Samangan and Faryab provinces in Afghanistan			403 200
Asian Development Bank – Strengthening health cooperation in the Greater Mekong subregion			400 000
Council of Europe Development Bank/Migrant and Refugee Fund (MRF) – Strengthening protection mechanisms in Poland following the crisis in Ukraine			196 166
Council of Europe Development Bank – Enhancing the response for persons in the Republic of Moldova affected by the Ukraine crisis			105 932
Council of Europe Development Bank – COVID-19 prevention and response measures within the migration response in Bosnia and Herzegovina			77 605
Council of Europe Development Bank/Migrant and Refugee Fund (MRF) – Reception and inclusion of people fleeing the conflict in Ukraine to Slovakia (CEB)			77 008
Council of Europe Development Bank/Migrant and Refugee Fund (MRF) – Supporting the migration response in Hungary following the crisis in Ukraine – for refund			(126)
Council of Europe Development Bank/Migrant and Refugee Fund (MRF) – Emergency response to people fleeing the conflict in Ukraine – for refund			(163)
Subtotal: INTERNATIONAL FINANCIAL INSTITUTIONS			9 451 121
GLOBAL VERTICAL FUNDS			
Global Fund to Fight AIDS, Tuberculosis and Malaria – Middle East response – phase III	7 204 015		18 608 338
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,			2 060 700
Global Fund to Fight AIDS, Tuberculosis and Malaria – TEAM 2: Tuberculosis elimination among migrants			1 753 073
Gavi Alliance – Strengthen the delivery of COVID-19 immunization services for mobile and hard-to-reach populations along the mobility continuum.			1 114 757
Gavi Alliance – Enhancing COVID-19 vaccination services at point of entries in the Democratic Republic of the Congo			1 006 792
Gavi Alliance – Producing population mobility indicators to identify mobile populations and optimize vaccination sites			1 002 230

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
GLOBAL VERTICAL FUNDS (continued)			
Gavi Alliance – Improving access to COVID-19 vaccination for migrants in situations of vulnerability and mobile populations in humanitarian settings in Afghanistan			900 000
Gavi Alliance – Health systems strengthening			501 800
Gavi Alliance – Accelerating integrated vaccination against COVID-19 of displaced populations in the provinces of Cibitoke, Makamba, Kirundo, Bujumbura and Bujumbura Mairie funded through COVID-19 delivery support			257 934
Gavi Alliance – COVID-19 delivery support and integration into routine immunization (CDS3)			159 699
Gavi Alliance – Targeted country assistance to the government of South Sudan			155 286
Gavi Alliance – Health systems strengthening three programme (HSS3)			151 570
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 – for refund			(7 536)
Subtotal: GLOBAL VERTICAL FUNDS	7 204 015		27 664 643
OTHER ENTITIES			
Other NGOs - Unearmarked Income		963 000	
Naif Arab University for Security Sciences (NAUSS) – The Arab centre for technical cooperation on migration and border management			1 506 904
Save the Children International Myanmar – Community-based tuberculosis awareness, detection, diagnosis and treatment in mobility-impacted communities in Mon, Kayin, and Rakhine states			1 185 308
ShelterBox – Provision of emergency shelter non-food items to communities in Ethiopia	968 015		41 180
Save the Children International Myanmar – COVID-19 control and risk mitigation in global fund projects in Mon, Kayin and Rakhine states, and Sagaing region			991 305
Save the Children International Myanmar – Community-based malaria prevention, detection and treatment in mobility-impacted communities in Mon state and Sagaing region in Myanmar			798 544
People in Need – Strengthening the resilience and recovery of conflict-affected communities in Rakhine state through local leadership, decent work and safe migration			653 321
New York University – Reducing forced labour in Costa Rica’s fishing industry			601 932
ShelterBox – Provision of emergency shelter non-food items to communities in Ethiopia			465 678
Plan International Guinea – Strengthening and decentralizing the fight against tuberculosis and HIV/AIDS to reach vulnerable populations in Guinea in the Guinée forestière area			404 359
Foundation for Innovative New Diagnostics – Introducing COVID-19 rapid tests in mobile and conflict-afflicted populations – net of “for refund”	240 347		135 214
Consorzio Nova DG HOME – Legality diagrams in central and northern Italy			353 098
The Research Institute of Tuberculosis, Japan Anti-Tuberculosis Association – Developing an electronic platform for a pre-entry tuberculosis screening programme in Japan			279 903
Croix-Rouge Genevoise – Return and reintegration assistance programme for people in irregular situation in the Canton of Geneva			276 672
International Initiative for Impact Evaluation – Peacefield Darfur impact evaluation			252 549
Croix-Rouge Genevoise – Return and reintegration assistance program for people in irregular situation in the canton of Geneva			205 395
Economic Community of West African States – Niger: supporting assisted voluntary return of citizens of ECOWAS Member States			200 000
Task Force for Global Health – COVID-19 vaccination project in Guinea			159 998
New York University – Research innovation in estimating the prevalence of human trafficking in the Costa Rican fishing sector			130 882
Elrha – Promoting thermophilic anaerobic digestion in faecal sludge treatment to contribute to the prevention of cholera outbreaks in Rohingya refugee camps in Bangladesh			126 238
Federazione Lavoratori Agro Industria – Preventing and combating illegal work and exploitation in the agricultural sector in southern Italy			115 212
International Federation of Red Cross and Red Crescent Societies – Enhancing the capacity and quality of the humanitarian shelter and settlement response			101 430
University of Essex – Survivors of modern slavery in prisons: the blind spot of the United Kingdom anti-slavery regime			84 287
University of Southampton – Redressing gendered health inequalities of displaced women and girls in contexts of protracted crisis in Central and South America – REGHID			81 750
American Jewish World Service – Temporary support and assistance to sensitive Myanmar nationals transiting through the Republic of Korea to the United States of America			57 223
Estonian Refugee Council/DG HOME – Welcome sessions for beneficiaries of international protection in Estonia – phase III			55 901
Federazione Lavoratori Agro Industria – Funds received in 2023 – to be allocated			53 722
Fundación Ayuda en Acción – Contributing to the prevention of human trafficking and irregular migration in communities on the border of Nicaragua with Costa Rica and Honduras			53 591

