

COUNCIL

107th Session

FINANCIAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2015

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REPORT OF MANAGEMENT



IOM International Organization for Migration
OIM Organisation Internationale pour les Migrations
OIM Organización Internacional para las Migraciones

06 April 2016

REPORT OF MANAGEMENT

The Financial Report of IOM aims to provide transparency of, and accessibility to, financial information of the Organization. It is regarded as an important element in the overall framework of accountability and financial integrity of the Organization.

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

To the best of our knowledge and belief, these financial statements present fairly the Organization's financial position at 31 December 2015. IOM has provided the Office of the Auditor General of India, appointed by the Council, with all relevant information and access as agreed in the terms of the audit engagement. The opinion of the external auditor is provided on the next page.

William Lacy Swing
Director General

Bruce Reed
Director, Department of
Resources Management

Andrea Verhas
Chief of Accounting

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OPINION OF THE EXTERNAL AUDITOR

Shashi Kant Sharmaभारत के नियंत्रक - महालेखापरीक्षक
COMPTROLLER & AUDITOR GENERAL OF INDIANo. 510 /12-IR/2016
17 May 2016

Dear Mr. Swing,

Audit Report of the External Auditor on the financial statements of the International Organization for Migration for the year ended 31 December 2015

Sir,

I have the honour to transmit the financial statements of the International Organization for Migration for the year ended 31 December 2015. I have audited these statements and have expressed my opinion thereon.

Please accept the assurances of my highest consideration.

Yours sincerely,


(Shashi Kant Sharma)

Mr. William Lacy Swing
Director General
International Organization for Migration
17, route des Morillons
CH 1211
Geneva 19
Switzerland

OPINION OF THE EXTERNAL AUDITOR (continued)

INDEPENDENT AUDITOR'S REPORT

To **THE 107TH 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 2015, the statement of financial performance for the year ended 2015, statement of changes in equity, statement of cash flows, statement of comparison of budget and actual amounts, statement of financial performance and budget comparison, notes to the financial statements, for the financial period ended 31 December 2015, and other explanatory notes.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (IPSAS). This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

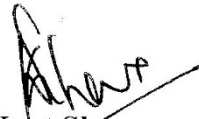
OPINION OF THE EXTERNAL AUDITOR (continued)**Opinion**

In our opinion, these financial statements present fairly, in all material respects, the financial position of the International Organization for Migration as at 31 December 2015, and its financial performance and of its cash flows for the period 1 January 2015 to 31 December 2015.

Report on Other Legal and Regulatory Requirements

Further, in our opinion, the transactions of the International Organization for Migration that have come to our notice or which we have tested as part of our audit have, in all significant respects, been in accordance with the IOM Financial Regulations.

In accordance with the Regulation 12.1 of the Financial Regulations, we have also issued a Long-Form Report on our audit of the International Organization for Migration.



Shashi Kapt Sharma
Comptroller and Auditor General of India
External Auditor
New Delhi, India
17 May 2016

FINANCIAL HIGHLIGHTS

OVERVIEW

1. Combined total expenditure for the administrative and operational programmes reached USD 1.594 billion in 2015, representing an increase of USD 0.129 billion (or 8.81%) compared with the 2014 result of USD 1.465 billion.

Expenditure	USD million		Difference	
	2015	2014	% of total expenditure	USD million
Administrative programme	45.8	44.0	0.12%	1.8
Operational programmes	1 548.3	1 421.0	8.69%	127.3
Total expenditure for the year (excluding exchange rate differences)	1 594.1	1 465.0	8.81%	129.1

2. The most notable increases in the operational programmes were experienced in Migration and Development activities, with increases occurring in Peru (USD 133 million) due to the further progress of the large infrastructure programmes for which IOM provides technical and administrative assistance. A prominent increase occurred in the Migration Health activities in Africa (USD 50 million) mainly due to assistance provided to migrants in response to the Ebola crisis. There were increases in most service classifications in the Middle East mainly due to the ongoing crises in both Iraq and the Syrian Arab Republic. Crises in the Central African Republic, South Sudan and Yemen demanded a continued extensive level of humanitarian assistance to be provided by IOM during 2015.

3. Five new Member States joined IOM in 2015, bringing the total membership to 162 (up from 157 in 2014). The number of financially active projects increased to 2,760 during the course of the year (2014: 2,400). At 31 December 2015, 1,980 projects remained active (2014: 1,990). In 2015, 9,282 staff were employed excluding consultants in 401 Field locations throughout the world (2014: 8,658 staff (excluding consultants) in 404 Field locations). The majority of IOM staff continues to be located in the Field (97%), compared with only 3 per cent based in Geneva Headquarters.

4. IOM received an opinion from the Comptroller and Auditor General of India, 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 2015.

ADMINISTRATIVE PROGRAMME

5. The administrative programme remains a very small part of total expenditure, accounting for only 3 per cent of consolidated expenditure in 2015.

6. At 31 December 2015, total outstanding assessed contributions amounted to CHF 5,705,901 (2014: CHF 5,547,047), an increase of CHF 158,854. Seven Member States have concluded payment plans, accounting for CHF 654,862 of the total amount outstanding (see Appendix 2 for the list of outstanding assessed contributions at 31 December 2015).

7. Despite the relatively small increase in outstanding assessed contributions, the amount of aged receivables (contributions for 2014 and prior years) within the total outstanding balance has increased compared to the previous year by CHF 611,013 (2014: decrease of CHF 4,067,998 mainly due to a write-back pertaining to one Member State). The total outstanding assessed contributions requiring a provision thus increased to CHF 2,582,326 at 31 December 2015 (2014: CHF 1,971,313).

8. Assessed contributions for the 2015 administrative programme totalled CHF 42,587,417 (2014: CHF 41,007,909). Programme expenditures during the course of the year of CHF 42,611,928 resulted in an over-expenditure of CHF 24,511. After factoring in the above-mentioned increase in the provision for doubtful receivables of CHF 611,013, the administrative programme ended with a deficit of CHF 635,524 (equivalent to USD 641,295). It should be noted that, due to the continued strengthening of the US dollar against the Swiss franc, the US dollar value of the assessed contributions received decreased by USD 3,083,776 to USD 43,148,345 in 2015 (2014: USD 46,232,121). The Administrative Part of the Budget benefits from being naturally hedged, as many expenditures are in the same currency as the revenues, namely the Swiss franc.

FINANCIAL HIGHLIGHTS (continued)**OPERATIONAL PROGRAMMES**

9. The Summary update on the Programme and Budget for 2015 (C/106/17) estimated expenditure of approximately USD 1.551 billion for the operational programmes of IOM, based on the information available at that time.

10. Total expenditure realized under the operational programmes increased by USD 127.3 million from USD 1,421.0 million in 2014 to USD 1,548.3 million in 2015, a 9 per cent increase overall.

11. In the tables below, the increase in Migration and Development programmes in Latin America and the Caribbean, the increase in Migration Health activities in Africa and the expansion of Regulating Migration-related activities in the Middle East were partially offset by slightly reduced activities in other service categories. While Europe experienced a decrease in activities under Regulating Migration and Migration and Development, the increase in Movement, Emergency and Post-crisis Migration Management activities resulted in an overall increase in expenditure in this region. Asia and Oceania as well as North America experienced slight decreases across most service classifications. Facilitating Migration activities and Repatriation Programmes experienced a modest decrease in Asia and Oceania and in Latin America and the Caribbean, respectively, while Migration Policy and Research activities remained very close to the previous year's expenditure level. Expenses related to activities under the Movement, Emergency and Post-crisis Migration Management service classification accounted for close to 50 per cent of IOM's overall operational programme expenditures.

