

COUNCIL

114th Session

FINANCIAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

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REPORT OF MANAGEMENT



31 May 2023

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 2022. During the external audit process, IOM provided the Ghana Audit Service with all relevant information and access as agreed in the terms of the audit engagement. The opinion of the External Auditor, the Auditor General of Ghana, is provided on the next page.

António Vitorino
Director General

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

Leonel Guzman
Director,
Finance and Accounting Division

OPINION OF THE EXTERNAL AUDITOR

REPUBLIC OF GHANA

OFFICE OF THE AUDITOR-GENERALMy Ref. No.: **AG/01/23/16**Ministry Block O, P. O. Box M 96, Accra, Ghana
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...23...May..... 20.....23.....

Your Ref No.:

Mr. António Vitorino
Director General
International Organization for Migration
Geneva.

Audit Report of the External Auditor on the Financial Statements of the International Organization for Migration for the year ended 31 December 2022

I have the honour to transmit the financial statements of the International Organization for Migration for the year ended 31 December 2022. I have audited these statements and have expressed my opinion thereon.

Please accept the assurances of my highest consideration.

Johnson Akuamoah-Asiedu**Auditor-General**

OPINION OF THE EXTERNAL AUDITOR (continued)

INDEPENDENT AUDITOR'S REPORT

**The Chairman
The 114th 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, 2022 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, 2022, 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 on our audit of IOM.



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

Accra, Ghana
23 May 2023

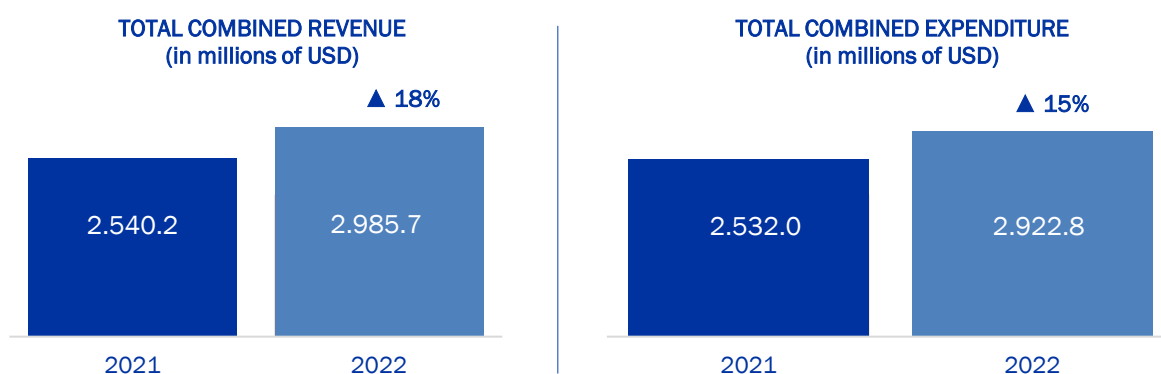
FINANCIAL HIGHLIGHTS

OVERVIEW

Introduction

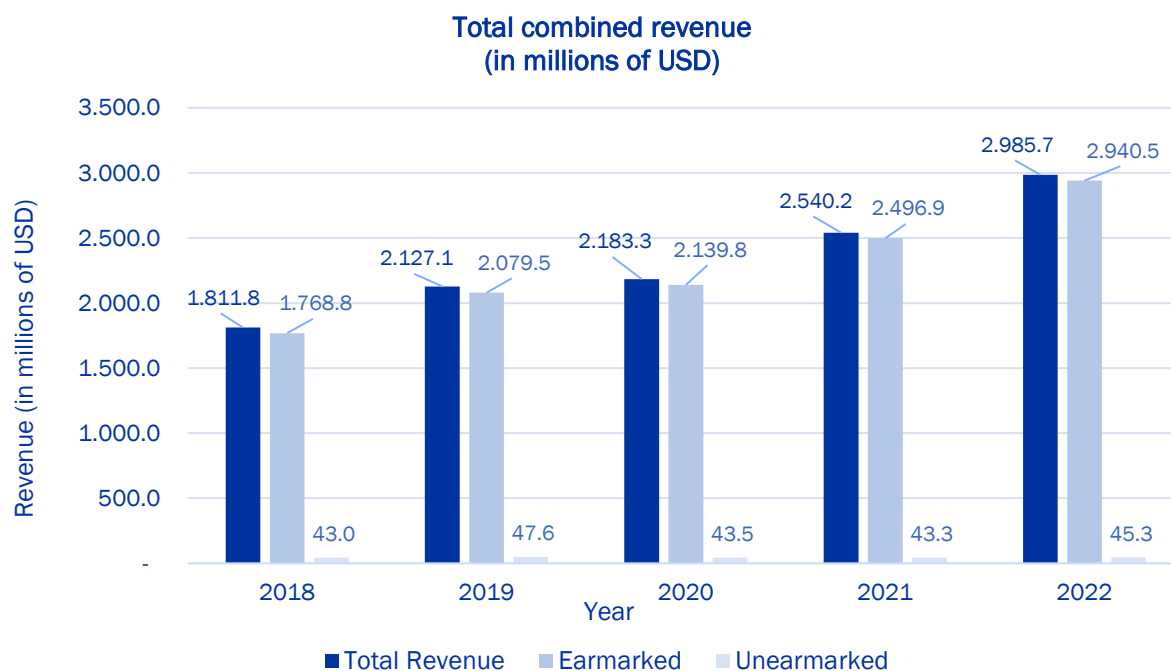
1. During 2022, as human mobility resumed in a world recovering from the impact of the long-lasting COVID-19 epidemic and new conflicts and natural disasters were added to the ongoing ones, IOM continued to focus on the effective and even more efficient implementation of its programmatic activities.

2. In 2022, total combined revenue increased to USD 2,985.7 million (2021: USD 2,540.2 million) and total expenditure increased to 2,922.8 million (2021: USD 2,532.0 million), leaving a significantly higher surplus of USD 62.9 million compared to the restated 2021 surplus of USD 8.2 million, before foreign exchange gains and losses. This significant surplus is mainly due to the increase in Operational Support Income resulting from operational growth, as well as from the interest rate increase during 2022.



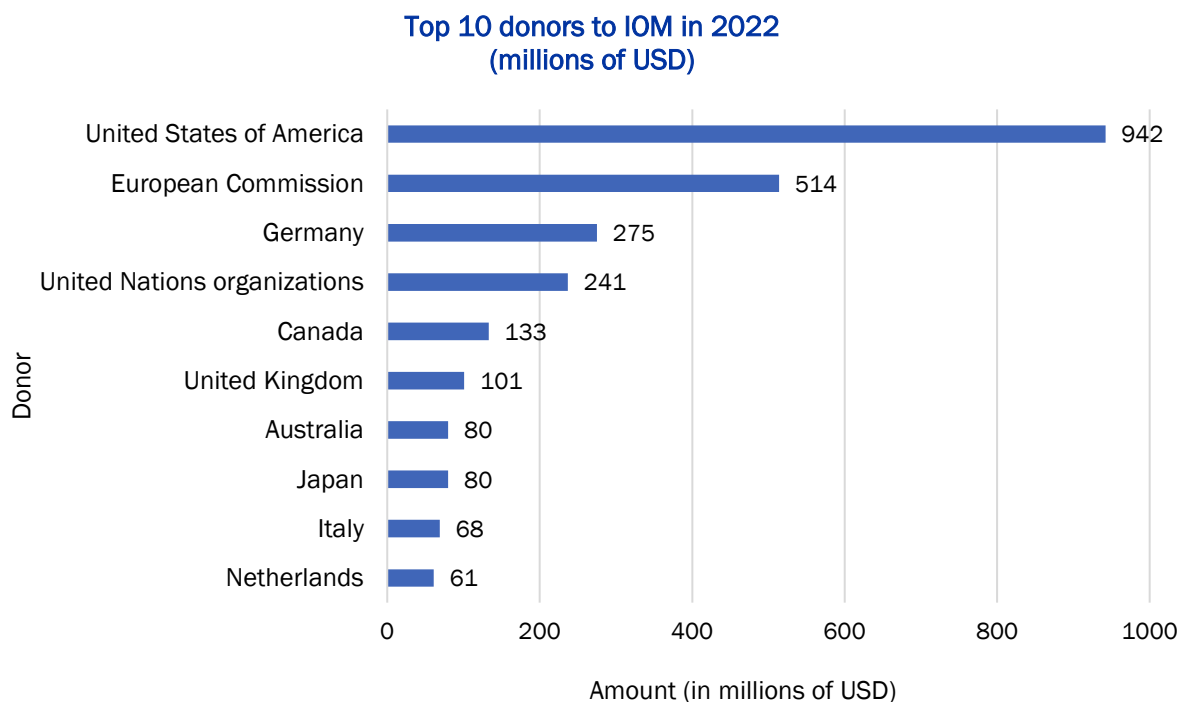
Revenue

3. In 2022, there was an 18 per cent increase in the total combined revenue compared with 2021. Total combined revenue – comprising assessed contributions under the administrative programme and voluntary contributions under the operational programmes, including interest and other income – reached USD 2,985.7 million in 2022, compared with the restated 2021 figure of USD 2,540.2 million.



4. IOM also saw a 11 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 2022 and reached USD 1,545.8 million as at 31 December 2022, compared with USD 1,392.6 million as at 31 December 2021.

5. The graph below presents the top ten donors to the Organization in 2022, with combined assessed and voluntary contributions totalling USD 2,495.1 million, which represents 88 per cent of the total combined revenue of the Organization.



6. Earmarked voluntary contributions under the operational programmes amounted to USD 2,719.3 million (2021: USD 2,348.8 million), which included softly earmarked contributions of USD 161.7 million (2021: USD 21 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 Netherlands, Norway, Portugal, Qatar, the Republic of Korea, Sweden, Switzerland, the United Kingdom and the United States of America, totalling USD 33.2 million (2021: USD 38.8 million).

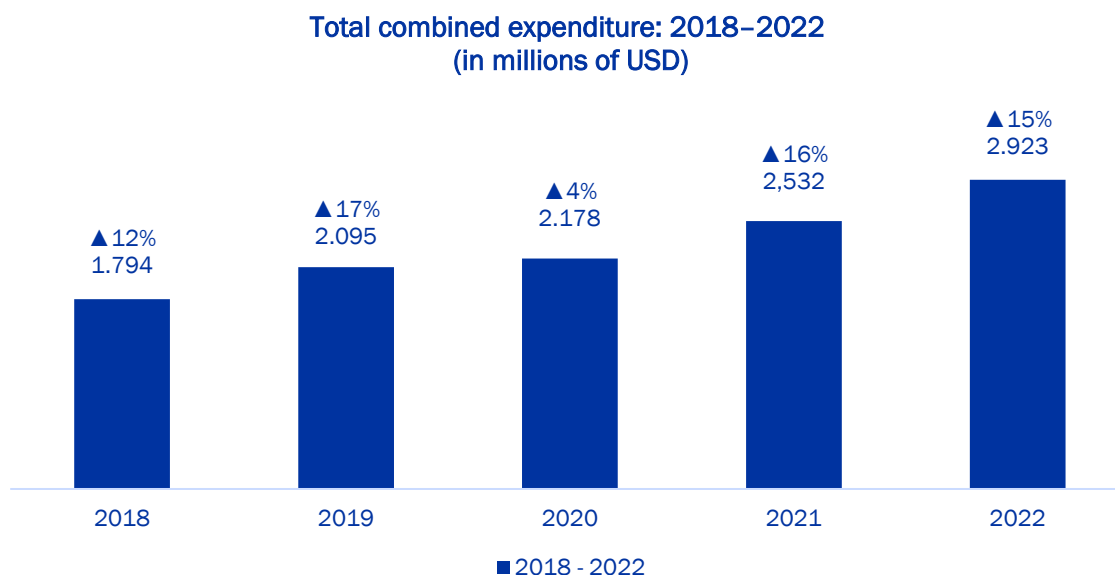
8. The flexible funding (unearmarked and softly earmarked contributions) made available to IOM, and particularly the unearmarked (core) contributions received, provide vital support to IOM and allow the Organization to invest in institutional initiatives targeting the strengthening of its core functions in support of implementing its mandate and providing much-needed assistance to its beneficiaries and populations in need. This flexible funding amounts to 7 per cent of the Organization's total funding.

Expenditures

9. The total combined expenditure of IOM reached USD 2,922.8 million in 2022, representing an increase of USD 390.7 million (15%) compared with the 2021 total expenditure of USD 2,532.1 million.

Expenditure	USD million		Difference	
	2022	2021	% of total expenditure	USD million
Administrative programme	56.6	62.6	2	(6.0)
Operational programmes	2 866.2	2 469.5	98	396.7
Total expenditure for the year (excluding exchange rate differences)	2 922.8	2 532.1	100	390.7

10. The graph below presents the total combined expenditure for the period 2018 to 2022, including the percentage increase per year.



11. In 2022, IOM continued providing humanitarian assistance spanning the spectrum of needs of affected populations as a result of armed conflict, environmental shocks, disasters and climate change in Afghanistan (also affecting neighbouring countries including the Islamic Republic of Iran, Kazakhstan, Pakistan, Tajikistan, Turkmenistan, and Uzbekistan), Bangladesh, the Democratic Republic of the Congo, Ethiopia, Haiti, Mozambique, Nigeria, South Sudan and Ukraine (also affecting neighbouring countries including Belarus, Bulgaria, Czechia, Estonia, Hungary, Latvia, Lithuania, Poland, the Republic of Moldova, Romania and Slovakia), together with regional crisis situations in the Central Sahel (affecting Benin, Burkina Faso, Côte d'Ivoire, Ghana, Mali, the Niger, and Togo); Central America as a result of regional migration from South America (affecting Colombia, Costa Rica and Panama); Latin America and the Caribbean as a result of the situation in the Bolivarian Republic of Venezuela (affecting Argentina, the Plurinational State of Bolivia, Brazil, Chile, Colombia, Costa Rica, the Dominican Republic, Ecuador, Guyana, Mexico, Panama, Paraguay, Peru, Trinidad and Tobago and Uruguay, as well as the islands of Aruba and Curaçao); the Horn of Africa as a result of the drought in the region (affecting Djibouti, Ethiopia, Somalia, Kenya); and the Syrian Arab Republic and surrounding region (affecting Iraq, Jordan, Lebanon, the Syrian Arab Republic and Türkiye).

12. With reference to United Nations General Assembly resolution 72/279 of 31 May 2018 and subsequent implementation guidelines for the 1 per cent coordination levy, IOM collected USD 2.2 million during 2022 (2021: USD 2.7 million). The funds have been transferred by IOM to the United Nations Special Purpose Trust Fund on behalf of the contributing donors.

13. The number of financially active projects was 4,072 during the year (2021: 3,396). At 31 December 2022, 3,569 projects remained financially active (2021: 2,656). In 2022, 18,934 staff (excluding consultants) were employed in 557 field locations throughout the world (2021: 17,761 staff in 523 field locations).

14. IOM received an opinion from the Ghana Audit Service, stating that the financial statements and related notes and other disclosures give a true and fair view of the financial position for the year ended 31 December 2022.

ADMINISTRATIVE PROGRAMME

15. The administrative programme remains a very small part of total expenditure, accounting for 2 per cent of consolidated expenditure in 2022.

16. At 31 December 2022, total outstanding assessed contributions amounted to CHF 15.9 million, an increase of CHF 2.1 million compared with the previous year (2021: CHF 13.8 million). Of the total outstanding assessed contributions, CHF 0.04 million relates to four Member States that have concluded payment plans (see Appendix 2 for the list of outstanding assessed contributions at 31 December 2022).

17. In line with the increase in outstanding assessed contributions, the amount of aged receivables (contributions for 2021 and prior years) within the total outstanding assessed contribution receivable balance has increased compared with the previous year by CHF 1.8 million (2021: increase of CHF 2.9 million). The total outstanding assessed contributions requiring a provision increased to CHF 10.8 million at 31 December 2022 (2021: CHF 9 million).

18. Assessed contributions for the 2022 administrative programme totalled CHF 53.6 million (2021: CHF 53.2 million). Programme expenditures during the year of CHF 53.6 million (2021: CHF 53.2 million) resulted in a break-even situation (2021: surplus of CHF 26) before provision for doubtful receivables. After factoring in the above-mentioned increase in the provision for doubtful receivables of CHF 1.8 million and the excess of expenses brought forward at the beginning of the year of CHF 6.6 million the administrative programme ended with a deficit of CHF 8.3 million (2021: deficit of CHF 6.6 million), on a modified accruals (budgetary) basis.

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

20. The total number of IOM Member States is 175 (2021: 174).

OPERATIONAL PROGRAMMES

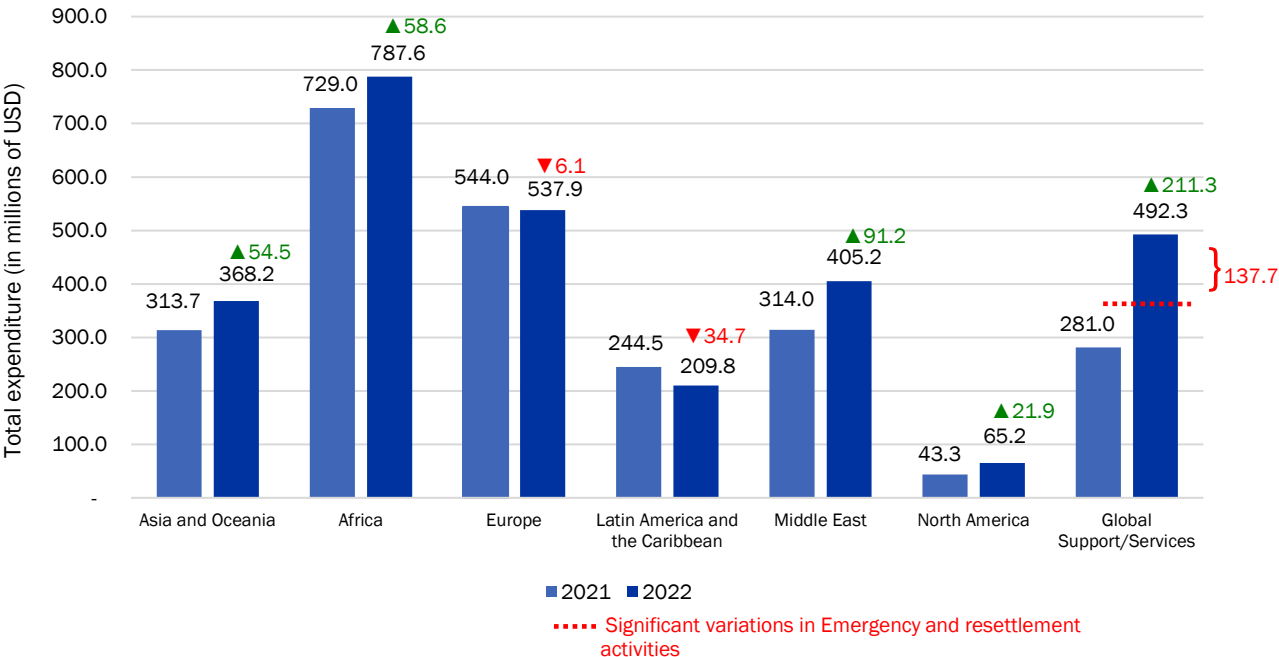
21. The Summary update on the Programme and Budget for 2022 (C/113/8) estimated expenditure of approximately USD 2,944.1 million for the operational programmes of IOM, based on the information available at that time.

22. Total expenditure realized under the operational programmes increased by USD 396.7 million, from USD 2,469.5 million in 2021 to USD 2,866.2 million in 2022, a 16 per cent increase overall.

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

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

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

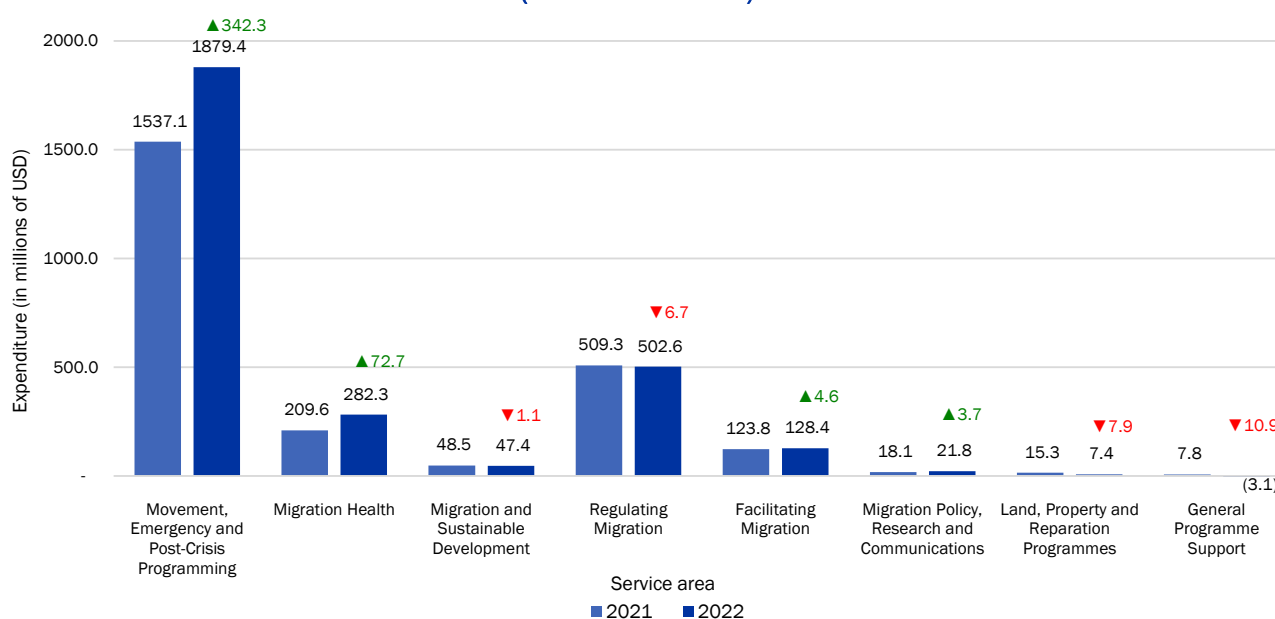


Operational programmes expenditure by geographical segment	USD (millions)		
	2022	2021	Increase/ (Decrease)
Asia and Oceania	368.2	313.7	54.5
Africa	787.6	729.0	58.6
Europe	537.9	544.0	(6.1)
Latin America and the Caribbean	209.8	244.5	(34.7)
Middle East	405.2	314.0	91.2
North America	65.2	43.3	21.9
Global Support/Services	492.3	281.0	211.3
Total	2 866.2	2 469.5	396.7

25. The increase of USD 396.7 million in operational programmes expenditure is mainly due to the significant increase of USD 211.3 million in the Global Support/Services segment. Of this amount, approximately USD 137.7 million was incurred to address specific emergency responses in relation to the Ukraine crisis, and migrant resettlement in Canada, where related projects were managed centrally and implemented in the target countries in collaboration with the IOM missions.

26. 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)		
	2022	2021	Increase/ (Decrease)
Movement, Emergency and Post-crisis Programming	1 879.4	1 537.1	342.3
Migration Health*	282.3	209.6	72.7
Migration and Sustainable Development	47.4	48.5	(1.1)
Regulating Migration	502.6	509.3	(6.7)
Facilitating Migration	128.4	123.8	4.6
Migration Policy, Research and Communications	21.8	18.1	3.7
Land, Property and Reparation Programmes	7.4	15.3	(7.9)
General Programme Support	(3.1)	7.8	(10.9)
Total	2 866.2	2 469.5	396.7

* 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.

27. 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 342.3 million. The increase was mainly due to increased resettlement assistance activities, primarily in the Global Support/Services segment; emergency response and assistance to displaced persons activities increasing almost globally, but particularly in Europe and the Middle East. The increase was partially offset by a reduction in camp coordination camp management activities in Europe and in emergency response and assistance to displaced persons activities in Latin America.
- Migration Health expenditure increased by USD 72.7 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 Europe, the Middle East and Asia.
- Migration and Sustainable Development expenditure decreased by USD 1.1 million across Asia and Oceania, Europe, the Middle East and Latin America and the Caribbean, mainly due to reduced economic/community development activities.
- Regulating Migration expenditure decreased by USD 6.7 million as a result of decreases in return and reintegration assistance for migrants and governments mostly in Europe, and to a lesser degree in Asia, Latin America and the Middle East.
- Facilitating Migration expenditure increased by USD 4.6 million, mostly due to increases in labour migration and integration and social cohesion activities in Africa, Asia and the Middle East and in the Global Support/Services segment. This increase is partially offset by the decrease of similar activities in Europe and Latin America.
- Migration Policy, Research and Communications expenditure increased by USD 3.7 million compared with 2021 owing to increased migration policy activities and migration research and publications activities across all geographical segments.
- Land, Property and Reparation Programmes expenditure decreased by USD 7.9 million, mostly due to reduced institutional strengthening activities in Latin America.
- General Programme Support expenditure decreased by USD 10.9 million, primarily in the Global Support/Services segment, due to higher project-related overhead income generated in 2022.

Operational Support Income

28. The operational programmes ended in 2022, on a modified accruals (budgetary) basis, with an increase to the Operational Support Income reserve of USD 12.5 million (2021: increase of USD 2.8 million) net of the drawdown of USD 13 million, undertaken in compliance with Council Resolution No. 1395 of 29 November 2021, bringing the total reserve balance to USD 78.3 million (2021: USD 65.8 million). See also Appendix 4(II) – Operational Support Income Reserve.

29. 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.

30. The budget for Operational Support Income was set for the year at USD 142 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.

31. Actual Operational Support Income amounted to USD 173.3 million (2021: USD 140 million), which exceeded the budgeted total of USD 142 million by USD 31.3 million. This excess was primarily due to higher than budgeted project-related overhead income. Appendix 4(I) compares the budgeted and the actual sources and application of Operational Support Income for 2022.

32. In compliance with Council Resolution No. 1395 of 29 November 2021, 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

33. 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 31.3 million (i.e. actual amount minus budgeted amount), which excludes the USD 13 million drawdown. The excess Operational Support Income of USD 31.3 million has been applied as outlined below.

- USD 5.3 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 0.5 million was applied towards unforeseen and unbudgeted project shortfalls that were mainly due to project budget overruns and unrecoverable costs arising from completed projects. See also Appendix 4(I) – Operational Support Income and Note 22 (section on write-offs).
- The remaining amount of USD 25.5 million has been added to the Operational Support Income reserve in line with Council Resolution No. 1395 of 29 November 2021. See also Appendix 4(I) – Operational Support Income.

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2022

Statement I (in US dollars)

	Notes	USD	
		2022	2021 (restated)
ASSETS			
Current assets			
Cash and cash equivalents	4, 23	607 031 414	663 568 045
Short-term investments	5, 23	1 160 271 936	1 004 979 881
Receivables – voluntary contributions	6	250 105 412	145 958 389
– assessed contributions	6, 23	5 526 277	5 011 547
– other	6, 23	44 738 644	35 289 766
Inventories	7	2 147 814	1 299 473
Other current assets	8	196 455 707	178 996 472
Total current assets		2 266 277 204	2 035 103 573
Non-current assets			
Long-term investments	5, 23	167 870 803	148 181 858
Receivables – assessed contributions	6, 23	21 796	204 552
– other	6, 23	7 099 839	1 027 262
Property, plant and equipment	9	75 655 032	70 047 109
Intangible assets	10	8 126 629	3 062 333
Other non-current assets	8	1 830 002	1 838 479
Total non-current assets		260 604 101	224 361 593
TOTAL ASSETS		2 526 881 305	2 259 465 166
LIABILITIES			
Current liabilities			
Funds received in advance – voluntary contributions	11	1 545 799 135	1 392 581 492
– assessed contributions	11, Appendix 1	1 444 843	1 336 470
– agency relationships	11	139 360 470	133 395 383
– other	11	23 906 000	24 657 149
Employee benefits liabilities	12	44 432 353	39 111 546
Payables to suppliers	13, 23	286 973 118	255 535 387
Borrowings – building loan	14, 23	399 350	402 842
Other current liabilities	13	32 193 880	23 562 941
Total current liabilities		2 074 509 149	1 870 583 210
Non-current liabilities			
Employee benefits liabilities	12	173 027 104	184 185 086
Borrowings – building loan	14, 23	10 169 044	4 431 287
Refugee Loan Fund – US equity	Appendix 6	38 058 562	20 032 389
Other non-current liabilities	13	6 029 122	5 468 907
Total non-current liabilities		227 283 832	214 117 669
TOTAL LIABILITIES		2 301 792 981	2 084 700 879
NET ASSETS/EQUITY			
Accumulated fund balance	15, 16	131 559 810	112 469 039
Reserves	17	71 451 526	61 287 806
Asset revaluation reserve	9	28 482 684	28 482 684
Actuarial gains/(losses) reserve	12	(6 405 696)	(27 475 242)
TOTAL NET ASSETS/EQUITY		225 088 324	174 764 287
TOTAL LIABILITIES and NET ASSETS/EQUITY		2 526 881 305	2 259 465 166

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

STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 31 DECEMBER 2022

Statement II (in US dollars)

	Notes	Appendices	2022		2021 (restated)			
			TOTAL	ADMINISTRATIVE	OPERATIONAL	TOTAL	ADMINISTRATIVE	OPERATIONAL
REVENUE								
Earmarked contributions								
Voluntary contributions – earmarked	22	7, 8	2 719 282 671		2 719 282 671	2 348 803 769		2 348 803 769
Assessed contributions	22	1	58 564 826	58 564 826		60 168 584	60 168 584	
Receipts from refugees, migrants, sponsors, other	22	7, 8	146 443 950		146 443 950	80 252 424		80 252 424
In-kind contributions	22	7, 8	16 173 731		16 173 731	7 701 409		7 701 409
Subtotal: Earmarked			2 940 465 178	58 564 826	2 881 900 352	2 496 926 186	60 168 584	2 436 757 602
Unearmarked contributions								
Interest and other unearmarked revenue (net)	22	7, 8	12 010 575		12 010 575	4 474 297		4 474 297
Voluntary contributions – unearmarked	22	7, 8	33 248 178		33 248 178	38 787 546		38 787 546
Subtotal: Unearmarked			45 258 753		45 258 753	43 261 843		43 261 843
TOTAL REVENUE	22	7, 8	2 985 723 931	58 564 826	2 927 159 105	2 540 188 029	60 168 584	2 480 019 445
EXPENSES								
Transportation assistance	22		318 922 522		318 922 522	207 138 360		207 138 360
Medical assistance	22		77 759 754		77 759 754	64 212 237		64 212 237
Other direct assistance to beneficiaries	22		554 703 601		554 703 601	435 573 344		435 573 344
Implementing partner transfers	22		238 268 549		238 268 549	266 805 060		266 805 060
Contractual services (including on behalf of beneficiaries)	22		573 203 594	8 165 672	565 037 922	523 915 943	7 436 591	516 479 352
Staff salaries and benefits	22		884 385 824	41 720 848	842 664 976	812 454 886	48 672 785	763 782 101
Travel and subsistence	22		85 484 993	1 204 029	84 280 964	48 672 292	817 799	47 854 493
Supplies and consumables	22		164 959 413	3 571 350	161 388 063	144 323 303	2 424 999	141 898 304
Depreciation, amortization and impairment	9, 10, 22		19 224 799	60 789	19 164 010	23 112 050	168 892	22 943 158
Doubtful receivables	22		1 908 897	1 908 897		3 104 111	3 105 646	(1 535)
Other expenses	22		4 000 028	924	3 999 104	2 723 887	643	2 723 244
TOTAL EXPENSES	22	5	2 922 821 974	56 632 509	2 866 189 465	2 532 035 473	62 627 355	2 469 408 118
SURPLUS/(DEFICIT) FOR THE PERIOD before exchange rate differences			62 901 957	1 932 317	60 969 640	8 152 556	(2 458 771)	10 611 327
Administrative programme revaluation adjustment			(2 145 593)	(2 145 593)		(2 014 287)	(2 014 287)	
Exchange gains/(losses)	15, 16		(43 338 113)		(43 338 113)	(72 130 201)		(72 130 201)
SURPLUS/(DEFICIT) FOR THE PERIOD after exchange rate differences			17 418 251	(213 276)	17 631 527	(65 991 932)	(4 473 058)	(61 518 874)
Comprising the following balances:								
Administrative programme			(213 276)	(213 276)		(4 473 058)	(4 473 058)	
Operational Support: Income reserve			29 685 145	29 685 145		7 146 366	7 146 366	
Expenses utilized by the drawdown			(13 000 000)	(13 000 000)		(5 700 000)	(5 700 000)	
Transfer to:								
Reserves			(263 072)		(263 072)	(246 354)		(246 354)
Accumulated surpluses/(deficits)			276 216		276 216	13 599 743		13 599 743
Accumulated surpluses/(deficits) – exchange transactions			46 137 125		46 137 125	(1 599 434)		(1 599 434)
Accumulated surpluses/(deficits) – financial instruments – derivatives			3 293		3 293	255 862		255 862
Currency translations (gains/(losses))			(43 341 406)		(43 341 406)	(72 386 063)		(72 386 063)
Terminations reserve			(1 865 774)		(1 865 774)	(2 588 994)		(2 588 994)
SURPLUS/(DEFICIT) FOR THE PERIOD	15, 16		17 418 251	(213 276)	17 631 527	(65 991 932)	(4 473 058)	(61 518 874)

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

STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 31 DECEMBER 2022

Statement III (in US dollars)

	Notes	USD			TOTAL	
		Accumulated fund balance (Note 15,16)	Reserves (Note 17)	Revaluation surplus reserve (Note 9)		Actuarial gains/(losses) reserve (Note 12)
Net assets/Equity at 31 December 2021		121 700 959	61 287 806	28 482 684	(27 475 242)	183 996 207
Adjustments to opening balance						
Prior period adjustment	3	(9 231 920)				(9 231 920)
Opening balance at 1 January 2022		112 469 039	61 287 806	28 482 684	(27 475 242)	174 764 287
Net result for current period (Statement II)		19 284 025	(1 865 774)			17 418 251
Increase/(Decrease) in administrative surplus		(394 693)				(394 693)
Actuarial gains and losses recognized in net assets	12				21 069 546	21 069 546
Terminations reserve	17		12 230 933			12 230 933
Rapid Response Transportation Fund	17	(12 126)	12 126			
Migration Emergency Funding Mechanism	17	213 565	(213 565)			
Subtotal: Movements during 2022		19 090 771	10 163 720		21 069 546	50 324 037
Closing balance at 31 December 2022		131 559 810	71 451 526	28 482 684	(6 405 696)	225 088 324

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

STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31 DECEMBER 2022

Statement IV (in US dollars)

	Notes	USD	
		2022	2021 (restated)
CASH FLOWS FROM OPERATING ACTIVITIES			
Surplus/(Deficit) for the period		17 418 251	(65 991 932)
Non-cash movements			
Non-realized currency (gains)/losses on foreign currency balance		(12 469 655)	33 380 921
Administrative programme revaluation adjustment		2 145 593	2 014 287
Financial instruments – derivatives	8, 13	(3 293)	(255 862)
Depreciation and amortization	9, 10	19 149 095	23 112 050
Impairment	10	75 704	
(Gains)/Losses on sale of property, plant, and equipment	9	196 470	(147 242)
(Gains)/Losses on sale/maturity of investments	5	1 253 773	801 431
Provision for doubtful debts	6	1 908 897	3 104 111
(Increase)/Decrease in receivables – non-exchange transactions – voluntary contributions	6	(103 264 054)	64 537 867
(Increase)/Decrease in receivables – non-exchange transactions – assessed contributions	6	(2 229 616)	3 699 066
(Increase)/Decrease in receivables – others	6	(15 452 644)	(6 180 817)
(Increase)/Decrease in inventories	7	(848 341)	244 965
(Increase)/Decrease in other current assets	8	(17 442 097)	(8 449 172)
(Increase)/Decrease in other non-current assets	8	(154 053)	(296 765)
Increase/(Decrease) in payables relating to employee benefits	12	(5 886 741)	29 602 861
Increase/(Decrease) funds received in advance – voluntary contributions	11	153 217 643	72 372 990
Increase/(Decrease) funds received in advance – assessed contributions	11	109 600	431 078
Increase/(Decrease) funds received in advance – agency relationships	11	5 965 087	(76 725 760)
Increase/(Decrease) funds received in advance – others	11	(920 480)	4 166 689
Increase/(Decrease) in payables to suppliers	13	31 465 041	32 240 933
Increase/(Decrease) in other current liabilities	13	8 317 573	(570 334)
Increase/(Decrease) in other non-current liabilities	13	560 215	590 936
Increase/(Decrease) in actuarial gains (losses) recognized in net assets	12	21 069 546	3 889 731
Increase/(Decrease) in administrative surplus		(394 693)	
NET CASH FLOWS FROM OPERATING ACTIVITIES		103 786 821	115 572 032
CASH FLOWS FROM INVESTING ACTIVITIES			
Sale/Maturity (Purchase) of short-term investments	5	(159 088 546)	(55 768 836)
Sale/Maturity (Purchase) of long-term investments	5	(25 348 137)	983 483
Purchase of property, plant and equipment	9	(24 457 292)	(21 511 985)
Proceeds from sale of property, plant and equipment	9	435 810	509 369
Transfer of property, plant and equipment	9	36 741	23 131
Purchase and development of intangible assets	10	(6 108 748)	(2 414 779)
NET CASH FLOWS FROM INVESTING ACTIVITIES		(214 530 172)	(78 179 617)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/(Decrease) in borrowings	14	5 771 788	(398 486)
Contributions from/(Repayments to) the Refugee Loan Fund – US equity	Appendix 6	18 026 173	(4 871 237)
Increase/(Decrease) in terminations reserve	17	12 230 934	(6 519 586)
NET CASH FLOWS FROM FINANCING ACTIVITIES		36 028 895	(11 789 309)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		(74 714 456)	25 603 106
CASH AND CASH EQUIVALENTS: BEGINNING OF PERIOD		663 568 045	655 190 311
Effect of exchange rate change on cash and cash equivalents		18 177 825	(17 225 372)
CASH AND CASH EQUIVALENTS: END OF PERIOD	4	607 031 414	663 568 045

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 2022 (OPERATIONAL PROGRAMMES)

Statement V(a) (in US dollars)

	USD				
	2022 Programme and Budget*			2022 Actual amounts expressed on comparable basis	Expenses (more)/less than Budget
	Original (C/112/6 Rev.1)	Revision (S/30/5)	Update (C/113/8)		
Movement, Emergency and Post-crisis Programming	603 416 400	1 261 195 100	1 906 837 600	1 869 041 106	37 796 494
Migration Health	196 392 400	252 312 100	284 470 200	281 332 647	3 137 553
Migration and Sustainable Development	17 063 400	40 998 700	42 359 800	40 598 391	1 761 409
Regulating Migration	222 662 500	433 220 900	504 037 000	492 295 461	11 741 539
Facilitating Migration	107 017 100	115 204 400	115 417 400	123 425 344	(8 007 944)
Migration Policy, Research and Communications	8 815 600	14 627 500	20 603 200	14 228 518	6 374 682
Land, Property and Reparation Programmes	2 650 200	2 984 600	6 904 800	7 368 928	(464 128)
General Programme Support	31 752 400	41 690 700	63 427 000	32 099 111	31 327 889
Total	1 189 770 000	2 162 234 000	2 944 057 000	2 860 389 506	83 667 494
Net accrual adjustments				5 799 959	
Total on full accruals (IPSAS) basis				2 866 189 465	

* Amounts presented in the Statement of financial performance are classified according to their nature, whereas the budget documents are presented by service category.