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
OTHER ENTITIES (continued)			
Organización Iberoamericana de la Seguridad Social (OISS) – Study on social security access for migrants in Ibero-America			43 621
Norwegian Refugee Council – Logistical support to the Norwegian election observer group to the European Union election observation mission for the general elections in Nigeria 2023			31 796
Centre for Equal Opportunities and Opposition to Racism – Community policing without borders			28 419
University of Warwick – Data and displacement: assessing the practical and ethical implications of targeted humanitarian protection			28 149
Save the Children International Myanmar – Targeted HIV prevention and community-based diagnosis, treatment, care and support in mobility-impacted communities in Mon and Kayin states in Myanmar			26 811
Croix-Rouge Genevoise – Return and reintegration assistance programme for people in an irregular situation in the canton of Geneva			24 411
Red Cross Society of Bosnia and Herzegovina – In-kind contributions	22 007		
International Catholic Migration Commission/DG HOME – SHARE SIRA project: expanding social orientation and integration for newcomers in rural areas			18 537
Norwegian Refugee Council – Logistical support to the Norwegian election observer group to the European Union election observation mission for the general elections in Zimbabwe 2023			17 965
Consorzio Comunitas – Facilitating the integration of resettled refugees in Croatia, Italy, Portugal and Spain – Italy			15 748
Fondazione Adecco – Facilitating the integration of resettled refugees in Croatia, Italy, Portugal and Spain – Italy			12 142
Università per Stranieri di Siena – Facilitating the integration of resettled refugees in Croatia, Italy, Portugal and Spain – Italy			10 389
United Cities and Local Governments – Balancing migration narratives in the Americas			10 000
World Vision – Community response map: World vision digital accountability for Ukraine response			10 000
Pleegzorg Vlaams-Brabant en Brussel (PVBB) – Alternative residential care systems for unaccompanied migrant children			9 385
University of Liverpool – Evaluating the provision of distributed technology to adults with lived experience of modern slavery			8 762
Queen’s University Canada – Real-time monitoring of gender-based violence threats against displaced Venezuelan women and girls in Brazil, Ecuador and Peru			7 820
Human Rights Defence League Cluj-Napoca/DG HOME – Integrated assistance for migrants: intercultural communities and solidarity (2020–2022)			7 689
Norwegian Refugee Council – Logistical support to the Norwegian election observer group to the European Union election observation mission for the general elections in Lebanon 2022			6 190
Uit De Marge – Community policing without borders			5 664
Fundația Schottener Servicii Sociale – InterACT – active participation and integration of migrants in Romania (2023)			2 938
University of Fribourg – Gender, return migration and reintegration in the Gambia, Guinea and Senegal			2 448
Association for the Social Support of Youth (ARSIS) – Alternative residential care systems for unaccompanied migrant children			2 265
Ecumenical Association of Churches in Romania (AIDRom) – InterACT – active participation and integration of migrants in Romania (2023)			2 046
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			1 822
Minderheden Forum – Community policing without borders			1 100
International Medical Corps – Funds received in 2023 – to be allocated			1 013
Human Rights Defence League Cluj-Napoca/DG HOME – SIM_CIS: Integrated services for migrants – intercultural communities and solidarity – for refund			(1 307)
Caritas Solothurn – The other talk project – teaching migration – for refund			(4 232)
British Council Nepal – Generating evidence for future skills needs of migrant workers in Nepal – for refund			(9 225)
Plan International Foundation in the Netherlands/DG INTPA – IOM contribution to: joining forces: multi-stakeholder action to offer young refugees and host communities a sustainable future in Ethiopia – net of “for refund”			(13 534)
Asociația Global Help/DG HOME – Regional network for migrant integration in Romania – MyRO (2020–2022) – for refund			(15 613)
Organization of American States/DG INTPA/DEVCO – Irregular migration prevention programme in the Mesoamerica region – El Salvador – for refund			(129 544)
Subtotal: OTHER ENTITIES	1 230 369	963 000	9 535 271
Subtotal: OTHER ORGANIZATIONS	8 434 384	963 000	46 651 035