12. The Field locations with the highest levels of expenditure were (in descending order): Peru, Iraq, Colombia, South Sudan, Indonesia, Jordan and Afghanistan. Appendix 5 lists total expenditure by Field location.

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

Operational programmes expenditure by service classification	USD million		
	2015	2014	Increase/ (Decrease)
Movement, Emergency and Post-crisis Migration Management	759.8	778.7	(18.9)
Migration Health*	149.9	131.8	18.1
Migration and Development	276.4	126.1	150.3
Regulating Migration	257.5	284.1	(26.6)
Facilitating Migration	56.4	58.4	(2.0)
Migration Policy and Research	3.9	4.4	(0.5)
Reparation Programmes	28.1	33.2	(5.1)
General Programme Support	16.3	4.3	12.0
Total	1 548.3	1 421.0	127.3

* Health issues cut across all areas of IOM's work. This figure reflects only specific migrant health activities and does not include the health-related expenditure integrated into other services.

14. Total expenditure, by region, is summarized in the table below.

Operational programmes expenditure by region	USD million		
	2015	2014	Increase/ (Decrease)
Asia and Oceania	270.2	279.8	(9.6)
Africa	349.2	308.0	41.2
Europe	196.0	193.0	3.0
Latin America and the Caribbean	418.2	342.4	75.8
Middle East	206.4	198.6	7.8
North America	23.1	27.3	(4.2)
Global support/Services	85.2	71.9	13.3
Total	1 548.3	1 421.0	127.3

FINANCIAL HIGHLIGHTS (continued)

15. The key fluctuations by region and service, as highlighted in the above tables, can be summarized as follows:

- Movement, Emergency and Post-crisis Migration Management decreased by USD 18.9 million. This decrease is due to a slight drop in humanitarian assistance provided to internally displaced populations across Latin America and the Caribbean as well as a modest decrease in Asia and Oceania. In Europe, there was a remarkable increase with respect to humanitarian assistance provided in Ukraine and Turkey.
- The increase in Migration Health of USD 18.1 million occurred due to expanded health promotion and assistance activities provided for migrants, largely in Africa during the Ebola operations, which were partially offset by a reduction in medical health-related activities in Latin America and the Caribbean.
- Migration and Development increased by USD 150.3 million, mainly due to increases occurring in Peru due to progress in the large infrastructure programmes for which IOM provides technical and administrative assistance. Community- and economic development-related activities also increased in other countries within the Latin America and Caribbean region, Europe and Africa.
- Regulating Migration decreased by USD 26.6 million, primarily due to a decrease in return assistance for migrants and governments in Europe, particularly with respect to voluntary return and reintegration as a result of funding mechanism-related challenges beyond IOM's control. The activities started to resume at the end of 2015 in most of the concerned host countries. A noteworthy decrease was experienced in North America in this service classification, which was offset by increased activities in other regions.
- Facilitating Migration decreased by USD 2.0 million. Related activities decreased in Asia and Oceania due to the completion of a multiannual project providing educational support to foreign children, which was mainly offset by the continued increase in migrant training and integration activities in Latin America and the Caribbean.
- Migration Policy and Research activities continued in 2015 without a significant difference compared with the previous year.
- Reparation Programmes decreased by USD 5.1 million, owing primarily to a slight reduction in related activities in Latin America and to the completion of several activities in Europe related to improving the living conditions of Roma Holocaust survivors.

16. The operational programmes ended in 2015, on a modified accruals (budgetary) basis, as follows:

- (a) A carry-forward relating to the staff security mechanism of USD 1,694,704 (2014: USD 2,831,348). The mechanism carry-forward decreased by USD 1,136,644 as the Organization was faced with several security-related challenges and emergencies during the year, including staff evacuations and an attack on the IOM office in the Central African Republic.
- (b) An increase to the Operational Support Income reserve of USD 2,702,921 (2014: USD 8,795,643), bringing the total of the reserve to USD 25,008,537.

17. Operational Support Income is composed of project-related overhead and miscellaneous income (unarmarked contributions from governments and net interest and other income). It is used to cover core structures and other priority needs of the Organization which are not covered by the Administrative Part of the Budget.

18. Based on the budget reform initiative adopted by the Council in November 2013, and in the process of being implemented over a three-year period (2014–2016), the budget for Operational Support Income was set for the year at USD 65.0 million. Operational Support Income fluctuates from year to year, as the amount of overhead income varies depending on the level of activities carried out. Thus, funds may need to be drawn from the Operational Support Income reserve should the amount of Operational Support Income available at the end of a financial year be less than the budgeted amount.

FINANCIAL HIGHLIGHTS (continued)

19. Actual Operational Support Income, excluding staff security, amounted to USD 59.1 million (2014: USD 56.6 million), while staff security-related overhead amounted to USD 11.0 million (2014: USD 10.8 million), bringing the total Operational Support Income during 2015 to USD 70.1 million (2014: USD 67.4 million). The actual Operational Support Income of USD 70.1 million exceeded the budgeted total of USD 65.0 million by USD 5.1 million. This excess was due to higher than budgeted project-related overhead income and unearmarked contributions from governments. Appendix 4(I) provides a comparison between the budgeted versus actual sources and application of Operational Support Income for 2015. See also Appendix 4(II): Staff security mechanism.

20. In compliance with Executive Committee Resolution No. 134 of 3 July 2012, and Council Resolution No. 1240 of 27 November 2012 approving the decisions of the Executive Committee, the Operational Support Income surplus is credited to the Operational Support Income reserve mechanism after: (a) applying the provisions relating to the IOM Development Fund and the staff security mechanism; and (b) covering any unbudgeted and unforeseen shortfalls during the year. Based on these criteria, the additional Operational Support Income of USD 5.1 million has been applied as outlined below.

- USD 0.6 million – This was required to be applied to the staff security mechanism. See Appendix 4(II) – Staff security mechanism.
- (USD 1.4 million) – This was required to be allocated to support developing Member States and Member States with economy in transition under the IOM Development Fund (Line 2), for use in 2016.
- USD 5.9 million – Applied towards unforeseen project shortfalls, mainly due to budget overruns on specific projects and project costs declared ineligible by donors. The majority of the shortfall related to: (a) a large development project funded by the United States Agency for International Development (USAID) in Afghanistan which came to a close in 2015; and (b) ineligible costs connected with humanitarian operations implemented in Mali during the 2013 and 2014 Sahel crises.
- (USD 2.7 million) – This amount represents the net savings on the budget line for unbudgeted support services. This was due to actual expenditures being less than the total budgeted amount.
- USD 2.7 million – As per the Council resolution, the remaining amount of USD 2.7 million has been added to the Operational Support Income reserve.