To be read in conjunction with Note 21 to the financial statements on Budget to Actual Comparisons.

STATEMENT OF FINANCIAL PERFORMANCE AND BUDGET COMPARISON FOR THE PERIOD ENDED 31 DECEMBER 2022 (ADMINISTRATIVE PROGRAMME)

Statement V(b) (in Swiss francs)

	CHF		
	2022 Budget (C/112/6 Rev.1)	2022	2021
REVENUE			
Assessed contributions from Member States		53 586 816	52 242 614
Assessed contributions from new Member States			946 466
TOTAL REVENUE		53 586 816	53 189 080
EXPENSES			
Staff salaries and benefits	39 469 102	39 943 278	42 513 789
Terminal emoluments	700 000	1 065 051	599 619
Travel, subsistence and representation	1 169 000	1 182 354	635 825
Total: Staff salaries, benefits, travel and representation	41 338 102	42 190 683	43 749 233
Building rental and maintenance	1 353 760	1 540 810	1 083 800
Computer equipment and maintenance	2 351 200	2 133 739	1 364 976
Office supplies, printing, equipment and vehicles	735 000	476 250	259 434
Total: General office	4 439 960	4 150 799	2 708 210
Training	1 570 976	1 592 629	1 435 344
Contractual services	806 978	792 635	992 815
Total: Contractual services	2 377 954	2 385 264	2 428 159
Communications	471 000	483 461	748 349
Meetings Secretariat	435 000	412 224	393 357
UN-related cost-sharing fees	4 524 800	3 964 385	3 161 746
TOTAL EXPENSES (before provision for doubtful receivables)	53 586 816	53 586 816	53 189 054
SURPLUS FOR THE PERIOD IN CHF (before provision for doubtful receivables)		0	26
Increase in provision for doubtful receivables (Appendix 2)		(1 763 821)	(2 872 723)
DEFICIT FOR THE PERIOD IN CHF (on modified accruals (budgetary) basis)		(1 763 821)	(2 872 697)
Excess of resources/(Expenses) brought forward at the beginning of the year		(6 580 995)	(3 708 298)
DEFICIT AT THE END OF THE PERIOD IN CHF (on modified accruals (budgetary) basis)		(8 344 816)	(6 580 995)
USD			
DEFICIT AT THE END OF THE PERIOD IN USD (on modified accruals (budgetary) basis)		(9 103 310)	(7 339 217)
Adjustment for excess expenses brought forward at the beginning of the year applied on budgetary basis in USD		7 192 344	4 199 658
Net accrual adjustments		1 697 690	(1 333 499)
DEFICIT FOR THE PERIOD IN USD (on full accruals (IPSAS) basis)		(213 276)	(4 473 058)

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

34. 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 IOM special 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 2022 (2021: 174).

35. 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.

36. The Administration, comprises 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.

37. 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.

38. According to the IOM Strategy, adopted by the Council in June 2007, the primary goal of IOM is to facilitate the orderly and humane management of international migration. Building on its expertise and experience, and in coordination with other international organizations, IOM continues to act as the leading global organization focusing on migration management. It will continue to address the migratory phenomenon from a comprehensive perspective, including links to development, in order to maximize its benefits and minimize its negative effects.

Structure

Headquarters

39. Headquarters is responsible for the formulation of institutional policy, guidelines and strategy, standard-setting, quality control procedures and oversight and is composed of the following 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
- Global Data Institute
- 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)

40. **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.

41. **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.

42. **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.

43. **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.

44. **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.

45. **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.

46. **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 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)

47. **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. Capacity development support to governments and partners is the overarching approach to all thematic areas.

48. **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.

49. **The Global Data Institute** seeks to effectively leverage IOM's role as a key contributor in the international community's efforts to broaden and strengthen the evidence base on the movement of people at the global level, including in terms of migration and displacement. The Institute's aim is to foster good migration governance and support the implementation and monitoring of a range of international frameworks in migration, displacement, development, humanitarian and other related fields, notably the 2030 Agenda, the Global Compact, the Agenda for Humanity and the Grand Bargain, as well as frameworks relevant to the IASC. The Institute pursues this objective by increasing the availability of and access to migration data, improving data quality, helping to address data gaps, supporting follow-up of relevant global processes, championing data protection and data innovation, and acting as a convener for data actors. These efforts are undertaken, where relevant, in the context of the United Nations Network on Migration and in line with wider data-related efforts of the United Nations and other inter-agency efforts, including in the humanitarian field.

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 Unified 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.

NOTE 1: GOVERNANCE, STRUCTURE AND ACTIVITIES (continued)

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.

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 relations with the African Union, the United Nations Economic Commission for Africa and the Intergovernmental Authority on Development. The IOM Office to the United Nations in New York, United States of America, acts as a Permanent Observer to the United Nations and strengthens migration elements within the United Nations system.

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; Helsinki, Finland; Tokyo, Japan; and Washington, D.C., United States of America) have additional responsibilities for resource mobilization.

NOTE 1: GOVERNANCE, STRUCTURE AND ACTIVITIES (continued)

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 2022, there were five country offices with coordinating functions with the following areas of coverage: Nur-Sultan, Kazakhstan, for Central Asia; Canberra, Australia, for the Pacific; Georgetown, Guyana, for the Caribbean; Rome, Italy, for the Mediterranean; and Beijing, China. A sixth coordinating function to cover South Asia is located in the Regional Office in Bangkok, Thailand.

Description and summary of activities

64. In 2022, 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 and Climate Change; 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.

NOTE 1: GOVERNANCE, STRUCTURE AND ACTIVITIES (continued)

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.

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. All of the IPSAS in effect on the reporting date have been applied. IPSAS 41 – Financial Instruments and IPSAS 42 – Social Benefits became effective on 1 January 2023 and will be adopted in the 2023 Financial Report. IPSAS 43 – Leases, which was issued in February 2022, and IPSAS 44 – Non-current Assets Held for Sale and Discontinued Operations, which was issued in May 2022, will be adopted when they become effective on 1 January 2025.

Measurement base

78. 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.

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

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)

Foreign currency transactions

80. 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.

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

Cash and cash equivalents

82. Cash and cash equivalents include cash on hand and deposits held at call with banks for periods of less than 90 days. As a general rule, cash is held in Headquarters-controlled accounts to maximize the interest-earning potential. Interest earned is credited to the appropriate programmes. Separate project codes are used to monitor and report the financial performance of activities undertaken by the Organization on behalf of Member States and other donors, rather than using separate bank accounts, in order to capture all project-related costs.

Short-term investments

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

Receivables

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

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

Inventory

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

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)

87. 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.

88. 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

89. 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.

90. 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.

91. 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.

92. 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.

93. 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)

94. 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.

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

96. 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

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

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)

98. 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.

99. 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

100. 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)

101. 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.

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

103. 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

104. 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.

105. 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.

106. The plan exposes participating organizations to actuarial risks associated with the current and former employees of other organizations participating in the Fund, with the result that there is no consistent and reliable basis for allocating the obligations, plan assets and costs to individual organizations participating in the plan. IOM and the UNJSPF, as with the other participating organizations in the Fund, are not in a position to identify IOM's proportionate share of the defined benefit obligations, the plan assets and the costs associated with the plan with sufficient reliability for accounting purposes. Hence, IOM has treated this plan as if it were a defined contribution plan, in line with the requirements of IPSAS 39 – Employee Benefits. IOM's contributions to the plan during the financial period are recognized as expenses in the Statement of financial performance.

107. 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.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)

- 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.

108. 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

109. 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

110. 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

111. 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**

112. 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.

113. 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.

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

- **Exchange revenue**

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

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)

Expenses

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

117. 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.

118. 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

119. 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

120. 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

121. 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.

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

- (a) Cash and cash equivalents held for periods of less than 90 days. These are valued at fair value at the reporting date.
- (b) Investments in the form of 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.
- (c) Investments in bonds, which the Organization acquires with the intention of holding to maturity, are valued at amortized cost using the effective interest rate methodology.
- (d) Non-conditional receivables, which include assessed contributions and other amounts receivable in cash. Short-term receivables are valued at nominal value. Longer-term receivables covering arrears from Member States are valued at nominal value less allowances for estimated doubtful receivables. Receivables that are subject to conditions are fully offset by a liability (deferred revenue) and are not considered financial instruments since their recognition results in both a financial asset and a matching financial liability for the Organization.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)

(e) Derivatives to manage short-term cash flows of foreign currency received from voluntary contributions provided by donors in currencies other than US dollars. All derivative hedging agreements are accounted for as “fair value through surplus and deficit” with realized gains or losses during the financial year recognized in the Statement of financial performance. In accordance with IPSAS 29 – Financial Instruments: Recognition and Measurement, unrealized gains or losses at the reporting date are recognized in the Statement of financial performance and as an asset (if a gain) or as a liability (if a loss) in the Statement of financial position.

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

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

Contingent liabilities

124. 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

125. 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**

126. 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 2021. The restated balances incorporate adjustments made that were recognized in 2021 for the amount received from IOM health insurance provider in relation to the employee insurance mechanism. The net result of all adjustments is a decrease in the accumulated net assets/equity of USD 9.2 million.

NOTE 3: RESTATEMENT AND CHANGE IN PRESENTATION (continued)

	Statement I		Statement II	Statement III	Statement IV		
					Net cash flows from operating activities		
	Notes	Liabilities	Net assets/ Equity	Net result	Accumulated fund balance	Surplus/ (Deficit) for the period	(Increase) decrease in payables relating to employee benefits
Balance per 2021 financial statements		2 075 468 959	183 996 207	(56 760 012)	121 700 959	(56 760 012)	20 370 941
Adjustment related to 2021							
Employee insurance mechanism	12	9 231 920	(9 231 920)	(9 231 920)	(9 231 920)	(9 231 920)	9 231 920
Subtotal		9 231 920	(9 231 920)	(9 231 920)	(9 231 920)	(9 231 920)	9 231 920
Restated 2021 financial statements balance		2 084 700 879	174 764 287	(65 991 932)	112 469 039	(65 991 932)	29 602 861

Change in presentation

127. The number of key management personnel detailed in Note 20 – Related parties is now presented as full-time equivalents instead of as the number of individuals to better represent turnover during the year.

NOTE 4: CASH AND CASH EQUIVALENTS

128. Cash deposits are generally held in current accounts in order to settle current obligations. Amounts not needed for immediate use are held in interest-bearing term deposit accounts, money market funds and dual currency deposits (of less than 90 days).

	USD	
	2022	2021
Cash on hand	839 760	428 971
Current accounts	343 482 801	282 706 300
Term deposits for period less than 90 days (at USD equivalent)		
CAD	3 687 316	
EUR	11 558 487	114 035 933
USD	20 383 723	60 663 134
Deposit current account		
USD	3 609	26 506 347
Dual currency deposits for period less than 90 days (at USD equivalent)		
EUR		34 052 213
Money market funds maturing in less than 90 days (at USD equivalent)		
EUR	50 656 575	56 753 689
USD	174 419 143	86 421 458
Total: Unrestricted cash	605 031 414	661 568 045
Sasakawa Endowment Fund (Note 13)	2 000 000	2 000 000
Total: Restricted cash – funds-in-trust	2 000 000	2 000 000
Total: Cash and cash equivalents	607 031 414	663 568 045

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

130. 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

131. 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 2022, 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.

132. 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 1,160.3 million at 31 December 2022 (2021: USD 1,005 million) and long-term investments maturing in more than 12 months equivalent to USD 167.9 million (2021: 148.2 million), as shown in the table below.

	(at USD equivalent)						31 December 2022
	1 January 2022	Purchases	Maturities	Amortization	Unrealized gains/ (losses)	Non-current reclassified to current	
Current							
Term deposit							
AUD	14 493 865	64 227 318	(67 591 314)		(979 315)		10 150 554
CAD	14 059 353	25 848 191	(35 442 609)		(777 619)		3 687 316
EUR	187 234 008	468 235 242	(266 190 752)		(11 565 040)		377 713 458
GBP	6 738 545	46 984 184	(30 084 236)		(721 697)		22 916 796
NOK	3 981 491	31 524 239	(23 348 924)		(438 359)		11 718 447
USD	754 815 428	1006 838 479	(1050 229 370)				711 424 537
Bonds							
EUR	4 927 775				(49 695)	5 299 376	10 177 456
USD	18 729 416					(6 246 044)	12 483 372
Total current investments	1 004 979 881	1 643 657 653	(1 472 887 205)		(14 531 725)	(946 668)	1 160 271 936
Non-current							
Bonds							
EUR	62 124 774	27 753 133	(6 025 092)	(62 135)	(4 782 928)	(5 299 376)	73 708 376
USD	86 057 084	34 398 119	(32 234 224)	(304 596)		6 246 044	94 162 427
Total non-current investments	148 181 858	62 151 252	(38 259 316)	(366 731)	(4 782 928)	946 668	167 870 803
Total investments	1 153 161 739	1705 808 905	(1511 146 521)	(366 731)	(19 314 653)		1 328 142 739

133. Total investments increased by 15 per cent (USD 174.9 million) to USD 1,328.1 million as at 31 December 2022 (2021: USD 1,153.2 million). The total includes a 15 per cent increase (USD 155.3 million) in short-term investments to USD 1,160.3 million (2021: USD 1,005.0 million), which was the result of improved cash management (reduction of cash in a non-interest-bearing current account) and cash centralization, and a 13 per cent (USD 19.7 million) increase in long-term investments to USD 167.9 million (2021: USD 148.2 million), mainly due to additional investment in the EUR bonds portfolio (in green bonds) to diversify and increase sustainable investments.

NOTE 6: CONTRIBUTIONS RECEIVABLE AND OTHER RECEIVABLES

134. 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.

135. Amounts receivable for voluntary contributions increased to USD 250.1 million (2021: USD 146 million), consisting of invoiced and uninvoiced receivables of USD 124.3 million (inclusive of revaluations) (2021: USD 78.6 million) and USD 125.8 million (2021: USD 67.4 million), respectively. Of the invoiced receivables at 31 December 2022, USD 87 million had been received by 31 March 2023.

136. The invoiced receivables (inclusive of revaluation) at 31 December 2022 are shown in the table below.

Receivable from	USD	
	Invoiced receivables 2022	Subsequent receipts up to 31 March 2023
Canada	13 863 467	(3 900 512)
European Commission	8 254 631	(2 413 879)
Germany	8 734 752	(7 246 088)
Italy	4 208 231	(887 931)
Peru	6 130 965	(6 130 965)
Spain	4 814 456	(4 792 332)
United Kingdom	3 440 066	(2 219 841)
United Nations organizations and pooled funds	5 562 499	(1 330 992)
United States of America	50 009 808	(49 473 299)
Others	19 315 602	(8 637 304)
Total	124 334 477	(87 033 143)

137. 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.

138. At 31 December 2022, the Organization had USD 4.1 million (2021: USD 4 million) of invoiced amounts receivable for more than one year. The following table provides an ageing summary of invoiced receivables, the majority of which (97%) 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
89.3	15.2	15.7	4.1	124.3
72%	12%	13%	3%	100%

NOTE 6: CONTRIBUTIONS RECEIVABLE AND OTHER RECEIVABLES (continued)

139. The following table provides a summary of contributions receivable and the provision for doubtful receivables.

	USD	
	2022	2021
Current		
Receivables – voluntary contributions – donors	250 105 412	145 958 389
Net voluntary contributions receivable	250 105 412	145 958 389
Receivables – assessed contributions	17 203 702	14 863 397
Less provision for doubtful receivables	(11 677 425)	(9 851 850)
Net assessed contributions receivable	5 526 277	5 011 547
Subtotal: Current contributions receivable	255 631 689	150 969 936
Non-current		
Receivables – assessed contributions	21 796	204 552
Subtotal: Non-current contributions receivable	21 796	204 552
Total: Contributions receivable	255 653 485	151 174 488

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

	USD	
	2022	2021
Current		
Vendors and service providers	20 377 663	21 835 837
Other taxes reimbursable by host governments	12 485 382	11 655 748
Interest accrued	7 662 495	1 415 494
Other receivables	4 213 104	382 687
Subtotal: Current assets	44 738 644	35 289 766
Non-current		
Vendors and service providers	1 777 990	69 995
Other taxes reimbursable by host governments	3 230 495	957 267
Other receivables	2 091 354	
Subtotal: Non-current assets	7 099 839	1 027 262
Total: Other receivables	51 838 483	36 317 028

141. Included in other receivables is the balance of the study loan (see Note 14: Borrowings) of CHF 4,660,000 (USD 5,048,754) 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 1,040,000 during the year.

NOTE 7: INVENTORIES

142. The movement of global stocks of pre-positioned inventories during the 2022 reporting period is as shown in the table below.

	USD	
	2022	2021
Balance as at 1 January	1 299 473	1 544 438
Additions	3 792 849	2 433 614
Transfers to projects for distribution to beneficiaries	(2 944 076)	(2 676 779)
Write-down	(432)	(1 800)
Balance as at 31 December	2 147 814	1 299 473

NOTE 8: OTHER ASSETS

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

	USD	
	2022	2021
Current		
Vendor down payments	195 150 209	177 319 737
Guarantee deposits	1 305 498	1 675 031
Unrealized gains: financial instruments – derivatives		1 704
Subtotal: Current assets	196 455 707	178 996 472
Non-current		
Guarantee deposits	1 830 002	1 838 479
Subtotal: Non-current assets	1 830 002	1 838 479
Total: Other assets	198 285 709	180 834 951

144. The vendor down payments of USD 195.2 million (2021: USD 177.3 million) consist of advances to implementing partners, suppliers, consultants and service providers.

NOTE 9: PROPERTY, PLANT AND EQUIPMENT

145. 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 2022 were noted that would warrant fresh market appraisals for this class of assets.

146. During 2022, IOM received donated assets valued at USD 0.2 million (2021: USD 0.1 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)

147. Property, plant and equipment holdings for 2022 and 2021 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 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

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

NOTE 10: INTANGIBLE ASSETS

148. Intangible assets are summarized in the table below.

	USD					
	2022			2021		
	Software externally purchased	Software internally developed	Total	Software externally purchased	Software internally developed	Total
Cost as at 1 January	2 927 382	1 565 981	4 493 363	757 352	1 284 901	2 042 253
Additions	107 999	451 799	559 798	2 133 699		2 133 699
Under development		5 548 949	5 548 949		281 080	281 080
Impairments		(75 704)	(75 704)			
Disposals						
Transfers	5 850		5 850	36 331		36 331
Cost as at 31 December	3 041 231	7 491 025	10 532 256	2 927 382	1 565 981	4 493 363
Accumulated amortization at 1 January	(987 851)	(443 179)	(1 431 030)	(529 463)	(320 097)	(849 560)
Amortization	(813 532)	(155 215)	(968 747)	(422 057)	(123 082)	(545 139)
Disposals						
Transfers	(5 850)		(5 850)	(36 331)		(36 331)
Accumulated amortization at 31 December	(1 807 233)	(598 394)	(2 405 627)	(987 851)	(443 179)	(1 431 030)
Net carrying value at 1 January	1 939 531	1 122 802	3 062 333	227 889	964 804	1 192 693
Net carrying value at 31 December	1 233 998	6 892 631	8 126 629	1 939 531	1 122 802	3 062 333

149. 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.

150. The increase in software internally developed is mainly related to the development of MiMOSA contact relationship management and Oracle enterprise resource planning projects.

NOTE 11: FUNDS RECEIVED IN ADVANCE

151. Voluntary contributions received from donors in advance of performance delivery under the operational programmes totalled USD 1,545.8 million (2021: USD 1,392.6 million).

152. Assessed contributions received from Member States in advance of the following year's assessment scale taking effect under the administrative programme totalled USD 1.4 million (2021: USD 1.3 million) (see Appendix 1).

153. 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 139.4 million (2021: USD 133.4 million).

154. Other deferred contributions received from migrants, self-payers and sponsors, as well as down payments from customers, totalled USD 23.9 million (2021: USD 24.7 million).

NOTE 12: LIABILITIES RELATING TO EMPLOYEE BENEFITS

155. 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 Unified Staff Regulations and Rules. Terminal emoluments include: accumulated leave, repatriation and travel costs for international staff, separation entitlements and after-service health insurance coverage for retired staff. For terminal emolument obligations relating to termination indemnities, and so on, see Note 17: Reserves.

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

157. 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 2022, the budget for terminal emoluments was CHF 0.7 million (2021: CHF 0.7 million), whereas the actual terminal emolument payments on a modified (budgetary) basis were CHF 1.1 million (2021: CHF 0.6 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 18.1 million (2021: 25.6 million).

158. 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.

159. 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.

160. 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.

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

	USD	
	2022	2021 (restated)
Current		
Employee benefit liabilities	18 352 957	17 678 034
UNJSPF	474 292	474 292
Other payables to employees	25 605 104	20 959 220
Subtotal: Current	44 432 353	39 111 546
Non-current		
Employee benefit liabilities	173 027 104	184 185 086
Subtotal: Non-current	173 027 104	184 185 086
Total: Payables relating to employees	217 459 457	223 296 632

NOTE 12: LIABILITIES RELATING TO EMPLOYEE BENEFITS (continued)

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

	USD	
	2022	2021
CURRENT LIABILITIES – Employment benefits provision for:		
Accumulated leave	6 192 939	6 119 510
Repatriation grant	2 456 297	2 049 230
Repatriation travel and removal of personal effects	3 263 817	3 252 690
Separation entitlements	980 504	976 889
After-service health insurance – Health Insurance Plan	3 636 367	3 272 559
After-service health insurance – Medical Service Plan	1 823 033	2 007 156
Subtotal: Current employee benefit liabilities	18 352 957	17 678 034
NON-CURRENT LIABILITIES – Employment benefits provision for:		
Accumulated leave	71 218 795	62 438 743
Repatriation grant	20 414 618	22 331 826
Repatriation travel and removal of personal effects	37 533 902	33 242 210
Separation entitlements	4 757 628	5 965 778
After-service health insurance – Health Insurance Plan	30 779 267	49 717 106
After-service health insurance – Medical Service Plan	8 322 894	10 489 423
Subtotal: Non-current employee benefit liabilities	173 027 104	184 185 086
Total: Employee benefit liabilities	191 380 061	201 863 120

Actuarial assumptions and methods

163. 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.

164. The principal financial assumptions used at 31 December 2022 and 31 December 2021 are presented in the table below.

	2022	2021
Discount rate		
Health Insurance Plan and Medical Service Plan (CHF payroll)	2.00%	0.10%
Health Insurance Plan and Medical Service Plan (USD payroll)	5.30%	3.30%
Repatriation grant	5.10%	2.50%
Severance pay	5.20%	2.80%
Salary increases		
Professional staff	3.62%	3.91%
General Service staff	7.15%	7.80%
Medical cost trend rate	3.00%	3.50%

NOTE 12: LIABILITIES RELATING TO EMPLOYEE BENEFITS (continued)

165. 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 2022 of the bonds market for Switzerland, the eurozone and the United States were considered. The discount rate has been calculated as a single equivalent rate based on AA corporate bonds calculated using the harmonized yield curves developed by actuaries for use by United Nations entities and taking into consideration the longevity of the IOM liability.

166. Sickness premium increase rate selection: The method for setting the sickness premium increase rate is based on assumptions about medical costs which take account of estimated future changes in the cost of medical services, resulting from both inflation and specific changes in medical costs. An entity estimates future medical costs on the basis of historical data about the entity's own experience, supplemented, where necessary, by historical data from other entities, insurance companies, medical providers or other sources.

167. 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 2022	52 989 665	12 496 579	24 381 056	6 942 667	96 809 967
Service cost for 2022	2 266 765	1 413 771	1 888 181	801 754	6 370 471
Interest cost for 2022	1 369 602	409 262	568 116	178 750	2 525 730
Total expense recognized in Statement of financial performance at 31 December 2022	3 636 367	1 823 033	2 456 297	980 504	8 896 201
Actuarial (gain)/loss resulting from changes in:					
Financial assumptions	(20 514 473)	(8 351 471)	(4 714 586)	(1 581 766)	(35 162 296)
Effect of experience adjustments	3 057 367	4 739 031	1 852 480	1 360 184	11 009 062
Total actuarial (gain)/loss of above changes	(17 457 106)	(3 612 440)	(2 862 106)	(221 582)	(24 153 234)
Benefits paid from plan/company	(1 433 883)	(154 931)	(1 104 332)	(1 963 457)	(4 656 603)
Past service cost	(3 319 409)	(406 314)			(3 725 723)
Defined benefit obligation at 31 December 2022	34 415 634	10 145 927	22 870 915	5 738 132	73 170 608

Sensitivity to trend rate assumptions	1% increase in assumption	1% decrease in assumption
Discount rate		
After-service Health Insurance Plan	(4 721 418)	6 092 710
After-service Medical Service Plan	(1 868 691)	2 543 692
Repatriation grants	(1 269 205)	1 436 832
Separation entitlements	(377 681)	443 796
Health-care cost trend rate		
After-service Health Insurance Plan	4 001 817	(3 334 226)
After-service Medical Service Plan	1 431 964	(1 182 531)
Salary increase rate		
After-service Health Insurance Plan	1 029 007	(912 168)
After-service Medical Service Plan	408 970	(315 637)
Repatriation grants	1 443 898	(1 298 092)
Separation entitlements	431 125	(374 897)

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

168. 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.

169. 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 obligations, 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 obligations, the plan assets and the costs associated with the plan with sufficient reliability for accounting purposes. Hence, IOM has treated this plan as if it were a defined contribution plan, in line with the requirements of IPSAS 39 – Employee Benefits. IOM contributions to the plan during the financial period are recognized as expenses in the Statement of financial performance.

170. 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 Board has been to carry out an actuarial valuation every two years using the open group aggregate method. The primary purpose of the actuarial valuation is to determine whether the current and estimated future assets of the Fund will be sufficient to meet its liabilities.

171. 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 a share of any actuarial deficiency payments under Article 26 of the Regulations of the 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.

172. The latest actuarial valuation for the Fund was completed as of 31 December 2021, and a roll forward of the participation data as of 31 December 2021 to 31 December 2022 will be used by the Fund for its 2022 financial statements.

173. The actuarial valuation as of 31 December 2021 resulted in a funded ratio of actuarial assets to actuarial liabilities of 117.0 per cent (107.1% in the 2019 valuation). The funded ratio was 158.2 per cent (144.4% in the 2019 valuation) when the current system of pension adjustments was not taken into account.

174. 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 preparing the present report, the United Nations General Assembly had not invoked the provision of Article 26.

175. 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 (2019, 2020 and 2021) amounted to USD 8,505.3 million, of which 3.1 per cent was contributed by IOM.

176. During 2022, contributions paid to the Fund by IOM amounted to USD 115 million (2021: USD 100.6 million). Expected contributions due in 2023 are approximately USD 132.1 million.

NOTE 12: LIABILITIES RELATING TO EMPLOYEE BENEFITS (continued)

177. Membership in 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 is included in the amount.

178. 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 on the Fund's website (unjspf.org).

NOTE 13: PAYABLES TO SUPPLIERS AND OTHER CURRENT LIABILITIES

179. Payables to suppliers consist mainly of amounts due to vendors, consultants and implementing partners, as summarized in the table below.

	USD	
	2022	2021
Current		
Invoiced payables	259 317 037	231 897 096
Accrued expenses	27 656 081	23 638 291
Total: Payables to suppliers	286 973 118	255 535 387

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

	USD	
	2022	2021
Current		
Refunds due	9 085 287	2 815 434
Unrealized losses – financial derivatives		4 996
Other liabilities	23 108 593	20 742 511
Subtotal: Other current liabilities	32 193 880	23 562 941
Non-current		
Sasakawa Endowment Fund	2 000 000	2 000 000
Other liabilities	4 029 122	3 468 907
Subtotal: Other non-current liabilities	6 029 122	5 468 907
Total: Other liabilities	38 223 002	29 031 848

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

NOTE 13: PAYABLES TO SUPPLIERS AND OTHER CURRENT LIABILITIES (continued)

	USD	
	2022	2021
Capital account balance at the end of the year	2 000 000	2 000 000
Income account		
Interest income during the year	28 800	1 600
Transfers from Sasakawa Endowment Fund to projects		
Production of Migration Media/Awareness-raising Material to Inform Government Policies and Programming		(1 600)
Livelihood support to youth in Lesotho	(28 800)	
Income account at the end of the year	0	0

NOTE 14: BORROWINGS

182. 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 2022 was CHF 0.4 million (2021: 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 2022 was CHF 0.1 million (2021: CHF 0.1 million) and the value of interest to be waived until the final payment on the loan due in 2033 is CHF 0.6 million (2021: CHF 0.8 million). The value of the waiver of interest is equal to the future value of the loan discount.

183. 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.

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

	CHF			2021
	2022		Total	
	Building loan	Study Loan		Total
FIPOI	18 000 000	5 700 000	23 700 000	18 000 000
Accumulated repayments	(13 945 372)		(13 945 372)	(13 576 772)
Loan balance – CHF	4 054 628	5 700 000	9 754 628	4 423 228
Loan balance – USD	4 392 880	6 175 514	10 568 394	4 834 129
– current	399 350		399 350	402 842
– non-current	3 993 530	6 175 514	10 169 044	4 431 287
Loan balance – USD	4 392 880	6 175 514	10 568 394	4 834 129
Year-end exchange rate (CHF/USD)	0.923	0.923	0.923	0.915

NOTE 15: RESOURCES CARRIED FORWARD

185. The operational programmes ended in 2022, on a full accruals (IPSAS) basis, with an increase to the Operational Support Income reserve of USD 18.1 million (2021: increase of USD 4.1 million) net of drawdowns, bringing the total reserve to USD 82.5 million (2021: USD 64.4 million).

186. 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 2022 on the Revision of the Programme and Budget for 2022, 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 2022, CHF 376,629 of the amount had been utilized.

187. Operational Support Income is not predictable. It fluctuates from year to year depending on the level of activities carried out. In accordance with Council Resolution No. 1390 of 24 November 2020 on budget regulations and practices, the level of the Operational Support Income budget will be estimated based on the previous year's actual results as derived from the Organization's annual Financial Report and budget documents and will consider current and expected trends. The Operational Support Income reserve will be maintained at 1 per cent of the Organization's total expenditures as reported for the prior year as at 31 December. 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.

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

	USD		
	2022	2021 (restated)	(Increase)/ Decrease
Resources carried forward – surplus/(deficit)			
Administrative programme			
Administrative programme	(9 111 687)	(7 200 721)	1 910 966
Net impact of IPSAS adjustment	(20 154 193)	(21 851 883)	(1 697 690)
Administrative programme: Resources carried forward	(29 265 880)	(29 052 604)	213 276
Increase (decrease) in administrative surplus	(394 693)		394 693
Operational programmes			
Operational programmes – Operational Support Income	91 307 481	71 522 345	(19 785 136)
Drawdown – Operational Support Income reserve	(13 000 000)	(5 700 000)	7 300 000
Net impact of IPSAS adjustment – Operational Support Income	170 042	(4 029 967)	(4 200 009)
Accumulated surplus/(deficits)	87 834 932	75 453 420	(12 381 512)
Net impact of IPSAS adjustment – Accumulated surplus/(deficits)	36 500 759	48 667 688	12 166 929
Operational programmes: Resources carried forward	202 813 214	185 913 486	(16 899 728)
Subtotal: Accumulated surpluses/(deficits)	173 152 641	156 860 882	(16 291 759)
Accumulated surpluses/(deficits) – exchange transactions			
Accumulated surpluses/(deficits) – exchange transactions	72 358 598	29 255 196	(43 103 402)
Net impact of IPSAS adjustment	5 409 886	2 376 163	(3 033 723)
Subtotal: Accumulated surpluses/(deficits) – exchange transactions	77 768 484	31 631 359	(46 137 125)
Currency translations (gains/(losses))	(119 361 315)	(76 023 202)	43 338 113
Total: Resources carried forward	131 559 810	112 469 039	(19 090 771)

NOTE 16: ACCUMULATED FUND BALANCE

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

	USD	
	2022	2021 restated
Accumulated surpluses/(deficits)		
Non-exchange transactions	173 152 641	156 860 882
Exchange transactions	77 768 484	31 631 359
Subtotal: Accumulated surpluses/(deficits)	250 921 125	188 492 241
Financial instruments – derivatives (Notes 8 and 13)		(3 293)
Currency translations gains/(losses)	(119 361 315)	(76 019 909)
Subtotal: Currency translations gains/(losses)	(119 361 315)	(76 023 202)
Total: Accumulated surpluses/(deficits)	131 559 810	112 469 039

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

	USD	
	2022	2021
Opening balance at the beginning of the year	(76 023 202)	(6 186 270)
Net realized foreign exchange gains and (losses)	(70 890 827)	(6 290 671)
Net unrealized foreign exchange gains and (losses)	27 549 421	(66 095 391)
Financial instruments – derivatives (Notes 8 and 13)	3 293	255 862
Subtotal Exchange gains/(losses)	(43 338 113)	(72 130 200)
Building revaluation gain due to currency rate fluctuations (Note 9)		2 293 268
Closing balance at the end of the year	(119 361 315)	(76 023 202)

191. The currency translations losses amount of USD 119.4 million (2021: USD 76 million) mainly represents the net realized exchange losses of USD 70.9 million (2021: USD 6.3 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 27.5 million (2021: USD 66.1 million (loss)).

NOTE 17: RESERVES

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

	USD	
	2022	2021
Reserves		
Terminations reserve	66 925 225	56 560 066
Rapid Response Transportation Fund	861 606	849 480
Loans – Member States	1 680 400	1 680 400
Refugee Loan Fund – IOM equity (see Appendix 6)	311 553	311 553
Migration Emergency Funding Mechanism	1 672 742	1 886 307
Total reserves	71 451 526	61 287 806

NOTE 17: RESERVES (continued)**Terminations reserve**

193. 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 Unified 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 66.9 million (2021: USD 56.6 million).

Rapid Response Transportation Fund

194. 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.

195. 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.

196. 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.

197. The Rapid Response Transportation Fund closing balance at 31 December 2022, including interest, totalled USD 0.9 million (2021: USD 0.8 million).