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
PRIOR PERIOD ADJUSTMENTS – NON-MEMBER STATES, AGENCIES AND OTHERS			(1 650 515)
Promissory note repayments			22 432 408
Net interest and other income		60 019 672	
Refugees, migrants, sponsors and others			193 126 838
Year-end net accrual adjustments of downpayment and receivables			(207 925 653)
GRAND TOTAL CONTRIBUTIONS	19 243 917	105 603 562	3 331 869 092

LIST OF SERVICES IN KIND RECEIVED

The major classes of services in kind received by IOM include those outlined in the table below.

Donor	Type/Class of services in kind received	Unit/Measure
Audit and Oversight Advisory Committee	Audit advisory services	36 days
Boston University	Personnel services	176 days
CANADEM	Personnel services	680 days
Carlo Schmid Programme	Personnel services	339 days
China Scholarship Council	Personnel services	1 228 days
CMS Hasche Sigle Partnerschaft von Rechtsanwälten und Steuerberatern mbB	Legal services	10 days
Danish Refugee Council	Personnel services	146 days
Deutscher Akademischer Austauschdienst [German Academic Exchange Service]	Personnel services	182 days
DLA Piper	Legal services	100 days
Duke University	Personnel services	676 days
Erasmus+	Personnel services	406 days
Federal Ministry for Economic Affairs and Climate Action, Germany	Personnel services	87 days
Federal Public Service Foreign Affairs, Foreign Trade and Development Cooperation, Belgium	Personnel services	429 days
Gerald R. Ford School of Public Policy	Personnel services	67 days
Government of Ghana	Audit services	312 days
Harvard Kennedy School	Personnel services	81 days
iMMAP	Personnel services	920 days
International Labour Organization	Personnel services	360 days
Irish Aid	Personnel services	686 days
Kent State University	Personnel services	73 days
Korea International Cooperation Agency	Personnel services	69 days
Kühne Foundation	Personnel services	182 days
Munk School of Global Affairs and Public Policy (University of Toronto)	Personnel services	182 days
Norwegian Refugee Council	Personnel services	3 937 days
RedR Australia	Personnel services	438 days
Rijksdienst voor Ondernemend Nederland [Netherlands Enterprise Agency]	Personnel services	622 days
Smith College	Personnel services	102 days
Swedish Civil Contingencies Agency	Personnel services	3 343 days
Swiss Agency for Development and Cooperation	Personnel services	723 days
Tokyo University of Foreign Studies	Personnel services	42 days
United Nations Association in Canada	Personnel services	313 days
Università degli Studi di Catania [University of Catania]	Personnel services	182 days
University of Greenwich	Personnel services	129 days
University of Westminster	Personnel services	438 days