Operational Support Income application of excess	Reference	USD million	
Operational Support Income reserve	Appendix 4(I)		2.7
Staff security mechanism	Appendix 4(II)		0.6
IOM Development Fund	Appendix 4(III)		(1.4)
Total unforeseen project shortfalls	Note 31/Appendix 4(I)	5.9	
Savings on unbudgeted activities net of unused drawdown of USD 1.2 million from the Operational Support Income reserve	Appendix 4(I)	(2.7)	3.2
Total application of excess			5.1

ORGANIZATIONAL BACKGROUND

CONSTITUTION AND GOVERNANCE

21. The Organization was established in December 1951 and began its operations in early 1952 as the Intergovernmental Committee for European Migration. Its Constitution was adopted on 19 October 1953 and came into force on 30 November 1954. The Constitution was amended, effective 14 November 1989, and the Organization was renamed the International Organization for Migration. The Organization possesses full juridical personality and has its Headquarters in Geneva. It currently has 162 Member States (2014: 157).

22. The organs of the Organization are the Council and its subcommittee, the Standing Committee on Programmes and Finance, as well as 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 has assumed, following the adoption of Council Resolution No. 1263 of 26 November 2013, the functions previously carried out by the Executive Committee.

23. The Administration, which comprises the Director General, the Deputy Director General and such staff as the Council may determine, is responsible for administering and managing the Organization in accordance with the Constitution and the policies and decisions of the Council and the Standing Committee on Programmes and Finance. The Director General, who is the Organization's highest executive official, and the Deputy Director General are elected by the Council for a period of five years.

PURPOSE AND FUNCTIONS

24. 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.

25. In accordance with the Constitution, the purposes and functions of the Organization are:

- To make arrangements for the organized transfer of migrants for whom existing facilities are inadequate, or who would not otherwise be able to move without special assistance, to countries offering opportunities for orderly migration.
- To concern itself with the organized transfer of refugees, displaced persons and other individuals in need of international migration services, for whom arrangements may be made between the Organization and the States concerned, including those States undertaking to receive them.
- To provide, at the request of and in agreement with the States concerned, migration services such as recruitment, selection, processing, language training, cultural orientation activities, medical examination, placement, activities facilitating reception and integration, advisory services on migration questions, and other assistance as is in accord with the aims of the Organization.
- To provide similar services as requested by States, or in cooperation with other interested international organizations, for voluntary return migration, including voluntary repatriation.
- To provide a forum to States as well as international and other organizations for the exchange of views and experiences, and the promotion of cooperation and coordination of efforts on international migration issues, including studies on such issues in order to develop practical solutions.

ORGANIZATIONAL BACKGROUND (continued)

26. According to the IOM Strategy adopted by the Council in June 2007 and reviewed every three years, 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 an integral and holistic perspective, including links to development, in order to maximize its benefits and minimize its negative effects. To achieve that goal, IOM will focus on the following activities, acting at the request of or in agreement with Member States:

1. To provide secure, reliable, flexible and cost-effective services for persons who require international migration assistance.
2. To enhance the humane and orderly management of migration and the effective respect for the human rights of migrants in accordance with international law.
3. To offer expert advice, research, technical cooperation and operational assistance to States, intergovernmental and non-governmental organizations and other stakeholders, in order to build national capacities and facilitate international, regional and bilateral cooperation on migration matters.
4. To contribute to the economic and social development of States through research, dialogue, design and implementation of migration-related programmes aimed at maximizing migration's benefits.
5. To support States, migrants and communities in addressing the challenges of irregular migration, including through research and analysis into root causes, sharing information and spreading best practices, as well as facilitating development-focused solutions.
6. To be a primary reference point for migration information, research, best practices, data collection, compatibility and sharing.
7. To promote, facilitate and support regional and global debate and dialogue on migration, including through the International Dialogue on Migration, so as to advance understanding of the opportunities and challenges it presents, the identification and development of effective policies for addressing those challenges and to identify comprehensive approaches and measures for advancing international cooperation.
8. To assist States to facilitate the integration of migrants in their new environment and to engage diasporas, including as development partners.
9. To participate in coordinated humanitarian responses in the context of inter-agency arrangements in this field and to provide migration services in other emergency or post-crisis situations as appropriate and as relates to the needs of individuals, thereby contributing to their protection.¹
10. To undertake programmes which facilitate the voluntary return and reintegration of refugees, displaced persons, migrants and other individuals in need of international migration services, in cooperation with other relevant international organizations as appropriate, and taking into account the needs and concerns of local communities.
11. To assist States in the development and delivery of programmes, studies and technical expertise on combating migrant smuggling and trafficking in persons, in particular women and children, in a manner consistent with international law.
12. To support the efforts of States in the area of labour migration, in particular short-term movements, and other types of circular migration.

¹ Although IOM has no legal protection mandate, the fact remains that its activities contribute to protecting human rights, having the effect, or consequence, of protecting persons involved in migration.

ORGANIZATIONAL BACKGROUND (continued)

STRUCTURE

Headquarters

27. Headquarters is responsible for the formulation of institutional policy, guidelines and strategy, standard-setting, quality control procedures and oversight and is composed of the following four departments under the Office of the Director General:

- Department of International Cooperation and Partnerships
- Department of Migration Management
- Department of Operations and Emergencies
- Department of Resources Management

28. The Department of International Cooperation and Partnerships is responsible for supporting and coordinating the Organization's relations with IOM Member States, intergovernmental organizations, civil society and the media. It also provides guidance and support for relations with governmental, multilateral and private sector donors. The Department leads and coordinates IOM's forum activities, including the International Dialogue on Migration, IOM's support for global and regional consultative processes and preparations for IOM's annual governing body meetings. It is also responsible for the Organization's communications and public information functions. One of the Department's principal functions is to act as a first port of call and a "window" into IOM for external partners, answering enquiries, arranging briefings and generally providing information about the Organization.

29. The Department of Migration Management is responsible for the development of policy guidance for the Field; the formulation of global strategies; standard-setting and quality control; and knowledge management relating to "mainstream" migration sectors, including labour and facilitated migration, migration and development, counter-trafficking, assisted voluntary return, migration health, assistance for vulnerable migrants, immigration and border management and overall capacity-building in migration management. It also manages the IOM Development Fund.

30. The Department of Operations and Emergencies is responsible for overseeing IOM's activities related to resettlement, movement, logistics, preparedness and response in migration crises and humanitarian emergencies through recovery and transitional settings. It coordinates IOM's participation in humanitarian responses and provides migration services in emergencies or post-crisis situations to address the needs of individuals and uprooted communities, thereby contributing to their protection.

31. The Department of Resources Management is responsible for establishing and implementing the human, financial and IT resources policies required by the Organization to carry out its activities efficiently. The Department establishes and implements policies to ensure sound financial and personnel management; formulates financial and budgetary proposals for their dissemination to internal and external stakeholders; coordinates administrative, IT, personnel and financial policies; and assists the Director General in making overall management decisions.

Field

32. The Organization's Field Offices fell into three broad categories in 2015, as follows:

- Regional Offices
- Special Liaison Offices
- Country Offices

33. In 2015, nine Regional Offices oversaw, planned, coordinated and supported IOM activities within their regions. The Regional Offices are responsible for project review and endorsement and provide technical support to Country Offices, particularly in the area of project development.

34. The following two Field Offices responsible for liaison with multilateral bodies are designated as Special Liaison Offices: Addis Ababa, Ethiopia, to the African Union, the United Nations Economic Commission for Africa and the Intergovernmental Authority on Development; and New York, United States of America, as Permanent Observer to the United Nations, in recognition of their important liaison roles.