Loans from Member States

198. 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

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

NOTE 17: RESERVES (continued)

Statement for the Migration Emergency Funding Mechanism
for the year ended 31 December 2022

	USD	
	2022	2021
Opening balance brought forward at the beginning of the year	1 886 307	2 134 808
Emergency Preparedness Account balance transfer (C/111/RES/1390)		
Contributions to the Fund		
Philippines (via Migration Resource Allocation Committee (MIRAC))	10 000	
Interest income during the year	26 435	1 499
Total contributions and interest to the Mechanism	36 435	1 499
Repayments to the Mechanism from projects		
Emergency Response for Typhoon Rai	500 000	
Ethiopia Crisis Response – Migration Emergency Funding Mechanism	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	
Ethiopia Tigray Crisis Response – Migration Emergency Funding Mechanism Request to Support Initial Response		1 000 000
Ensuring the Continuity of Life-saving Support for the Rohingya Refugees Affected by the Fire in March 2021 in Bangladesh		1 000 000
Emergency Response to the Crisis in Palma		1 200 000
Strengthening IOM's Humanitarian Response in Afghanistan		1 000 000
Total repayments to the Mechanism	2 365 000	4 200 000
Transfers from the Mechanism to projects		
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	
Ensuring the Continuity of Life-saving Support for the Rohingya Refugees Affected by the Fire in March 2021 in Bangladesh		1 000 000
Emergency response to the Crisis in Palma		1 200 000
Emergency Assistance to Stranded Returnees in the south of Chad		250 000
Strengthening IOM's Humanitarian Response in Afghanistan		1 000 000
Ethiopia Crisis Response – Migration Emergency Funding Mechanism		1 000 000
Total transfers from the Mechanism to projects	2 615 000	4 450 000
Closing balance carried forward at the end of the year	1 672 742	1 886 307

NOTE 18: CONTINGENT LIABILITIES

Co-funding

200. 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. IOM has signed agreements without the entire co-funding being confirmed upfront but commits itself to securing co-funding over the life cycle of the project. To date, 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. However, the co-funding exposure has been identified as a risk to IOM and was brought to the attention of Member States in document IC/2006/2 (Co-funding mechanism) at the Informal Consultations on Budgetary and Management Matters on 22 June 2006. In addition, various measures have been put in place internally to address this issue. The Co-funding Group was established, comprising staff from Headquarters and Brussels, to review the status of these exposures and ways to finance co-funding needs. During 2022, the Group monitored 41 projects; at 31 December 2022, two of the projects being monitored had a cumulative exposure amounting to USD 616,751. The managers of such projects are required to actively pursue options to secure the full co-funding requirement within the project's implementation period.

Iraq out-of-country voting project

201. 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.

202. 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.

203. 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 57 million by the IOM Office in Iraq through its mission programmes over the period of 2023–2024. 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 March 2023.

Contractual dispute in Yemen

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

205. On 12 January 2022, the Department of Legal Affairs sent a response to the supplier emphasizing the absence of a legal basis for the claim for damages since IOM had the contractual right to reject all deliveries after the expiry of the purchase order on 29 September 2018. IOM has paid in full the purchase price of the goods it received from the company and rejects the claim as without a legal basis. IOM has not received any further communication from the company.

NOTE 19: COMMITMENTS

Operating lease commitments

206. 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
	2022
No later than 1 year	4 389 644
Later than 1 year and no later than 5 years	7 316 385
Later than 5 years	3 494 933
Total	15 200 962

207. 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.

208. 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 20: RELATED PARTIES

209. 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.

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

211. 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.

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

	2022		2021	
	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 Office of the Director General	6	2 403 180	4.3	1 672 940
Other senior managers	6	2 159 856	5	1 517 969

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

NOTE 21: BUDGET TO ACTUAL COMPARISONS

214. 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

215. 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.

216. IOM received additional confirmed funding of approximately USD 1,100.5 million in the last four months of the year (2021: USD 994.4 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).

217. 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/112/6/Rev.1 and S/30/5, and of the overall summary table in document C/113/8 for the following activities: Seconded Staff, Migrant Management and Operational Systems Application (MiMOSA), Staff and Services Covered by Miscellaneous Income, Sasakawa Endowment Fund, Unearmarked Contributions, and Connecting and Engaging Migrants Application (MigApp).

218. 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/112/6/Rev.1) and its revision (S/30/5), which amounted to USD 1,670.6 million and USD 698.2 million, respectively, and with the expenses presented in the summary update document (C/113/8). 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 1,265.6 million and USD 607.8 million, respectively, for Movement, Emergency and Post-crisis Programming, mainly for the resettlement of refugees, humanitarian assistance for internally displaced persons and conflict-affected communities, and stabilization interventions. The total expenses were USD 37.8 million less than presented in the summary update document;
- USD 84.9 million and USD 29 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 3.1 million less than presented in the summary update document;
- USD 269.6 million and USD 59.1 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 11.7 million less than presented in the summary update document;
- USD 16.4 million and USD 8.2 million, respectively, for Facilitating Migration, mainly for integration and social cohesion and labour migration initiatives. The total expenses were USD 8 million higher than presented in the summary update document.

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

220. 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.

221. 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, and staff security were balanced by higher than budgeted level of expenditures under unbudgeted

NOTE 21: BUDGET TO ACTUAL COMPARISONS (continued)

structures and activities, the differences between approved budget and actual utilization for staff and services for country offices, information technology, office premises maintenance and projects deficits, were covered by higher than budgeted OSI revenue.

222. 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.

223. 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	Borrowing activities	Total
Entity differences – administrative programme					
Surplus/(Deficit) for the period (Statement V(b))		(9 103 310)			(9 103 310)
Adjustment for excess expenses brought forward (Statement V(b))		7 192 344			7 192 344
Administrative programme surplus for the period on budgetary basis in US dollars		(1 910 966)			(1 910 966)
Entity differences – operational programmes					
Operational revenue on budgetary basis (Note 22)		2 928 158 116			2 928 158 116
Operational expense on budgetary basis (Statement V(a), Note 22)		(2 860 389 506)			(2 860 389 506)
Exchange difference	16	(43 314 703)			(43 314 703)
Operations surplus on budgetary basis		24 453 907			24 453 907
Total operating surplus on budgetary basis		22 542 941			22 542 941
Basis differences					
Losses on sale of property, plant and equipment	Statement IV	(196 470)			(196 470)
Proceeds from sale of property, plant and equipment	Statement IV	(435 810)			(435 810)
Depreciation and amortization	9,10	(19 149 095)			(19 149 095)
Acquisition expense			30 529 296		30 529 296
Staff benefit expense	12	(15 442 002)			(15 442 002)
Bonds revenue at amortized cost	5	(366 731)			(366 731)
Financial instruments	8,13,16	3 293			3 293
Foreign exchange difference	16	(26 703)			(26 703)
Revaluation adjustment		35 236			35 236
Impairments	10	(75 704)			(75 704)
Total basis adjustments		(35 653 986)	30 529 296		(5 124 690)
Net result as per the Statement of financial performance (Statement II)		(13 111 045)	30 529 296		17 418 251

NOTE 22: REVENUE AND EXPENSES

Revenue

224. 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				2021 (restated)
	Budgetary basis		Net accrual adjustments	Total	Total
	Administrative	Operational			
REVENUE					
Earmarked contributions					
Voluntary contributions: earmarked		2 719 282 671		2 719 282 671	2 348 803 769
Assessed contributions	58 564 826			58 564 826	60 168 584
Receipts from refugees, migrants, sponsors, other		147 076 230	(632 280)	146 443 950	80 252 424
In-kind contributions		16 173 731		16 173 731	7 701 409
Subtotal: Earmarked	58 564 826	2 882 532 632	(632 280)	2 940 465 178	2 496 926 186
Unearmarked contributions					
Interest and other unearmarked revenue (net)		12 377 306	(366 731)	12 010 575	4 474 297
Voluntary contributions: unearmarked		33 248 178		33 248 178	38 787 546
Subtotal: Unearmarked		45 625 484	(366 731)	45 258 753	43 261 843
TOTAL REVENUE	58 564 826	2 928 158 116	(999 011)	2 985 723 931	2 540 188 029

225. 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.

226. 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.

227. The earmarked (non-core) contributions included softly earmarked contributions of USD 161.7 million (2021: USD 21 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.

228. 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.

NOTE 22: REVENUE AND EXPENSES (continued)

229. 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.

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

231. 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

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

	USD				2021 (restated)
	2022			Total	
	Budgetary basis		Net accrual adjustments		Total
	Administrative	Operational			
EXPENSES					
Transportation assistance		318 922 522		318 922 522	207 138 360
Medical assistance		77 759 754		77 759 754	64 212 237
Other direct assistance to beneficiaries		554 668 648	34 953	554 703 601	435 573 344
Implementing partner transfers		238 268 549		238 268 549	266 805 060
Contractual services (including on behalf of beneficiaries)	8 165 672	568 629 819	(3 591 897)	573 203 594	523 915 943
Staff salaries and benefits	43 437 083	827 799 212	13 149 529	884 385 824	812 454 886
Travel and subsistence	1 204 029	84 286 807	(5 843)	85 484 993	48 672 292
Supplies and consumables	3 572 446	161 158 518	228 449	164 959 413	144 323 303
Depreciation and amortization	5 912	24 896 788	(5 753 605)	19 149 095	23 112 050
Impairments			75 704	75 704	
Doubtful receivables	1 908 897			1 908 897	3 104 111
Other expenses	924	3 998 889	215	4 000 028	2 723 887
TOTAL EXPENSES	58 294 963	2 860 389 506	4 137 505	2 922 821 974	2 532 035 473

233. 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.

234. 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 2022, which totalled USD 238.3 million (2021: USD 266.8 million).

NOTE 22: REVENUE AND EXPENSES (continued)

Transfers to implementing partners by category	USD	USD
	2022	2021
United Nations and related agencies	18 263 997	17 958 239
Intergovernmental organizations (non-United Nations)	3 750 614	3 421 704
International civil society organizations	64 983 655	100 686 955
National civil society organizations	144 922 939	139 244 509
National government entities	6 347 344	5 493 653
Total	238 268 549	266 805 060

235. 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.

236. 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.

237. 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 Unified Staff Regulations and Rules and IOM's travel instructions. Expenses are recognized when the travel is undertaken.

238. 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 41.8 million at 31 December 2022 (2021: USD 18.9 million), of which USD 9.4 million was distributed at the beginning of 2023. The cost of the items is fully expensed in the month of purchase.

239. 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.

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

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

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

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

243. 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.”

244. The total amount of write-offs was USD 0.5 million (2021: USD 1 million). In the absence of other sources of revenue, this amount had to be applied from Operational Support Income to cover unforeseen project shortfalls that were mainly due to unrecoverable costs and budget overruns arising from completed projects. Expenses related to such shortfalls are included in the appropriate expenses lines (see above for definitions) according to the nature of the expense.

NOTE 23: FINANCIAL RISKS

245. 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.

246. 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 16).

247. The Organization’s financial instruments per foreign currency as at 31 December 2022 and 31 December 2021 are shown in the tables below.

2022	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)	272 537 038	18 661 435	120 692 902	14 903 785	2 578 944	93 552 221	84 105 089	607 031 414
Short-term investments (Note 5)	723 907 909		387 890 914	22 916 796			25 556 317	1 160 271 936
Long-term investments (Note 5)	94 162 427		73 708 376					167 870 803
Accounts receivable: assessed contributions (Note 6)		5 548 073						5 548 073
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	915 739 858	(9 884 293)	566 427 980	37 609 238	2 657 333	94 143 509	88 325 572	1 695 019 197

NOTE 23: FINANCIAL RISKS (continued)

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

248. The following table shows the impact on surplus/deficit and the impact on net assets as at 31 December 2022, if the major currencies in which the Organization held financial instruments had weakened or strengthened by 5 per cent.

2022	USD (in millions)	
	Impact on surplus/(deficit)	Impact on net assets
+5 per cent	40.14	(36.82)
-5 per cent	(44.36)	40.70

249. 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.

250. 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.

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

252. The Organization's exposure to liquidity risk is limited by its requirement that projects financed from earmarked voluntary contributions, which make up 92 per cent of revenues, do not commence operation until the cash resources required to finance project activities have been deposited into an IOM bank account. The Administrative Part of the Budget is financed by mandatory assessed contributions paid by IOM Member States. Based on experience, over 91 per cent of these funds are received within the current year and 96 per cent within a two-year period. IOM also manages liquidity risk by continuously monitoring actual and estimated cash flows. The Organization does not have the authority to contract long-term debt without the approval of its Council.

NOTE 23: FINANCIAL RISKS (continued)

253. 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							
	2022				2021			
	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)	607 031 414			607 031 414	663 568 045			663 568 045
Short-term investments (Note 5)	1 160 271 936			1 160 271 936	1 004 979 881			1 004 979 881
Long-term investments (Note 5)	946 668	166 924 135		167 870 803	5 135 791	143 046 067		148 181 858
Accounts receivable: assessed contributions (Note 6)	5 526 277	21 796		5 548 073	5 011 547	204 552		5 216 099
Accounts receivable: other (Note 6)	44 738 644	7 099 839		51 838 483	35 289 766	1 027 262		36 317 028
Derivatives (Note 8)					1 704			1 704
Total financial assets	1 818 514 939	174 045 770		1 992 560 709	1 713 986 734	144 277 881		1 858 264 615
Financial liabilities								
Derivatives (Note 13)					4 995			4 995
Payables to suppliers (Note 13)	286 973 118			286 973 118	255 535 387			255 535 387
Borrowings (Note 14)	399 350	1 996 750	8 172 294	10 568 394	402 842	2 014 210	2 417 077	4 834 129
Total financial liabilities	287 372 468	1 996 750	8 172 294	297 541 512	255 943 224	2 014 210	2 417 077	260 374 511

NOTE 24: SEGMENT REPORTING

254. 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 24: SEGMENT REPORTING (continued)

STATEMENT OF FINANCIAL PERFORMANCE BY GEOGRAPHICAL REGION
FOR THE PERIOD ENDED 31 DECEMBER 2022

(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	353 959 771	766 953 536	508 693 106	192 094 716	391 861 618	61 367 778	444 352 146		2 719 282 671
Assessed contributions								58 564 826	58 564 826
Receipts from refugees, migrants, sponsors, other	1 593 604	13 510 073	3 942 244	6 845 200	4 420 723	929 208	115 202 898		146 443 950
In-kind contributions	68 423		6 056 224		9 606 224	39 074	403 786		16 173 731
Transfers between projects	10 662 392	16 073 321	15 940 488	10 245 075	3 407 823	3 836 685	(60 165 784)		
Subtotal: Earmarked	366 284 190	796 536 930	534 632 062	209 184 991	409 296 388	66 172 745	499 793 046	58 564 826	2 940 465 178
Interest and other unearmarked revenue (net)							12 010 575		12 010 575
Voluntary contributions - unearmarked							33 248 178		33 248 178
Subtotal: Unearmarked							45 258 753		45 258 753
Total Revenue	366 284 190	796 536 930	534 632 062	209 184 991	409 296 388	66 172 745	545 051 799	58 564 826	2 985 723 931
EXPENSES									
Transportation assistance	13 200 327	75 569 798	44 522 700	11 077 944	29 306 519	6 960 336	138 284 898		318 922 522
Medical assistance	7 813 814	10 099 908	7 341 860	6 897 721	20 996 621	1 164 404	23 445 426		77 759 754
Other direct assistance to beneficiaries	104 569 896	170 537 859	156 484 953	29 336 283	80 330 622	15 356 647	(1 912 659)		554 703 601
Implementing partner transfers	38 962 171	49 269 171	65 555 391	35 349 150	35 029 456	1 966 956	12 136 254		238 268 549
Contractual services (including on behalf of beneficiaries)	65 990 131	140 694 995	50 598 059	43 736 084	95 763 436	8 071 667	160 183 550	8 165 672	573 203 594
Staff salaries and benefits	79 678 628	222 194 957	154 459 519	58 669 661	84 771 500	22 146 857	220 743 853	41 720 848	884 385 823
Travel, subsistence and representation	5 995 573	24 086 705	10 642 339	5 327 870	14 587 747	2 348 498	21 292 231	1 204 029	85 484 992
Supplies and consumables	28 554 835	44 308 678	19 004 850	7 355 987	18 674 821	3 349 733	40 139 159	3 571 350	164 959 413
Depreciation and amortization	2 062 170	5 863 361	2 178 351	841 232	2 111 984	244 212	5 786 998	60 789	19 149 097
Impairments							75 704		75 704
Doubtful receivables								1 908 897	1 908 897
Other expenses	1 437 313	1 135 513	(425 481)	(394 173)	819 696	(314 243)	1 740 480	924	4 000 028
Transfers between projects	19 941 704	43 817 119	27 515 213	11 621 331	22 810 330	3 954 293	(129 659 990)		
Total Expenses	368 206 562	787 578 064	537 877 754	209 819 090	405 202 732	65 249 360	492 255 904	56 632 509	2 922 821 974

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2022
(ADMINISTRATIVE PROGRAMME)**

Member States	CHF	
	2022	2021
Afghanistan	3 912	3 918
Albania	4 448	4 493
Algeria	77 111	77 110
Angola	5 573	5 590
Antigua and Barbuda	1 125	1 097
Argentina	511 379	511 403
Armenia	3 912	3 918
Australia	1 235 176	1 235 172
Austria	378 377	378 393
Azerbaijan	27 383	27 375
Bahamas	10 074	10 083
Bangladesh	5 573	5 590
Belarus	27 383	27 375
Belgium	458 864	458 847
Belize	536	575
Benin	1 661	1 672
Bolivia (Plurinational State of)	8 949	8 933
Bosnia and Herzegovina	6 698	6 687
Botswana	7 824	7 836
Brazil	1 647 687	1 647 680
Bulgaria	25 722	25 703
Burkina Faso	1 661	1 672
Burundi	536	575
Cabo Verde	536	575
Cambodia	3 376	3 344
Cameroon	7 288	7 262
Canada	1 528 082	1 528 044
Central African Republic	536	575
Chad	2 251	2 246
Chile	227 476	227 464
China	6 709 978	6 709 674
Colombia	160 975	160 959
Comoros	536	575
Congo	3 376	3 344
Cook Islands	536	575
Costa Rica	34 671	34 637
Côte d'Ivoire	7 288	7 262
Croatia	43 030	43 048
Cuba	44 691	44 720
Cyprus	20 095	20 113
Czechia	173 836	173 811
Democratic Republic of the Congo	5 573	5 590
Denmark	309 625	309 642
Djibouti	536	575
Dominica	536	575
Dominican Republic	29 634	29 622
Ecuador	44 691	44 720
Egypt	103 958	103 963
El Salvador	6 698	6 687
Eritrea	536	575
Estonia	21 810	21 785
Eswatini	1 125	1 097
Ethiopia	5 573	5 590
Fiji	1 661	1 672
Finland	235 300	235 301
France	2 474 318	2 474 314
Gabon	8 360	8 359

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2022
(ADMINISTRATIVE PROGRAMME) (continued)**

Member States	CHF	
	2022	2021
Gambia	536	575
Georgia	4 448	4 493
Germany	3 403 780	3 403 762
Ghana	8 360	8 359
Greece	204 541	204 582
Grenada	536	575
Guatemala	20 095	20 113
Guinea	1 661	1 672
Guinea-Bissau	536	575
Guyana	1 125	1 097
Haiti	1 661	1 672
Holy See	536	575
Honduras	5 037	5 015
Hungary	115 158	115 143
Iceland	15 647	15 673
India	466 152	466 109
Iran (Islamic Republic of)	222 439	222 449
Ireland	207 381	207 351
Israel	273 882	273 856
Italy	1 848 316	1 848 344
Jamaica	4 448	4 493
Japan	4 786 534	4 786 519
Jordan	11 736	11 755
Kazakhstan	99 511	99 470
Kenya	13 397	13 426
Kiribati	536	575
Kyrgyzstan	1 125	1 097
Lao People's Democratic Republic	2 787	2 769
Latvia	26 258	26 278
Lesotho	536	575
Liberia	536	575
Libya	16 773	16 770
Lithuania	39 708	39 704
Luxembourg	37 457	37 458
Madagascar	2 251	2 246
Malawi	1 125	1 097
Maldives	2 251	2 246
Mali	2 251	2 246
Malta	9 485	9 508
Marshall Islands	536	575
Mauritania	1 125	1 097
Mauritius	6 162	6 165
Mexico	722 136	722 097
Micronesia (Federated States of)	536	575
Mongolia	2 787	2 769
Montenegro	2 251	2 246
Morocco	30 759	30 719
Mozambique	2 251	2 246
Myanmar	5 573	5 590
Namibia	5 037	5 015
Nauru	536	575
Nepal	3 912	3 918
Netherlands	757 878	757 884
New Zealand	162 636	162 631
Nicaragua	2 787	2 769
Niger	1 125	1 097
Nigeria	139 754	139 749

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2022
(ADMINISTRATIVE PROGRAMME) (continued)**

Member States	CHF	
	2022	2021
North Macedonia	3 912	3 918
Norway	421 407	421 441
Pakistan	64 251	64 258
Palau	536	575
Panama	25 132	25 129
Papua New Guinea	5 573	5 590
Paraguay	8 949	8 933
Peru	84 935	84 946
Philippines	114 569	114 568
Poland	448 254	448 242
Portugal	195 645	195 596
Republic of Korea	1 267 060	1 267 040
Republic of Moldova	1 661	1 672
Romania	110 657	110 650
Russian Federation	1 344 172	
Rwanda	1 661	1 672
Saint Kitts and Nevis	536	575
Saint Lucia	536	575
Saint Vincent and the Grenadines	536	575
Samoa	536	575
Sao Tome and Principe	536	575
Senegal	3 912	3 918
Serbia	15 647	15 673
Seychelles	1 125	1 097
Sierra Leone	536	575
Slovakia	85 525	85 521
Slovenia	42 494	42 473
Solomon Islands	536	575
Somalia	536	575
South Africa	152 026	152 026
South Sudan	3 376	3 344
Spain	1 199 434	1 199 438
Sri Lanka	24 596	24 606
Sudan	5 573	5 590
Suriname	2 787	2 769
Sweden	506 395	506 388
Switzerland	643 310	643 316
Tajikistan	2 251	2 246
Thailand	171 585	171 565
Timor-Leste	1 125	1 097
Togo	1 125	1 097
Tonga	536	575
Trinidad and Tobago	22 346	22 360
Tunisia	13 986	13 949
Türkiye	766 291	766 295
Turkmenistan	18 434	18 442
Tuvalu	536	575
Uganda	4 448	4 493
Ukraine	31 884	31 868
United Kingdom	2 552 553	2 552 573
United Republic of Tanzania	5 573	5 590
United States of America	12 296 564	12 296 027
Uruguay	48 603	48 638
Uzbekistan	17 898	17 867
Vanuatu	536	575
Venezuela (Bolivarian Republic of)	406 885	406 865
Viet Nam	43 030	43 048

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2022
(ADMINISTRATIVE PROGRAMME) (continued)**

Member States	CHF	
	2022	2021
Yemen	5 573	5 590
Zambia	5 037	5 015
Zimbabwe	2 787	2 769
Subtotal: Member States – CHF	53 586 816	52 242 614
Subtotal: Member States – USD	58 564 826	59 164 908

New Member States	CHF	
	2022	2021
Russian Federation		946 466
Subtotal: New Member States – CHF		946 466
Subtotal: New Member States – USD		1 003 676
TOTAL – CHF	53 586 816	53 189 080
TOTAL – USD	58 564 826	60 168 584

Notes:

1. IOM had 175 Member States at the end of 2022 (174 at the end of 2021).
2. Barbados was admitted as a Member State on 29 November 2022

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	4 770
Benin	17 042
Burkina Faso	46 471
Cabo Verde	49
Ecuador	767
Libya	86 244
Mongolia	81
Morocco	718
Nepal	442
Panama	841
Peru	159
Poland	570 543
Portugal	240 607
Rwanda	1 160
Uganda	10 164
United Kingdom	353 322
Uzbekistan	210
Total: Deferred revenue – assessed contributions – CHF	1 333 590
Total: Deferred revenue – assessed contributions – USD (at 0.923)	1 444 843

**OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2022
(ADMINISTRATIVE PROGRAMME)**

Member States	CHF					
	2021	2020	Previous years	Total	2022	Grand total
Albania	4 493			4 493	4 448	8 941
Angola					5 573	5 573
Antigua and Barbuda#	1 097	1 097	4 146	6 340	1 125	7 465
Argentina	511 203			511 203	511 379	1 022 582
Bahamas					10 074	10 074
Bangladesh	5 590	5 560		11 150	5 573	16 723
Belize					536	536
Bolivia (Plurinational State of)	8 933			8 933	8 949	17 882
Brazil*	1 647 680	1 647 680	1 088 034	4 383 394	1 647 687	6 031 081
Burundi					536	536
Cameroon#	7 262	7 262	15 603	30 127	7 288	37 415
Central African Republic#	575	575	574	1 724	536	2 260
Chad*	2 246	2 246	1 984	6 476	2 251	8 727
Chile					227 476	227 476
Comoros#	575	575	1 639	2 789	536	3 325
Congo	3 344	3 199		6 543	3 376	9 919
Costa Rica					22 911	22 911
Côte d'Ivoire	7 262	6 749		14 011	7 288	21 299
Democratic Republic of the Congo#	5 590	5 590	5 853	17 033	5 573	22 606
Djibouti*	575	575	68	1 218	536	1 754
Dominican Republic*. 1			3 171	3 171		3 171
El Salvador*	6 687	6 687	7 722	21 096	6 698	27 794
Eritrea#	575	575	2 176	3 326	536	3 862
Finland					235 300	235 300
Gabon#	8 359	8 359	114 295	131 013	8 360	139 373
Gambia#	575	575	69 248	70 398	536	70 934
Ghana	8 359	499		8 858	8 360	17 218
Greece					15 913	15 913
Grenada#	575	575	858	2 008	536	2 544
Guatemala					2 835	2 835
Guinea					1 661	1 661
Guinea-Bissau#	575	575	148 917	150 067	536	150 603
Haiti	1 672	517		2 189	1 661	3 850
Honduras	5 015	262		5 277	5 037	10 314
Hungary					25	25
Iceland					15 647	15 647
India					466 152	466 152
Iran (Islamic Republic of)#	222 449	222 449	827 420	1 272 318	222 439	1 494 757
Kenya					13 397	13 397
Kiribati	11			11	536	547
Lao People's Democratic Republic	14			14	2 787	2 801
Lesotho	575	195		770	536	1 306
Liberia#. 2	575	575	13 381	14 531	536	15 067
Madagascar					2 251	2 251
Malawi	1 097	153		1 250	1 125	2 375
Maldives	2 246			2 246	2 251	4 497
Mali					228	228
Marshall Islands					533	533
Mauritania					345	345

**OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2022
(ADMINISTRATIVE PROGRAMME) (continued)**

Member States	CHF					
	2021	2020	Previous years	Total	2022	Grand total
Micronesia (Federated States of)	430			430	536	966
Montenegro	2 246			2 246	2 251	4 497
Myanmar					25	25
Nauru#	575	575	2 176	3 326	536	3 862
New Zealand					162 636	162 636
Nicaragua	2 769	1 699		4 468	2 787	7 255
Niger					26	26
Nigeria#	139 749	139 749	136 910	416 408	139 754	556 162
North Macedonia#	3 918	3 918	3 917	11 753	3 912	15 665
Pakistan					50 790	50 790
Palau	34			34	536	570
Papua New Guinea					5 573	5 573
Paraguay					8 949	8 949
Saint Kitts and Nevis	575	162		737	536	1 273
Saint Lucia#	575	575	574	1 724	536	2 260
Saint Vincent and the Grenadines#	575	575	3 528	4 678	536	5 214
Samoa					511	511
Sao Tome and Principe#	575	575	2 176	3 326	536	3 862
Senegal	3 918	2 114		6 032	3 912	9 944
Seychelles					1 125	1 125
Solomon Islands	575			575	536	1 111
Somalia*, 1			5 982	5 982		5 982
South Africa					4 875	4 875
South Sudan#, 2			15 960	15 960	110	16 070
Sri Lanka					24 596	24 596
Sudan	5 590			5 590	5 573	11 163
Suriname#	2 769	2 769	11 991	17 529	2 787	20 316
Timor-Leste	815			815	1 125	1 940
Togo	1 097	14		1 111	1 125	2 236
Tonga	10			10	536	546
Tunisia					13 986	13 986
Türkiye	739 567			739 567	766 291	1 505 858
Tuvalu	575	5		580	536	1 116
United Republic of Tanzania	5 590	141		5 731	5 573	11 304
Vanuatu					481	481
Venezuela (Bolivarian Republic of)#	406 865	406 865	1 984 115	2 797 845	406 885	3 204 730
Yemen#	5 590	5 590	26 212	37 392	5 573	42 965
Zambia					1 086	1 086
Zimbabwe	437			437	2 787	3 224
Total CHF	3 791 203	2 488 430	4 498 630	10 778 263	5 120 872	15 899 135
Total USD (at 0.923)	4 107 479	2 696 024	4 873 922	11 677 425	5 548 074	17 225 498

Member States subject to Article 4 (total: 28):

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

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

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

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

The total number of Member States is 175.

**OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2022
(ADMINISTRATIVE PROGRAMME) (continued)**

Provision for doubtful receivables

In accordance with IOM's accounting policy, full provision for doubtful receivables is made for assessed contributions that have been outstanding for two years or more. Therefore, a provision of CHF 10,778,263 (USD 11,677,425) has been made for outstanding assessed contributions for 2021 and prior years.

	CHF	USD
Provision at 1 January 2021 (A)	6 141 719	6 955 514
Outstanding assessed contributions from 2020 at 1 January 2021 (B)	11 897 360	13 473 794
Payments received in 2021 for outstanding assessed contributions from 2020 and prior years (C)	(9 024 637)	(10 527 411)
Increase in provision due to non-payment by Member States (B - C)	2 872 723	2 946 383
Foreign exchange rate fluctuation during the year (D)		(50 048)
Provision at 31 December 2021 (A + B - C + D)	9 014 442	9 851 849
Provision at 1 January 2022 (E)	9 014 442	9 851 849
Outstanding assessed contributions from 2021 at 1 January 2022 (F)	4 772 731	5 216 099
Payments received in 2022 on outstanding assessed contributions from 2021 and prior years (G)	(3 008 910)	(3 305 134)
Increase in provision due to non-payment by Member States (F - G)	1 763 821	1 910 965
Foreign exchange rate fluctuation during the year (H)		(85 390)
Provision at 31 December 2022 (E + F - G + H)	10 778 263	11 677 425

STATEMENT OF FINANCIAL PERFORMANCE BY SERVICE
FOR THE PERIOD ENDED 31 DECEMBER 2022

(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	1 861 539 251	201 693 779	36 533 599	503 524 623	1 116 053 094	14 610 487	7 338 832	(22 010 994)	58 564 826	2 719 282 671
Assessed contributions										
Receipts from refugees, migrants, sponsors, other	24 526 750	103 845 493	4 020 211	877 976	18 630 296	1 764 240	30 095	(7 251 111)		58 564 826
In-kind contributions	6 121 979	9 647 967						403 785		146 443 950
Transfers between projects	(55 116)	1 081 289	5 716 810	3 354 955	2 608 404	1 611 497		(14 317 839)		16 173 731
Subtotal: Earmarked	1 892 132 864	316 268 528	46 270 620	507 757 554	137 291 794	17 986 224	7 368 927	(43 176 159)	58 564 826	2 940 465 178
Unearmarked contributions										
Interest and other unearmarked revenue (net)										12 010 575
Voluntary contributions – unearmarked										33 248 178
Subtotal: Unearmarked										45 258 753
TOTAL REVENUE	1 892 132 864	316 268 528	46 270 620	507 757 554	137 291 794	17 986 224	7 368 927	2 082 594	58 564 826	2 985 723 931
EXPENSES										
Transportation assistance	241 730 683	8 125 871	1 977 214	58 879 790	7 180 938	1 141 888	221 587	(335 449)		318 922 522
Medical assistance	29 458 774	40 031 959	90 946	7 077 052	430 726	10 739	3 338	656 220		77 759 754
Other direct assistance to beneficiaries	448 978 336	34 643 262	4 813 846	121 447 428	8 514 467	1 031 403	1 626 033	(66 351 174)		554 703 601
Implementing partner transfers	181 546 227	10 260 771	3 746 496	19 553 370	21 801 508	162 724	678 263	519 190		238 268 549
Contractual services (including on behalf of beneficiaries)	286 881 261	51 256 376	15 061 649	83 817 986	22 982 362	6 394 201	2 015 672	96 628 415		573 203 594
Staff salaries and benefits	416 469 975	89 110 819	15 444 864	149 591 551	49 977 077	9 989 235	2 008 914	110 072 540		884 385 823
Travel, subsistence and representation	50 828 570	8 367 100	1 503 846	12 562 728	3 720 962	1 212 240	101 535	5 983 982		85 484 992
Supplies and consumables	98 568 374	20 394 536	1 971 139	17 799 861	7 250 363	958 580	211 253	14 233 957		164 959 413
Depreciation and amortization	9 865 639	3 040 320	307 074	1 096 037	220 917	11 442	2 920	4 543 960		19 149 097
Impairments								75 704		75 704
Doubtful receivables									1 908 897	1 908 897
Other expenses	2 718 905	309 891	50 944	(624 237)	(596 793)	(28 476)	109	2 168 761	924	4 000 028
Transfers between projects	112 315 629	16 781 857	2 436 321	31 345 061	6 961 182	924 441	546 462	(171 310 953)		
TOTAL EXPENSES	1 879 362 373	282 322 762	47 404 339	502 546 627	128 443 709	21 808 417	7 416 086	(3 114 847)	56 632 509	2 922 821 974

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

SOURCES AND APPLICATION OF OPERATIONAL SUPPORT INCOME FOR THE PERIOD ENDED 31 DECEMBER 2022

I. OPERATIONAL SUPPORT INCOME

	USD		
	2022 Budget (S/30/5)	Actual	Variance
2022 SOURCES			
Project-related overhead			
General overhead	124 000 000	160 944 414	(36 944 414)
Total project-related overhead	124 000 000	160 944 414	(36 944 414)
Miscellaneous income			
Unearmarked contributions	9 000 000		9 000 000
Interest income and other	9 000 000	12 377 305	(3 377 305)
Total miscellaneous income	18 000 000	12 377 305	5 622 695
TOTAL SOURCES	142 000 000	173 321 719	(31 321 719)
2022 APPLICATION			
Application of project-related overhead			
Staff and services for Headquarters	32 327 400	28 978 738	3 348 662
Staff and services for Headquarters relating to the Internal Governance Framework	1 692 000	1 606 665	85 335
Staff and services for the administrative centres	16 019 400	13 555 220	2 464 180
Staff and services for the regional offices	34 283 000	33 322 406	960 594
Staff and services for the special liaison offices	2 609 600	2 493 636	115 964
Staff and services for country offices	7 970 500	8 866 785	(896 285)
African Capacity Building Centre on Migration Management	578 500	543 593	34 907
Global Migration Data Analysis Centre	778 000	678 138	99 862
Global Activity/Support	2 600 600	2 798 520	(197 920)
Information technology	3 641 000	7 488 953	(3 847 953)
Staff security	20 500 000	17 264 688	3 235 312
Unbudgeted activities and structures	3 500 000	13 565 100	(10 065 100)
Maintenance of office premises	500 000	1 161 346	(661 346)
Coverage for unforeseen project shortfalls		512 795	(512 795)
IOM Development Fund - Line 1	1 400 000	1 400 000	
IOM Development Fund - Line 2	13 600 000	13 600 000	
TOTAL APPLICATION	142 000 000	147 836 583	(5 836 483)
Operational Support Income surplus/(deficit) for the period (on a modified accruals (budgetary) basis)		25 485 136	
Net accrual adjustments		4 200 009	
Operational Support Income surplus/(deficit) for the period (on a full accruals (IPSAS) basis)		29 685 145	

SOURCES AND APPLICATION OF OPERATIONAL SUPPORT INCOME FOR THE PERIOD ENDED 31 DECEMBER 2022 (continued)

II. OPERATIONAL SUPPORT INCOME RESERVE

The Operational Support Income reserve balance at the end of 2022 was USD 78.3 million (2021: USD 65.8 million), on a modified accruals (budgetary) basis. The balance increased by USD 12.5 million compared with 2021.

Operational Support Income reserve (in USD)	2022	2021
Surplus carried forward, beginning period (modified accrual (budgetary) basis)	65 822 345	62 977 812
Surplus/(deficit) Operational Support Income for the period	25 485 136	8 544 533
Operational Income Reserve drawdown*	(13 000 000)	(5 700 000)
Surplus/(deficit) carried forward at the end of the period (on modified accruals (budgetary) basis)	78 307 481	65 822 345
Accumulated net accruals adjustments	4 200 009	(1 398 167)
Surplus/(deficit) carried forward at the end of the period (on full accruals (IPSAS) basis)	82 507 490	64 424 178

* Some of the activities being funded by the approved drawdowns of 2022 and prior years will be completed in the future and consequently USD 23.7 million has been carried forward to the next financial year.

III. OPERATIONAL SUPPORT INCOME RESERVE DRAWDOWN

In line with Council Resolution No. 1390 of 24 November 2020 on budget regulations and practices, the Administration has drawn down resources from the OSI reserve in the amount of USD 13 million to support ongoing activities related to the implementation of the Internal Governance Framework and the Business Transformation initiative, to enhance the Organization's cybersecurity architecture and, in line with Standing Committee on Programmes and Finance Resolution No. 31 of 28 June 2022 on investing in the core structure of IOM, to allocate USD 5 million to implement a private sector strategy and create a Goodwill Ambassadors programme.

2022 drawdown allocations	USD
Enhancing cybersecurity	4 000 000
Business Transformation project (Internal Governance Framework)	4 000 000
Private sector fundraising	5 000 000
Total - 2022 drawdown	13 000 000

- Enhancing cybersecurity

While investment over the past five years has enabled IOM to improve its cybersecurity architecture, the Administration allocated funds from the drawdown as a further investment in enhancing security maturity and closing the majority of ICT security audit recommendations.

- Business Transformation project

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

- Private sector fundraising

In line with Standing Committee Resolution No. 31, the Administration allocated a one-time drawdown of USD 5 million from the Operational Support Income reserve to invest in and implement a private sector strategy and to create a Goodwill Ambassadors programme.

SOURCES AND APPLICATION OF OPERATIONAL SUPPORT INCOME FOR THE PERIOD ENDED 31 DECEMBER 2022 (continued)

IV. IOM DEVELOPMENT FUND

Under Council Resolution No. 1390 of 24 November 2020, the Director General is requested to allocate USD 1.4 million from Operational Support Income for the development of migration projects in favour of developing Member States and Member States in transition on the basis of an equitable regional distribution, without prejudice to funds already allocated for these purposes, referred to as funding Line 1.

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

The total amount available for the IOM Development Fund for both Line 1 and Line 2 (excluding direct voluntary contributions of USD 0.7 million (2021: USD 0.8 million) is USD 15 million, as stipulated in Council Resolution No. 1390.

Operational Support Income allocation to IOM Development Fund	2022 USD
Total Line 1	1 400 000
Total Line 2 - for application in 2023	13 600 000
Total Operational Support Income allocation to IOM Development Fund from 2022	15 000 000
Direct voluntary contributions to IOM Development Fund	
Austria (via MIRAC)	39 600
Belgium (via MIRAC)	640 793
Private sector donations	166
Total direct voluntary contributions to IOM Development Fund during 2022	680 559
Total allocation and direct contributions to IOM Development Fund	15 680 559

EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2022

(in US dollars)

	USD		
	Operational programmes	Administrative programme	Total
ASIA AND THE PACIFIC			
Afghanistan	92 582 553		92 582 553
Australia	9 191 963		9 191 963
Bangladesh	104 093 545		104 093 545
Cambodia	3 457 402		3 457 402
China	2 654 164		2 654 164
Fiji	1 491 619		1 491 619
India	1 124 051		1 124 051
Indonesia	32 134 766		32 134 766
Iran (Islamic Republic of)	2 427 713		2 427 713
Japan	1 043 648		1 043 648
Kiribati	17 082		17 082
Lao People's Democratic Republic	1 408 812		1 408 812
Malaysia	8 860 444		8 860 444
Maldives	355 393		355 393
Marshall Islands	2 136 048		2 136 048
Micronesia (Federated States of)	5 874 097		5 874 097
Mongolia	1 619 413		1 619 413
Myanmar	13 736 797		13 736 797
Nauru	25 120		25 120
Nepal	8 815 927		8 815 927
Pakistan	56 086 062		56 086 062
Palau	450 505		450 505
Papua New Guinea	3 271 373		3 271 373
Philippines	33 430 452		33 430 452
Philippines - Administrative Centre	18 931 067	1 233 408	20 164 475
Republic of Korea	1 216 954		1 216 954
Solomon Islands	1 007 240		1 007 240
Sri Lanka	9 044 365		9 044 365
Thailand	22 510 676		22 510 676
Thailand - Regional Office	6,935,554	1 287 951	8 223 505
Timor-Leste	2 690 153		2 690 153
Tonga	529 488		529 488
Tuvalu	60 865		60 865
Vanuatu	935 320		935 320
Viet Nam	10 696 628		10 696 628
TOTAL ASIA AND THE PACIFIC	460 847 262	2 521 359	463 368 621
CENTRAL AND WEST AFRICA			
Benin	1 545 140		1 545 140
Burkina Faso	11 678 657		11 678 657
Cabo Verde	217 307		217 307
Cameroon	10 461 402		10 461 402
Central African Republic	16 713 986		16 713 986
Chad	18 941 985		18 941 985
Congo	183 468		183 468
Côte d'Ivoire	10 062 011		10 062 011
Gabon	195 507		195 507
Gambia	6 321 042		6 321 042
Ghana	10 884 262		10 884 262
Guinea	17 843 710		17 843 710
Guinea-Bissau	298 392		298 392
Liberia	803 010		803 010
Mali	22 251 021		22 251 021

EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2022 (continued)

(in US dollars)

	USD		
	Operational programmes	Administrative programme	Total
CENTRAL AND WEST AFRICA (continued)			
Mauritania	7 026 248		7 026 248
Niger	69 345 000		69 345 000
Nigeria	80 838 936		80 838 936
Senegal	6 695 613		6 695 613
Senegal – Regional Office	9 970 457	813,171	10 783 628
Sierra Leone	2 666 779		2 666 779
Togo	1 517 228		1 517 228
TOTAL CENTRAL AND WEST AFRICA	306 461 162	813 171	307 274 334
EAST AND HORN OF AFRICA			
Burundi	17 308 695		17 308 695
Djibouti	7 289 539		7 289 539
Eritrea	279 141		279 141
Ethiopia	91 970 782	421 257	92 392 040
Kenya	23 783 955		23 783 955
Kenya – Regional Office	13 957 641	1 081 609	15 039 250
Rwanda	12 849 113		12 849 113
Somalia	68 648 675		68 648 675
South Sudan	93 635 911		93 635 911
Uganda	18 338 712		18 338 712
United Republic of Tanzania	19 016 088		19 016 088
TOTAL EAST AND HORN OF AFRICA	367 078 252	1 502 866	368 581 118
MIDDLE EAST AND NORTH AFRICA			
Algeria	6 208 389		6 208 389
Bahrain	1 627 758		1 627 758
Egypt	15 964 969		15 964 969
Egypt – Regional Office	6 443 334	890 303	7 333 638
Iraq	139 205 390		139 205 390
Jordan	41 973 423		41 973 423
Kuwait	485 728		485 728
Lebanon	25 402 749		25 402 749
Libya	49 403 310		49 403 310
Morocco	10 089 941		10 089 941
Qatar	44 530 727		44 530 727
Saudi Arabia	2 142 324		2 142 324
Sudan	36 815 074		36 815 074
Syrian Arab Republic	2 062 789		2 062 789
Tunisia	11 954 099		11 954 099
United Arab Emirates	4 221 459		4 221 459
Yemen	86 028 873		86 028 873
TOTAL MIDDLE EAST AND NORTH AFRICA	484 560 336	890 303	485 450 640
SOUTHERN AFRICA			
Angola	508 546		508 546
Botswana	380 783		380 783
Comoros	131 777		131 777
Democratic Republic of the Congo	33 803 444		33 803 444
Eswatini	568 370		568 370
Lesotho	1 191 727		1 191 727
Madagascar	1 415 342		1 415 342
Malawi	3 466 262		3 466 262
Mauritius	671 090		671 090
Mozambique	27 921 532		27 921 532
Namibia	154 340		154 340
South Africa	6 637 088		6 637 088
South Africa – Regional Office	8 111 796	840 925	8 952 721

EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2022 (continued)

(in US dollars)

	USD		
	Operational programmes	Administrative programme	Total
SOUTHERN AFRICA (continued)			
Zambia	5 590 730		5 590 730
Zimbabwe	8 703 968		8 703 968
TOTAL SOUTHERN AFRICA	99 256 795	840 925	100 097 720
SOUTH AMERICA			
Argentina	7 892 535		7 892 535
Argentina – Regional Office	3 012 164	920 208	3 932 372
Bolivia (Plurinational State of)	954 171		954 171
Brazil	6 763 039		6 763 039
Chile	8 041 481		8 041 481
Colombia	62 989 341		62 989 341
Ecuador	26 330 301		26 330 301
Paraguay	1 774 451		1 774 451
Peru	32 003 827		32 003 827
Uruguay	1 379 329		1 379 329
Venezuela (Bolivarian Republic of)	11 397 306		11 397 306
TOTAL SOUTH AMERICA	162 537 945	920 208	163 458 153
CENTRAL AND NORTH AMERICA AND THE CARIBBEAN			
Aruba	143 773		143 773
Bahamas	63 399		63 399
Barbados	11 863		11 863
Belize	1 157 543		1 157 543
Canada	2 466 082		2 466 082
Costa Rica	5 182 041		5 182 041
Costa Rica – Regional Office	7 226 034	1 167 822	8 393 856
Cuba	190 200		190 200
Curaçao	163 585		163 585
Dominica	389 874		389 874
Dominican Republic	2 585 242		2 585 242
El Salvador	15 647 772		15 647 772
Guatemala	14 558 990		14 558 990
Guyana	1 498 284		1 498 284
Haiti	22 161 389		22 161 389
Honduras	8 901 026		8 901 026
Jamaica	618 149		618 149
Mexico	25 176 596		25 176 596
Nicaragua	1 625 488		1 625 488
Panama	7 999 307		7 999 307
Panama – Administrative Centre	3,834,434	625 340	4 459 775
Trinidad and Tobago	1 740 202		1 740 202
USA USRAP Washington, D.C.	56 650 416		56 650 416
USA Washington, D.C.	10 885 922		10 885 922
IOM Office to the United Nations, New York	2 804 640	952 036	3 756 676
TOTAL CENTRAL AND NORTH AMERICA AND THE CARIBBEAN	193 682 252	2 745 199	196 427 451
EUROPEAN ECONOMIC AREA			
Austria	4 200 791		4 200 791
Belgium	9 256 114		9 256 114
Belgium – Regional Office	16 704 551	1 539 877	18 244 428
Bulgaria	1 961 786		1 961 786
Croatia	297 723		297 723
Cyprus	885 570		885 570
Czechia	1 436 644		1 436 644
Denmark	648 207		648 207
Estonia	316 781		316 781
Finland	5 552 250		5 552 250

EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2022 (continued)

(in US dollars)

	USD		
	Operational programmes	Administrative programme	Total
EUROPEAN ECONOMIC AREA (continued)			
France	1 925 539		1 925 539
Germany	31 265 022		31 265 022
Greece	125 080 867		125 080 867
Hungary	5 176 351		5 176 351
Ireland	3 739 786		3 739 786
Italy	10 453 365		10 453 365
Latvia	398 050		398 050
Lithuania	1 349 351		1 349 351
Malta	470 968		470 968
Netherlands	10 173 581		10 173 581
Norway	3 724 693		3 724 693
Poland	13 974 825		13 974 825
Portugal	1 223 421		1 223 421
Romania	7 282 354		7 282 354
Slovakia	6 871 191		6 871 191
Slovenia	118 619		118 619
Spain	6 612 280		6 612 280
Switzerland (Bern)	4 811 400		4 811 400
United Kingdom	5 141 900		5 141 900
TOTAL EUROPEAN ECONOMIC AREA	281 053 980	1 539 877	282 593 857
EASTERN AND SOUTH-EASTERN EUROPE AND CENTRAL ASIA			
Albania	2 871 214		2 871 214
Armenia	2 268 660		2 268 660
Austria – Regional Office	4 957 771	1 273 006	6 230 776
Azerbaijan	3 215 547		3 215 547
Belarus	3 833 862		3 833 862
Bosnia and Herzegovina	22 360 584		22 360 584
Georgia	6 322 632		6 322 632
Kazakhstan	2 277 699		2 277 699
Kyrgyzstan	1 553 817		1 553 817
Montenegro	606 712		606 712
North Macedonia	5 234 566		5 234 566
Republic of Moldova	13 409 902		13 409 902
Russian Federation	3 083 123		3 083 123
Serbia	8 000 641		8 000 641
Tajikistan	11 474 775		11 474 775
Türkiye	114 638 773		114 638 773
Turkmenistan	344 588		344 588
Ukraine	150 277 221		150 277 221
Uzbekistan	1 134 776		1 134 776
Kosovo*	5 374 760		5 374 760
TOTAL EASTERN AND SOUTH-EASTERN EUROPE AND CENTRAL ASIA	363 241 623	1 273 006	364 514 629
TOTAL FIELD LOCATIONS	2 718 719 607	13 046 914	2 731 766 521
TOTAL GENEVA HEADQUARTERS	141 669 899	45 248 049	186 917 948
GRAND TOTAL ON IOM BUDGETARY BASIS	2 860 389 506	58 294 963	2 918 684 469
Net accrual adjustments	5 799 959	(1 662 454)	4 137 505
GRAND TOTAL ON IPSAS BASIS	2 866 189 465	56 632 509	2 922 821 974

* 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 2022.

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 2022, there were 65,494 movements (2021: 57,234) under the Refugee Loan Fund.

Fund statement for the year ended 31 December 2022

	USD	
	2022	2021
Opening balance at the beginning of the year		
Balance of funds from the United States Government	20 032 389	24 903 625
Balance of funds from the IOM Refugee Loan Fund	311 553	311 553
Opening balance at the beginning of the year	20 343 942	25 215 178
Contributions to the Fund		
Contributions from the United States Government	235 255 201	119 924 065
Contributions from self-payers	4 105	4 424
Promissory note repayments	24 973 855	35 022 391
Interest income	49 810	8 416
Miscellaneous income	117 281	115 462
Total contributions to the Fund	260 400 252	155 074 758
Transfers from the Fund to operational projects		
Africa	(61 279 921)	(39 902 672)
Middle East	(71 093 219)	(37 565 700)
Latin America and the Caribbean	(13 981 810)	(6 915 598)
North America	(54 231 485)	(46 440 185)
Asia and Oceania	(22 747 539)	(16 606 694)
Europe	(18 990 295)	(12 506 729)
Total transfers from the Fund to operational projects	(242 324 269)	(159 937 578)
Interest paid to the United States Government	(49 810)	(8 416)
Closing balance at the end of the year	38 370 115	20 343 942
Closing balance at the end 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
TOTAL	38 370 115	20 343 942

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 the cost. Six months after the refugees' arrival, they are expected to start paying towards their promissory notes.

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

The total value of future collections from outstanding promissory notes represents a significant asset of the Loan Fund and therefore requires evaluation for financial reporting purposes. An exact evaluation cannot be made 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 collection performance. A calculation of the average repayment rate as of 31 December 2022 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 2022, in the analysis below.

	USD (in millions)	
	Fiscal year* 2022	Fiscal year* 2021
Total loans distributed at the end of the fiscal year	804	771
Total recovered at the end of the fiscal year	556	526
Total outstanding amount at the end of fiscal year	248	245
Estimated total recoverable for the fiscal year	53	57
Estimated remittable to the Loan Fund for the fiscal year	43**	47**

* 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 collection 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			2 484 819	2 484 819
Australia			78 770 657	78 770 657
Austria		39 600	8 833 763	8 873 363
Bangladesh			18 110 494	18 110 494
Belgium		1 012 793	12 462 196	13 474 989
Bulgaria			754 733	754 733
Cambodia	39 260		22 273	61 533
Canada	4 405 281		127 328 274	131 733 555
Central African Republic			2 402 192	2 402 192
Chad			473 551	473 551
China			320 493	320 493
Colombia			11 215 504	11 215 504
Costa Rica			7 028	7 028
Croatia			4 194	4 194
Cyprus		31 983	1 352 779	1 384 762
Czechia			369 956	369 956
Democratic Republic of the Congo			870 360	870 360
Denmark		3 508 772	16 835 919	20 344 691
Dominican Republic			6 557	6 557
El Salvador			12 082	12 082
Estonia			192 226	192 226
Finland			7 101 130	7 101 130
France		1 055 966	22 831 908	23 887 874
Germany			271 608 004	271 608 004
Greece			32 004 551	32 004 551
Guatemala			6 562	6 562
Guyana			136 726	136 726
Honduras			(12 772)	(12 772)
Hungary			180 929	180 929
Iceland			485 348	485 348
Ireland	189 246	1 116 071	8 619 604	9 924 921
Italy			66 505 788	66 505 788
Japan			74 366 278	74 366 278
Kazakhstan			100 000	100 000
Latvia			106 589	106 589
Lesotho			560 835	560 835
Lithuania			736 571	736 571
Luxembourg			761 291	761 291
Malta			175 475	175 475
Marshall Islands			605 000	605 000
Mexico			1 100	1 100
Mozambique			2 691 969	2 691 969
Netherlands		2 107 482	57 919 017	60 026 499
New Zealand			4 953 379	4 953 379
Nicaragua			5 500	5 500
Niger			2 149 471	2 149 471
Norway		3 355 705	33 925 379	37 281 084
Pakistan			3 781	3 781

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

Member States	USD			
	In-kind contributions	Unearmarked	Earmarked	Total
Panama			6 582	6 582
Peru			53 431	53 431
Philippines		10 000		10 000
Poland			639 508	639 508
Portugal		269 526	1 166 597	1 436 123
Republic of Korea		1 000 000	19 868 936	20 868 936
Romania			907 424	907 424
Serbia			74 000	74 000
Slovakia			2 064 651	2 064 651
Slovenia			50 158	50 158
Somalia			6 000 000	6 000 000
Spain			12 260 355	12 260 355
Sweden		7 915 306	26 367 339	34 282 645
Switzerland		1 006 036	29 668 913	30 674 949
Timor-Leste			300 000	300 000
Türkiye			416 266	416 266
United Kingdom	26 575	4 618 938	93 156 123	97 801 636
United States of America	1 690 017	6 000 000	921 287 044	928 977 061
Uruguay			50 000	50 000
Vanuatu			400 000	400 000
Total – Member States	6 350 379	33 048 178	1 986 096 790	2 025 495 347
Prior period adjustments - Member States			73 797	73 797
NON-MEMBER STATES, AGENCIES AND OTHER				
Non-member States		200 000	15 082 171	15 282 171
European Commission			513 610 541	513 610 541
United Nations organizations and pooled funds	71 344		240 566 459	240 637 803
Private sector			16 761 584	16 761 584
Other organizations	9 752 008		26 199 976	35 951 984
Total – Non-member States, agencies and other	9 823 352	200 000	812 220 731	822 244 083
Prior period adjustments - Non-member States, agencies and others			2 879 068	2 879 068
Promissory note repayments			24 973 855	24 973 855
Net interest and other income		12 010 575		12 010 575
Refugees, migrants, sponsors and others			146 443 950	146 443 950
Year-end net accrual adjustments of down payments and receivables			(106 961 570)	(106 961 570)
GRAND TOTAL CONTRIBUTIONS	16 173 731	45 258 753	2 865 726 621	2 927 159 105

Note: Contributions from European Union Member States and the European Commission totalled USD 1,083.6 million (2021: USD 1,129 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			1 393 576
Development and implementation of assistance activities to enhance UPCEFE capacities to design, formulate and implement programmes and projects for Río Negro province – Argentina			526 883
Administrative assistance for strengthening the bureau for border technical affairs – Argentina			500 384
Applied technologies to advance documentation processes – Argentina			473 280
Promotion of the documentation of foreigners and structural strengthening at border points and in the regional offices of the provinces of Argentina			355 935
Support for the implementation of the Argentine fund for international cooperation (FO.AR)			270 479
Ibero-American programme to strengthen South-South cooperation – Argentina – for refund			(1 035 718)
Total: Argentina – Earmarked			2 484 819
AUSTRALIA			
Indonesia: regional cooperation arrangements			16 403 197
Assisted passage, travel and related support for Australian government-funded refugees and special humanitarian programme entrants			13 183 566
Humanitarian assistance for Rohingya and host communities in Bangladesh			8 058 608
Indonesia: regional cooperation arrangements			7 399 693
Assisted passage, medical and related services for Australian government-funded refugees and special humanitarian programme entrants			7 276 869
Enhancing the resilience of the state border guard service of Ukraine at the country's western and southern borders			6 000 000
Strengthening the capacity to mitigate illegal, unreported and unregulated fishing practices through the introduction of an integrated vessel monitoring system			2 745 461
Funds received in 2022 – to be allocated			2 693 336
Providing global pre-departure cultural orientation services for users of the Australian refugee and special humanitarian programme 2019–2022			2 143 536
IOM Australia assisted voluntary return and reintegration project (provision of services for the return and reintegration assistance programme)			2 142 061
Administration of the regional support office of the Bali process			1 800 000
Support for strategic priorities 1 (resilience) and 3 (governance) of the IOM strategy for Iraq (2022–2023)			1 405 481
Business transformation (IGF)			1 401 369
Assisted voluntary return and reintegration and capacity-building for well-managed migration in Papua New Guinea – phase IV			1 154 705
The provision of services in relation to global pre-departure cultural orientation for Australia's refugee and special humanitarian programme clients for 2022-2023			980 533
Shelter and hygiene support to communities affected by typhoon Rai in Southern Leyte, Dinagat islands and Surigao del Norte			726 744
Promoting local resilience and early recovery for communities affected by typhoon Rai through durable shelter solutions			722 021
Mekong region: responding to cross-border mobility challenges at points of entry – phase III			610 000
Bali process administration and coordination support project			590 705
Equipping families for the benefits of labour mobility in Vanuatu programme			439 213
Establishment of a multi-agency integrated border management model in Sri Lanka – phase II			181 588
IOM Australia: assisted voluntary return and reintegration project (provision of services for the return and reintegration assistance programme): PC for reintegration and service fee payments			178 505
IOM Australia support for the assisted voluntary return and reintegration programme – Australia			114 838
Drought response and mitigation in the Marshall Islands			100 000
IOM Australia support for the assisted voluntary return and reintegration programme: reintegration component			72 373
Marshall Islands: creating access to real essentials for women (CARE nan Kora)			70 000
Public information campaign to deter potential irregular maritime migration from Viet Nam to Australia – 2021–2022			63 492
Public information campaign to deter potential irregular maritime migration from Viet Nam to Australia in 2022–2023			60 070
Strengthening the capacity of Pacific fisheries officers to address modern slavery			35 817
Supporting vulnerable migrants with disabilities in Egypt through health services and awareness sessions on COVID-19-related vaccination			18 671

¹ Issued without formal editing.

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
AUSTRALIA (continued)			
Support for ASEAN immigration training committee 2022 activities			8 433
World Migration Report 2022			70
Assisted voluntary return and reintegration and capacity-building for well-managed migration in Papua New Guinea – phase III – net of “for refund”			(43)
Enhancing livelihood opportunities for Egyptians and migrants in the tourism sector – Egypt – for refund			(566)
Supporting sustainable returns in Bali process member states: sharing lessons learned from assisted voluntary return and reintegration data and indicators – for refund			(9 689)
Total: Australia – Earmarked			78 770 657
AUSTRIA			
Unearmarked income		39 600	
RESTART III: support for the Austrian return system and the reintegration of voluntary returnees in Afghanistan			2 196 660
Addressing urgent need for emergency shelters, protection and assistance for migrants in situations of vulnerability			2 189 372
Voluntary contribution from the government of Austria for the IOM country office in Austria			1 260 352
Responding to the needs of the most vulnerable populations in Libya through health interventions			1 138 952
IOM Bosnia and Herzegovina crisis response plan 2021: resilience initiative			992 083
Assisted voluntary return of migrants from Austria			723 054
ASYL-TRAIN II – training for Austrian migration and asylum stakeholders			170 054
WIR IV: workshops on integration and encounters			144 560
Workshops for integration and prevention of radicalization of young Chechens in Austria – phase III – net of “for refund”			18 686
Contribution to the ongoing project “Special measures to support the response to the refugee and migrant situation in Bosnia and Herzegovina” – for refund			(10)
Total: Austria – Unearmarked and earmarked		39 600	8 833 763
BANGLADESH			
Health and gender support project for Cox’s Bazar district			16 440 650
Additional financing for the health sector support project			1 669 844
Total: Bangladesh – Earmarked			18 110 494
BELGIUM			
Unearmarked income		1 012 793	
Assisted voluntary return from Belgium – REAB 2022			4 103 801
Safe and dignified living conditions for conflict-affected communities in Ukraine through individual shelter support			2 906 977
Reintegration assistance from Belgium 2022			1 315 406
Enhanced border management for increased security in the Niger			1 126 126
Providing refugee resettlement assistance to the government of Belgium (2021)			570 492
Facilitating sustainable reintegration of returnees through migrant-centred and country-specific approaches			516 254
O-REMIT: Offer cost-effective alternatives for remittances and opportunities for investment of savings			413 650
Assisted voluntary return – REAB 2021			407 482
Strengthening migration management capacities through the extension of the MIDAS v4 data collection system at priority border posts in the Democratic Republic of the Congo			236 301
Supporting the resilience of the population of Burundi (health component) by enhancing capacity and assistance for crisis-affected populations during disease outbreaks, natural disasters and returns			214 693
Management of accommodation centres for Ukrainian refugees arriving in Ghent, Belgium			209 745
Management of accommodation centres for Ukrainian refugees arriving in Ghent, Belgium			130 697
Reintegration assistance from Belgium – 2021			124 905
CONEX IOM project 2022			69 025
Junior professional officer – Mali			59 625
Awareness-raising and information for safety and empowerment for all in Albania (ARISE-ALL)			32 609
CONEX IOM project 2021			29 145
Country-specific approaches to reintegration assistance, counselling, and visibility in Belgium – for refund			(4 737)
Total: Belgium – Unearmarked and earmarked		1 012 793	12 462 196
BULGARIA			
Support for unaccompanied minors seeking international protection			299 190
Awareness-raising for Roma communities on asylum and migration issues			122 643
Funds received in 2022 – to be allocated			48 685

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
BULGARIA (continued)			
Protection of vulnerable migrants and assisted voluntary return and reintegration support – Bulgaria			67 649
Awareness-raising for labour mobility to Bulgaria			42 059
Voluntary return and reintegration of third-country nationals			41 466
Capacity-building for voluntary return			36 137
Legal counselling and interpretation services for asylum-seekers in Bulgaria – net of “for refund”			27 078
Provision of social and psychological support to asylum-seekers in Bulgaria including identification and support of vulnerable groups			26 126
Strengthening the capacity of national institutions and non-governmental organizations in the field of asylum – Bulgaria			15 757
Increasing the awareness and tolerance of Bulgarian society and migrant communities in Bulgaria			14 163
Training and counselling for legal migrants and persons seeking/granted international protection – Bulgaria			13 780
Total: Bulgaria – Earmarked			754 733
CAMBODIA			
Strengthening detection and management of active cases of tuberculosis among Cambodian cross-border migrants	39 260		22 273
Total: Cambodia – Earmarked	39 260		22 273
CANADA			
Canadian refugee resettlement travel – reimbursable project costs			29 108 761
Support to IOM for Canada’s resettlement activities globally			21 794 188
Everyone counts – inclusive data for stability and development	4 405 281		7 830 854
Pre-departure medical services for Canada-bound refugees			11 545 602
Ukraine – humanitarian assistance – IOM 2022			10 779 537
Jordanian armed forces female accommodation buildings			4 819 277
Emergency Afghanistan support – 2022			4 694 836
Canadian refugees resettlement travel – reimbursable costs			4 384 959
Canadian orientation abroad			3 213 311
Strengthening social cohesion and civil society capacity within the Cox’s Bazar district of Bangladesh			2 566 096
Pre-departure medical services for Canada-bound refugees			2 541 378
Empowering women and girls affected by migration and forced displacement in Honduras, Guatemala and El Salvador			2 362 205
Supporting Iraqi national efforts for enhanced implementation of the national strategies on the prevention of violent extremism			1 982 554
IOM – multi-country humanitarian assistance – CAP 2022			1 962 323
Pro-rights: promoting the rights of Venezuelan refugees and migrants in Latin America and the Caribbean			1 718 535
Canadian orientation abroad			1 577 644
IOM – multi-country humanitarian assistance CAP – 2022			1 569 859
Supporting global displacement tracking matrix capacity to advance internal displacement data			1 145 913
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			974 691
Global assistance for irregular migrants – Ghana			925 414
IOM – multi country humanitarian assistance – CAP 2022 (Yemen)			784 929
Typhoon Rai – Philippines			783 085
Canadian refugee resettlement travel – assistance fee project			640 925
Costa Rica: integration of migrants through regularization and access to employment in Costa Rica			636 145
Humanitarian assistance to conflict and climate-induced internally displaced populations and communities in northern Mozambique			627 944
Enhancing security through improved border and immigration management – phase II			617 504
Supporting and reinforcing the establishment of the Haitian national border police – Haiti			586 854
Strengthening government capacities on migration management and supporting the regularization of Venezuelan refugees and migrants in the Latin America and Caribbean region			534 137
IOM – multi-country humanitarian assistance – CAP 2022			470 958
IOM – multi-country humanitarian assistance – CAP 2022			470 958
Strengthened border management to promote cross-border mobility and counter transnational crimes			393 654
Strengthening capacity of the ministry of expatriates’ welfare and overseas employment to deliver gender-responsive integrated services for safe, regular migration			393 654
Strengthening the emergency response in north-eastern Nigeria			392 465
Reducing vulnerabilities and building resilience among crisis-affected populations in the Sudan			392 465
Jordanian armed forces female accommodations buildings design project			368 054

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
CANADA (continued)			
Strengthening the capacity of Sri Lanka's border risk assessment centre			256 809
Balancing migration narratives in the Americas			249 525
Panama and Costa Rica: strengthening government capacities to respond to protection needs in flows of vulnerable migrants crossing borders			200 803
Whole-of-Syria protection from sexual exploitation and abuse mechanism 2021			193 199
Strengthening border security to combat transborder crimes and extreme violence in Cambodia – phase II			183 192
Strengthening ethical recruitment practices and implementation capacity of relevant stakeholders in El Salvador, Guatemala, Honduras and Costa Rica			159 036
Executive secretariat of the regional conference on migration			150 000
Canadian refugees resettlement travel – assistance fee			120 015
Funds received in 2022 – to be allocated			79 603
Response to humanitarian needs – analysis and assessment – joint intersectoral analysis framework (JIAF) 2022-2023			77 821
Document examination support centre – phase IV			70 558
Canadian resettlement programme			7 287
Remote adjudication interview support for permanent resident applicants			3 300
Remote adjudication interview support in Kigali for family class applicants			2 265
Remote adjudication interview support for non-refugee applicants			2 200
Remote adjudication interview support for applicants for permanent residence in Canada as members of the family class in the Sudan			2 100
Remote adjudication interview support to permanent resident applicants			1 980
Remote adjudication interview support to permanent resident applicants			1 250
Remote video interviews by the migration section of the embassy of Canada in Rome, Italy, with family class visa applicants			706
Enhancing capacity for the effective regulation of international recruitment: supporting year one of the global policy network to promote ethical recruitment – for refund			(4 945)
Building the foundations for an ethical recruitment corridor from Mexico to Canada: enhancing stakeholder capacity and impact – for refund			(20 098)
Total: Canada – Earmarked	4 405 281		127 328 274
CENTRAL AFRICAN REPUBLIC			
Support for the reinsertion and reintegration of former combatants in Bangui, Bria and Kaga Bandoro in the Central African Republic			2 022 633
Support for the reintegration of former combatants in Paoua, Central African Republic			262 780
Reinsertion and reintegration of 300 former combatants in Bamingui-Bangoran prefecture			210 000
Support for the reintegration of former combatants in Kaga Bandoro, Central African Republic			99 365
Reintegration of disarmed and demobilized person in Paoua and support for communities in Paoua and Ndélé in the Central African Republic – for refund			(192 586)
Total: Central African Republic – Earmarked			2 402 192
CHAD			
Operational and logistical support to COVID-19 vaccination campaign			473 551
Total: Chad – Earmarked			473 551
CHINA			
Junior professional officer			161 782
Junior professional officer			142 166
Enhance the capacity of Cartago microentrepreneurs market			12 000
Funds received in – 2022 – to be allocated			4 545
Total: China – Earmarked			320 493
COLOMBIA			
Comprehensive reintegration for improving the quality of life of communities within the framework of the PDET roadmap in Colombia and CONPES document 3931			3 630 713
Supporting the government of Colombia to advance the implementation of the peace agreement, with regard to access to land and formalization of rural land ownership			3 454 717
Supporting territorial implementation of the public policy of care, assistance and reparations for the victims of the internal armed conflict under the national development plan 2018–2022 – phase II			1 221 017
Strategies for community psychosocial rehabilitation and comprehensive health care in Colombia			752 718
Implementation of the “early reintegration model in productive environments” with former FARC-EP members in Colombia – phase V			510 942
TEJIENDONOS: Strategy for strengthening the social fabric of victims' communities in Colombia, in the process of return, relocation and local integration			452 485
Colombia: technical assistance for individual productive projects – phase II			357 854

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
COLOMBIA (continued)			
Mauyauma special harmonization programme for social and economic reincorporation with a differential ethnic and gender approach in Colombia			321 882
Contribute to socioeconomic stabilization of returned Colombia population and strengthen migration governance to improve access to the returnee institutional offer			203 496
Preventing trafficking in persons and supporting comprehensive assistance to victims and investigation and prosecution of the crime in Colombia			200 594
Juvenile restorative justice and SRPA enhancement in Colombia – phase II			164 650
Strengthening the institutional offer for Colombians abroad and their diasporic communities, to enhance their contribution to sustainable development			75 935
Underfunded emergencies within the 2022 regional refugee and migrant response plan (RMRP) for the Bolivarian Republic of Venezuela situation			50 000
Mapping of the Colombian diaspora in Costa Rica			16 000
Support for the design and implementation of municipal regulations for rural property planning – Colombia – net of “for refund”			(26 693)
Pre-consultation of the Mauyauma special harmonization programme for social and economic reincorporation with a differential ethnic and gender approach – for refund			(170 806)
Total: Colombia – Earmarked			11 215 504
COSTA RICA			
Executive secretariat of the regional conference on migration			5 858
Reserve fund of the regional conference on migration for the assisted voluntary return of regional migrants in situations of vulnerability in Central America, Mexico and the Dominican Republic			1 082
Return of highly vulnerable migrants to Central America and Mexico			88
Total: Costa Rica – Earmarked			7 028
CROATIA			
Supporting border police officers to identify and address the needs of migrants in situations of vulnerability in Croatia – net of “for refund”			4 194
Total: Croatia – Earmarked			4 194
CYPRUS			
Unearmarked income		31 983	
Assisted voluntary return and reintegration centre			680 559
Operation of semi-independent living units for unaccompanied children in Cyprus			672 220
Total: Cyprus – Unearmarked and earmarked		31 983	1 352 779
CZECHIA			
Funds received in 2022 – to be allocated			366 971
Migration trends early warning system – Czechia			2 985
Total: Czechia – Earmarked			369 956
DEMOCRATIC REPUBLIC OF THE CONGO			
Improving Ebola emergency response capacity in North Kivu, South Kivu and Ituri provinces			870 360
Total: Democratic Republic of the Congo – Earmarked			870 360
DENMARK			
Unearmarked income		3 508 772	
Protection and winterization assistance to the most vulnerable conflict-affected populations in Ukraine			7 790 368
Winterization assistance for early recovery in Mykolaiv oblast, Ukraine			3 387 622
Enhancing air border data systems in Nigeria – phase II			1 737 016
Assistance and protection for unaccompanied and separated children in Morocco			1 262 622
Resettlement programme with the government of Denmark from Rwanda to Denmark under the 2021 resettlement quota			771 557
Strengthening the sphere of protection for victims of trafficking and vulnerable migrants in Egypt while preventing irregular migration and human trafficking			763 126
Strengthening migration data and coordination mechanisms for improved migration governance in Ethiopia			428 907
Technical assistance to develop the capacity of the government of the Sudan on immigration and border management			397 803
Support for assisted voluntary return and reintegration from the Western Balkans for a period of 24 months, including through the development of a counselling toolkit – Serbia			215 640
Enhanced protection, assisted voluntary return and reintegration, and health assistance for children and young migrants in situations of vulnerability in Algeria			212 802
Junior professional officer – Bosnia and Herzegovina			132 773
Funds received in 2022 – to be allocated			89

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
DENMARK (continued)			
Identity and civil document verification for Afghan nationals – for refund			(128 410)
Resettlement programme from Rwanda to Denmark with the government of Denmark under the 2020 resettlement quota – for refund			(135 996)
Total: Denmark – Unearmarked and earmarked		3 508 772	16 835 919
DOMINICAN REPUBLIC			
Funds received in 2022 – to be allocated			6 557
Total: Dominican Republic – Earmarked			6 557
EL SALVADOR			
Executive secretariat of the regional conference on migration			11 000
Reserve fund of the regional conference on migration for the assisted voluntary return of regional migrants in situations of vulnerability in Central America, Mexico and the Dominican Republic			1 082
Total: El Salvador – Earmarked			12 082
ESTONIA			
Voluntary assisted return and reintegration programme from Estonia			192 226
Total: Estonia – Earmarked			192 226
FINLAND			
Providing support to the government of Finland for resettlement and family reunification of beneficiaries of international protection with their family members (2022–2023)			2 515 290
Assisted voluntary return and reintegration programme for international protection applicants and other migrant groups in Finland – 2022			1 757 588
MIDA FINNSOM phase V – Institutionalizing health sector development through temporary returns of Somali diaspora health professionals			1 091 238
Fostering the health and protection of vulnerable migrants transiting Egypt, Libya, Morocco, the Sudan, Tunisia and Yemen – phase III			1 055 966
Local economic recovery for women and conflict-affected populations in Iraq			1 044 987
MIDA FINNSOM phase III – health and education			658 359
Finland : pre-departure orientation programme 2021–2022			431 045
Junior professional officer – Burkina Faso			164 091
Enhancing the institutional capacity of the immigration and naturalization directorate in Somalia – for refund			(101)
Providing support to the government of Finland for resettlement and family reunification for beneficiaries of international protection (2021) – for refund			(660 456)
Assisted voluntary return and reintegration programme for international protection applicants and other migrant groups in Finland – for refund			(956 877)
Total: Finland – Earmarked			7 101 130
FRANCE			
Unearmarked income		1 055 966	
2022 French contribution to IOM's activities for the Ukraine crisis			12 296 187
Multisectoral emergency response for vulnerable displaced populations in north-west Syrian Arab Republic			1 447 777
Food assistance to vulnerable displaced populations in north-western Syrian Arab Republic			1 086 957
Regional migrant response plan for the Horn of Africa and Yemen 2021–2024 – France			1 050 420
West and Central Africa: Addressing multisectoral protection needs of people on the move along the Central Mediterranean route			1 050 420
Enhance the capacity of IOM staff members and partners to promote policy liaison alongside protection interventions along the Central Mediterranean route			1 014 199
–Funds received in 2022 – to be allocated			802 750
Resettlement of 5,200 refugees from Chad, Egypt, Jordan, Lebanon, the Niger, Rwanda, Türkiye and other third countries to France 2020			609 518
Evidence-based multisectoral emergency assistance to affected people in Bamingui-Bangoran prefecture			573 394
Transition and reintegration support for IDPs in Jeddah camps			525 210
France's contribution to the 2022 refugee and migrant response plan for the situation in the Bolivarian Republic of Venezuela			525 210
Supporting internally displaced persons and vulnerable mobile populations in Cameroon's centre and east regions through assessments and access to legal identity solutions			525 210
Relocation of 350 unaccompanied children from Greece – top-up project after arrival in France			269 695
Enhancing support for migrants with health needs returning from France to Georgia – pilot project			268 764
Implementing policies on environmental migration and disaster displacement in West Africa			210 084
Junior professional officer			162 963
Junior professional officer			161 237