ORGANIZATIONAL BACKGROUND (continued)

35. 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.

36. 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) had additional responsibilities for resource mobilization.

37. 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. The five Country Offices with Coordinating Functions and their areas of coverage are: Astana, Kazakhstan, for Central Asia; Bangkok, Thailand, for South Asia; Canberra, Australia, for the Pacific; Georgetown, Guyana, for the Caribbean; and Rome, Italy, for the Mediterranean.

Administrative Centres

38. IOM's two Administrative Centres, located in the Philippines and Panama, are considered extensions of Headquarters in fulfilment of the Administration's commitment to manage growth without excessively increasing the need for additional resources.

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

40. The Panama Administrative Centre in Panama City provides administrative support to offices in the western hemisphere and some global support services, including for Field personnel.

DESCRIPTION AND SUMMARY OF ACTIVITIES

41. In 2015, there were seven service categories, unchanged from previous years: Movement, Emergency and Post-crisis Migration Management; Migration Health; Migration and Development; Regulating Migration; Facilitating Migration; Migration Policy and Research; and Reparation Programmes. These are complemented by the General Programme Support/Services category. All IOM projects are categorized into one of these areas of activity.

42. **Movement, Emergency and Post-crisis Migration Management:** Projects under this service category are involved in arranging the safe, orderly and cost-effective movement of refugees, migrants, returnees and other persons of concern to the Organization and ensuring a comprehensive approach to assisting forced migrants and host communities in emergency preparedness and natural disaster responses, conflict management and mitigation, knowledge management, and cluster coordination and logistics management. One of the largest movement programmes, implemented by IOM on behalf of the United States Government since the early 1950s, is the United States Refugee Programme. The following subheadings classify the projects and programmes under this service classification: Resettlement Assistance; Overseas Processing; Repatriation Assistance; Community Stabilization; Internally Displaced Persons; Former Combatants; and Elections Support.

43. **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 vulnerable migrants and mobile populations. The following subheadings classify the projects and programmes under this service classification: Migration Health Assessments and Travel Health Assistance; Health Promotion and Assistance for Migrants; and Migration Health Assistance for Crisis-affected Populations.

44. **Migration and Development:** Maximizing the positive relationship between migration and development has long been a strategic focus of IOM's work. In an era of unprecedented human mobility, the need to develop a fuller understanding of the linkages between migration and development is particularly urgent, as is the need to act in practical ways to enhance the benefits that migration can have for development, and to devise sustainable solutions for problematic migration situations. The following

ORGANIZATIONAL BACKGROUND (continued)

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

45. **Regulating Migration:** Comprehensive, transparent and coherent approaches to migration management, involving all countries along the migration continuum, can help address irregular migration, including migrant smuggling and trafficking in human beings, minimize the negative impact of irregular migration and preserve the integrity of migration as a natural social process. IOM helps governments develop and implement migration policy, legislation and administrative mechanisms that enhance migration management, while also assisting migrants in ways that respond to their protection needs and are gender- and age-sensitive and empowering. The following subheadings classify projects and programmes under this service classification: Return Assistance for Migrants and Governments; Counter-trafficking; and Technical Cooperation on Migration Management and Capacity-building.

46. **Facilitating Migration:** IOM provides policy and technical advice to governments on the regulation of migrant labour and other migratory movements, as well as programmes to assist governments and migrants with recruitment, language training, pre-departure cultural orientation, pre-consular support services, arrival reception and integration. The following subheadings classify the projects and programmes under this service classification: Labour Migration; and Migrant Processing and Integration (including Pre-consular Support Services and Migrant Training).

47. **Migration Policy and Research:** 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; and Migration Research and Publications.

48. **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.

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2015
Statement I (in US dollars)

	Notes	USD	
		2015	2014
ASSETS			
Current assets			
Cash and cash equivalents	4	495 351 783	474 243 414
Short-term investments	5	212 822 757	147 089 876
Receivables – non-exchange transactions:			
– voluntary contributions	6	125 787 900	128 714 093
– assessed contributions	6	5 236 426	5 014 394
Receivables – other	6	12 596 648	16 171 065
Inventories	7	144 723	-
Other current assets	8	57 363 620	162 301 109
Total current assets		909 303 857	933 533 951
Non-current assets			
Receivables – non-exchange transactions:			
– assessed contributions	6	521 295	605 714
Receivables – other	6	1 060 949	0
Property, plant and equipment	9	58 233 395	54 563 162
Intangible assets	10	229 424	188 782
Other non-current assets	8	998 143	1 110 688
Total non-current assets		61 043 206	56 468 346
Less provision for doubtful debts	6	(2 863 460)	(1 997 278)
TOTAL ASSETS		967 483 603	988 005 019
LIABILITIES			
Current liabilities			
Deferred revenue – voluntary contributions	11	666 399 295	674 069 582
– assessed contributions	11	542 247	48 495
– other	11	14 931 519	15 555 360
Payables relating to staff benefits	12	13 038 418	9 141 964
Payables to Savings Scheme	13	0	1 731 087
Payables to suppliers	14	66 877 673	82 974 196
Borrowings – building loan	15	371 948	373 455
Other current liabilities	14	18 542 835	22 446 203
Total current liabilities		780 703 935	806 340 342
Non-current liabilities			
Payables relating to staff benefits	12	77 288 683	74 321 344
Borrowings – building loan	15	6 323 136	6 722 217
Refugee Loan Fund – US equity	Appendix 6	31 531 052	12 648 411
Sasakawa Endowment Fund	16	2 000 000	2 000 000
Other non-current liabilities	14	1 340 825	1 380 251
Total non-current liabilities		118 483 696	97 072 223
TOTAL LIABILITIES		899 187 631	903 412 565
NET ASSETS/EQUITY			
Accumulated surpluses/(deficits)	17	42 374 232	36 015 053
Accumulated surpluses/(deficits) – exchange transactions	17	28 262 423	20 511 381
Currency translations (gains/(losses))	17, 18	(86 483 702)	(50 663 691)
Subtotal: Accumulated surplus		(15 847 047)	5 862 743
Terminations reserve	19	56 579 685	46 795 182
Rapid Response Transportation Fund	20	811 797	806 924
Contingency reserve	21	1 000 000	1 000 000
Emergency Preparedness Account	22	129 594	129 594
Loans – Member States	23	1 680 400	1 680 400
Refugee Loan Fund – IOM equity	Appendix 6	311 553	311 553
Migration Emergency Funding Mechanism	24	2 613 577	4 769 665
Subtotal: Accumulated reserves		63 126 606	55 493 318
Asset revaluation reserve	9	21 016 413	23 236 393
Revaluation surplus		21 016 413	23 236 393
TOTAL NET ASSETS/EQUITY		68 295 972	84 592 454
TOTAL LIABILITIES and NET ASSETS/EQUITY		967 483 603	988 005 019

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

STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 31 DECEMBER 2015
Statement II (in US dollars)