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
FRANCE (continued)			
Voluntary transfer to France and post-arrival assistance for Ukrainian nationals and third-country nationals stranded in the Republic of Moldova			88 832
Junior professional officer			79 286
Climate migration in urban areas: challenges, representations and inclusion			69 767
2022 career development round table in Paris			29 070
Social and economic reintegration of migrants in Mauritius: provision of social reintegration services – AVRR OFII lot 1			4 931
Social and economic reintegration of migrants in Mauritius: provision of economic reintegration services (business creation) – AVRR OFII lot 3			3 890
Providing refugee resettlement assistance to the government of France – for refund			(10 985)
IOM response to the humanitarian emergency in the Gaza Strip – for refund			(12 878)
Total: France – Unearmarked and earmarked		1 055 966	22 831 908
GERMANY			
Life-saving assistance for conflict-affected people in Ukraine and neighbouring countries			59 382 374
Housing for internally displaced persons			49 752 291
REAG/GARP 2022: Reintegration and emigration programme for asylum-seekers in Germany – government-assisted repatriation programme			22 698 225
StarthilfePlus 2022 – Enhanced reintegration assistance for voluntary returnees from Germany			12 621 272
IOM Iraq – contribute to the economic recovery of Iraq through employment creation and revitalization of local economies (Phase V)			12 406 848
Niger community cohesion initiative (NCCI)			10 699 582
Support for a family assistance programme facilitating family reunions for refugees and persons eligible for subsidiary protection in Germany			8 629 957
Improved sanitation and waste management for Rohingya camps and host communities in Bangladesh			7 561 848
Establishment of the global emergency response programme (GERP)			6 721 820
Providing refugee resettlement assistance to the government of Germany (resettlement to Germany)			6 327 796
Addressing urgent humanitarian needs of IDPs and returnees in Iraq			6 177 550
Supporting the establishment of a humanitarian programme for Africa 2022			6 145 094
Enhancing peace and security measures in Somalia through support for the national programme for the treatment and handling of disengaged combatants and associated women			5 441 578
Emergency response and assistance for displaced persons in the Syrian Arab Republic – net of “for refund”			5 237 749
Contribute to the economic recovery for Iraq through employment creation and revitalization of local economies – phase IV			5 020 786
Support to a family assistance programme facilitating family reunion to refugees and persons eligible for subsidiary protection in Germany			4 797 441
Small and medium-sized enterprise boost: economic integration of internally displaced people and business recovery to mitigate the COVID-19 crisis			4 095 549
Contributing to the economic recovery of Iraq through employment creation and revitalization of local economies – phase II			4 016 629
Humanitarian admission of refugees from Türkiye to Germany 2021			3 778 279
Humanitarian assistance to vulnerable migrants in Yemen			3 251 638
Contributing to the economic recovery of Iraq through employment creation and revitalization of local economies – phase III			3 078 028
Supporting community policing and stabilization in Iraq – year 2			2 958 060
Contributing to the social and economic integration of former combatants and strengthening of receiving communities			2 136 358
Promotion of the development of small- and medium-sized enterprises in Iraq			2 111 085
Shaping the future of northern Chad by enhancing security and stability			1 890 752
Strengthening community engagement and policing and integrated border management in Cabo Delgado in Mozambique, and Mtwara in the United Republic of Tanzania			1 841 536
Securing the Labézanga-Kongo Kire corridor through improved border management and cross-border cooperation			1 746 405
Improving coordination and response to displacement crises			1 543 210
Operation of visa acceptance office: supporting visa application processing for former national staff of German organizations in Afghanistan			1 526 512
Preparing Syrian Arab Republic post-conflict transition			1 445 946
Support for former national staff of German organizations in Afghanistan			1 329 335
Strengthening border security and border community resilience in the Gulf of Guinea			1 264 588
Supporting peace, security and stability in northern regions through strengthening border management capacities and inclusive community engagement			1 254 273
Better migration management programme – phase II			1 224 005
Emergency assistance for displaced populations in the Lake Chad region			1 138 952
Addressing the return and reintegration of Iraqis with perceived affiliation to Islamic State in Iraq and the Levant (ISIL) – net of “for refund”			1 136 422

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
GERMANY (continued)			
Advancing IOM's global data institute: improved humanitarian assistance through enhanced displacement data and risk reduction around migration, environment and climate change			1 034 126
IOM information and return counselling centre Rhineland-Palatinate – 2022			887 897
Providing humanitarian admission assistance to the state of Berlin in 2023			855 688
Supporting the biometric data registration system for foreign nationals in Nigeria – phase II			844 549
Enhancing border security in Burkina Faso – net of “for refund”			800 715
ZIRF counselling 2022 – Virtual return and reintegration counselling			727 449
Return and reintegration programmes in Germany: joint networking platform 2022			668 203
Information portal on voluntary return and reintegration – 2022			582 178
Provision of health, protection and food assistance to vulnerable populations in the Bolivarian Republic of Venezuela			570 776
Expanding Burundi's humanitarian, early recovery and emergency response for vulnerable displaced populations			537 634
Enhancing the capacities of the authorities of Côte d'Ivoire to comprehensively address trafficking in persons and migrant smuggling – net of “for refund”			447 952
IOM X campaign: West Africa – phase III			445 068
Enhancing migrant community stabilization and cohesion in Egypt, Morocco and Algeria and countries of return (year 3)			433 925
Improving outreach activities on assisted voluntary return and reintegration in Germany 2022			339 587
Assistance to Ghanaian returnees and potential migrants – phase II			268 104
ZIRF counselling 2022 – Individual return-related inquiries – net of “for refund”			236 573
Addressing the return and reintegration of Iraqis with perceived affiliation to Islamic State of Iraq and the Levant (ISIL) – phase II			233 717
Research on gendered reintegration experiences and gender-sensitive, gender-responsive and gender-transformative approaches to reintegration			216 049
IOM information and return counselling centre Berlin – 2022			167 644
Junior professional officer			162 085
Junior professional officer – Malawi			153 123
Nigeria: strengthening reintegration for returnees – phase II			147 761
Junior professional officer – Chad			139 715
Junior professional officer – Belgium			120 530
Promoting safe and regular migration in Algeria using social media and digital communication			120 413
Voluntary returnees as messengers – phase III – net of “for refund”			102 564
ZIRF counselling 2022 – Country fact sheets			83 490
IOM information and return counselling centre Bremerhaven – 2022 (2 nd half-year)			68 266
–Funds received in 2022 – to be allocated			333
Reducing irregular migration through awareness-raising in Côte d'Ivoire – for refund			(624)
Pilot project to establish a data-sharing mechanism between IOM and GIZ in Iraq – for refund			(683)
IOM information and return counselling centre Bremerhaven – 2022 – net of “for refund”			(1 266)
Junior professional officer – Germany – for refund			(1 619)
IOM post-conflict response to the humanitarian emergency in the Gaza strip – Egypt – for refund			(1 626)
ZIRF counselling 2021 – country fact sheets – Germany – for refund			(3 561)
Your life matters: raising awareness on the risks of irregular migration in Morocco – for refund			(5 480)
Data for effective migration governance: German government support for the global migration data analysis centre – for refund			(8 824)
Target group analysis of Iraqi and Nigerian migrants with a limited legal perspective of staying in Germany – for refund			(8 947)
Junior professional officer – Mali – for refund			(12 876)
Social media campaign to raise awareness and share information to enhance potential migrants' safety and empowerment – for refund			(14 917)
Information and return counselling centre in Bremerhaven: 2020–2021 – for refund			(16 141)
International forum on migration statistics (second edition) – for refund			(20 632)
Junior professional officer – for refund			(21 679)
Strengthening readmission management in Pakistan – for refund			(21 885)
Assisted voluntary return and reintegration from the Western Balkans – for refund			(22 758)
Junior professional officer – for refund			(27 239)
Provision of psychosocial support self-help tools for Syrian refugee men living in Germany – for refund			(27 792)
Improving outreach activities on assisted voluntary return and reintegration in Germany 2020–2021 – for refund			(35 036)
ZIRF counselling 2021 – individual return-related inquiries – Germany – net of “for refund”			(40 944)
Information and return counselling centre in Berlin and Brandenburg: 2021 – for refund			(42 967)
State admission programme (Berlin) for refugees from Lebanon 2021 – net of “for refund”			(63 924)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
GERMANY (continued)			
Assisted voluntary return and reintegration from the Western Balkans – for refund			(90 518)
Return and reintegration programmes in Germany: joint networking events on the voluntary return option – 2021 – for refund			(93 327)
Information and return counselling centre in Rhineland-Palatinate: 2021 – for refund			(102 471)
ZIRF counselling 2021 – virtual return and reintegration counselling – Germany – for refund			(115 477)
Regional dialogue to address human mobility and climate change adaptation in the eastern Caribbean – for refund			(123 259)
Information portal on voluntary return and reintegration – 2021 – for refund			(182 088)
State admission programme in Schleswig-Holstein for vulnerable refugees from Egypt to Germany – 2021-22 – for refund			(212 101)
Supporting development in Ethiopia by enhancing immigration and border management capacity – for refund			(306 153)
Enhancing migrant community stabilization and cohesion in Algeria, Egypt and Morocco and countries of return (year 2) – for refund			(572 971)
Niger: community cohesion initiative – for refund			(779 936)
Support for a family assistance programme facilitating family reunification for refugees and persons eligible for subsidiary protection in Germany – for refund			(1 484 112)
Enhanced reintegration assistance for voluntary returnees from Germany: StarthilfePlus 2020 – for refund			(2 776 244)
Reintegration and emigration programme for asylum-seekers in Germany – government-assisted repatriation programme, 2021 – net of “for refund”			(4 937 806)
Total: Germany – Earmarked			271 608 004
GREECE			
HELIOS – Hellenic integration support for beneficiaries of international protection			14 818 425
Implementation of assisted voluntary returns including reintegration measures and operation of the open centre in the prefecture of Attica for voluntary return applicants – Greece			9 874 719
Establishment of emergency accommodation facilities for unaccompanied migrant children			2 913 479
Operation of six shelters for unaccompanied migrant children in Greece			2 178 877
IOM shelters: Supporting and protecting unaccompanied migrant children in Greece			1 786 962
Enhancing the social integration of third-country nationals and their awareness, through capacity-building, in order to be included in the national crisis and risk management mechanism			432 089
Total:Greece – Earmarked			32 004 551
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, Mexico and the Dominican Republic			1 062
Total: Guatemala – Earmarked			6 562
GUYANA			
Integrated approach towards malaria elimination in foci 1a, 1b and 1c in Guyana			133 658
Addressing the socioeconomic impact of the COVID-19 pandemic through the provision of food kits to migrants from the Bolivarian Republic of Venezuela in region 3			3 068
Total: Guyana – Earmarked			136 726
HONDURAS			
Strengthening care capacity for returned children and adolescents at the childhood and family migrant care centre in Belén in Honduras – phase V – for refund			(12 772)
Total: Honduras – Earmarked			(12 772)
HUNGARY			
Hungarian assisted voluntary return, reintegration and information programme			79 497
Information and awareness-raising campaign in Hungary against human trafficking			52 729
Comprehensive return and reintegration programme for victims of trafficking			48 703
Total: Hungary – Earmarked			180 929
ICELAND			
Assisted voluntary return and reintegration support to migrants in Iceland			485 348
Total:Iceland – Earmarked			485 348
IRELAND			
Unearmarked income		1 116 071	
Assistance for the transfer of Ukrainians to long-term accommodation in Ireland			2 553 346
Supporting the registration of Ukrainian nationals entering Ireland			1 388 788

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
IRELAND (continued)			
Providing refugee resettlement assistance to the government of Ireland in 2022–2023			954 852
Global diaspora summit: accelerating sustainable development through empowered diasporas, assisting States to realize objective 19 of the global compact – Dublin-based component			946 583
Multisectoral emergency response to internally displaced persons and host communities in northern Mozambique – phase II			617 284
Assisted return and reintegration programme (VARRP) 2022			576 828
IOM cultural mediation support to the international protection office			482 207
Assisted return and reintegration programme for migrants in situations of vulnerability (I-VARRP)			472 090
Emergency shelter/non-food item and camp coordination and camp management response to needs following cyclone Gombé in Nampula and Zambezia provinces in Mozambique			334 821
Prevention of and raising awareness about gender-based violence against migrants and minority groups			291 199
In-kind contributions	189 246		
Displaced talent for Europe			55 804
Voluntary assisted return and reintegration programme for migrants in situations of vulnerability			42 944
Strengthening the capacity of national partners in Ireland and raising awareness of trafficking in persons			17 050
Local migration governance indicators in Dublin			10 953
–Funds received in 2022 – to be allocated			7 527
They are too quiet about migration: strengthening the capacity of the government of South Africa and civil society to respond to the needs of migrants with disabilities – for refund			(3 541)
Voluntary assisted return and reintegration programme for non-nationals of the European Economic Area – for refund			(129 131)
Total: Ireland – Unearmarked and Earmarked	189 246	1 116 071	8 619 604
ITALY			
Multisectoral support for vulnerable mobile populations in Libya			8 872 651
Assistance to vulnerable and exposed migrants in the Niger – phase II (AVENIR II)			6 563 417
Strengthening capacities for protection of Ukrainian refugees, third-country nationals and host communities in the Republic of Moldova			5 219 207
Emergency livelihood and cash assistance for vulnerable populations in Afghanistan			4 464 286
Humanitarian support to crisis-affected Afghan nationals in Pakistan, the Islamic Republic of Iran and Tajikistan			4 381 161
Strengthening inclusive health systems in Tunisia			3 166 628
Bangladesh: Reducing irregular migration and supporting returnees and displaced persons			3 071 662
Enhancing capacities to better manage movements at borders along the Central Mediterranean route			3 008 296
Reducing vulnerabilities leading to onward movement among vulnerable migrants in the east of the Sudan – phase II			2 710 843
CinemArena: the itinerant education and information programme raising awareness on socioeconomic opportunities and promoting empowerment in Africa, as alternatives to irregular migration			2 585 187
Supporting bilateral cooperation between Türkiye and Italy on cross-Mediterranean irregular migration flows			2 037 241
Nigeria: managing migration through development (MMDP) 2.0 in Edo state			2 008 314
SAAS: support action for asylum sections of immigration offices, border police offices and airports – Italy			1 968 073
Provision of critical support to Afghan refugees and migrants in Pakistan			1 865 672
SIRIO – initiative to support the regularization of migrants through police immigration offices in Italy			1 864 629
–Funds received in 2022 – to be allocated			1 791 359
CIVIT – strengthening the operational capacities of relevant Ivorian authorities for migration and border management			1 606 621
Improving border management and community resilience towards cross-border organized crime in the Niger, Mali and Burkina Faso with a focus on the Central Mediterranean route			1 506 537
Enhancing response mechanisms and assistance of vulnerable migrants in Tunisia			1 213 874
Strengthening economic empowerment of youth in two high departure areas (Kayes and Segou) in Mali			1 127 166
Providing direct assistance to smuggled migrants and victims of trafficking			1 014 199
I.S.IDE. – immediate support to identification and registration at border and immigration offices in Italy			1 006 954
IDEE Bridge			649 196
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			488 332
Draft the future! Towards a diaspora forum in Italy			446 429
ALT caporalato: Promoting regular and safe employment of migrant workers in Italy			418 399
Management support unit to the Italian-lead RDPP North Africa (AMIF AWP 2019-2020): work package 1 management and coordination of the action			288 972

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
ITALY (continued)			
Enhanced collective capacity to assist vulnerable migrants in Chad			272 418
Su.pr.eme. Italia: southern Italy against the labour exploitation and marginalization of migrants			251 620
Protection and assistance of Venezuelan migrants that are victims of trafficking			191 898
PASSIM 3: assistance and health monitoring at sea for rescued migrants – phase III			148 109
Measures for the protection and socioeconomic empowerment of Ukrainian women temporarily residing in Italy			138 122
Supporting Tunisia's migration management and humanitarian assistance efforts to address the needs of vulnerable groups through the migrant resource and response mechanisms – phase II – Tunisia			137 547
Junior professional officer			133 769
Direct assistance for returned migrants and victims of trafficking in the Niger			69 172
WE CARE – enhancing the provision of inclusive health-care services			63 208
G-START: governance, territory, reception and health for asylum-seekers and holders of international protection – Italy			34 685
Preventing sexual and gender-based violence in migrant communities and strengthening support to victims in cities in the European Union			5 825
CINEMARENA: the itinerant education and information programme to raise awareness on irregular migration risks and to promote positive alternatives in Africa – phase II – for refund			(1 430)
International training centre at the Egyptian police academy – Italy – for refund			(7 212)
Consolidation of a direct assistance service to vulnerable migrants along migratory routes in Egypt (CASE) – for refund			(7 690)
PASSIM 2: IOM support for the Italian programme for assistance and health monitoring at sea for rescued migrants – phase II – for refund			(39 434)
Initiatives for local development in Egypt through the support of Egyptians abroad – Egypt – for refund			(65 689)
Engaging the Albanian diaspora in the social and economic development of Albania – for refund			(164 435)
Total: Italy – Earmarked			66 505 788
JAPAN			
Humanitarian assistance in Ukraine and neighbouring countries			12 000 000
The project for strengthening capacity of border control for responding to infectious diseases in South-west Asia			8 354 418
Emergency grant aid for humanitarian assistance in Ukraine and neighbouring countries			8 000 000
Enhancing border management capacity for responding to infectious diseases in Pacific island countries			7 276 151
Provision of life-saving assistance for protection and resilience-building of disaster-affected communities and vulnerable people on the move			5 000 000
Project for upgrading shelter and improving living conditions for displaced persons from Myanmar and host communities in Cox's Bazar district			4 412 910
Emergency grant aid for the Philippines in response to typhoon disaster			4 200 000
Enhancing border management capacity			3 379 729
Strengthening community resilience and reducing violence in Cameroon for the humanitarian-development-peace nexus			2 499 925
Emergency grant aid for people in northern Ethiopia			2 000 000
Emergency response in Ethiopia: addressing the humanitarian needs of displaced populations and vulnerable returnees			2 000 000
Enhancing public health capacity for the safe resumption of international travel in Viet Nam			1 666 666
Emergency assistance for displaced and returnee Afghan migrants, and humanitarian data collection			1 600 000
Emergency grant aid in response to the flood disaster in Pakistan			1 500 000
Emergency response for populations affected by floods in Burundi			1 290 055
Multisectoral assistance for vulnerable persons in north-western Syrian Arab Republic			1 125 000
Humanitarian assistance and support to durable solutions for crisis-affected populations in Diffa region			1 050 000
Supporting the health-compliant border response in Cambodia to limit the spread of COVID-19 variants and meet the immediate needs of returning migrant workers from abroad due to COVID-19 pandemic			879 629
Enhancing primary and emergency health care to IDPs, migrants and conflict-affected host communities			750 000
Enhancing border community stabilization along the northern land borders of Ghana			742 574
Strengthening COVID-19 prevention and response for remote and hard-to-reach communities in the Bangsamoro Autonomous Region in Muslim Mindanao and neighbouring regions			462 962
Reducing disaster risk and enhancing emergency preparedness in the COVID-19 context for Timor-Leste			462 962
Strengthening IOM's life-saving multisectoral assistance to crisis affected populations in the Islamic Republic of Iran			450 000
Improving the work environment of police for community policing in the commune of Kimbanseke			434 653
Refugee resettlement programme			286 912
MIDA experts placement – phase IV			240 594

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
JAPAN (continued)			
MIDA experts placement – phase III			214 542
Junior professional officer – Kenya			191 528
Seconded staff – Egypt			179 065
Junior professional officer – United States of America			171 822
Assisted voluntary return and reintegration programme			168 791
Junior professional officer			168 012
Junior professional officer – Mozambique			148 471
Junior professional officer – Cameroon			145 417
Junior professional officer – Egypt			142 680
Junior professional officer – Sudan			142 341
Junior professional officer – Rwanda			136 907
Junior professional officer – Greece			136 618
Return and reintegration assistance for trafficked victims in Japan			131 957
Junior professional officer – Philippines			116 674
Junior professional officer – Sri Lanka			114 440
Junior professional officer – Türkiye			86 433
Junior professional officer			71 774
Capacity-building for preparing and responding to the COVID-19 pandemic in the border provinces of Viet Nam			18 272
Bali process website support project			10 000
Recovery from the adverse impacts of COVID-19-related mobility restrictions in Madagascar – for refund			(13 577)
Enhancing community stability, livelihood provision and health assistance for vulnerable communities – for refund			(20 178)
Strengthening border management in northern Benin – Togo – for refund			(30 962)
Survey on border management in the Sahel region amid the COVID-19 pandemic – for refund			(129 889)
Total: Japan – Earmarked			74 366 278
KAZAKHSTAN			
Strengthening international/regional policies and initiatives on migration in Kazakhstan			50 000
–Funds received in 2022 – to be allocated			50 000
Total: Kazakhstan – Earmarked			100 000
LATVIA			
Continuation of voluntary return and reintegration assistance in Latvia: 2019–2022			106 589
Total: Latvia – Earmarked			106 589
LESOTHO			
Preventing loss to follow-up and sustaining HIV and tuberculosis treatment among migrant populations in Lesotho			560 835
Total: Lesotho – Earmarked			560 835
LITHUANIA			
Migration information centre “I choose Lithuania” 2022 – net of “for refund”			373 559
Assisted voluntary return and reintegration for third-country nationals in Lithuania			193 659
Migration information centre: “I choose Lithuania” 2023			93 710
Ensuring GIFMM coordination for the response to migrants and refugees from Bolivarian Republic of Venezuela in Colombia			57 339
European migration network: national contact point for Lithuania (2021–2022)			44 791
Resettlement programme from Ethiopia with the government of the Republic of Lithuania 2021 – net of “for refund”			(26 487)
Total: Lithuania – Earmarked			736 571
LUXEMBOURG			
Promotion of migrant women’s social inclusion in public policies in Central America and the Dominican Republic: prevention of gender-based violence			314 128
Assisted voluntary return and reintegration from Luxembourg 2022–2024			379 620
Assisted voluntary return for European Union stranded migrants in Luxembourg			49 219
Family assessment of unaccompanied minor children in Luxembourg			24 614
Assisted voluntary return for European Union stranded migrants in Luxembourg			9 886
Family assessment of unaccompanied minor children in Luxembourg			1 298

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
LUXEMBOURG (continued)			
Assisted voluntary return and reintegration from Luxembourg – for refund			(17 474)
Total: Luxembourg – Earmarked			761 291
MALTA			
Assisted voluntary return and reintegration in the country of origin – RESTART VI – Malta			175 475
Total: Malta – Earmarked			175 475
MARSHALL ISLANDS			
Community disaster risk management and emergency communications training			425 000
Community engagement for the Marshall Islands national adaptation plan			180 000
Total: Marshall Islands – Earmarked			605 000
MEXICO			
Reserve fund of the regional conference on migration for the assisted voluntary return of regional migrants in situations of vulnerability in Central America, Mexico and the Dominican Republic			1 100
Total: Mexico – Earmarked			1 100
MOZAMBIQUE			
Optimizing approaches to detect and address occupational health illnesses among Mozambican migrant workers – addition of two occupational health centres in Gaza province			1 638 426
Tackling the occupational health challenges faced by migrant Mozambican mine workers: optimizing approaches to addressing tuberculosis and HIV in Mozambique and South Africa			1 053 543
Total: Mozambique – Earmarked			2 691 969
NETHERLANDS			
Unearmarked income		2 107 482	
Cooperation on migration and partnerships to achieve sustainable solutions (COMPASS)			21 745 326
Bor flood risk management project			5 437 713
Return and emigration assistance from the Netherlands (REAN) 2022–2024			5 121 864
Providing refugee resettlement assistance to the government of the Netherlands – 2022			4 579 426
AVRR – Netherlands 2022–2024 return			4 342 354
SRHR – HIV knows no borders – South Africa – phase II			3 042 596
Restoring the environment and strengthening resilience of Rohingya refugees and host communities in Cox's Bazar			2 692 497
AVRR – Netherlands 2022–2024 Reintegration			2 294 161
Durable solutions through sustainable return and reintegration in Iraq			2 000 000
Providing assistance to the government of the Netherlands with the transfer of Afghan nationals in 2022			1 498 071
Connecting diaspora for development (CD4D 2) through knowledge transfer and entrepreneurship			1 306 801
Nigerian immigration service – training strategy implementation – phase II			1 271 339
Enhancing community stabilization in wider Lake Chad basin			996 979
Supporting stability in Iraq through the Yazidi female survivors law			964 069
Promoting stability, self-reliance and resilience of conflict-affected and mobile populations in Abyei			860 080
Strengthening government and civil society capacity to prevent violent extremism in Iraq			704 472
Rehabilitation of the Hawija industrial area to support economic recovery and enhanced access to basic services in Iraq			640 777
Strengthening protection and assistance for vulnerable and stranded migrants in and transiting through North Africa			546 528
Migrants as messengers – phase II – Senegal			355 599
DNA sample collection support to Dutch immigration and naturalisation service for family reunification			244 695
Junior professional officer – Niger			139 019
Local initiatives to tackle and prevent human trafficking and gender-based violence in the state of Falcón			104 020
Junior professional officer			99 488
Junior professional officer – Ethiopia			96 817
Initiative to strengthen identification process of victims of trafficking in persons in Istanbul			89 892
Supporting Türkiye's capacity to develop evidence-based policies in migration management			28 786
–Funds received in 2022 – to be allocated			28 714
Junior professional officer			25 865
Awareness-raising and information for safety and empowerment (ARISE) campaign in Tunisia			19 101
SAMEN: strengthened assistance for migrant empowerment in the Netherlands			6 544

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
NETHERLANDS (continued)			
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary) – Sri Lanka – for refund			(1 358)
Supporting Western Balkan governments in preventing and responding to violent extremism and providing reintegration assistance to returnees from conflict zones – for refund			(297 369)
SRHR–HIV knows no borders – South Africa – net of “for refund”			(535 897)
Assisted voluntary return and reintegration from the Netherlands – phase II: 2018–2020 – for refund			(630 286)
Providing refugee resettlement assistance to the government of the Netherlands (2021) – for refund			(1 899 666)
Total: Netherlands – Unearmarked and earmarked		2 107 482	57 919 017
NEW ZEALAND			
Provision of resettlement assistance for the New Zealand refugee quota programme			2 811 483
Provision of offshore pre-migration health activities for the New Zealand refugee quota programme			1 267 640
Labour standards on fishing vessels			861 584
–Funds received in 2022 – to be allocated			12 672
Total: New Zealand – Earmarked			4 953 379
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			2 149 471
Total: Niger – Earmarked			2 149 471
NORWAY			
Unearmarked income		3 355 705	
IOM flash appeal for Ukraine and neighbouring countries 2022 – Norway			14 608 270
Providing refugee resettlement assistance to the government of Norway in 2022			2 500 000
Addressing mixed migration flows in the Western Balkans			1 853 456
Comprehensive action plan for Afghanistan and neighbouring countries			1 713 698
Voluntary assisted return programme			1 616 533
Humanitarian and protection assistance to vulnerable migrants in Yemen and the Horn of Africa			1 583 615
Community stabilization for conflict-affected communities in northern Mozambique			1 473 237
Cultural orientation programme – information for and about quota refugees in Norway			1 379 709
Improving the protection of vulnerable migrants in Ethiopia through tailored direct assistance and referrals			1 016 141
Protection of vulnerable migrants with special emphasis on empowering women in the context of migration in Central Asia			1 013 171
Durable solutions – Wau town project			1 001 997
Enhancing migrants’ rights and good governance in Armenia and Georgia (EMERGE)			721 817
Providing refugee resettlement assistance to the government of Norway (2021)			720 908
–Funds received in 2022 – to be allocated			541 150
Combating modern slavery in mining sites in North Kivu and South Kivu provinces			499 002
Supporting the government of Morocco in ensuring assisted voluntary return and reintegration for migrants in situations of vulnerability			402 084
Cross-border assistance for Afghan returnees			307 370
Generating renewable and innovative designs for displacement (GRID)			300 601
Project 6 of enhancing human and operational capacities of Somalia’s immigration authorities			296 645
Building inclusive and peaceful communities in the Bangsamoro Autonomous Region in Muslim Mindanao through advancing women’s socioeconomic participation			108 153
Providing refugee resettlement assistance to the government of Norway in 2022			92 825
Awareness-raising on trafficking and protection risks for staff and Ukrainian refugees at reception centres			71 721
Voluntary assisted return programme – net of “for refund”			69 387
Junior professional officer – Bangladesh			57 887
Providing selection mission support to the Government of Norway in 2021 – for refund			(9 895)
Morocco: voluntary return and reintegration for migrants in situations of vulnerability – contribution of Norway – for refund			(14 103)
Total: Norway – Unearmarked and earmarked		3 355 705	33 925 379

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
PAKISTAN			
Funds received in 2022 – to be allocated			3 781
Total: Pakistan – Earmarked			3 781
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, Mexico and the Dominican Republic			1 072
Total: Panama – Earmarked			6 582
PERU			
Promoting and undertaking technical cooperation actions among developing countries			53 431
Total: Peru – Earmarked			53 431
PHILIPPINES			
Unearmarked income		10 000	
Total: Philippines – Unearmarked		10 000	
POLAND			
Voluntary return and reintegration assistance – Poland			172 130
ACTIVATOR WLKP: supporting migrant integration in Wielkopolska province			160 990
–Funds received in 2022 – to be allocated			115 801
Cooperation and competence as a key to efficiently combating trafficking in human beings: follow-up project			107 216
Supporting the integration of returning migrants – continuation and complementation			83 371
Total: Poland – Earmarked			639 508
PORTUGAL			
Unearmarked income		269 526	
Providing refugee resettlement assistance to the government of Portugal – 2020–2022			1 097 759
Assisted voluntary return and reintegration – ARVoRE VIII			68 234
Promoting well-managed labour migration to Portugal			11 368
Upholding human rights standards at the UHSA reception centre for irregular migrants – Portugal – for refund			(10 764)
Total: Portugal – Unearmarked and earmarked		269 526	1 166 597
REPUBLIC OF KOREA			
Unearmarked income		1 000 000	
Community stabilization through durable return solutions, governance and livelihood development in the Lake Chad region			2 400 000
Promoting cohesion in conflict-affected communities in Ukraine supported with inclusive housing solutions			2 000 000
Improving the governance, protection and economic resilience of communities located at the border between Haiti and the Dominican Republic			1 423 457
Protection of vulnerable conflict-affected communities in Ukraine and provision of financial assistance to address essential needs			1 000 000
Assistance for conflict-affected people in Romania			1 000 000
Conflict-affected populations fleeing Ukraine to Poland have increased access to multisectoral humanitarian assistance			1 000 000
Voluntary contribution to support IOM's humanitarian activities supporting internally displaced persons living in informal sites			1 000 000
Protection of vulnerable conflict-affected communities in Ukraine and provision of urgent mental health and psychosocial support			1 000 000
Driving rehabilitation in Marawi through support for internally displaced persons, community development and peaceful transitional action			900 000
Strengthening national and community resilience to disaster and displacement risks in Fiji			860 000
United Nations joint programme to strengthen inclusive social cohesion and economic resilience in the Abyei administrative area			791 029
Strengthening resilience against disaster- and climate change-related fragility in Solomon Islands			772 762
Local economic recovery in conflict-affected areas in Iraq			750 000
Community-based detection and management of active cases of tuberculosis in Timor-Leste			693 069
Revitalization of the Kahriz water supply system to enhance rural development for internally displaced communities in Azerbaijan			567 000
Enhancing health and border management in Kyrgyzstan to respond to COVID-19 and other communicable diseases			500 000
Life-saving assistance for people fleeing the war in Ukraine			500 000

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
REPUBLIC OF KOREA (continued)			
Supporting access to housing and basic services for people fleeing the conflict in Ukraine			500 000
Enhancing protection of vulnerable host communities in Cox's Bazar			500 000
Community-led solution for inclusive socioeconomic resilience towards sustainable peace in conflict-affected areas in Ethiopia			425 000
Strengthening local governance for sustaining peace in two PDET subregions in Colombia			393 621
Emergency response to Abra earthquake – supporting access to shelter and hygiene			200 000
A comprehensive counter-trafficking programme to address human trafficking in Bangladesh			145 000
Capacity-building on humane and gender-inclusive immigration and border management in ASEAN member states			134 641
Junior professional officer			110 531
–Funds received in 2022 – to be allocated			100 000
Junior professional officer			92 403
Refugee resettlement to the Republic of Korea			74 000
Readiness and operational capacity-building support for the Republic of Korea national emergency response workforce			36 423
Total: Republic of Korea – Unearmarked and earmarked		1 000 000	19 868 936
ROMANIA			
–Funds received in 2022 – to be allocated			274 332
Assisted voluntary return and reintegration programme in Romania 2022–2023			186 606
INTERACT Plus: active participation and integration of migrants in Romania			171 858
Resettlement programme with the government of Romania from Jordan, Lebanon and Türkiye in 2021-2022 (STARRT IV) – phase II			125 699
Assisted voluntary return and reintegration programme in Romania 2020–2022			76 512
Resettlement programme with the government of Romania from Jordan, Lebanon and Türkiye in 2021 and 2022 (STARRT IV) – phase I			72 830
Assisted voluntary return and reintegration programme in Romania 2020–2021 – for refund			(413)
Total: Romania – Earmarked			907 424
SERBIA			
Support to the Serbian commissariat for refugees and migration to manage mixed migration flows at the national and local levels			74 000
Total: Serbia – Earmarked			74 000
SLOVAKIA			
Migration information centre to support integration of migrants in Slovakia – phase X			571 535
Supporting the ministry of migration and asylum in providing a holistic health-care response at five reception and accommodation centres on the Greek islands			561 798
IOM migration information centre – supporting the labour mobility and integration of migrants under the recovery and resilience plan of Slovakia			480 962
Voluntary return and reintegration in country of origin			255 777
Providing life-saving humanitarian assistance in collective centres in Zakarpattia oblast in Ukraine			114 823
European migration network: national contact point in Slovakia 2021–2022			79 642
Rent contribution			10 407
We are at home here – phase II – for refund			(10 293)
Total: Slovakia – Earmarked			2 064 651
SLOVENIA			
Fund received in 2022 – to be allocated			48 685
Voluntary return from Slovenia and reintegration programmes in countries of origin			1 473
Total: Slovenia – Earmarked			50 158
SOMALIA			
Delivery of emergency drought impacts recovery response for the Somali urban resilience project – phase II (SURP-II) in Mogadishu, Garowe and Baidoa municipalities			6 000 000
Total: Somalia – Earmarked			6 000 000
SPAIN			
Regional humanitarian response to Venezuelan migrants, refugees and vulnerable populations – phase III			2 834 485
Assisted voluntary return and reintegration project			2 025 586
Support for the implementation of the resettlement programme of refugees in Spain during 2023			1 918 977
Supporting integrated border management in Latin America (EUROFRONT)			842 734