	Notes	Appendices	2015		2014				
			TOTAL	ADMINISTRATIVE	OPERATIONAL	TOTAL	ADMINISTRATIVE	OPERATIONAL	
REVENUE									
Earmarked contributions									
Voluntary contributions - earmarked	31	7, 8	1 441 644 944		1 441 644 944	1 340 257 572		1 340 257 572	
Assessed contributions	31	1	43 148 345	43 148 345		46 232 121	46 232 121		
Receipts from refugees, migrants, sponsors, other	31	7, 8	108 375 290		108 375 290	90 859 538		90 859 538	
In-kind contributions	31	7, 8	3 511 880		3 511 880	1 543 270		1 543 270	
Subtotal: Earmarked			1 596 680 459	43 148 345	1 553 532 114	1 478 892 501	46 232 121	1 432 660 380	
Unearmarked contributions									
Interest and other unearmarked revenue (net)	31	7, 8	3 413 350		3 413 350	4 527 511		4 527 511	
Voluntary contributions - unearmarked	31	7, 8	3 317 940		3 317 940	3 642 761		3 642 761	
Subtotal: Unearmarked			6 731 290		6 731 290	8 170 272		8 170 272	
TOTAL REVENUE	31	1, 7, 8	1 603 411 749	43 148 345	1 560 263 404	1 487 062 773	46 232 121	1 440 830 652	
EXPENSES									
Transportation assistance	31		225 063 751		225 063 751	240 520 562		240 520 562	
Medical assistance	31		28 342 229		28 342 229	27 986 023		27 986 023	
Other direct assistance to beneficiaries	31		172 599 655		172 599 655	187 100 778		187 100 778	
Implementing partner transfers	31		76 562 112		76 562 112	79 350 064		79 350 064	
Contractual services (including on behalf of beneficiaries)	31		517 559 217	2 214 496	515 344 721	393 756 666	2 293 827	391 462 839	
Staff salaries and benefits	31		366 421 450	37 822 433	328 599 017	349 804 099	36 745 996	313 058 103	
Travel and subsistence	31		37 862 826	1 407 425	36 455 401	34 410 809	1 607 507	32 803 302	
Supplies and consumables	31		144 088 960	3 404 262	140 684 698	137 762 068	3 183 705	134 578 363	
Depreciation and amortization	9, 10, 31		13 343 950	137 512	13 206 438	11 113 146	164 793	10 948 353	
Doubtful receivables	31		877 192	620 948	256 244	(121 582)	(121 582)		
Other expenses	3, 31		11 400 327	216 290	11 184 037	3 388 342	172 476	3 215 866	
TOTAL EXPENSES	31	5	1 594 121 669	45 823 366	1 548 298 303	1 465 070 975	44 046 722	1 421 024 253	
SURPLUS/(DEFICIT) FOR THE PERIOD before exchange rate differences									
Administrative programme revaluation adjustment			9 290 080	(2 675 021)	11 965 101	21 991 798	2 185 399	19 806 399	
Exchange gains/(losses)	3		778 557	778 557		(1 597 110)	(1 597 110)		
			(34 790 156)		(34 790 156)	(52 942 991)		(52 942 991)	
SURPLUS/(DEFICIT) FOR THE PERIOD after exchange rate differences			(24 721 519)	(1 896 464)	(22 825 055)	(32 548 303)	588 289	(33 136 592)	
Comprising the following balances:									
Administrative programme			(1 896 464)	(1 896 464)		588 289	588 289		
Operational Support Income reserve			1 888 300		1 888 300	8 357 999		8 357 999	
Staff security			(650 867)		(650 867)	129 962		129 962	
Transfer to:									
Accumulated surpluses/(deficits)			4 594 870		4 594 870	7 507 508		7 507 508	
Accumulated surpluses/(deficits) - exchange transactions			7 751 042		7 751 042	6 022 522		6 022 522	
Currency translations (gains/(losses))			(34 601 049)		(34 601 049)	(53 535 716)		(53 535 716)	
Terminations reserve			(1 807 351)		(1 807 351)	(1 618 867)		(1 618 867)	
SURPLUS/(DEFICIT) FOR THE PERIOD			(24 721 519)	(1 896 464)	(22 825 055)	(32 548 303)	588 289	(33 136 592)	

STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 31 DECEMBER 2015
Statement III (in US dollars)

		USD			
		Accumulated fund balance (Note 17)	Revaluation surplus (Note 9)	Reserves (Notes 19 to 24)	TOTAL
Opening balance at 1 January 2015	Notes	5 862 743	23 236 393	55 493 318	84 592 454
Net result for current period	Statement II	(22 914 168)		(1 807 351)	(24 721 519)
Increase/(Decrease) in administrative surplus	17	7 356			7 356
Building revaluation:					
Reversal of accumulated depreciation	9	2 415 984			2 415 984
Revaluation loss due to currency rate fluctuations	9	(1 218 962)			(1 218 962)
Recognized revaluation	9		(2 219 980)		(2 219 980)
Terminations reserve	19			11 591 854	11 591 854
Rapid Response Transportation Fund	20			4 873	4 873
Migration Emergency Funding Mechanism	24			(2 156 088)	(2 156 088)
Subtotal: Movements during 2015		(21 709 790)	(2 219 980)	7 633 288	(16 296 482)
Closing balance at 31 December 2015		(15 847 047)	21 016 413	63 126 606	68 295 972

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

STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31 DECEMBER 2015
Statement IV (in US dollars)

	Notes	USD	
		2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES			
Surplus (deficit) for the period		(24 721 519)	(32 548 303)
Non-cash movements			
Effect of exchange rate change on foreign currency balance		(22 757 446)	(8 367 219)
Administrative programme revaluation adjustment		(778 557)	1 597 110
Financial instruments – derivatives		192 200	(595 818)
Depreciation and amortization	9, 10	13 343 950	11 113 146
(Gains)/Losses on sale of property, plant and equipment		(295 980)	(20 368)
(Gains)/Losses on sale of intangible assets		8 683	0
Provision for doubtful debts		877 192	(121 582)
(Increase)/Decrease in short-term investments	5	(65 556 159)	(47 101 688)
(Increase)/Decrease in receivables – non-exchange transactions – voluntary contributions	6	3 390 973	22 205 514
(Increase)/Decrease in receivables – non-exchange transactions – assessed contributions	6	224 187	(1 969 036)
(Increase)/Decrease in receivables – other	6	2 678 656	49 329 929
(Increase)/Decrease in inventories	7	(144 723)	-
(Increase)/Decrease in other current assets	8	108 515 203	(162 059 284)
(Increase)/Decrease in other non-current assets	8	21 720	501 272
Increase/(Decrease) in payables relating to staff benefits	12	6 990 081	2 374 202
Increase/(Decrease) in deferred revenue – voluntary contributions	11	(7 670 287)	140 472 820
Increase/(Decrease) in deferred revenue – assessed contributions	11	495 921	(898 543)
Increase/(Decrease) in deferred revenue – other	11	(588 038)	5 121 371
Increase/(Decrease) in payables to suppliers	14	(16 986 256)	39 238 782
Increase/(Decrease) in other current liabilities	14	(3 651 181)	9 509 979
Increase/(Decrease) in other non-current liabilities	14	(39 426)	(194 192)
Increase/(Decrease) in administrative surplus	17	7 356	(55 090)
NET CASH FLOWS FROM OPERATING ACTIVITIES		(6 443 450)	27 533 002
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of property, plant and equipment	9	(18 257 016)	(18 178 211)
Sale and transfer of property, plant and equipment	9	566 158	358 416
Purchases of intangible assets	10	(99 628)	(69 829)
Transfers from/(Transfers to) Savings Scheme	13	(1 731 087)	(1 081 402)
NET CASH FLOWS FROM INVESTING ACTIVITIES		(19 521 573)	(18 971 026)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/(Decrease) in borrowings	15	(372 587)	(1 215 521)
Contributions from/(Repayments to) Refugee Loan Fund – US equity	Appendix 6	18 882 641	(12 198 162)
Contributions/Repayments to/(Transfers from) Rapid Response Transportation Fund	20	4 873	947
Repayments to/(Transfers from) Emergency Preparedness Account	22	0	57 597
Contributions/Repayments to/(Transfers from) Migration Emergency Funding Mechanism	24	(2 156 088)	(1 021 024)
Increase/(Decrease) in the terminations reserve	19	11 591 854	11 798 231
NET CASH FLOWS FROM FINANCING ACTIVITIES		27 950 693	(2 577 932)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		1 985 670	5 984 044
CASH AND CASH EQUIVALENTS: BEGINNING OF PERIOD		474 243 414	456 116 171
Effect of exchange rate change on foreign currency balance – gain/(loss)		19 122 699	12 143 199
CASH AND CASH EQUIVALENTS: END OF PERIOD	4	495 351 783	474 243 414

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 2015 (OPERATIONAL PROGRAMMES)
Statement V(a) (in US dollars)**

	USD			
	Budgeted amounts			2015 Actual amounts restated on comparable basis
	2015 Programme and Budget (C/105/9)	2015 Programme and Budget Revision (S/16/6)	2015 Programme and Budget update (C/106/17)	
Movement, Emergency and Post-crisis Migration Management	357 454 100	605 657 600	738 535 500	762 882 428
Migration Health	88 228 200	134 861 000	148 633 300	150 486 680
Migration and Development	141 340 000	143 938 400	187 121 800	275 600 949
Regulating Migration	183 770 800	233 318 600	379 222 500	255 238 050
Facilitating Migration	44 323 700	47 722 800	54 848 400	55 497 311
Migration Policy and Research	1 870 700	3 724 100	3 787 600	2 751 455
Reparation Programmes	18 357 800	24 617 000	25 156 000	27 968 162
General Programme Support	11 543 700	12 623 500	14 001 900	14 110 078
Total	846 889 000	1 206 463 000	1 551 307 000	1 544 535 113

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

**STATEMENT OF FINANCIAL PERFORMANCE AND BUDGET COMPARISON
FOR THE PERIOD ENDED 31 DECEMBER 2015 (ADMINISTRATIVE PROGRAMME)
Statement V(b) (in Swiss francs)**

	CHF		
	BUDGET 2015	2015	2014
REVENUE			
Assessed contributions from Member States		42 586 949	40 982 857
Assessed contributions from new Member States		468	25 052
TOTAL REVENUE		42 587 417	41 007 909
EXPENSES			
Staff salaries and benefits	34 555 092	34 355 869	32 821 780
Terminal emoluments	700 000	776 283	1 144 954
Travel, subsistence and representation	1 011 000	1 065 548	1 023 292
Total: Staff salaries, benefits, travel and representation	36 266 092	36 197 700	34 990 026
Building rental and maintenance	1 156 792	1 226 996	1 138 689
Computer equipment and maintenance	2 114 000	2 143 712	2 026 294
Office supplies, printing, equipment and vehicles	735 000	706 794	673 921
Total: General office	4 005 792	4 077 502	3 838 904
Training	703 468	699 532	703 388
Contractual services	706 065	887 130	728 441
Total: Contractual services	1 409 533	1 586 662	1 431 829
Communications	471 000	322 866	392 860
Meetings Secretariat	435 000	427 198	441 771
Subtotal: Expenses – before provision for doubtful receivables	42 587 417	42 611 928	41 095 390
SURPLUS/(DEFICIT) BEFORE PROVISION FOR DOUBTFUL RECEIVABLES IN CHF		(24 511)	(87 481)
(Increase)/Decrease in provision for doubtful receivables (Appendix 2)		(611 013)	117 813
SURPLUS/(DEFICIT) FOR THE PERIOD IN CHF (on modified accruals (budgetary) basis)		(635 524)	30 332
Excess of resources/(Expenses) brought forward at the beginning of the year		0	0
SURPLUS/(DEFICIT) AT THE END OF THE PERIOD IN CHF (on modified accruals (budgetary) basis)		(635 524)	30 332
		USD	
SURPLUS/(DEFICIT) AT THE END OF THE PERIOD IN USD (on modified accruals (budgetary) basis) 0.991 (2014: 0.987)		(641 295)	30 731
Net accruals adjustment		(1 255 169)	557 558
Surplus/(Deficit) for the period in USD (on full accruals (IPSAS) basis)		(1 896 464)	588 289

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

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1: ACCOUNTING FRAMEWORK

Reporting entity

49. In addition to the migration services described earlier and reported in these financial statements, IOM provides financial services to the Intergovernmental Consultations on Migration, Asylum and Refugees and the Global Forum on Migration and Development, for which separate financial statements are provided to their respective governing bodies. The Guatemala Fiduciary Fund is recorded in a separate accounting system and not consolidated into IOM's financial statements – see Appendix 9.

Basis of preparation

50. 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).

51. 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. Changes in estimates are reflected in the period in which they become known. Where relevant, splits between current and non-current assets and liabilities (e.g. assessed and voluntary contribution receivables, terminal emolument provisions) are estimated based on historical collection/payment data.

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

53. 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

54. All of the IPSAS in effect on the reporting date have been applied. In addition, the following IPSAS which are effective on 1 January 2017 and which have no material impact on IOM's financial statements have been applied in advance:

IPSAS	Title
IPSAS 33	First-time Adoption of Accrual Basis International Public Sector Accounting Standards (IPSASs)
IPSAS 34	Separate Financial Statements
IPSAS 35	Consolidated Financial Statements
IPSAS 36	Investments in Associates and Joint Ventures
IPSAS 37	Joint Arrangements
IPSAS 38	Disclosure of Interests in Other Entities

Measurement base

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

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES

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

Foreign currency transactions

57. 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.

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

Cash and cash equivalents

59. Cash and cash equivalents include cash on hand, deposits held at call with banks and other short-term highly liquid investments readily convertible to cash and subject to a low risk of changes in value. As a general rule, cash is held in Headquarters-controlled accounts to maximize the interest earning potential. 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. In accordance with the Financial Regulations, funds not immediately needed are placed in short-term deposits or investments and the interest earned is credited to the appropriate programmes.

Receivables

60. 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. For all other receivables, a provision for doubtful receivables is established based on a review of the outstanding amounts at the reporting date.

61. Any advances (or down payments) paid by IOM to suppliers, implementing partners, staff, and so on (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

62. 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.

63. 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.

64. 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.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)**Property, plant and equipment**

65. 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.

66. 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.

67. 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 (i.e. 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 these assets.

68. 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)

69. 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 within the Statement of financial performance.

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

71. 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 given IOM's project-based nature.

Intangible assets

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

73. 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.

74. 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

75. 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 within the Statement of financial performance.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)**Deferred revenue (contributions received in advance of delivery/performance)**

76. 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.