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
SPAIN (continued)			
Assistance to vulnerable migrants stranded on the Central Mediterranean route (AVUMED II)			695 375
Supporting cross-regional collaboration on evidence-based migration governance			695 375
Emergency response to conflict-affected populations in northern Mozambique			545 093
Funds received in 2022 – to be allocated			499 296
Morocco: voluntary return and reintegration for migrants in situations of vulnerability – contribution of Spain 2023			373 134
MICCA: Support to the Spanish authorities in the implementation of circular migration programmes (Honduras–Spain)			319 829
Assistance and protection to vulnerable migrants in Bosnia and Herzegovina			309 169
Concrete actions for the territorialization of the national migration policy at the regional level			296 927
MATRIZ II: strengthening the value of migrant associations in Spain			266 525
GEFMES III – Support to the Spanish authorities in the management of migration flows to Spain			159 915
Migrating glances II: ethical communication on migration in the media			159 915
NEX-O-DS: Achieving the migration dimensions of the sustainable development goals in Spain			158 061
Project CEV III: Promotion of ethical recruitment and evaluation of housing conditions for migrant workers in Spain			106 610
Contribution from Spain for the operation of the IOM country office in Spain			54 166
Assisted voluntary return with reintegration for vulnerable migrants – Spain – for refund			(61)
Productive assisted voluntary return programme to Africa and Latin America – Spain – for refund			(64)
Certification and training: construction sector – phase II – Spain – for refund			(692)
Total: Spain – Earmarked			12 260 355
SWEDEN			
Unearmarked income		7 915 306	
Providing support to the government of Sweden for the resettlement and family reunification of beneficiaries of international protection with their family members (2022–2023)			5 253 803
Providing refugee resettlement support to the Government of Sweden (2021)			4 525 267
Promoting durable solutions to displacement-affected populations in Tanganyika province			2 867 197
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)			1 869 203
Strengthening women's resilience as peace actors in Nord and Sahel 2022–2025			1 683 085
Collaboration in supporting the accelerated implementation of free movement of persons in Africa			1 552 042
Regional migration and development programme contributing toward the Sida 2021-2025 Regional Latin America and the Caribbean strategy			1 470 728
ASIA: enhancing corporate responsibility in eliminating slavery and trafficking (CREST) in Asia – Viet Nam			1 358 786
Payment of reintegration cash support to voluntary returnees from Sweden – 2022			1 223 362
Prevention of trafficking in persons and other protection risks of vulnerable conflict-affected men, women, boys and girls in Ukraine			989 413
From policy to practice: operationalizing a rights-based approach to return and reintegration			989 407
Strengthening resilience of disaster affected communities through durable solutions in Oromia and Somali regions of Ethiopia			948 850
Assisted voluntary return and reintegration for victims of trafficking and foreign citizens in prostitution in Sweden – phase VII (AVRRTIPP VII)			431 623
Fund for strengthening the comprehensive system of truth, justice, reparation and non-repetition (SIVJNRN) – Colombia			317 662
Seconded staff			260 494
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			188 643
Junior professional officer – Chad			179 069
Junior professional officer – Kosovo*			112 194
Development and institutionalization of the joint intersectoral analysis framework (JIAF) 2020–2021			107 910
Junior professional officer – Panama			57 726
Preventing sexual and gender-based violence in migrant communities and strengthening support to victims in cities in the European Union			29 421
Leaving no one behind: helping countries to report on SDG indicators by migratory status – phase II			23 443
Swedish medical programme for Bosnia and Herzegovina and Kosovo* – phase V – Bosnia and Herzegovina – for refund			(34 948)
Expanding the protection and promotion of mental health and psychosocial support for the communities affected by the refugee emergency in Cox's Bazar in Bangladesh – for refund			(37 041)
Total: Sweden – Unearmarked and earmarked		7 915 306	26 367 339

* 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			
Unearmarked income		1 006 036	
Funds received in 2022 – to be allocated			3 085 918
Strengthening the humanitarian response to crisis-affected populations in countries affected by the Ukraine crisis			3 058 104
Labour migration programme – Central Asia			1 933 681
Joint IOM–UNDP global programme on making migration work for sustainable development – phase III			1 850 536
IOM Switzerland (Bern): coordinating office for migration activities on behalf of the main donor, the Swiss state secretariat for migration (SEM)			1 504 916
Governance of labour migration in south and south-east Asia (GOALS)			1 495 455
Resettlement programme with the government of Switzerland from Lebanon, Egypt and Türkiye in 2022–2023 – phase VII			1 198 618
Strengthening resilience of disaster affected communities through durable solutions in Oromia and Somali regions of Ethiopia			1 155 779
Voluntary humanitarian return for third-country nationals fleeing Ukraine to neighbouring countries			1 075 720
Reducing vulnerabilities of refugees and third-country nationals in the Republic of Moldova			944 386
Poverty reduction through safe migration, skills development and enhanced job placement in Cambodia, Lao People's Democratic Republic, Myanmar and Thailand (PROMISE) – phase II			937 841
Promoting durable solutions to support conflict-affected persons to overcome displacement-related needs in Kirkuk			842 105
Strengthening capacities and partnerships for migration management in Serbia			822 467
Reintegration assistance from Switzerland			754 528
Undocumented Afghan returnees			624 363
Understanding and managing internal migration in Mongolia			545 980
Provision of integrated services to promote social cohesion through the Adana migrant coordination and harmonization centre			539 957
Myanmar: IOM community resilience project in Rakhine state			532 925
Development of the international recruitment integrity system (IRIS) – phase II			500 278
Swiss REPAT – IOM movements programme			445 991
Development of the international recruitment integrity system (IRIS) – phase III			426 641
Promoting rights-based solutions for vulnerable migrants through a migrant resource and response mechanism (MRRM) in Tripoli, Libya (phase II)			401 786
Enhancing land border management information systems in Nigeria – Seme border			345 944
Facilitating durable solutions for and recovery of displacement-affected communities in the Somali region			333 333
Supporting the self-employment of 200 vulnerable youth in Conakry, Dubréka and Coyah in Guinea			329 747
Prevention and response to trafficking in people and mental health and psychosocial concerns in north-eastern Nigeria – phase II			300 000
Monitoring and assessing population movements in Türkiye through the migrant presence monitoring programme – phase III			281 407
SwissREPAT – IOM movements: voluntary return from Switzerland			235 978
Nigeria: Promoting resilience and sustainable livelihoods for returned migrants and unemployed youth through community-based reintegration			230 000
Global migration data portal – phase V – timely and responsive data for stronger migration policy			229 000
Connecting and engaging migrants through the MigApp mobile platform – phase II			227 332
Essentials of migration management (EMM2.0): translation into French and pilot regional training in West Africa			202 497
Voluntary return and reintegration for migrants in in situations of vulnerability – contribution of Switzerland 2			197 500
Missing migrants project: data, research and capacity-building on migrant deaths and disappearances worldwide			190 501
Strengthening and promoting consular support for stranded migrants in Libya			180 000
Global migration data portal: improving knowledge management of regional migration data, trends and analysis – phase IV			178 636
Assisted voluntary return and reintegration capacity-building for the government of the Gambia			162 282
Strengthening the cross-border cooperation and border management capacities of North Macedonia			140 919
Swiss repat-IOM-movements (SIM)			140 664
Provision of protection services and assisted voluntary return and reintegration for vulnerable and stranded migrants in Algeria			138 607
Emergency structural assessment in areas affected by the earthquake in August 2021			134 424
Seconded staff			118 000
Technical assistance to the government of Tunisia to enhance migration management through equipment and infrastructure support: phase 2			117 815
Durable solutions for internally displaced persons in Ethiopia			108 108
Strengthening the capacity of the government of Bosnia and Herzegovina to provide protection-sensitive services within the migration response in Lipa, Una Sana Canton			107 854
Assisted voluntary return and reintegration from the Canary Islands			104 167

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
SWITZERLAND (continued)			
Assisted voluntary return and reintegration assistance for victims of trafficking and cabaret dancers who have been exploited in Switzerland			100 000
Africa migration report 2023			95 000
Facilitating sustainable reintegration of voluntary returnees through business support in Nigeria (2021–2023) – phase IV			93 771
Fostering social cohesion and inclusion of migrants in the Sudan through the promotion of mutual respect			87 693
Supporting the training and professional integration of vulnerable youth and migrants in Guinea			66 738
Seconded staff – Austria – net of “for refund”			62 592
Contributing to the establishment of a common shelter/non-food item pipeline to respond to the needs of internally displaced persons in northern Mozambique			60 667
Developing an action plan for the implementation of Nigeria's national policy on internally displaced persons			48 000
Financial assistance from the Swiss state secretariat for migration to contribute to the migration response in Bosnia and Herzegovina			30 662
Supporting the operationalization of temporary reception centres in Lipa			30 151
COVID-19 response: protection assistance for undocumented Afghan returnees from the Islamic Republic of Iran			27 203
Return and reintegration assistance programme for migrants under the foreigner law in the canton of Vaud – phase XIV			26 652
Swiss return information fund			20 000
Enhancing sea border data systems in southern Nigeria			18 797
Essentials of migration management programme (EMM2.0): development of e-learning modules			16 600
Essentials of migration management programme (EMM2.0): building the capacity of government officials in Ethiopia and Somalia to manage migration			14 433
Logistical support to the Swiss election observer group to the European Union election observation mission for the general elections in Lebanon – 2022			13 499
Nigeria: preventing trafficking in persons through a travelling awareness-raising exposition – phase II			12 575
Strengthening civil society organizations for the prevention and identification of human trafficking cases at community level			10 000
Technical assistance to the government of Tunisia to enhance migration management through equipment and infrastructure support – net of “for refund”			8 854
Inception phase of facilitating safe and skilled migration in the Russian Federation–Central Asia corridor			7 500
COVID-19 response: providing immediate assistance to migrants in situations of vulnerability in Algeria			5 974
Assessing the intersection of food and agricultural supply chains, labour migration and ethical recruitment in West and Central Africa: a preliminary study – net of “for refund”			5 612
State Secretariat for Migration – reimbursable movements to Switzerland			4 785
Development of a care strategy with an emphasis on empathic communication and the non-violent communication methodology			2 028
Strengthening reception assistance for migrants in situations of vulnerability in Abidjan – for refund			(255)
Logistical support to the Swiss election observer group to the European Union election observation mission for the general elections in Ghana in 2020 – for refund			(3 723)
Providing immediate socioeconomic relief to migrants in situations of vulnerability impacted by COVID-19 in the northern states of Nigeria – for refund			(4 092)
Seconded staff – for refund			(49 886)
Facilitating improved and sustainable operation of community-run safe houses for vulnerable migrants in the Sudan – for refund			(62 742)
Return counselling and assistance for voluntary return from Swiss federal asylum centres – for refund			(137 583)
Resettlement programme from Lebanon, Egypt and Türkiye with the government of Switzerland 2021–2022 – phase VI – for refund			(355 282)
Total: Switzerland – Unearmarked and earmarked		1 006 036	29 668 913
TIMOR-LESTE			
Strengthening Timor-Leste's border and law enforcement capacities to address trafficking in persons			300 000
Total: Timor-Leste - Earmarked			300 000
TÜRKİYE			
EU support to the fight against trafficking in human beings in Türkiye			1 795 288
Improving customs enforcement capacity – Türkiye			301 317
Supporting the efforts of Türkiye to manage migration – for refund			(749 878)
Regional cooperation on border management with Greece and Bulgaria – phase II – Türkiye – net of “for refund”			(930 461)
Total: Türkiye – Earmarked			416 266

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
UNITED KINGDOM			
Unearmarked income		4 618 938	
IOM appeal – Ukraine and neighbouring countries			11 412 936
Emergency assistance for Afghan returnees, displaced and otherwise vulnerable populations and humanitarian response strengthening – phase II			9 033 949
Life-saving and transitional support to refugees and host communities in Cox’s Bazar district, Bangladesh			8 200 329
Emergency assistance for Afghan returnee, displaced and otherwise vulnerable populations and humanitarian response strengthening			7 953 369
Emergency drought response through provision of integrated water, sanitation and hygiene (WASH) promotion services			7 771 449
United Kingdom resettlement scheme (UKRS) and mandate resettlement scheme (MRS)			6 005 777
Humanitarian assistance to conflict-affected households in Greater Upper Nile, South Sudan			5 369 773
Provision of emergency shelter, NFI, and WASH support to flood-affected populations in Pakistan			4 202 080
Supporting stabilization through sustainable, safe and dignified return and reintegration in Iraq			3 606 965
Life-saving and transitional support to refugees and host communities in the Cox’s Bazar district, Bangladesh			3 396 739
Supporting the government of Somalia in improving the national programme for the treatment and handling of disengaged combatants			2 241 991
Life-saving support for drought affected communities in Belet Weyne, Somalia			1 865 672
Institution- and community-strengthening for peacebuilding and stabilization in Colombia			1 685 021
Scale up of the Cabo Delgado emergency response, including to respond to needs of arrivals from Palma			1 657 486
Afghan citizens resettlement scheme pathway 3 (ACRS P3)			1 642 205
Moving towards sustainable approaches in the prevention of violent extremism in the Western Balkans – phase V			1 368 370
Humanitarian assistance for conflict-affected households in the Greater Upper Nile region in South Sudan			1 367 989
Multisectoral support to return and reintegration of migrants in Iraq			1 358 696
Enhancing conditions for durable solutions for internally displaced persons and returning refugees in Somalia			1 301 648
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			1 190 633
Afghan citizens resettlement scheme pathway 2 (ACRS P2)			1 151 717
Reintegration and shelter support for returnees, internally displaced persons and host communities in Burundi			1 103 318
United Kingdom resettlement scheme and mandate resettlement scheme			1 054 544
Improving regional migration management			1 028 588
Enhancing cross-border cooperation on border management and counter-trafficking between the Niger and Nigeria – Niger			1 008 661
Funds received in 2022 – to be allocated			782 229
Humanitarian response in Cabo Delgado, Mozambique (phase III)			719 400
Tackling modern slavery in Viet Nam			577 367
Promoting durable shelter and livelihood solutions for returned IDPs in Adamawa State, north-eastern Nigeria			392 670
Reintegration support for the facilitated return scheme			379 320
Supporting vulnerable individuals to access the European Union settlement scheme			330 581
Enhancing cooperation to combat gender-based violence across the Nistru river area			318 057
Tackling modern slavery in Viet Nam: enhancing behaviour change communication and assistance services			309 237
Public-private partnerships: facilitating legal pathways for the international labour force in Türkiye			271 757
Support for the resettlement of Afghan national staff (and their families) who worked for the government of the United Kingdom in Afghanistan			264 856
IOM immigration advice capacity support to local authorities in Scotland			180 894
Supporting safe and orderly migration from Kyrgyzstan and Tajikistan to the United Kingdom			170 249
Assessing stigma for prevention, improved response and evidence base (ASPIRE) – United Kingdom – net of “for refund”			140 695
Building societal connections to support reconciliation and social cohesion in Kosovo*			140 349
Increased engagement on the global compact for safe, orderly and regular migration in the United Kingdom – net of “for refund”			76 357
Advancing knowledge and understanding of migration, climate change and environment, and relevant policy processes in Ukraine			72 289
Strengthening resilience against climate-related security risks in conflict-prone communities in Mindanao, Philippines			72 061
Engage, connect, empower: building resilience through integrated action by dynamic youth and local government for the environment (BRIDGE)			71 475
Reception assistance in Zimbabwe for UK returnees – net of “for refund”			70 771
Strengthening humanitarian assistance to vulnerable migrants repatriated to Haiti			66 934

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
UNITED KINGDOM (continued)			
Reception assistance in Zimbabwe for returnees from the United Kingdom (August 2022–October 2022)			61 205
Understanding migration dynamics in Nigeria: a study of migration routes in north-west Nigeria			53 548
Assessing the vulnerabilities of migrant domestic workers in Bahrain			44 978
Case support for resettled refugees applying for indefinite leave to remain through referrals from local authorities in the south-west of England			41 069
Community stabilization index (COSI) in Middle Shabelle			40 000
Support for language learning to build societal connections			35 314
United Kingdom nationals support fund			34 531
Assessing internal migration in the mining sector in the north of the Niger funded under the migration for development programme of the United Kingdom Foreign, commonwealth and development office – net of “for refund”			28 646
In-kind contributions	26 575		
Capacity-building in human rights to strengthen the resilience of marginalized communities in Costa Rica			20 000
Reducing vulnerability to modern slavery in key border towns in Nicaragua			20 000
Development of a framework to support victims of modern slavery/human trafficking – China – for refund			(1 517)
FairWork – net of “for refund”			(7 930)
Post-arrival reception and reintegration assistance – for refund			(53 872)
Strengthening the rehabilitation and reintegration of male and female low-risk former NSAG associates through nationally-owned processes – for refund			(79 104)
Multi-year programme for natural disaster preparedness, response and recovery in Pakistan 2015–2019 – for refund			(195 973)
IOM response to COVID-19 in Southern Africa – for refund			(272 225)
Total: United Kingdom – Unearmarked and earmarked	26 575	4 618 938	93 156 123
UNITED STATES OF AMERICA			
Unearmarked income		6 000 000	
United States Refugee Admission Program			217 233 133
Regional refugee and migrant response plan (RMRP) for the Bolivarian Republic of Venezuela situation 2022			62 310 000
IOM flash appeal for Ukraine and neighbouring countries			36 700 000
Regional refugee and migrant response plan for refugees and migrants from the Bolivarian Republic of Venezuela in Colombia			30 600 000
Community revitalization programme – phase X			28 125 000
2022 joint response plan for the Rohingya humanitarian crisis			25 600 000
Support of IOM activities in Türkiye as outlined in the 2022 Syrian Arab Republic regional refugee and resilience plan (3RP)			19 450 000
Provision of life-saving multisectoral assistance to internally displaced persons and other conflict-affected communities in Yemen			17 193 760
Enhancing stakeholders' preparedness to address immediate humanitarian needs in case of rapid-onset emergencies, Ukraine	1 223 321		15 540 585
Regional migrant response plan in the Horn of Africa and Yemen (RMRP) 2022 dated February 2022			14 300 000
Strengthening the response for United States-bound Afghan evacuees in the As Sayliyah transit centre in Doha, Qatar			14 037 074
Supporting the return of displaced populations in the Ninawá plains and west Ninawá – Iraq			13 521 774
Strengthening the humanitarian response for vulnerable people on the move in Mexico			13 500 000
Improving protection and living conditions and reducing vulnerabilities of crisis-affected populations in North-East Nigeria			13 497 321
Direct life-saving and protection assistance for conflict-affected populations in eastern Democratic Republic of the Congo			12 204 836
Multisectoral assistance to populations affected by the Syrian Arab Republic crisis			12 155 911
Responding to typhoon Rai in eastern Visayas and Caraga region			12 000 000
Western hemisphere regional migration capacity-building programme			11 938 345
Multisectoral and integrated humanitarian and recovery support for South Sudan			11 902 948
Humanitarian assistance programme			11 502 424
Providing integrated humanitarian assistance to internally displaced populations in Iraq			11 455 964
Provision of humanitarian coordination and shelter and settlements assistance to crisis-affected populations in Ethiopia			11 071 946
Integrated responses on migration from Central America			9 813 042
Supply chain support for humanitarian partners providing assistance to populations affected by the crisis in northern Syrian Arab Republic			9 130 563
Provision of shelter, settlement and WASH assistance for populations affected by the crisis in northern Ethiopia			8 920 695
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			7 888 384

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
UNITED STATES OF AMERICA (continued)			
Community stabilization activity – Colombia			7 383 829
Rapid response fund for humanitarian emergencies in Sudan			7 070 711
Sustaining the expansion and management of overseas health assessments for US-bound refugees, non-immigrant visa applicants and other migrant populations – United States of America			6 854 488
Provision of integrated multisectoral assistance to vulnerable displaced populations in Somalia – net of “for refund”			6 589 114
Assistance to repatriated migrants in Haiti			6 338 877
Community resilience activity – Pakistan			6 317 633
United States Bureau of Population, Refugees, and Migration contribution to the refugee response plan in Pakistan			6 300 000
IOM support to the family reunification task force of the United States government in Guatemala, Honduras, El Salvador and other countries			6 004 991
Supporting humane and orderly logistics in Mexico during resumption of the migration protection protocols – net of “for refund”			5 770 496
Multisectoral assistance to populations affected by the crisis in the Syrian Arab Republic			5 632 110
Disaster resilience in the compact nations			5 570 255
Conflict victims project: institutional strengthening activity – Colombia – net of “for refund”			5 174 452
A rapid response fund (RRF) programme responding to emergency needs of disaster-affected populations in South Sudan			5 068 140
Assistance for informed, safe and dignified voluntary returns of vulnerable migrants in participating countries of the Americas (WHA regional AVR programme)			5 000 000
Providing technical and capacity-building support to the government of the Sudan and local communities on disaster risk reduction and emergency preparedness			4 943 509
Africa regional migration programme			4 724 543
Multisectoral emergency response for conflict-affected internally displaced populations and communities in Cabo Delgado in Mozambique			4 562 392
Protection and mental health and psychosocial support for United States-bound Afghan evacuees in Kosovo*			4 395 534
The “weaving lives and hope” activity			4 201 807
Countering transnational threats on Lake Victoria by enhancing border security capacities and coordination between authorities in Kenya, Uganda and the United Republic of Tanzania			4 042 969
Community recovery and stabilization project			3 904 494
Western hemisphere regional migration capacity-building programme			3 750 000
Morocco community resilience activity			3 671 761
Advancing the global health security agenda: building capacity for rapid responses to humanitarian and public health emergencies			3 632 089
Police professionalization and community policing in the Democratic Republic of the Congo – phase V			3 617 137
Colombia: building trust, relationships and community coexistence, and preventing rural violence with a human rights approach			3 600 001
Emergency assistance for vulnerable populations in Bolívar and Amazonas states in the Bolivarian Republic of Venezuela			3 173 264
Provision of critical humanitarian assistance to vulnerable people affected by the August 2021 earthquake in southern Haiti			2 977 625
Multisectoral humanitarian assistance for displaced and mobile populations in the Sudan			2 834 309
Strengthening disaster risk reduction and livelihood capacities in refugee-affected communities in Cox’s Bazar			2 654 385
IOM Ukraine winterization strategy			2 626 599
Supporting disengagement, disassociation, reintegration and reconciliation (DDRR) and peacebuilding in the Lake Chad Basin region and the Sahel			2 569 223
Global-led priorities to carry out principled, effective, and accountable responses for the benefit of crisis-affected populations – phase IV			2 563 991
Multisectoral and integrated life-saving humanitarian and development support to South Sudan			2 508 040
Monitoring and oversight of INL-P projects in Balochistan			2 498 506
Emergency assistance to displaced populations affected by conflict/natural disasters in camp, camp-like settings, and host communities in the Central African Republic			2 420 337
Assistance to repatriated migrants in Haiti			2 375 160
Multisectoral emergency response to conflict and climate shock-affected internally displaced populations and communities in northern Mozambique – phase II			2 333 463
Stabilization through education programme (STEP)			2 306 165
Ensuring access to emergency and essential health services for Afghan returnees, refugees, underserved migrant populations and host communities			2 267 500
Emergency assistance for persons in search of international protection and community strengthening in the Bolivarian Republic of Venezuela – phase XVI			2 250 000
Promoting the reduction of and an improved operational response to gender-based violence through camp management and site planning – —phase VII			2 250 000
Enhancing access to basic needs assistance, protection and transportation services for refugees in Jordan			2 250 000

* 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 STATES OF AMERICA (continued)			
Asia regional migration programme			2 241 975
Scholarships for educational opportunities programme – net of “for refund”			2 055 032
2022 Iraq crisis response plan: Displacement tracking matrix			2 000 000
Supply chain support to humanitarian partners providing assistance to populations in north-west Syrian Arab Republic			1 972 080
Multisectoral livelihood support for vulnerable communities in Zimbabwe			1 892 932
Migration resource centres in Guatemala			1 836 341
Supporting the reinforcement of institutions in the Democratic Republic of the Congo in the fight against illegal trafficking of mineral resources – phase II			1 833 000
Enhancing border management capacity at the Iraq–Syrian Arab Republic border – Iraq			1 741 454
Rapid response fund – South Sudan			1 642 652
Improving protection and living conditions and reducing vulnerabilities of crisis-affected populations in north-east Nigeria			1 629 417
Africa regional migration programme (ARMP)			1 625 000
Integrating environmental management into disaster risk reduction and disaster risk management for host communities in Cox's Bazar			1 541 420
Supporting peace, security and stability in northern Iraq through the community policing approach			1 541 417
Direct life-saving and protection assistance for conflict-affected populations in eastern Democratic Republic of the Congo			1 507 017
Multisectoral humanitarian response at the Turkish borders			1 500 154
Enhancing access to basic needs, protection and transportation services for refugees in Jordan			1 500 000
Ensuring access to emergency and essential health services for Afghan returnees, refugees, underserved migrant populations and host communities			1 450 000
Preventing violent extremism and building social cohesion in the northern region of Mozambique, phase II			1 390 387
Fiscal year 2023 migrant support programme Guantanamo Bay, Cuba			1 388 931
Non-food item stockpile management and capacity-building for emergency preparedness for the 2021–2023 hurricane seasons in Haiti	39 074		1 247 237
Migration management framework			1 275 000
Sustaining the expansion and management of the overseas health assessments for US-bound refugees, non-immigrant visa applicants and other migrant populations – United States of America			1 274 891
Countering trafficking in persons in Ukraine – phase III			1 262 475
Assistance to populations affected by floods in Bujumbura Rural and Bujumbura Mairie provinces in Burundi			1 245 463
Strengthening Yemeni borders through e-visas			1 231 489
Emergency direct assistance fund for victims of trafficking – United States of America			1 230 848
Economic integration of vulnerable nationals from the Bolivarian Republic of Venezuela in Brazil			1 200 000
Afgoye stabilization and durable solutions programming			1 188 119
Humanitarian and protection assistance for crisis-affected populations in the southern regions of the Niger			1 125 000
Promoting coordination and cooperation between vulnerable border communities and border management officials in the Niger and Burkina Faso			1 116 790
Integrated humanitarian multisectoral assistance to internally displaced persons in Iraq			1 104 288
Multisectoral humanitarian assistance for displaced and mobile populations in the Sudan			1 104 193
Humanitarian assistance for persons displaced by conflict in central Rakhine state			1 097 305
Consolidating and operationalizing a framework for diaspora engagement in humanitarian assistance – phase II			1 058 155
Comprehensive reintegration programme in areas of returns in Burundi (phase III)			1 049 980
2022 migrant support programme – Guantanamo Bay, Cuba			1 044 000
Strengthening reintegration capacity for Burundian returnees through housing, land, property, shelter, water, sanitation and hygiene and protection support – phase II			1 000 000
Alleviating the impact of the Ukraine crisis in Yemen through the provision of life-saving multisectoral assistance to food insecure communities			986 918
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			942 346
Asia regional migration programme			937 500
Continued support to Brazil to mitigate the impact and consequences of the spread of COVID-19 and to increase the resilience of vulnerable Brazilians			905 720
Supporting Tajik border forces in strengthening border security			900 000
Installing the migration information and data analysis system (MIDAS) in Libya			876 470
Phase V: Global-led priorities to carry out principled, effective and accountable responses for the benefit of crisis-affected populations			875 000
Immediate protection-sensitive humanitarian assistance for migrants stranded in Belarus			866 666
Promoting ethical recruitment in the hotel and tourism industry: building capacity and enhancing commitment			854 053
Enhancing programme quality and inclusion in crisis responses			853 098
Multisectoral humanitarian response at Turkish borders – phase V			850 404

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
UNITED STATES OF AMERICA (continued)			
Enhancing the capacity of Somali immigration officers to use the IOM migration information and data analysis system (MIDAS) – Somalia			828 466
Enhancing disease prevention and the response to COVID-19 in Adjadabia in Libya			810 605
Emergency assistance for conflict-affected individuals in the Central African Republic			802 222
Promoting good community policing practices for border communities and security officials in Benin and Senegal			801 286
Monitoring and oversight of the United States department of state's bureau of international narcotics and law enforcement affairs projects in Khyber Pukhtunkhwa			787 945
Capacity-building support for the Mozambican authorities and assistance to potentially at-risk groups in marginalized communities in Mozambique to address violent extremism			766 145
Strengthened justice for children in Viet Nam			759 800
Supporting vulnerable Malian refugees and selected host and internally displaced communities through livelihood and protection activities in the Nord and Sahel regions of Burkina Faso – phase III			750 000
Promoting reduction of and improved operational response to gender-based violence through camp management and site planning – phase VIII			750 000
Strengthening the livelihoods of refugee and host communities in Bassikounou, Hodh Ech Chargui – phase IV			749 996
USAID-funded counter-trafficking project in the Democratic Republic of the Congo			735 000
Humanitarian response in support of populations, internally displaced persons and communities affected by cyclone Eloise in central Mozambique			713 388
Central American minors programme on parole processing – pilot programme – Ecuador			707 287
Emergency movement and relocation assistance for refugees from Somalia, Eritrea, the Sudan and South Sudan in Somali, Tigray, Afar, Benishangul-Gumuz and Gambella regions of Ethiopia			700 000
Disengagement, disassociation, reintegration and reconciliation: conflict resolution and peacebuilding in the Niger (Tillabéry region)			691 067
Strengthening IOM field support in emergency preparedness and response			688 636
Promoting action for disaster risk governance and working to achieve preparedness for risk reduction through technical assistance in Nepal			654 192
Capacity-building support to the department of social welfare and development on protection of mobile and vulnerable populations in the Philippines			649 304
Inspiring women's advancement through collective action in Federated States of Micronesia, the Marshall Islands, and Palau			646 823
Enhancing the border management information system of Uganda			642 971
Countering trafficking in persons – Azerbaijan			622 806
Strengthening partnerships against violent extremism in Kollo			600 912
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			595 057
Strengthening climate resilience of refugees, migrants and host communities in Hodh Ech Chargui (phase V)			594 464
Direct humanitarian assistance to vulnerable populations affected by forced displacement in the Niger			575 000
Responding to emergency needs of disaster-affected populations in South Sudan			552 351
Strengthening the northern borders of Ghana			550 000
Strengthening the national response to trafficking in persons through prevention, victim protection and prosecution in Burundi			539 905
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			534 721
Pre-positioning and distribution of critical winterization support for most vulnerable communities in the eastern conflict area of Ukraine	427 622		104 839
Enhancing border management capabilities in Nigeria			528 979
Improving the protection of victims of internal and transnational trafficking in Ethiopia			504 963
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			504 762
Humanitarian assistance and protection support to Rohingya in Indonesia			500 000
Assistance and protection for irregular migrants and their communities in Lebanon			500 000
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
Return, reintegration, and family reunification for victims of trafficking in the United States of America			495 000
Migration management framework			425 000
Supporting COVID-19 response and relief at the country level through disbursement and facilitation of subgrants for selected diaspora organizations			423 164
Advancing measures to prosecute trafficking in persons			404 843
Inclusive mitigation and preparedness in action (IMPACT) – Federated States of Micronesia			396 758
Strengthening local peacebuilding mechanisms in the Abyei administrative area			396 040
Enhancing disease prevention and response to COVID-19 in Ubari in Libya			376 108
Strengthening the disaster readiness and response capacity of humanitarian actors from the Republic of Korea in the Korean Peninsula			376 062

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
UNITED STATES OF AMERICA (continued)			
Humanitarian assistance for Muslims of Myanmar from Rakhine state and special at-risk groups in Thailand			375 000
Humanitarian assistance to displaced population in Lac province, Chad			369 037
Enhancing disaster risk management in Timor-Leste			347 384
Marshall Islands: inclusive mitigation and preparedness in action			343 960
Direct life-saving and protection assistance for conflict-affected populations and those affected by natural disasters in Eastern Democratic Republic of the Congo			340 771
Palau emergency preparedness and enhanced resilience			340 727
Building the capacity of Mozambican civil society organizations to prevent violent extremism and build a network			338 947
Income tax reimbursement			332 613
Countering trafficking in persons – Belarus			316 383
Global knowledge management project – phase VI			308 625
Humanitarian assistance for Muslims of Myanmar from Rakhine state and special at-risk groups in Thailand			300 000
Identifying and protecting victims of trafficking during the COVID-19 pandemic in the Sudan			299 197
Enhancing national capacity to prevent and respond to human trafficking in Zambia			291 180
Supporting national efforts to combat human trafficking – Gambia			289 903
Strengthening the capacity of the national commission on human rights to respond to civilian needs in Cabo Delgado in Mozambique			287 654
Supporting the efforts of the government of Ukraine to address the impact of the COVID-19 pandemic on internal labour trafficking			286 292
Protection and assistance to victims of trafficking in persons in Senegal			279 471
Protection and support for victims of trafficking in Djibouti			276 101
Enhancing ethical recruitment and migrant worker protection in food and agricultural supply chains			275 000
Increasing the capacity of the government of Burkina Faso to securely manage its borders by collecting, storing and analysing travel information at major airports and other strategic points of entry			271 045
Improving the efficiency of humanitarian water supply interventions through the use of solar energy			253 851
Promoting rights-based solutions for migrants in situations of vulnerability through a migrant resource and response mechanism (MRRM) in the south of Libya			250 000
Counter-trafficking training and technical assistance: a global rapid response project – United States of America			245 189
Funds received in 2022 – to be allocated			244 523
Strengthening counter-trafficking efforts in the Republic of Moldova			242 876
Communications for defections and reintegration			242 835
IOM COVID-19-related activities to meet the urgent humanitarian needs of returning migrants in the Lao People's Democratic Republic			240 000
Demobilization, disassociation, reintegration and reconciliation: conflict resolution and peacebuilding in the Lake Chad region (Cameroon, Chad and the Niger)			230 295
COVID-19 response in border areas of Myanmar			228 623
Optimizing the engagement of diaspora for alternative approaches to safer shelters and settlements in disaster preparedness, response and risk reduction – phase IV			189 753
Childcare services and psychosocial assistance at the Bangkok immigration detention centres			187 500
Combating trafficking in persons in Maldives			187 142
Addressing human trafficking in emergency contexts			178 840
Return, reintegration, and family reunification for victims of trafficking in the United States of America			175 000
Improving trafficking in person referral outcomes in the Comoros and Mauritius			170 215
Building national and local capacity to combat trafficking in persons in the Lao People's Democratic Republic			163 475
IOM counter-trafficking in crisis contexts – phase II			162 500
Short- and medium-term support to strengthen counter-trafficking efforts in Bosnia and Herzegovina			160 406
Strengthening the evidence base around population displacement in Mali			155 204
Strengthening the prevention, control and treatment of diseases affecting United States-bound refugees and other globally mobile populations – United States of America – net of “for refund”			145 856
Strengthening the capacity of the government of Angola to respond to trafficking in persons			139 669
Heal, empower, rise – counter-trafficking in persons (HER CTIP)			139 157
Supporting the government of Lesotho in the prevention of trafficking in persons and the protection of victims of trafficking			138 660
Junior professional officer			136 603
Junior professional officer			134 726
Assisting Jamaica to combat child trafficking			132 259
Rapid response fund for humanitarian emergencies in the Sudan			131 055
Junior professional officer – Kenya			127 279
Childcare services and psychosocial assistance at Bangkok immigration centres			125 000

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
UNITED STATES OF AMERICA (continued)			
IOM activities in Iraq outlined in the 2022 Syrian Arab Republic regional refugee and resilience plan (3RP)			125 000
Improving the coordination of counter-trafficking activities, the identification and protection of victims and the prosecution of traffickers in Algeria			124 466
Junior professional officer – Panama			119 976
Shelter projects: Promoting better shelter and settlements practices			118 678
Junior professional officer – Philippines			117 499
Supporting multisectoral emergency response assistance for populations affected by the crisis in the North-West and South-West regions in Cameroon			117 431
Supporting the government of Liberia in strengthening protection assistance to victims of trafficking affected by COVID-19			104 033
Global knowledge management project – phase VII			100 000
Strengthening capacities to identify and provide adequate care to victims of trafficking in Tunisia			99 812
Strengthening government and civil service capacity to combat trafficking in persons			86 433
Enhancing rapid disaster response to flooding in Timor-Leste			75 000
Strengthening national level coordination and collaboration for more effective disaster risk reduction interventions in Bangladesh			62 267
Prevent trafficking in persons in climate change-affected communities in Kenya			57 309
Strengthening survivor protection and services			52 320
Enhancing protection and prevention against human trafficking			50 593
Addressing trafficking in persons and related risks in the Ukraine emergency response			46 477
Border community engagement in border security and management in Senegal			45 059
Risk management: sustainable models and practices for effective PSEA response			43 400
Strengthening the disaster management capacity of the government of Timor-Leste – logistical support for incident command system training in Timor-Leste			36 446
Inclusive mitigation and preparedness in action (IMPACT) – Palau			35 195
Promoting a victim centered approach to counter trafficking in persons in Uzbekistan			34 456
Greening humanitarian responses through enhanced solar energy harvesting			30 056
Strengthening country leadership by bridging accountability to affected populations knowledge gaps to achieve a systemic collective approach			22 554
Enhancing Paraguay's border management capacity			18 704
Enhancing disaster risk management in Libya			16 111
Junior professional officer – China			11 320
Assistance for IDPs and host communities affected by the election-related violence in Hela, Southern Highland, and Enga provinces in Papua New Guinea			9 372
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			9 089
Contributing to sustainable peace in the coastal counties of Kenya: Mombasa, Lamu, Kilifi and Tana River			5 385
Building the capacity of the government of Eswatini to improve assistance to victims of trafficking			2 434
Preventing violent extremism through local voices and initiatives in the Western Balkans – Bosnia and Herzegovina – for refund			(6)
Strengthening the collective protection and violence prevention strategy of the rural security division of the Colombian national police – phase II – for refund			(388)
Enhancing immediate reintegration capacity for returnees through housing, land, property, shelter, water, sanitation and hygiene services in Burundi – for refund			(2 215)
Public action for resilience – Azerbaijan – for refund			(2 860)
IOM activities in Afghanistan: displacement tracking matrix and protection activities – for refund			(54 976)
Emergency transportation and relocation assistance for Somali and Eritrean refugees in the Somali and Tigray regions of Ethiopia – net of “for refund”			(98 781)
Improving a coordinated law enforcement and public health response during a future epidemic in Guinea – for refund			(139 223)
Improving access to humanitarian services for refugees of Myanmar and undocumented nationals of Myanmar in Cox's Bazar – for refund			(144 987)
Strengthening protection and referral mechanisms and humanitarian assistance to migrants in situations of vulnerability in El Salvador, Guatemala and Honduras – net of “for refund”			(189 755)
Emergency assistance for persons in search of international protection and community strengthening in the Bolivarian Republic of Venezuela – phase XV – for refund			(366 941)
Support towards self-reliance for asylum-seekers and migrants in situations of vulnerability at the northern border of Mexico – for refund			(379 333)
Monitoring and oversight of infrastructure and agriculture projects – Pakistan – for refund			(878 959)
Assistance for informed, safe and dignified voluntary return of migrants and migrant protection protocol participants in Mexico – for refund			(963 117)
Assisted voluntary return programme in Guatemala and Belize – for refund			(6 599 159)
Total: United States of America – Unearmarked and earmarked	1 690 017	6 000 000	921 287 044