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

78. 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

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

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

81. The plan exposes participating organizations to actuarial risks associated with the current and former staff 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, 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 or 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 25 – Employee Benefits. IOM's contributions to the plan during the financial period are recognized as expenses in the Statement of financial performance.

82. Other staff benefit obligations can include the following, depending on the entitlements of the individual staff member:

- Separation benefits:
 - Unused annual leave, repatriation travel and removal of personal effects. These elements are calculated on an actual entitlement basis using current salary scales and cost estimates.
 - Repatriation grants and separation entitlements (e.g. severance pay). These elements are calculated based on an annual independent actuarial assessment.
- After-service defined benefit plans, which include IOM's contribution towards after-service health insurance premiums for retired Professional staff and participating General Service staff. These elements are calculated based on an annual independent actuarial assessment. The liability for after-service health insurance is a defined benefit obligation which is accounted for using the corridor approach, under which amounts up to 10 per cent of the change in the defined benefit obligation related to changes in actuarial assumptions are amortized over the average remaining service of active staff for each benefit.
- In January 2016, the IPSAS Board released Exposure Draft 59, Amendments to IPSAS 25, Employee Benefits. The Exposure Draft proposes amendments to IPSAS 25 which include the elimination of the corridor approach for the recognition of actuarial gains and losses. As IOM currently applies the corridor approach in connection with the calculation of its after-service health insurance liability, if approved, the amendments to IPSAS 25 would require the recognition of unrecognized net actuarial losses of USD 227,531.
- Other payables to staff: unpaid salaries and allowances, reimbursements payable, and so on, at the reporting date.

83. Separation and after-service benefits are collectively referred to as terminal emoluments.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)**Savings Scheme (formerly the Provident Fund)**

84. Prior to becoming a participating organization in the UNJSPF, IOM had its own scheme, entitled the Provident Fund, for all Professional staff and some General Service staff. The Provident Fund was closed to new members on 31 December 2006. Most members of the Provident Fund were required to become members of the UNJSPF as of 1 January 2007. A few members were allowed to continue to make contributions if they were within five years of retirement or if their contract was coming to an end. IOM continued to contribute 15.8 per cent of pensionable remuneration and staff members contributed 7.9 per cent of pensionable remuneration. The Provident Fund was renamed the Savings Scheme, which was a defined contribution plan administered by IOM. The Savings Scheme was closed on 31 December 2015 as there were no remaining active members.

Payables to suppliers

85. 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

86. 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

87. 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.

RevenueNon-exchange revenue

88. 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.

89. Voluntary contributions are recognized upon the signing of a binding agreement with the donor. Revenue is recognized immediately if the contribution is not earmarked or if no condition is attached requiring that funds be utilized as specified in the agreement or returned to the contributing entity. If conditions are attached, revenue is recognized only upon satisfying the conditions through the 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.

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

Exchange revenue

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

Expenses

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

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES (continued)

93. IOM purchases non-food items and food items using funds provided by donors 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. 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.

94. 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

95. 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

96. 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

97. 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.

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

- (a) Cash and cash equivalents held for periods of less than 90 days. Cash and cash equivalents are valued at fair value at the reporting date.
- (b) Short-term investments are financial assets held for periods of longer than 90 days and less than one year, or containing put options enabling the Organization to redeem the investment at 90-day intervals at full face value, and are classified as current assets as maturity dates are within 12 months of the reporting date. Short-term investments are valued at fair value at the reporting date.
- (c) Non-conditional receivables, which include assessed contributions and other amounts receivable in cash. Short-term receivables are valued at nominal value. Longer-term receivables covering arrears from Member States are valued at nominal value less allowances for estimated doubtful receivables. Receivables that are subject to conditions are fully offset by a liability (deferred revenue) and are not considered financial instruments since their recognition results in both a financial asset and a matching financial liability of the Organization.
- (d) Derivatives to manage short-term cash flows of foreign currency received from voluntary contributions provided by donors in currencies other than US dollars. All derivative hedging agreements are accounted for as "fair value through surplus and deficit" with realized gains or losses during the financial year recognized in the Statement of financial performance. In accordance with IPSAS 29 – Financial Instruments: Recognition and Measurement, unrealized gains or losses at the reporting date are recognized in the Statement of financial performance and as an asset (if a gain) or as a liability (if a loss) in the Statement of financial position.

99. 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.

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

100. In the interests of transparency, disclosures of contingent liabilities are made within the notes to the accounts. A contingent liability is the following:

- (a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- (b) A present obligation that arises from past events but is not recognized because:
 - (i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - (ii) The amount of the obligation cannot be measured with sufficient reliability.

NOTE 3: CHANGES IN PRESENTATION

101. The following presentation changes have been made to the 2014 comparative figures in order to align these with the classification of items in the 2015 financial statements:

- (a) In the Statement of financial position, USD 161.4 million (representing vendor down payments that are expected to be settled through the delivery of services rather than repayment in cash) has been reclassified from “Current assets: Receivables – other” to “Other current assets” (see Note 8: Other assets).
- (b) In the Statement of financial position, USD 9 million has been reclassified from “Non-current assets: Receivables – voluntary contributions” to “Current assets: Receivables – non-exchange transactions: voluntary contributions” to ensure that the 2014 comparative figure reflects the revised approach to the classification of current and non-current receivables utilized in 2015.
- (c) In the Statement of financial performance, the net gain due to foreign exchange impact resulting from project closure amounting to USD 164,141 has been reclassified from “Other expenses” to “Exchange gains/(losses)”.

NOTE 4: CASH AND CASH EQUIVALENTS

102. 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 accounts and short-term investment deposits (of 90 days or less).

	USD	
	2015	2014
Cash on hand	1 051 423	1 232 329
Deposits with banks – unrestricted	492 300 360	471 011 085
Total: Unrestricted cash	493 351 783	472 243 414
Sasakawa Endowment Fund (Note 16)	2 000 000	2 000 000
Total: Restricted cash – funds-in-trust	2 000 000	2 000 000
Total: Cash and cash equivalents	495 351 783	474 243 414

103. The Organization has no confirmed credit lines but does maintain limited and informal overdraft arrangements with banks with which the Organization has funds on deposit. These arrangements may be withdrawn by the banks at any time.

NOTE 5: SHORT-TERM INVESTMENTS

104. Short-term investments are instruments held for a period of longer than 90 days and classified as current assets as maturity dates are within 12 months of the reporting date. As at 31 December 2015, the Organization held term deposits of USD 192,822,757 (2014: USD 127,089,876) with maturities and, in addition, in 2015 had puttable financial assets of USD 20,000,000 (2014: USD 20,000,000) callable between 90 and 365 days.

NOTE 6: CONTRIBUTIONS RECEIVABLE AND OTHER RECEIVABLES

105. 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: Deferred revenue.

106. Voluntary contributions receivable under the operational programmes arise where amounts become due on confirmation that activities have been completed via, for example, reimbursable invoicing or submission of donor reports. Amounts receivable for operations from governments and voluntary agencies decreased in 2015 to USD 125.79 million (2014: USD 128.71 million) consisting of invoiced and uninvoiced receivables of USD 69.51 million (inclusive of revaluations) (2014: USD 72.20 million) and USD 56.28 million (2014: USD 56.51 million), respectively. Of the invoiced receivables at 31 December 2015, USD 39.4 million has since been received. Invoiced receivables are those where invoices or funding requests have been sent to the donors, whereas uninvoiced receivables are those where IOM has performed against the donor agreement but has not yet submitted an invoice or funding request.