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
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			
Pilot migration and border management system Vanuatu			400 000
Total: Vanuatu – Earmarked			400 000
Subtotal: MEMBER STATES	6 350 379	33 048 178	1 986 096 790
PRIOR PERIOD ADJUSTMENTS – MEMBER STATES			73 797
NON-MEMBER STATES			
BAHRAIN			
National campaign to raise awareness on the rights and obligations of migrant workers and employers of migrant domestic workers in Bahrain			132 624
Total: Bahrain – Earmarked			132 624
KUWAIT			
Establishment of a national CCCM mobile team to support and improve living conditions at informal settlements and ensure evidence based durable solutions planning and implementation			500 000
Kuwait initiative: IOM Kuwait office and operations			500 000
Funds received in 2022 – to be allocated			292 700
Promoting equitable access to sufficient and safe water, sanitation and hygiene services for vulnerable conflict-affected populations in Kyiv oblast			250 000
Total: Kuwait – Earmarked			1 542 700
LIECHTENSTEIN			
Ukraine: Protection of vulnerable conflict-affected populations			216 450
Total: Liechtenstein – Earmarked			216 450
QATAR			
Unearmarked income		200 000	
IOM Qatar: miscellaneous administrative activities funded by the government of Qatar			1 358 687
Life-saving flood response in north-west Syrian Arab Republic			200 000
Total: Qatar – Unearmarked and earmarked		200 000	1 558 687
SAUDI ARABIA			
Provision of critical shelter and non-food item assistance to displaced populations in Yemen – 2021			5 820 000
Urgent intervention in WASH cluster for 3 Yemeni governorates			2 910 000
Supporting the protection of internally displaced persons, migrants and host communities			1 940 000
Provision of non-food items to vulnerable migrants in Djibouti			436 500
Total: Saudi Arabia – Earmarked			11 106 500
Subtotal: NON-MEMBER STATES		200 000	14 556 961
KOSOVO*			
Return and reintegration in Kosovo*			525 210
Subtotal: Kosovo* – Earmarked			525 210
EUROPEAN COMMISSION			
Special measures programme to continue the European Union-IOM joint initiative on migrant protection and reintegration (Sahel and Lake Chad)			102 805 840
Addressing immediate humanitarian needs of the most vulnerable populations in Ukraine			72 814 585
Harmonizing protection practices in Greece			29 206 260
Migrant protection, return and reintegration in North Africa (MPRR-NA)			21 224 002
Bosnia and Herzegovina: Individual measures to support the response to the refugee and migrant situation			19 379 845

* 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)			
Protecting migrants in situations of vulnerability and stabilizing communities in Libya – phase III			18 123 667
Special measure for the EU-IOM joint initiative on migrant protection and reintegration (Horn of Africa)			15 161 076
Support and preparatory activities to facilitate voluntary transfer of either applicants for or beneficiaries of international protection (REMED5)			10 660 981
Integrated multisectoral assistance for vulnerable conflict-affected communities in South Sudan			8 719 804
Strengthening the operational capacity of the Egyptian Coast and Border Guards to manage migration flows through effective border surveillance and search and rescue at land and sea			8 249 489
Emergency relief and assistance for conflict-affected populations in Ma'rib, Al Hudaydah, and Ta'izz governorates in Yemen			8 139 617
Initiatives seeking to reinforce community stabilization in Burkina Faso and the Niger			8 062 834
EUTF-IOM joint initiative for migrant protection and reintegration: reintegration action for the Sahel and Lake Chad region ("regional top-up action") – Senegal			7 629 666
Xalfoon (Solutions-Oriented) Project – Early solutions and enhancing progress towards climate-conscious durable solutions for displacement affected people in urban centres in Somalia			7 451 135
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			6 596 636
Supporting protection, transit, voluntary and informed return and reintegration of eastern partnership citizens and third-country nationals affected by the conflict in Ukraine			6 179 056
Immediate response to the refugee and migrant crisis by providing shelter and accommodation, catering, hygiene and cleaning services on the mainland – net of "for refund"			6 105 285
Support for displaced Afghans in Pakistan, the Islamic Republic of Iran, Central Asia and Afghanistan			5 907 992
Secure cross-border social, economic and commercial activities in the Great Lakes region – Rwanda			5 857 353
European Union border assistance mission to the Republic of Moldova and Ukraine – EUBAM phase XIII – resilience across borders			5 617 977
Provision of integrated protection and life-saving health services to migrants and internally displaced persons in Yemen			5 384 719
Individual measure to strengthen integrated border management capacities in Montenegro			5 330 490
Daryeel: stabilization support for fragile areas in Somalia – phase II			4 960 693
Somalia: improving living conditions of conflict- and disaster-affected populations			4 814 443
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			4 731 183
Implementation of the European Union election observation mission to Lebanon 2022			4 422 096
Enhanced displacement and mobility tracking and multisectoral support for displaced populations in Nigeria			4 342 380
Breaking the climate-conflict cycle in Galmudug, Somalia			4 326 563
Regional evidence for migration analysis and policy (REMAP)			4 022 485
Supporting Libyan authorities to address COVID-19-related challenges and assisting vulnerable groups			3 773 904
Procurement of services and supplies under the programme of cooperation on internal security between Senegal and the European Union (SENSEC-EU)			3 682 772
Strengthened access to education and livelihoods and enhanced reintegration and community cohesion in areas affected by displacement and returns			3 395 765
Regional response to COVID-19 in North African countries			3 276 678
Enhancing resilience in vulnerable communities in Yemen			3 261 835
Multisectoral support to communities affected by conflict and natural hazards in Somalia			3 248 896
Harmonization and social cohesion programme across Türkiye			3 036 062
Conflict mitigation and community reconciliation in north-west Nigeria (Katsina)			3 035 928
Life-saving, multisectoral emergency assistance and protection for vulnerable displaced persons in Ethiopia			2 847 445
European Union support to strengthening integrated border management in Ukraine			2 810 077
Empowering trust and cohesion in Bosnia and Herzegovina's communities			2 757 219
Supporting the capacities of removal centres and fostering alternatives to administrative detention			2 570 213
Funds received in 2022 – to be allocated			2 444 338
Protection and emergency health assistance to Afghan undocumented returnees, internally displaced persons and other vulnerable populations			2 409 639
Further support to strengthen the response capacity to manage migration flows in North Macedonia			2 386 198
Supporting integrated border management in Georgia			2 328 647
Ensuring critical protection assistance for people on the move and strengthening national disaster management capacities to address natural and man-made threats in Haiti			2 322 581
Integrated multisectoral assistance and improved access to basic services for IDPs living in protracted displacement in Iraq			2 101 682
Contributing to ongoing stabilization efforts in Iraq by preventing and reducing violence in at-risk communities			1 885 651
Towards better management of disaster displacement and increased resilience of refugees, Bangladesh			1 773 250
Strengthening resilience to natural disasters in Burundi			1 666 046
Displaced talent for Europe			1 643 500

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
EUROPEAN COMMISSION (continued)			
Supporting Türkiye's efforts for efficient migration management			1 637 645
European Union – Community stabilization programme – phase IV			1 599 992
Pilot action on voluntary return and sustainable, community-based reintegration			1 595 874
Implementation of the European Union election observation mission to Sao Tome and Principe 2022			1 539 822
Camp coordination and camp management and direct life-saving assistance for durable solutions for conflict-affected populations in Tanganyika province in the Democratic Republic of the Congo			1 478 261
European Union regional support to protection-sensitive migration management systems in the Western Balkans – phase III			1 477 853
Action to relieve migratory pressures in Poland			1 341 602
European Union–United Nations partnership for migration-related capacity-building			1 323 975
Integrated support programme for displaced and vulnerable crisis-affected populations in the Sudan			1 311 144
European migration network: national contact point for Austria (2021–2022)			1 274 615
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			1 260 504
Strengthening national and local disaster preparedness and response capacities in border areas and transhumance corridors in Hodh Ech Chargui region of Mauritania			1 204 819
Improving flood and drought-related preparedness efforts in disaster affected areas of Somalia			1 168 452
Breaking the climate-conflict cycle in Hirshabelle, Somalia			1 135 362
European Union support for reconciliation and reintegration of former armed non-State combatants and Boko Haram associates			1 100 239
Supporting vulnerable refugees and local communities in Cox's Bazar through improved health, protection, and water, sanitation and hygiene services			1 050 228
Emergency multisectoral assistance for the most vulnerable households in north-west Syrian Arab Republic and provision of information management and PSEA programming			917 795
Supporting the fight against human trafficking and migrant smuggling in Latin America			872 288
Mobility tracking and multisectoral humanitarian needs in localities and sites affected by displacement/return in the Central African Republic (national coverage)			860 215
Strengthening the evidence base on human mobility along the eastern corridor under the migrant response plan, Djibouti, Ethiopia, Kenya, Somalia			840 336
Building institutional capacity in the Western Balkans to deal with challenges related to reintegration, resocialization and rehabilitation of returning foreign terrorist fighters and their families			831 464
MiNetwork: facilitating third country nationals' access to social services and the Greek labour market			827 301
Greening humanitarian responses through enhanced solar energy harvesting			791 304
Enhancing the capacity of the government of Iraq at the Trebil border point			784 006
Protection of vulnerable migrants and assisted voluntary return and reintegration support – Bulgaria			656 689
European migration network: national contact point in Slovakia 2021–2022			648 188
Supporting the most vulnerable people affected by COVID-19 in Haiti through immediate, integrated humanitarian assistance			639 659
Technical support to public services in Belgium for the welcoming and integration of persons displaced by the crisis in Ukraine			639 659
European migration network: national contact point for Lithuania (2021–2022)			637 527
Supporting border and migration management at airports			586 484
Bosnia and Herzegovina: Enhancing social cohesion in communities hosting people on the move			571 270
SAMEN: strengthened assistance for migrant empowerment in the Netherlands			495 692
Strengthening border management capacity through the construction of the headquarters for a mobile border control unit in Birnin Konni – Niger			479 632
Integrated humanitarian assistance for protracted internally displaced persons in Iraq			467 381
SAFE RETURN: reintegration and recovery assistance in areas of return in Iraq			465 962
Supporting conflict-affected populations in the far north of Cameroon through providing humanitarian actors with reliable and timely displacement figures and trends			434 783
Environmental degradation and displacement: leveraging citizen-centred data to improve humanitarian programming			430 196
Enhancing mobility monitoring and border coordination to inform preparedness plans in Zimbabwe			430 108
Bangladesh sustainable reintegration and improved migration governance – Bangladesh			420 156
Strengthening coordination on inclusion of third-country nationals in Slovakia			408 627
Talent hub: Supporting Copenhagen capacity to strengthen retention and mobility of skilled migrants through collaborative multi-country coordination on talent retention and circulation in the European Union			405 623
Addressing protection risks of Rohingya refugees and migrants through direct assistance in Indonesia, Malaysia and Thailand			401 606
Strengthening national and local disaster preparedness and response capacities in Uganda			401 606
Technical support for the activation of a task force and digital one stop shop for the integration of Ukraine-displaced persons with disabilities.			373 134
Durable return assistance for displaced populations in Mbomou prefecture			334 821
Community resilience initiative to support the regional development and protection programme in North Africa – Tunisia			326 903
Improving the living conditions of vulnerable Venezuelans through direct humanitarian assistance and data collection and analysis in the Bolivarian Republic of Venezuela and Panama			315 091

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
EUROPEAN COMMISSION (continued)			
EUTF-IOM initiative for migrant protection and reintegration – Burkina Faso			307 430
Sustaining border management and migration governance in Georgia			283 302
Technical support for the integration of third country nationals in Croatia			281 069
European Union–China dialogue on migration and mobility support project – phase II (MMSP II)			258 656
LEARN: Technical support to sustain a learning network and scale the labour market integration of newcomers in the Netherlands			246 071
Enhancing preparedness levels and responding to disaster-related displacement in Bangladesh			234 541
Direct assistance to migrants in vulnerable situations transiting through the migration corridors and to vulnerable individuals from the host communities in Djibouti			228 089
Development and institutionalization of the joint intersectoral analysis framework 2022-2023			210 748
Portugal: enhancing migrant integration services			208 768
Addressing the humanitarian needs of conflict-affected populations in Donetsk and Luhansk oblasts in Ukraine			200 401
Regional support for protection-sensitive migration management systems in the Western Balkans and Türkiye – phase II, contract II – Serbia			197 822
Implementation of the electoral expert mission to Papua New Guinea 2022			192 611
Preparedness and response for communities affected by disasters in Mozambique			168 067
Implementation of the European Union election observation mission to Ethiopia 2021			164 071
Strengthening the coordination of humanitarian assistance through monitoring the movements of people in severe shock – Central African Republic			156 250
Preventing sexual and gender-based violence in migrant communities and strengthening support to victims in cities in the European Union			136 027
Implementation of the European Union election exploratory mission to Angola 2022			131 282
Enhancing the capacity and readiness of the Greek reception and identification service to manage emergencies			127 932
Provision of life-saving assistance to vulnerable returnees and internally displaced persons affected by the health and socioeconomic impact of COVID-19			125 010
Bangladesh: ensuring the continuity of life-saving shelter services for the Rohingya refugees affected by the fire in March 2021			108 696
Implementation of the election follow-up mission to Mozambique			103 013
Implementation of the election exploratory mission to Kenya 2022			100 662
Implementation of the European Union election exploratory mission to Nigeria 2022			98 760
Supporting conflict-affected populations in Cameroon through the implementation of the displacement tracking matrix			89 286
Implementation of the European Union election expert mission to Ecuador 2021			83 892
Implementation of the election follow-up mission to Zimbabwe 2022			83 222
Implementation of the election follow-up mission to Senegal 2022			83 216
Implementation of the electoral expert mission to Nigeria 2022			76 392
Providing life-sustaining humanitarian assistance to conflict-affected populations in Azerbaijan			69 547
Implementation of the election exploratory mission to Sao Tome and Principe 2022			64 767
Border management assessment and establishment for a border post between Zimbabwe and South Africa in Chikwarakwara			61 348
Implementation of the European Union election exploratory mission to the Bolivarian Republic of Venezuela 2021			46 915
Implementation of the European Union electoral follow-up mission to El Salvador			22 368
Implementation of the European Union exploratory mission to Ethiopia 2020			21 580
Implementation of the European Union election exploratory mission to Timor-Leste 2021			19 232
Implementation of the European Union election exploratory mission to the Gambia 2021			16 844
Implementation of the European Union election follow-up mission to Honduras 2019			15 677
Implementation of the European Union election follow-up mission to Lebanon 2021			14 470
Implementation of the European Union election exploratory mission to Lebanon 2021			11 271
Regional support for protection-sensitive migration management systems in the Western Balkans and Türkiye – phase II – contract 1 – Serbia			7 802
Implementation of the European Union election follow-up mission to Liberia			7 534
Special measures to support the response to the refugee and migrant situation in Bosnia and Herzegovina			(312)
Strengthening the management and governance of migration and the sustainable reintegration of returning migrants in Guinea – for refund			(640)
Support for border management in Senegal – for refund			(1 066)
Slovakia: Technical support for the development of a labour mobility scheme – for refund			(2 119)
Implementation of the European Union election observation mission to the Plurinational State of Bolivia – for refund			(4 140)
Responding to the humanitarian needs of Palestinian refugees, labour migrants and third-country nationals stranded in Gaza, Egypt – for refund			(4 988)
Opportunity for a better future in Guinea and in Africa – Guinea – for refund			(5 225)
EUTF-IOM initiative for migrant protection and reintegration – Cameroon – for refund			(6 996)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
EUROPEAN COMMISSION (continued)			
Information management, prevention of sexual exploitation and abuse and assistance for crisis-affected populations in Iraq, Jordan, the Syrian Arab Republic and Türkiye – for refund			(9 957)
Promoting better management of migration in Nigeria: implementation phase – for refund			(10 659)
Belgium: Technical support for the development of a regional coordination platform concerning labour market integration of newcomers in the Brussels-Capital region – for refund			(20 821)
EUTF-IOM initiative for the protection and reintegration of migrants – Niger – for refund			(22 291)
EUTF-IOM initiative for migrant protection and reintegration – Guinea-Bissau – for refund			(60 334)
Implementation of the European Union election expert mission to the Plurinational State of Bolivia 2020 – for refund			(83 534)
Readmission capacity-building facility (EURCAP) – Belgium – net of “for refund”			(84 262)
Facilitating the integration of resettled refugees in Croatia, Italy, Portugal and Spain – Italy – for refund			(92 691)
Readmission capacity-building facility (EURCAP) – phase II – Belgium – for refund			(100 476)
Supporting the Greek government in constructing a new identification and reception centre in Samos – phase II – for refund			(104 023)
Sustaining border management and migration governance in Georgia – for refund			(145 702)
European Union election observation mission to Ghana 2020 – for refund			(155 058)
EUTF-IOM initiative for strengthening border management and protecting and reintegrating migrants – Mauritania – for refund			(186 389)
European Union return and reintegration in Kosovo* – phase V – for refund			(187 905)
European Union border assistance mission in the Republic of Moldova and Ukraine – phase XII – net of “for refund”			(382 905)
Support for the free movement of persons and migration in West Africa – Nigeria – for refund			(660 277)
Protecting vulnerable migrants and stabilizing communities in Libya – for refund			(3 203 701)
Subtotal: EUROPEAN COMMISSION			513 610 541
UNITED NATIONS ORGANIZATIONS AND POOLED FUNDS			
CENTRAL EMERGENCY RESPONSE FUND			
Provision of multisectoral life-saving assistance for flood-affected population in Bentiu and Rubkona			8 000 001
Providing emergency multisectoral assistance in response to displacement crisis in Marib governorate, Yemen			5 293 685
Emergency response to the conflict in Ukraine through multipurpose cash, shelter and non-food items			5 000 000
Multipurpose cash, shelter and non-food items for emergency response to the conflict in Ukraine			4 499 999
Emergency drought response through provision of integrated water, sanitation and hygiene (WASH) promotion services			4 000 000
Provision of emergency and life-saving multisectoral assistance in response to conflict-affected population in Twic and Abyei administrative area			4 000 000
Provision of multi-purpose cash assistance to address the most critical needs of crisis-affected communities			3 900 000
Humanitarian assistance on shelter and camp coordination and camp management for people affected by typhoon Rai			3 000 015
Multipurpose cash response for food-insecure households impacted by drought			2 500 000
Enhancing protection and living conditions and reducing the vulnerabilities of IDPs and host communities among the flood-affected populations in Nigeria			2 492 510
Providing emergency multipurpose cash assistance to crisis-affected populations in Yemen			2 000 000
Emergency drought response through provision of integrated water, sanitation and hygiene (WASH) promotion services in Somalia			1 750 011
Emergency response with integrated protection for persons affected by gang violence in the metropolitan areas of Port-au-Prince and in the departments affected by the 14 August earthquake in Haiti			1 600 000
Providing life-saving protection and health-care support to migrants and other populations in vulnerable situations in Lebanon			1 500 000
Emergency drought response through provision of integrated water, sanitation and hygiene promotion services			1 500 000
Providing liquefied petroleum gas (LPG) to address cooking fuel needs of Rohingya households in Cox's Bazar			1 500 000
Provision of multipurpose cash to communities affected by food insecurity in South Sudan			1 200 000
Multisectoral humanitarian assistance for people affected by Ancuabe attacks in Cabo Delgado			1 050 000
Humanitarian shelter assistance for vulnerable populations affected by conflict in Ituri and north Kivu, Democratic Republic of the Congo			1 040 000
Shelter and non-food item humanitarian assistance for displaced populations in situation of vulnerability in the Regions of Tahoua and Tillaberi in the Niger			1 000 000
Multisectoral humanitarian emergency response to save lives and protect returnees in Hodh Ech Chargui			1 000 000
Improving access to shelter and NFIs for internally displaced persons (IDPs) in Gao and Kidal			1 000 000
Provision of immediate life-saving emergency shelter and non-food item assistance for cyclone-affected populations in Nampula and Zambezia provinces, Mozambique			822 720

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
CENTRAL EMERGENCY RESPONSE FUND (continued)			
Emergency shelter and non-food items assistance to displaced persons due to floods in N'Djamena and the Lac			800 000
Health assistance and distribution of emergency cash and NFIs to conflict-affected households in north-west Myanmar			775 233
Life-saving multisectoral assistance in dignified shelter, essential household items and water, hygiene and sanitation for the most vulnerable IDPs in Lac province			700 000
Humanitarian assistance in shelter and site management support for vulnerable populations affected by cyclones Batsirai and Emnati			700 000
Protection assistance for vulnerable communities and migrants at risk of human trafficking in the Bolivarian Republic of Venezuela			625 000
Shelter and non-food item assistance to populations affected by tropical storm Ana in Malawi			600 000
Providing operational and logistical assistance to humanitarian actors supporting flood-affected populations across the Sudan			500 000
Supporting humanitarian responders with access to hard-to-reach locations to operationalize life-saving activities			500 000
Shelter and non-food items emergency assistance to affected people in Batken region of Kyrgyzstan			500 000
Provision of life-saving assistance to conflict-affected populations fleeing from Ukraine to Poland and the Republic of Moldova			499 997
Life-saving assistance to displaced populations in the far-North region of Cameroon through shelter/NFI			450 000
Active surveillance of travellers and mobile populations during the Ebola virus disease outbreak in Equateur province, the Democratic Republic of the Congo			300 000
Emergency multipurpose cash assistance for vulnerable households in Tonga			250 000
Strengthening response to drought-induced humanitarian crisis through data collection on displaced populations in the southern region of Madagascar			250 000
Emergency shelter and camp management and coordination assistance for affected populations in Bujumbura Rural and Bujumbura Mairie provinces – for refund			(8 243)
Shelter and non-food item assistance for flood-affected populations in areas in the Niger with a high risk of cholera – for refund			(108 730)
Multisectoral humanitarian assistance for vulnerable populations affected by the Ebola virus disease epidemic and population movements in eastern Democratic Republic of the Congo – for refund			(114 973)
Emergency shelter and camp coordination and camp management assistance for populations affected by the crisis in northern Ethiopia and COVID-19-related health services for humanitarian actors – for refund			(168 750)
Addressing humanitarian needs of internally displaced persons in Port-au-Prince and providing emergency assistance to people affected by the earthquake – for refund			(815 544)
Supporting non-governmental organizations to provide life-saving assistance in response to COVID-19 – for refund			(1 354 398)
Total: Central Emergency Response Fund – Earmarked			64 528 533
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 Ouaddaï			250 000
Total: Food and Agriculture Organization of the United Nations – Earmarked			250 000
INTERNATIONAL LABOUR ORGANIZATION			
Southern Africa migration management project			2 676 801
Towards a holistic approach to labour migration governance and labour mobility in North Africa			2 257 990
South-East Asia regional programme on labour migration in the fishing sector			719 578
Leaving no one behind: improving skills and economic opportunities for the Bangladeshi community and Rohingya women and youth in Cox's Bazar in Bangladesh			711 678
Job creation and entrepreneurship opportunities for Syrians under temporary protection and host communities in Türkiye			82 901
Blue fairness and integrity research compact – year 2			21 980
Funds received in 2022 – to be allocated			730
Total: International Labour Organization – Earmarked			6 471 658
INTERNATIONAL TELECOMMUNICATION UNION			
Staff loan agreement IOM-ITU			98 719
SCAAN: security communications and analysis network application			61 900
Total: International Telecommunication Union – Earmarked			160 619
JOINT UNITED NATIONS PROGRAMME ON HIV AND AIDS			
Joint action addressing gender-based violence, child marriage and teenage pregnancy in support of Malawi's COVID-19 response, including strategic gender mainstreaming and integration of HIV prevention			40 000
Temporary project pending UN to UN agreement for high-level meeting on COVID-19 vaccination in WCA			10 000
Total: Joint United Nations Programme on HIV And AIDS – Earmarked			50 000

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
MYANMAR HUMANITARIAN FUND			
Inter-agency translation and interpretation services			116 372
Total: Myanmar Humanitarian Fund – Earmarked			116 372
OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR HUMAN RIGHTS			
Combating xenophobia and anti-migrant sentiments against international migrants in Kyrgyzstan			16 500
Funds received in 2022 – to be allocated			3 365
Total: Office of the United Nations High Commissioner for Human Rights – Earmarked			19 865
OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES			
Fast-track transportation from the Republic of Moldova to Romania in support of authorities			535 000
Funds received in 2022 – to be allocated			307 824
Protecting persons of concern in Mexico, Guatemala, El Salvador, Honduras and Costa Rica through humanitarian/shelter/protection assistance, cash-based initiatives and improved coordination			240 481
Provision of medical assessment for resettlement activities in Lebanon			225 112
Labour mobility pathways for persons with humanitarian needs in Mexico			134 893
Maintenance of voluntary repatriation centres and management of warehouse to facilitate the voluntary return of Myanmar refugees			134 458
Democratic Republic of the Congo: voluntary repatriation of refugees			109 204
Early warning and rapid response at the northern border of Ecuador			101 196
Migratory normalization of Venezuelan migrants living in the Dominican Republic and promotion of harmony and peaceful coexistence between both peoples			74 350
UN4Lebanon – Facilitating resettlement of vulnerable refugees to Italy			73 255
Providing psychological support for refugees residing in Sri Lanka			35 000
Medical assessment and assistance for people of concern to UNHCR			30 704
IOM support for UNHCR funded ad-hoc movements (durable solutions) globally			14 898
Medical assessment form for refugees submitted for resettlement from Uganda			14 494
Research on legal identity and identity management in Afghanistan			10 000
Medical assessment form for refugees submitted for resettlement from Uganda – for refund			(1 668)
Provision of medical assessment for resettlement activities in Lebanon – for refund			(19 511)
Facilitating the voluntary return of refugees of Myanmar – for refund			(30 780)
Movement of persons of concern to UNHCR – for refund			(116 764)
Migratory normalization of Venezuelan migrants living in the Dominican Republic and promotion – for refund			(130 000)
Total: Office of the United Nations High Commissioner for Refugees – Earmarked			1 742 146
SYRIA CROSS-BORDER HUMANITARIAN FUND			
Envelope 1: Provision of shelter support and integrated services for vulnerable populations in north-west Syrian Arab Republic			8 403 046
Emergency pre-positioning and distribution of non-food items and winterization relief items in north-west Syrian Arab Republic			2 699 828
Envelope 2: provision of dignified shelter solutions to vulnerable populations in north-western Syrian Arab Republic			2 635 258
Envelope 2: Life-saving food assistance for vulnerable populations in north-west Syrian Arab Republic			2 506 691
Envelope 2: integrated livelihood and basic services assistance for vulnerable populations in north-western Syrian Arab Republic			2 155 503
Emergency multisectoral assistance for vulnerable populations in northern Syrian Arab Republic – for refund			(37 228)
Multisectoral assistance for vulnerable populations in northern Syrian Arab Republic – net of “for refund”			(93 757)
Total: Syria Cross-border Humanitarian Fund – Earmarked			18 269 341
UNESCO			
Protection and promotion of human rights of persons with albinism in Mozambique: Maputo, Nampula, Zambézia and Tete, 2021–2023			42 400
Funds received in 2022 – to be allocated			1 091
Total: UNESCO – Earmarked			43 491
UN-HABITAT			
Fostering solidarity among local communities for migrants and refugees from the Bolivarian Republic of Venezuela			1 290 149
Total: UN-Habitat – Earmarked			1 290 149

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
UN-HABITAT KENYA			
Funds received in 2022 – to be allocated			90
Total: UN-Habitat Kenya – Earmarked			90
UNICEF			
Enabling access for internally displaced populations and migrants to COVID-19 vaccination in the Democratic Republic of the Congo			2 565 250
Enabling access for internally displaced populations and migrants to COVID-19 vaccination in the Democratic Republic of the Congo			2 418 325
Supporting migrant communities with access to education			466 667
Strengthening capacity for COVID-19 response through the roll-out of supply for vaccine visibility and functionality of cold chain equipment in Papua New Guinea			333 554
2022 multisectoral needs assessment to inform the humanitarian needs overview and humanitarian response plan process in the Sudan			200 000
Provision of tuberculosis and HIV clinical mentoring services in Somalia, including the Somaliland region			189 032
Funds received in 2022 – to be allocated			149 759
Support for the global fund steering committee operations through IOM			139 640
Strengthening the humanitarian response in northern Chile: provision of shelter and food to migrant families in Iquique			117 948
Accommodation and dinner in Iquique and lunch and dinner in Colchane			113 846
Pre-positioning of WASH emergency supplies in Middle and Lower Juba regions of Somalia			87 902
Passport for education – phase III			80 000
Psychoemotional care for children and adolescents in situations of mobility in Uruguay			70 000
Temporary project pending United Nations partner agreement for a high-level meeting on COVID-19 vaccination in West and Central Africa			59 116
Awareness about irregular migration of children and adolescents during COVID-19 at Rivas and Chinandega			20 000
Access to protection and biosecurity measures to mitigate the spread of COVID-19 in border areas			19 000
Study on the smuggling of migrants and trafficking in persons in Libya and the influence of transnational organized groups with intermediaries in the major countries of origin, transit and destination			12 807
Research on legal identity and identity management in Afghanistan			10 000
Supporting emergency return of vulnerable Mongolian children and families stranded abroad due to COVID-19			237
Establishing and improving water, sanitation and hygiene services for refugees and migrants in the Lesbos reception and identification centre – for refund			(13 447)
Enhancing the HIV and tuberculosis response for displaced and vulnerable populations in Cabo Delgado province – for refund			(32 526)
Total: UNICEF – Earmarked			7 007 110
UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION			
Migrant reintegration and community stabilization through job creation and the restoration of degraded land – Niger – for refund			(41 683)
Total: United Nations Convention to Combat Desertification – Earmarked			(41 683)
UNITED NATIONS DEPARTMENT OF SAFETY AND SECURITY			
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	26 681		
In-kind contributions	15 500		
Total: United Nations Department of Safety and Security – Earmarked	42 181		
UNITED NATIONS DEVELOPMENT COORDINATION OFFICE – UN SPECIAL PURPOSE TRUST FUND			
IOM Chiefs of Mission – Resident Coordinator ad interim			137 673
Total: United Nations Development Coordination Office – UN Special Purpose Trust Fund – Earmarked			137 673
UNITED NATIONS DEVELOPMENT PROGRAMME			
New path: pilot rehabilitation and reinsertion programme for gang-affiliated youth in El Salvador			425 204
United Nations coordination support for the national COVID-19 response			303 880
Funds received in 2022 – to be allocated			132 910
Strengthening border management in the Pacific			125 556
Migration and local development project – Republic of Moldova			118 727
Emergency assistance to vulnerable communities affected by king tides in Papua New Guinea – net of “for refund”			89 039
Implementation of social cohesion activities in Mayukwayukwa and Meheba local integration sites			80 121
Extension (phase III) of the temporary solid waste facility (sanitary landfill) in the Rohingya camps – sustainable solutions solid waste project			62 970

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
UNITED NATIONS DEVELOPMENT PROGRAMME (continued)			
Support implementation to build sustainable anti-corruption action in United Republic of Tanzania – SOC project			53 794
Operationalization of the capacity for disaster reduction initiative at country level through regional and global facilitation services			30 258
Temporary project pending United Nations partner agreement for a high-level meeting on COVID-19 vaccination in West and Central Africa			30 000
Strengthening Kuwaiti government efforts to promote ethical recruitment of foreign workers – phase I			11 650
Building the camp coordination and camp management capacities of local communities in Bosnia and Herzegovina to manage natural and human-caused hazards			9 281
Exploring global standardization of cross-border identity document systems			2 675
Total: United Nations Development Programme – Earmarked			1 476 065
UNITED NATIONS ENVIRONMENT PROGRAMME			
Analysing the conflict dimension of climate change and migration in the IGAD region			129 470
Supporting sustainable return and recovery by providing emergency livelihood opportunities and supporting debris management in Mosul			60 000
Total: United Nations Environment Programme – Earmarked			189 470
UNITED NATIONS FRAMEWORK CONVENTION ON CLIMATE CHANGE			
Inter-organization agreement covering the secondment of Ms Dina Ionesco from the IOM to the United Nations climate change secretariat (UNFCCC)			86 000
Total: United Nations Framework Convention on Climate Change – Earmarked			86 000
UNITED NATIONS HEADQUARTERS			
Funds received in 2022 – to be allocated			739 089
Total: United Nations Headquarters – Earmarked			739 089
UNITED NATIONS INTERIM SECURITY FORCE FOR ABYEI			
United Nations interim security force for Abyei – quick impact projects 2020–2021			52 380
Total: United Nations Interim Security Force for Abyei – Earmarked			52 380
UNITED NATIONS INTERNATIONAL, IMPARTIAL AND INDEPENDENT MECHANISM			
SCAAN – security communications and analysis network			49 648
Total: United Nations International, Impartial and Independent Mechanism – Earmarked			49 648
UNITED NATIONS MISSION IN KOSOVO*			
Building trust and interaction through educational activities among youth in Kosovo*			72 011
Promoting language rights in Kosovo*			70 326
Advancing language rights in Kosovo*			36 000
Total: United Nations Mission in Kosovo* – Earmarked			178 337
UNITED NATIONS MULTIDIMENSIONAL INTEGRATED STABILIZATION MISSION IN THE CENTRAL AFRICAN REPUBLIC			
Project to renovate and provide equipment for the court in Bocaranga – Central African Republic			50 000
Construction of and equipping a gendarmerie in Bocaranga			49 821
Construction of and equipping a gendarmerie of Ngaoundaye			49 821
Rehabilitation of the high court of Bozoum – Central African Republic			46 719
Construction of a city hall for Loura – Central African Republic			31 835
Total: United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic – Earmarked			228 196
UNITED NATIONS OFFICE FOR PROJECT SERVICES			
Enhancing community resilience and local governance			3 912 997
European Union response to the health and socioeconomic impact of COVID-19 in intergovernmental authority on development countries			3 087 000
Improving essential health-care services in Buthidaung, Maungdaw and Pauktaw, Rakhine state	29 163		1 366 491
New infrastructure for migration opportunities and empowerment of migrants in the south-east border area of Myanmar			1 351 645
Implementation of social services work package for component 1 activities of the Mozambique northern crisis recovery project (NCRP- 23064-001)			575 000

* 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 NATIONS OFFICE FOR PROJECT SERVICES (continued)			
Increasing the developmental impact of labour migration through strengthened governance and partnerships – Myanmar			300 000
Building climate change resilience and social integration of displaced people in settlements of western Belize			286 116
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			150 000
Strengthening the capacity of the Ibero-American network of migration authorities (RIAM) in cross-border disaster displacement and protection of migrants in disaster situations			33 603
Supporting the South American conference on migration secretariat and chair in implementing and disseminating regional guidelines on cross-border disaster displacement and protection – net of “for refund”			(6 435)
Technical support for the response to cyclone Idai in Zimbabwe – for refund			(51 030)
Total: United Nations Office for Project Services – Earmarked	29 163		11 005 387
UNITED NATIONS OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS – COUNTRY-BASED POOLED FUNDS			
Winterization support for conflict-affected populations in remote and rural areas in Ukraine			7 000 000
Provision of essential health-care services and health and hygiene promotion for conflict-affected populations in Ukraine			2 960 000
Provision of camp management services, non-food items and shelter solutions to displaced populations in north-eastern Nigeria			1 285 000
Multisectoral assistance for internally displaced persons and persons with disabilities in north-east Nigeria			1 159 492
Site management support to strengthen well-being of crisis-affected populations at IDP sites in Oromia, Southern Nations, Nationalities, and People’s and Somali regions			900 000
Emergency shelter and non-food item assistance to populations affected by crises in Jara, North Wello and Amhara regions of Ethiopia			800 000
Common water, sanitation and hygiene pipeline support across Borno, Adamawa and Yobe states			796 000
Support for the project management unit for the implementation of the joint intersectoral analysis framework (JIAF) 2021–22			766 632
Enhancing displacement and mobility needs tracking, intersectoral needs assessment and monitoring of displaced populations in north-eastern Nigeria, and improving communication with communities			760 000
Provision of water, sanitation and hygiene services targeting displaced populations hosted in camp and camp-like settings and hosting communities in north-eastern Nigeria			750 000
Respond and meet the most urgent food needs in the conflict-affected area of Donetsk NGCA			520 000
Camp coordination and camp management support to IDPs and host community to strengthen population well-being 1			500 000
Enhancing the understanding of displacement and human mobility flows in conflict-affected states of north-eastern Nigeria			500 000
Pillar 1: Enhanced voluntary return assistance for migrants in situations of vulnerability in Lebanon			494 122
Provision of critical camp management services in north-east Nigeria to improve living conditions in camp and camp-like settings during the rainy season			480 000
Provision of non-food items and shelter solutions to displaced populations in north-east Nigeria			465 000
Provision of direct protection assistance and gender-based violence response services to affected populations in Oromia and Somali regions of Ethiopia			450 000
Strengthening of humanitarian hubs in north-eastern Nigeria			450 000
Promoting durable solutions for crisis-affected populations in north-eastern Nigeria			450 000
Emergency shelter and non-food item assistance to populations affected by crises in Oromia and Somali regions of Ethiopia			444 000
Emergency water, sanitation and hygiene support to crisis-affected population in Somali region, Ethiopia			311 379
Strengthening the provision of mental health and psychosocial support programming to survivors of gender-based violence and conflict-affected populations in northern Ethiopia (Tigray and Amhara)			300 000
Improving agricultural livelihoods assistance for affected populations in north-east Nigeria			200 000
2022 multisectoral needs assessment to inform the humanitarian needs overview and humanitarian response plan process in the Sudan			50 000
Life-saving integrated humanitarian assistance for internally displaced persons in Ethiopia – for refund			(28 770)
Total: United Nations Office for the Coordination of Humanitarian Affairs – Country-based Pooled Funds – Earmarked			22 762 855
UNITED NATIONS OFFICE OF COUNTER-TERRORISM			
Support to the advance passenger information (API) portfolio under the IOM-UNOCT cooperation framework			204 336
Supporting the reintegration of men and women formerly associated with Al-Shabaab through social cohesion activities during rehabilitation			170 348
Total: United Nations Office of Counter-Terrorism – Earmarked			374 684

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
UNITED NATIONS ORGANIZATION STABILIZATION MISSION IN THE DEMOCRATIC REPUBLIC OF THE CONGO			
P-DDRCS: pilot project to support the stabilization of Bantu and Twa communities in the village of Lambo Katenga, in Tanganyika province			198 554
Total: United Nations Organization Stabilization Mission in the Democratic Republic of the Congo – Earmarked			198 554
UNITED NATIONS POPULATION FUND			
Promote health accessing service and raise awareness of Cambodia women migrants on health and gender-based violence			100 000
2022 multisectoral needs assessment to inform the humanitarian needs overview and humanitarian response plan process in the Sudan			70 000
Disability inclusion officer			50 290
Women and girls first programme – phase II – net of “for refund”			12 978
Total: United Nations Population Fund – Earmarked			233 268
UNITED NATIONS RESIDENT COORDINATOR OFFICE – EGYPT			
Nile clean-up, Egypt			2 275
Total: United Nations Resident Coordinator Office – Egypt – Earmarked			2 275
UNITED NATIONS TRUST FUND FOR HUMAN SECURITY			
Enhanced resilience and living conditions for vulnerable communities addressing economic, health and food security challenges due to impacts of COVID-19 in Sierra Leone			600 564
Enhancing protection and empowerment of migrants and communities affected by climate and disasters in the Pacific region – Australia			370 784
Promoting a human security approach to disaster displacement and environmental migration policies integrating the COVID-19 pandemic response in the eastern Caribbean			177 673
Recovering from conflict: integrated support for the most vulnerable communities in South Kordofan			165 501
Assessing vulnerabilities and resilience in border communities in Timor-Leste through the human security approach in the context of COVID-19			133 872
Applying the human security approach to advance an integrated response to health and migration in the northern triangle of Central America and Mexico			105 074
A joint human security approach to strengthening prevention of and protection and empowerment in mixed migration flows towards Gabon			39 697
Empowering and engaging the youth to mitigate the multidimensional threats of the health pandemic			37 557
Regional report on the attainment of the Sustainable Development Goals in crisis-affected countries in the Arab region – for refund			(19 215)
Protecting and empowering child and youth refugees and migrants in Morocco – for refund			(19 453)
Total: United Nations Trust Fund for Human Security – Earmarked			1 592 054
UN-WOMEN			
Together for equality: Preventing and responding to gender-based violence in Timor-Leste			761 925
Supporting the implementation of the national disability agency's disability needs assessment survey			10 000
Total: UN-Women – Earmarked			771 925
WORLD BANK			
SPF Peru: emergency response for Venezuelan migrants			2 281 642
Scaling up “Build Back Safer” training and communications in Haiti’s Grand Sud			2 169 138
South Sudan flood damage and recovery needs assessment – field validation			85 000
Funds received in 2022 – to be allocated			5 051
Total: World Bank – Earmarked			4 540 831
WORLD FOOD PROGRAMME			
Socioeconomic survey of migrants in Libya			117 000
Nutrition support activity for people living with HIV/tuberculosis under the targeted operational areas			89 246
Drought and the COVID-19 pandemic in Lesotho: agriculture, food security and protection support for vulnerable communities			38 948
Mixed migrant assessment in San Vicente, Darién			35 000
Fostering emergency response capacity in disaster-prone areas for social protection and economic integration, with a focus on the rights of Venezuelan migrants and their host communities			20 485
Research on legal identity and identity management in Afghanistan			10 000
Funds received in 2022 – to be allocated			4 985
Nutrition support activity for persons living with HIV and tuberculosis under the targeted operational areas – for refund			(4 238)
Total: World Food Programme – Earmarked			311 425

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
WORLD HEALTH ORGANIZATION			
Strengthening the capacity of priority points of entry and cross-border locations to respond to the Ebola virus disease epidemic and prevent cross-border transmission			1 959 105
Supporting the COVID-19 vaccination roll-out by the government of Thailand			483 553
Provision of emergency primary health care integrated with gender-based violence, mental health and psychosocial support services to conflict- and drought-affected populations in Ethiopia			249 780
Oral cholera vaccination campaign in Rubkona county and Bentiu IDP camp, South Sudan			204 941
Strengthening South Sudan's port health core capacities for national public health security			200 000
2022 multisectoral needs assessment to inform the humanitarian needs overview and humanitarian response plan process in the Sudan			100 000
Funds received in 2022 – to be allocated			37 824
Strengthening the COVID-19 response in Timor-Leste's border communities – phase II – for refund			(48 171)
Total: World Health Organization – Earmarked			3 187 032
YEMEN HUMANITARIAN FUND			
Multisectoral humanitarian assistance to IDP sites in Al Khukhah district, Al Hudaydah governorate, Yemen, priority 1			3 803 000
Provision of multipurpose cash assistance to vulnerable IDP households in Yemen (rapid response mechanism), priority 2			849 213
Total: Yemen Humanitarian Fund – Earmarked			4 652 213
MULTI-PARTNER TRUST FUNDS			
AFGHANISTAN HUMANITARIAN FUND			
Transitional shelter construction and shelter repair/upgrade in Jawzjan, Badghis and Farah provinces			4 202 384
Emergency shelter repair and transitional shelter assistance in support of flood response			4 200 735
Shelter repair and winterization assistance for families in Balkh, Jawzjan, Nuristan, Paktika and Parwan provinces			3 211 093
IOM contribution to the Afghanistan water, sanitation and hygiene core pipeline			2 184 580
Emergency response to COVID-19 and infectious disease outbreaks including measles and acute watery diarrhoea in target high-risk districts of Afghanistan's border provinces			1 977 148
Distribution of cash for construction of transitional shelter and shelter repair to conflict- and natural disaster-affected/displaced and vulnerable families in Badghis and Kunduz provinces			1 938 500
Distribution of winterization assistance to vulnerable families in Afghanistan			1 739 555
Provision and upgrading of WASH services by rehabilitation of water supplies and support of improved hygiene practices			1 643 323
Integrated water, sanitation and hygiene assistance to vulnerable migrant populations in urban and hard to reach areas in Afghanistan			1 394 127
Set up of three humanitarian hubs in support of the earthquake response in Paktika and Khost provinces			1 379 491
Emergency health response for refugees, IDPs, migrant populations and underserved host communities in border provinces and urban settings			1 306 217
Transitional shelter and winterization assistance to families affected/displaced by earthquake in Paktika province			1 270 348
Emergency health response in the winter-affected hard-to-reach areas in Afghanistan			1 248 055
Strengthening life-saving primary health care in flood-prone and affected provinces in Afghanistan			1 200 605
Establishment of community resource centres and mobile camp coordination and camp management teams in underserved communities in Sari-pul and Jawzjan provinces			1 194 501
Emergency protection assistance for vulnerable returning undocumented Afghans and conflict-affected IDPs in Afghanistan			1 000 000
Technical support to emergency shelter and non-food items cluster partners responding to the 22 June earthquake in Paktika and Khost			937 905
Cash for rent to families affected by natural disaster in Paktika and Khost			901 915
Emergency provision of life-saving essential health services and outbreak preparedness in earthquake-affected areas in Afghanistan			885 391
Emergency protection assistance for returning undocumented Afghans and IDPs in Afghanistan			800 001
Total: Afghanistan Humanitarian Fund – Earmarked			34 615 874
CENTRAL AFRICAN REPUBLIC HUMANITARIAN FUND			
Multisectoral and integrated in protection and camp coordination and camp management/non-food items/shelter assistance targeting displaced populations in the Central African Republic			750 000
Integrated assistance in camp coordination and camp management /non-food items/shelter targeting displaced populations in the prefectures of Ouham Pendé, Ouham, Bamingui Bangoran and Basse Kotto			700 000
Total: Central African Republic Humanitarian Fund – Earmarked			1 450 000

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
CONFLICT-RELATED SEXUAL VIOLENCE MULTI-PARTNER TRUST FUND			
Developing a comprehensive reparations legal and policy framework for survivors of conflict-related sexual violence			110 371
Total: Conflict-Related Sexual Violence Multi-Partner Trust Fund – Earmarked			110 371
DEMOCRATIC REPUBLIC OF THE CONGO STABILIZATION COHERENCE FUND			
Strengthening social cohesion and resilience of communities affected by the Ituri Patriotic Resistance Force (FRPI)			1 016 496
Total: Democratic Republic of the Congo Stabilization Coherence Fund– Earmarked			1 016 496
IRAQ UNDAF TRUST FUND			
Supporting the United Nations network on migration in Iraq – for refund			(179 158)
Total: Iraq UNDAF Trust Fund – Earmarked			(179 158)
JOINT PROGRAMME – BANGLADESH SAFE			
United Nations joint-project for SAFE access to fuel and energy for Rohingya refugees			4 163 637
Joint United Nations project to address cooking fuel needs, environmental degradation and food security for refugees in Cox's Bazar			2 040 738
Total: Joint Programme – Bangladesh SAFE – Earmarked			6 204 375
JOINT PROGRAMME – CONFLICT TRANSFORMATION IN BARMM			
Conflict transformation in areas affected by armed conflict in Bangsamoro Autonomous Region in Muslim Mindanao through area-based community-driven development			279 020
Total: Joint Programme – Conflict Transformation in BARMM – Earmarked			279 020
JOINT PROGRAMME ON GENDER-BASED VIOLENCE IN ZAMBIA II			
Government of Zambia–United Nations joint programme on gender-based violence – phase II			237 900
Total: Joint Programme on Gender-based Violence in Zambia II – Earmarked			237 900
JOINT SDG FUND			
Food affordability in conflict-torn Yemen in light of the Ukraine war			147 930
Joint SDG fund development emergency modality – response to the global crisis on food, energy - strengthening Jamaica's resilience to food and water insecurity			124 976
Connecting blue economy actors: generating employment, supporting livelihoods and mobilizing resources			110 000
Comprehensive monitoring framework for anticipatory action planning in Zimbabwe			85 000
Strengthening the resilience of vulnerable populations in Egypt to impacts of the global emergency			83 487
Strengthened information systems for improved social protection policies and programmes ready to respond to food insecurity emergencies			55 000
Activate!: integrated social protection and employment to accelerate progress for young people in Montenegro – for refund			(12 436)
Total: Joint SDG Fund – Earmarked			593 957
MALAWI SDG ACCELERATION FUND			
Border districts and community-based conflict prevention and peacebuilding in Malawi			92 918
Total: Malawi SDG Acceleration Fund – Earmarked			92 918
MIGRATION MULTI-PARTNER TRUST FUND			
Labour mobility for sustainable development and climate resilience in the Pacific			700 000
Strengthening border management, social cohesion and cross-border security in the Parrot's Beak area of Guinea			411 522
Addressing drivers and facilitating safe, orderly and regular migration in the context of disasters and climate change in the intergovernmental authority on development region			313 870
Fund management unit direct cost			266 162
Bridging recruitment to reintegration in migration governance: Philippines (BRIDGE)			225 000
Evidence-based migration policy planning and discourse in North Macedonia			196 088
Travel support for delegates and stakeholders to the International Migration Review Forum, May 2022			161 490
Total: Migration Multi-Partner Trust Fund – Earmarked			2 274 132
PEACEBUILDING FUND			
Promoting community stabilization and economic exchanges through durable solutions for returnees and effective border management between Angola and the Democratic Republic of the Congo			1 300 000
Strengthening the security– climate nexus in Gedaref in the Sudan			1 200 000
Ngla-Ha – promoting peacebuilding through peaceful conflict resolution and dialogue between communities and authorities in northern Chad			1 170 000

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
PEACEBUILDING FUND (continued)			
Sustaining peace and social cohesion in Bosnia and Herzegovina through enhanced intermunicipal and inter-entity cooperation on local services			1 051 832
Bridging the “youth gap” – strengthening community-based reintegration mechanisms: an IOM/UNICEF partnership for youth affiliated with Al-Shabaab and community youth			1 020 000
Supporting transitional justice, community-based reintegration and economic recovery in the context of spontaneous surrenders in Kasaï, Kasaï Central and Tanganyika provinces			1 003 691
Promotion of peaceful transhumance in the Liptako-Gourma region			980 000
Youth action for reduced violence and enhanced social cohesion in Wau in South Sudan			972 095
Conflict prevention and resilience-building in the areas of return of the communities of Bosso, Gueskerou and Kablewa in Diffa			859 988
Youth in action: supporting the active role of young women and men for the consolidation of peace in Diffa			805 000
Supporting local capacity for climate change-related conflict and disaster prevention and management			774 200
Understanding and addressing conflict drivers and migration routes in Agadez			750 000
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
Refugee and IDP profiling towards sustainable peace and durable solutions in Darfur			700 000
Support for peaceful cohabitation between the communities of Logone Birni in the Far North region of Cameroon			690 129
Peacebuilding through community stabilization in the southern Libyan municipalities of Ghat, Sebha and Ubari			629 346
Strengthening sustainable pacific coexistence and the empowerment of displaced youth in the communes of the western and coastal regions of Cameroon			581 000
Empowering vulnerable young people in Chad to become peacebuilding agents			512 378
Conflict management and reinforcement of agropastoral resilience at the Mauritania-Mali border			510 000
Promoting peaceful electoral environment and community security in Liberia			480 060
Promoting conflict prevention, social cohesion and community resilience in the Bangsamoro Autonomous Region in Muslim Mindanao in the time of COVID-19			480 000
Co-creating peace: participation of diverse young women in the urban-rural and indigenous civic space in Nariño and Cauca			462 709
Fight against trafficking in persons and other related organized crimes between the Central African Republic and Cameroon			452 206
Building the MHPSS-gender-peacebuilding nexus: fostering well-being, non-violent gender-equitable masculinity, and social restoration with young people in West Darfur, Sudan			402 500
Self-employment creation for rural youth to build peaceful environment and enhance social cohesion			348 500
Gender-responsive peacebuilding in extractive industries in Isabel province in Solomon Islands			346 477
Support to prevent the deterioration of social cohesion and peace in the context of the COVID-19 response at points of entry and in detention centres in Burkina Faso			330 000
Peacebuilding in the north-eastern border area of Côte d'Ivoire through participatory and planned management of natural resources			300 135
Strengthening local and state level peace architectures for peacebuilding and prevention in Katsina and Kaduna states of north-west Nigeria			296 155
MOVEO – Youth in action: towards diversity without violence. Building partnerships for peacebuilding and justice in El Salvador			262 087
Return and reintegration: essential actions for peacebuilding in El Salvador			240 864
Climate security in the Pacific region			189 711
Fighting against trafficking in persons and other related organized crime between Central African Republic and Cameroon			186 578
Concerted action by young people (women and men): community leaders for strengthening social cohesion and the consolidation of peace in the forested region of Guinea			168 846
Trinational response for dignified, peaceful and inclusive human mobility in the north of Central America – Honduras			124 667
Trinational response for dignified, peaceful and inclusive human mobility in the north of Central America			124 667
A three nation response for dignified, peaceful and inclusive human mobility in northern Central America			124 662
Addressing threats to peaceful coexistence and human security through women migrants and women in migration-affected communities in Madagascar – for refund			(48 120)
Peacebuilding through youth engagement and capacity-building for the border communities in Hodh ech Chargui – for refund			(58 492)
Building the social cohesion of communities receiving youth returnees as a bridge to peaceful and effective reintegration – for refund			(134 120)
Total: Peacebuilding Fund – Earmarked			21 322 989
SOMALIA MULTI-WINDOW TRUST FUND			
Saameynta-scaling-up solutions to displacement in Somalia			828 030
Total: Somalia Multi-window Trust Fund – Earmarked			828 030

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
SOUTH SUDAN HUMANITARIAN FUND			
Multisectoral response to increased CCCM, shelter, non-food item, WASH and health needs of the most vulnerable populations affected by increased violence, natural disasters and food insecurity in South Sudan			5 581 359
Provision of multipurpose and sectoral cash assistance to meet the emergency and basic needs of crisis-affected people in Malakal and surrounding areas			1 975 757
Provision of emergency shelter and WASH supplies to the crisis-affected populations in the Malakal protection of civilians site and surrounding areas			1 500 000
Emergency preparedness and flood response in Rubkona/Bentiu town			1 300 061
WASH response to support conflict-affected population residing in Malakal PoC			992 296
Data collection for evidence-based response and provision of camp coordination and camp management services to address the needs of populations displaced by the Tonga crisis			900 000
Total: South Sudan Humanitarian Fund – Earmarked			12 249 473
SPECIAL TRUST FUND FOR AFGHANISTAN			
STFA joint programme for the Eastern region of Afghanistan: addressing basic human needs through the ABADEI strategy – outcome 1 essential services and community infrastructure			2 107 168
STFA joint programme for the Eastern region of Afghanistan: addressing basic human needs through the ABADEI strategy – outcome 2 livelihoods, businesses and local economy recovery			1 817 432
STFA joint programme for the Eastern region of Afghanistan: addressing basic human needs through the ABADEI strategy – outcome 4 social cohesion, human rights and access to justice			60 581
STFA joint programme for the Eastern region of Afghanistan: addressing basic human needs through the ABADEI strategy – outcome 3 disaster and climate resilient critical infrastructure, water access an			34 241
Total: Special Trust Fund for Afghanistan – Earmarked			4 019 422
SPOTLIGHT INITIATIVE FUND			
Spotlight initiative: Vanuatu			156 065
Total: Spotlight Initiative Fund – Earmarked			156 065
SUDAN HUMANITARIAN FUND			
Strengthening the humanitarian health and water sanitation and hygiene response for the most vulnerable populations in northern Abyei			400 000
Total: Sudan Humanitarian Fund – Earmarked			400 000
TRUST FUND FOR SUSTAINING PEACE IN COLOMBIA			
Strengthening socioeconomic reincorporation initiatives for sustainability in Colombia			918 596
Voices from the territories: developing new authentic narratives to foster greater co-responsibility in the implementation of the peace agreement			678 920
Institutional strengthening strategy for the deployment and operation of the comprehensive system of truth, justice, reparation and non-repetition (SIVJRNR) – for refund			(7 647)
Total: Trust Fund for Sustaining Peace in Colombia– Earmarked			1 589 869
UNITED NATIONS COVID-19 RESPONSE AND RECOVERY FUND			
Supporting the return of Mongolian women and children in situations of vulnerability stranded abroad due to COVID-19 and strengthening the capacity of border officials in response to COVID-19 – net of “for refund”			(445)
Enhancing food security and building socioeconomic resilience to COVID-19 in Tuvalu – for refund			(314)
Supporting provincial health preparedness and surge capacity, including at points of entry, in the Lao People’s Democratic Republic, under the United Nations COVID-19 response and recovery fund – for refund			(977)
Integrating water, sanitation and hygiene, nutrition and maternity and neonatal interventions for the COVID-19 response in Western province in Papua New Guinea – for refund			(4 640)
Unlocking Cambodian women’s potential through fiscal space creation – for refund			(23 324)
Total: United Nations COVID-19 Response and Recovery Fund – Earmarked			(29 700)
UNITED NATIONS SRI LANKA SDG MULTI-PARTNER TRUST FUND			
Support for strengthened reconciliation processes and increased access to person-centred, comprehensive, and credible reparations mechanisms in Sri Lanka			343 375
Ensuring the protection of women and girls, including survivors of gender-based violence and trafficking, and vulnerable communities during the socioeconomic crisis in Sri Lanka			314 000
Total: United Nations Sri Lanka SDG Multi-Partner Trust Fund – Earmarked			657 375
Subtotal: MULTI-PARTNER TRUST FUNDS			87 889 407
Subtotal: UNITED NATIONS ORGANIZATIONS AND POOLED FUNDS	71 344		240 566 459

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
PRIVATE SECTOR			
Airbnb.org – Accommodation support for conflict-affected populations in Ukraine			6 000 131
USA for IOM – online project contributions			2 480 000
Takeda Pharmaceuticals, Ltd. – Scaling up IOM’s electronic personal health record (e-PHR)			2 042 623
Private sector organization – Implementing responsible recruitment due diligence in global supply chains			907 260
Shell International BV – Enter energy: Mozambique			636 822
USA for IOM – supporting the productive integration of Venezuelan migrants programme in the Latin America and the Caribbean region – phase III			600 000
Private individual donations – online project contributions			392 459
Bernard van Leer Foundation – Early childhood development in migration context			331 507
Sol Consulting Group – Assisted voluntary return and reintegration of migrants in situations of vulnerability			300 903
Private sector organization – Promoting safe, hygienic and decent working and living arrangements for migrant workers in the Vietnamese electronics sector during the COVID-19 pandemic			271 600
C&A Foundation – Corporate responsibility to eliminate slavery and trafficking (CREST) in apparel and textile supply chains in Asia – Thailand			217 391
Eurasia Foundation – Turkmenistan: building youth resilience through community engagement			205 500
3Degrees Group – Improvement of Malakal teaching hospital service delivery through solarization			198 020
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			183 878
UEFA Foundation for Children – Sports for inclusion: Football against racism			179 471
AMADEUS – Amadeus incentive – global			163 560
USA for IOM – Funds received in 2022 – to be allocated			157 500
USA for IOM – Promoting access to humanitarian aid with the use of digital technologies			150 000
Stichting Benevolentia – Moving the middle			100 220
Open Society Foundations – Leveraging the humanitarian–development nexus for the Ukraine response through diaspora engagement in Italy			100 000
Fast Retailing Co Ltd. – Promoting ethical recruitment and fair labour practices in garment and footwear supply chains – phase III			95 000
Maple Leaf Foods – Preparation and mobilization of migrant workers from El Salvador to Canada			94 289
Maple Leaf Foods – Funds received in 2022 – to be allocated			91 852
OLEODUCTO CENTRAL S.A.S – OCENSA – Preventing the recruitment and use of children, adolescents and young people in Casanare department in Colombia			90 593
Social Solutions International – Strengthening community resilience and food security after typhoon Surigae			90 000
USA for IOM – Supporting basic health needs of Venezuelan migrants in Darién, Panama			75 000
VF Worldwide Holdings Ltd – Funds received in 2022 – to be allocated			71 701
John Snow, Inc. Research & Training Institute – Building healthy cities – Indonesia			69 906
Responsible Business Alliance Foundation – Responsible recruitment due diligence toolkit – 2022 update			65 000
VF Singapore Overseas Services Pte. Ltd. – Advancing ethical and responsible recruitment of migrant workers in VF Corporation’s global supply chains – phase II			64 751
USA for IOM – IOM global assistance fund for vulnerable migrants			50 000
Responsible Business Alliance Foundation – Promoting safe migration in Malaysia through the transformation of recruitment practices and standards in the supply chain			44 622
Private sector organization – Promoting protection of migrant workers in Thailand through advisory services to private and public actors			32 000
Coca Cola Export Corporation, Dubai – Food assistance to vulnerable populations in Iraq for Ramadan 2022			30 000
Marshalls Mono Limited – Viet Nam: Improving responsible labour practices and supply chain transparency in the natural stone industry – phase I			28 540
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)			27 900
H&M Group – Ethical recruitment awareness-raising in H&M operations and supply chains			25 000
Talent Beyond Boundaries – Funds received in 2022 – to be allocated			20 606
Private sector organization – Promoting ethical recruitment and fair labour practices in operations in Malaysia			20 010
Private sector donations – World migration report			14 277
The Ireland Funds – Joint project on family reunification to Ireland			10 045
ERSTE Foundation – Funds received in 2022 – to be allocated			9 737
Ooredoo in Kuwait – Corporate social responsibility: engagement for shelter support and community cohesion activities			6 152
Talent Beyond Boundaries – Europe: training events and technical support to build capacity in migration management – Belgium			5 726
Private donations on the IOM website – online project contributions			4 874
Private individual donations – Funds received in 2022 – to be allocated			3 166

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
PRIVATE SECTOR (continued)			
Private sector organization – Viet Nam: eliminating slavery and human trafficking in the natural stone industry			1 499
Private individual donation – Partnership support for trafficked children in Ghana			253
Orchid Cellmark – Funds received in 2022 – to be allocated			240
Subtotal: PRIVATE SECTOR			16 761 584
OTHER ORGANIZATIONS			
INTERNATIONAL FINANCIAL INSTITUTIONS			
Council of Europe Development Bank – Strengthening protection mechanisms in Poland following the crisis in Ukraine			751 081
African Development Bank – Project to reduce youth unemployment through capacity-building and with the involvement of the diaspora – Burundi			655 460
African Development Bank – Kismayo and Baidoa urban water supply and sanitation project – additional financing			500 000
Council of Europe Development Bank – Enhancing migration response in Romania following the crisis in Ukraine			464 286
Council of Europe Development Bank – Enhancing the response for persons in the Republic of Moldova affected by the Ukraine crisis			446 429
Council of Europe Development Bank – Emergency response to people fleeing the conflict in Ukraine			421 496
Council of Europe Development Bank – Supporting the migration response in Hungary following the crisis in Ukraine			420 168
Council of Europe Development Bank – Reception and inclusion of people fleeing the conflict in Ukraine to Slovakia			290 155
Council of Europe Development Bank – Emergency support for persons fleeing the conflict in Ukraine who entered Greece on or after 24th February 2022			239 282
Council of Europe Development Bank – Emergency response in Slovakia to people fleeing the conflict in Ukraine			158 395
Council of Europe Development Bank – Provision of protection-sensitive services to migrants and asylum-seekers within the migration response in Una Sana Canton in Bosnia and Herzegovina			65 717
Council of Europe Development Bank – Supporting COVID-19 prevention measures in migrant centres			52 798
African Development Bank – MDB platform on economic migration and forced displacement			50 000
Council of Europe Development Bank – Responding to emergency needs and fostering refugee and migrant empowerment (REFRAME) – Greece – for refund			(44 310)
Council of Europe Development Bank – Financial assistance from the migrant and refugee fund for unaccompanied child migrants and refugees in Greece – Greece – for refund			(97 912)
Subtotal: INTERNATIONAL FINANCIAL INSTITUTIONS			4 373 045
GLOBAL VERTICAL FUNDS			
Global Fund to Fight AIDS, Tuberculosis and Malaria – Middle East response – phase III	6 393 183		4 840 450
Global Fund to Fight AIDS, Tuberculosis and Malaria – TEAM 2: Tuberculosis elimination among migrants			3 655 673
Gavi Alliance – Enhancing COVID-19 vaccination services at point of entries in the Democratic Republic of the Congo			3 020 376
Global Fund to Fight AIDS, Tuberculosis and Malaria – Middle East response: ensuring continuity of treatment and essential services for people affected by HIV/AIDS, tuberculosis and malaria in Iraq, Jordan, Lebanon, the Syrian Arab Republic and Yemen	3 186 362		1 030 293
Global Fund to End Modern Slavery – Bolstering ethical recruitment policies and practices to enhance safe and orderly labour migration pathways, prevent exploitation and better protect migrant worker – net of “for refund”			794 082
Global Fund to End Modern Slavery – Fostering recruitment agencies’ ethical practices and accountability and supporting the government of Kenya to pilot a recruitment oversight mechanism			792 757
Global Fund to End Modern Slavery – Aligning lenses toward ethical recruitment (ALTER)			449 609
Global Fund to End Modern Slavery – Improving migrant and community awareness of counter-trafficking			327 728
Global Fund to End Modern Slavery – Victim case management system			271 318
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			75 000
Gavi Alliance – COVID-19 delivery support (needs-based funding)			60 030
Global Fund to Fight AIDS, Tuberculosis and Malaria – Middle East tuberculosis, HIV and malaria response – Jordan – for refund			(631)
Global Fund to Fight AIDS, Tuberculosis and Malaria – Middle East HIV, tuberculosis and malaria response – Jordan – for refund			(37 710)
Subtotal: GLOBAL VERTICAL FUNDS	9 579 544		15 278 975

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Appendix 8 (continued)

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
OTHER ENTITIES			
Save the Children International Myanmar – Community-based tuberculosis awareness, detection, diagnosis and treatment in mobility-impacted communities in Mon, Kayin, and Rakhine states			1 182 588
Save the Children International Myanmar – Community-based malaria prevention, detection and treatment in mobility-impacted communities in Mon state and Sagaing region in Myanmar			898 231
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			440 714
British Council Nepal – Generating evidence for future skills needs of migrant workers in Nepal			410 210
Shelterbox – Provision of emergency shelter non-food items to communities in Ethiopia			370 630
Foundation for Innovative New Diagnostics – Introducing COVID-19 rapid tests in mobile and conflict-afflicted populations			367 500
People in Need – Strengthening the resilience and recovery of conflict-affected communities in Rakhine state through local leadership, decent work and safe migration			363 179
The Research Institute of Tuberculosis, Japan Anti-Tuberculosis Association – Developing an electronic platform for Japan pre-entry tuberculosis screening programme			288 891
Croix-Rouge Genevoise – Return and reintegration assistance programme for people in an irregular situation in the canton of Geneva			282 078
Plan International Guinea – Strengthening and decentralizing the fight against tuberculosis and HIV/AIDS to reach vulnerable populations in Guinea in the Guinée forestière area			254 942
Save the Children International Myanmar – COVID-19 control and risk mitigation in global fund projects in Mon, Kayin and Rakhine states, and Sagaing region			234 447
Queen’s University Canada – Real-time monitoring of gender-based violence threats against displaced Venezuelan women and girls in Brazil, Ecuador and Peru			156 932
Estonian Refugee Council – Welcome sessions for beneficiaries of international protection in Estonia – phase III			152 970
Cooperation International Sudan – Promoting socioeconomic development in states of origin and transit for migration in the Sudan			139 588
International Medical Corps – In-kind contributions	130 583		
New York University – Research innovation in estimating the prevalence of human trafficking in the Costa Rican fishing sector			125 263
International Initiative for Impact Evaluation – Peacefield Darfur impact evaluation			108 235
Asociația Global Help/DG HOME – Regional network for migrant integration in Romania – MyRO (2020–2022)			99 625
Plan International Netherlands/DG DEVCO – IOM contribution to “Joining forces: multi-stakeholder action to offer young refugees and host communities a sustainable future in Ethiopia”			89 708
Finnish Refugee Council/DG Home – Navigator 2.0			77 218
Irish Red Cross – Joint project on family reunification travel assistance to Ireland – Irish Red Cross 2022–2024			49 325
American Jewish World Service – Temporary support and assistance to sensitive Myanmar nationals transiting through the Republic of Korea to the United States of America			48 732
Plan International – Funds received in 2022 – to be allocated			45 032
Federazione Lavoratori Agro Industria – Preventing and combating illegal work and exploitation in the agricultural sector in southern Italy			43 867
Croix-Rouge Genevoise – Return and reintegration assistance programme for people in an irregular situation in the canton of Geneva			39 813
Royal Holloway, University of London – The diffusion of development: extending randomized controlled trials with agent-based modelling to understand spillovers of development intervention			37 616
Foundation for Innovative New Diagnostics – Funds received in 2022 – to be allocated			28 886
Croix-Rouge Genevoise – Reintegration assistance for migrants in Switzerland			24 876
Sapienza University – Preventing sexual and gender-based violence in migrant communities and strengthening support to victims in cities in the European Union			22 008
Norwegian Refugee Council – In-kind contributions	21 081		
Croix-Rouge Genevoise – Return and reintegration assistance programme for people in irregular situation in the canton of Geneva			20 986
Femmes en Detresse – Preventing sexual and gender-based violence in migrant communities and strengthening support to victims in cities in the European Union			20 637
Red Crescent Society of the United Arab Emirates – In-kind contributions	20 000		
World Vision International – Community response map: world vision digital accountability for Ukraine response			20 000
Central European Initiative Executive Secretariat – North Macedonia: advisory support for strengthening capacity for diaspora engagement and evidence-based migration policy planning			19 474
World Vision International – Community response map: world vision digital accountability for Zimbabwe			17 500
League for the Defence of Human Rights/DG Home – Integrated assistance for migrants: intercultural communities and solidarity (2020–2022)			17 073
World Vision International – Somalia – Community response map: enhancing two-way communications in Somalia			15 000
University of Liverpool – Evaluating the provision of distributed technology to adults with lived experience of modern slavery			12 950
ShelterBox – Distribution of emergency shelter and non-food items to communities in Ethiopia – net of “for refund”			12 600
ETNA – Progetto di Etnopsicologia Analitica – Preventing sexual and gender-based violence in migrant communities and strengthening support to victims in cities in the European Union			11 945
Church World Service – Funds received in 2022 – to be allocated			9 635

	In-kind contribution (USD)	Unearmarked (USD)	Earmarked (USD)
OTHER ENTITIES (continued)			
University of Warwick – Data and displacement: assessing the practical and ethical implications of targeting humanitarian protection			7 031
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			6 943
University of Fribourg – Gender, return migration and reintegration in the Gambia, Guinea and Senegal			5 363
League for the Defence of Human Rights/DG Home – SIM_CIS: integrated services for migrants – intercultural communities and solidarity			5 286
Norwegian Refugee Council – Logistical support to the Norwegian election observer group to the European Union election observation mission for the general elections in Ghana in 2020			4 121
Fundatia Schottener Servicii Sociale – INTERACT Plus: active participation and integration of migrants in Romania (2020–2022)			2 233
Norwegian Refugee Council – Logistical support to the Norwegian election observer group to the European Union election observation mission to Sao Tome and Principe 2022			1 850
Ecumenical Association of Churches in Romania (AIDRom) – INTERACT Plus: active participation and integration of migrants in Romania (2020–2022)			1 657
Södertörn University – THALIA project: towards thoughtful, informed and compassionate journalism in covering human trafficking			1 556
Naif Arab University for Security Sciences – In-kind contributions	800		
Södertörn University – Funds received in 2022 – to be allocated			574
Irish Red Cross – Joint project on family reunification travel assistance in Ireland – net of “for refund”			(12 822)
Church World Service – Ensuring vulnerable migrants’ access to mental health support and other essential disaster management services – net of “for refund”			(15 165)
Asociația Global Help/DG HOME – Regional network for migrant integration in Romania – MyRO (2020–2022) – for refund			(21 578)
Subtotal: OTHER ENTITIES	172 464		6 547 956
Subtotal: OTHER ORGANIZATIONS	9 752 008		26 199 976
PRIOR PERIOD ADJUSTMENTS – NON-MEMBER STATES, AGENCIES AND OTHERS			2 879 068
Promissory note repayments			24 973 855
Net interest and other income		12 010 575	
Refugees, migrants, sponsors and others			146 443 950
Year-end net accrual adjustments of down payments and receivables			(106 961 570)
GRAND TOTAL CONTRIBUTIONS	16 173 731	45 258 753	2 865 726 621

LIST OF SERVICES IN KIND RECEIVED

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

Donor	Type/Class of services in kind received	Unit/Measure
Audit and Oversight Advisory Committee	Audit advisory services	72 days
CANADEM	Personnel services	121 days
Carlo Schmid Programme	Personnel services	170 days
City of Lausanne (SYNI Programme)	Personnel services	465 days
CMS Hasche Sigle Partnerschaft von Rechtsanwälten und Steuerberatern mbB	Legal services	10 days
Colgate University	Personnel services	588 days
Danish Refugee Council	Personnel services	566 days
Duke University	Personnel services	244 days
Dutch Surge Support	Personnel services	554 days
Federal Ministry for Economic Cooperation and Development, Germany	Personnel services	240 days
Federal State of Berlin, Germany	Personnel services	65 days
Flexport	Transportation services	253 trucks
Georgetown University	Personnel services	41 days
Government of France	Personnel services	50 days
Government of Ghana	Audit services	153 days
Government of Quebec, Canada	Personnel services	130 days
Government of Türkiye	Personnel services	190 days
iMMAP	Personnel services	1409 days
Kühne Logistics University	Personnel services	68 days
Munk School of Global Affairs and Public Policy (University of Toronto)	Personnel services	423 days
Norwegian Refugee Council	Personnel services	3295 days
RedR Australia	Personnel services	364 days
Smith College	Personnel services	80 days
State Cashier's Office of Baden-Württemberg, Germany	Personnel services	66 days
Swedish Civil Contingencies Agency	Personnel services	1029 days
Swedish International Development Cooperation Agency	Personnel services	783 days
Swiss Agency for Development and Cooperation	Personnel services	461 days
Swiss State Secretariat for Migration	Personnel services	1041 days
United Nations Association in Canada	Personnel services	60 days
Universitat Autònoma de Barcelona	Personnel services	110 days
University of California College of the Law, San Francisco	Personnel services	58 days
University of Michigan	Personnel services	50 days
University of Padua	Personnel services	110 days
University of Westminster	Personnel services	718 days
USAID	Personnel services	165 days
US Department of State	Personnel services	55 days