107. The invoiced receivables (inclusive of revaluation) at 31 December 2015 are shown in the table below.

Receivable from	Invoiced receivables 2015 (USD)	Received since 31 December 2015 (USD)
Government of the United States	19 015 193	18 851 997
Government of the Philippines	8 639 339	124 376
Government of Canada	6 968 369	385 053
Government of Australia	6 026 649	5 142 226
Government of the United Kingdom	4 405 299	4 400 741
European Commission	3 027 644	1 569 542
Government of Norway	2 574 859	0
Government of Germany	2 050 800	586 255
Government of Colombia	2 081 753	2 072 637
Others	14 718 641	6 261 227
TOTAL	69 508 546	39 394 054

108. 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 delays by donors in review and settlement.

NOTE 6: CONTRIBUTIONS RECEIVABLE AND OTHER RECEIVABLES (continued)

109. At 31 December 2015, the Organization had USD 4.1 million (2014: USD 4.8 million) of invoiced amounts receivable for more than one year. The following table provides an ageing summary of invoiced receivables, the majority of which (87%) are less than 120 days old.

**Breakdown of invoiced receivables, including revaluations and
excluding refunds/cancellation of invoices
(USD million)**

< 30 days	31 to 120 days	121 to 365 days	> 1 year	TOTAL
48.5	12.0	4.9	4.1	69.5
70%	17%	7%	6%	100%

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

	USD	
	2015	2014
Current		
Assessed contributions	5 236 426	5 014 394
Voluntary contributions – donors	125 787 900	128 714 093
Other	12 005 519	15 091 003
Interest accrued	591 129	1 080 062
Subtotal: Current receivables	143 620 974	149 899 552
Non-current		
Assessed contributions	521 295	605 714
Other	1 060 949	0
Subtotal: Non-current receivables	1 582 244	605 714
Less provisions for doubtful receivables		
Assessed contributions	(2 605 778)	(1 997 278)
Other Receivables	(257 682)	0
Subtotal: Doubtful receivables	(2 863 460)	(1 997 278)
Total: Receivables	142 339 758	148 507 988

111. Other current and non-current receivables from exchange transactions consist mainly of receivables from vendors USD 9.9 million (2014: USD 11.8 million) and other taxes reimbursable by host governments of USD 3.1 million (2014: USD 3.1 million).

112. Provision for other receivables was set up in the amount of USD 257,682 in view of an ongoing litigation case. The IOM Office of Legal Affairs estimated at 31 December 2015 that there was a strong probability that only 75 per cent of the outstanding amount of USD 1,003,963 would be recovered. Hence, the provision is calculated at 25 per cent unrecoverable from the outstanding balance that was recognized under other receivables.

NOTE 7: INVENTORIES

113. The movement of global stocks of pre-positioned inventories during the reporting period 2015 is as shown in the table below.

	USD 2015
Balance as at 1 January 2015	-
Additions	624 102
Transfers to projects for distribution to beneficiaries	(479 379)
Write-offs	0
Allowance for obsolete/damaged inventory	0
Balance as at 31 December 2015	144 723

NOTE 8: OTHER ASSETS

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

	USD	
	2015	2014
Current		
Vendor down payments	56 519 548	161 392 500
Guarantee deposits	844 072	719 502
Unrealized gains – financial derivatives	0	189 107
Subtotal: Current assets	57 363 620	162 301 109
Non-current		
Guarantee deposits	998 143	1 110 688
Subtotal: Non-current assets	998 143	1 110 688
Total: Other assets	58 361 763	163 411 797

115. The vendor down payments of USD 56.52 million (USD 2014: 161.39 million) consist of advances to implementing partners, suppliers, consultants and service providers. This has significantly decreased, mainly due to the settlement of advances based on performance by vendors in connection with large ongoing infrastructure projects in Peru which are nearing completion.

NOTE 9: PROPERTY, PLANT AND EQUIPMENT

116. The Organization owns its Headquarters building in Geneva which represents 91 per cent of the total value of real property owned by IOM. In order to more accurately reflect the value of the land and buildings owned by IOM, an independent appraiser reviewed and updated at 31 December 2015 the fair value of the building in Geneva. The valuation was conducted based on international valuation standards as promulgated by the International Valuation Standards Council and included assumptions relating to current market conditions. The change in fair value of the building in 2015 includes a USD 1,218,962 revaluation loss due to currency rate fluctuations. The net difference between the historical cost and the fair value of the building of USD 2,219,980 is accounted for in the asset revaluation reserve, which forms a separate component of the net assets/equity.

117. The Organization also owns five other offices – in Argentina, Australia, the Plurinational State of Bolivia, Chile and Peru. These buildings and land owned by IOM have been valued at fair value at 1 January 2011 as determined by independent appraisals conducted by qualified valuation experts in each of the countries in which the properties are located. The total current valuation of USD 1.6 million (based on the 2011 valuation less depreciation) is representative of the fair value of these buildings at the reporting date. A building in Australia acquired in December 2015 for USD 392,670 is valued at acquisition cost less depreciation from the acquisition date to the reporting date, which is considered representative of the fair value.

118. Property, plant and equipment holdings for 2015 and for 2014 are summarized in the tables below.

119. During 2015, IOM received donated assets valued at USD 251,584 (previous year: zero) and the same amount has been recognized under “property, plant and equipment” in the year of 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)

USD	Land	Buildings	Buildings – mobile structures	Vehicles	Communications and IT	Furniture and fixtures	Leasehold improvements	Total
Cost as of 1 January 2015	251 296	33 163 337	7 986 857	48 570 093	9 738 144	14 686 134	1 143 954	115 539 815
Additions		392 670	1 586 763	11 001 555	1 564 797	3 524 593	186 638	18 257 016
Disposals			(540 940)	(4 403 110)	(490 300)	(832 046)		(6 266 396)
Transfers			76 082	32 908	(162 999)		(80 831)	(134 840)
Revaluation loss due to currency rate fluctuations		(1 218 962)						(1 218 962)
Recognized revaluation		(2 219 980)						(2 219 980)
Cost as of 31 December 2015	251 296	30 117 065	9 108 762	55 201 446	10 649 642	17 378 681	1 249 761	123 956 653
Accumulated depreciation at 1 January 2015		(2 099 451)	(5 231 965)	(35 078 141)	(6 980 544)	(10 681 787)	(904 765)	(60 976 653)
Depreciation		(701 338)	(1 182 335)	(8 127 716)	(1 318 812)	(1 800 503)	(162 944)	(13 293 648)
Disposals			538 283	4 311 009	411 427	765 549		6 026 268
Transfers			(31 366)	(30 652)	134 123		32 686	104 791
Reversal of accumulated depreciation for revalued building		2 415 984						2 415 984
Accumulated depreciation at 31 December 2015		(384 805)	(5 907 383)	(38 925 500)	(7 753 806)	(11 716 741)	(1 035 023)	(65 723 258)
Net carrying value at 1 January 2015	251 296	31 063 886	2 754 892	13 491 952	2 757 600	4 004 347	239 189	54 563 162
Net carrying value at 31 December 2015	251 296	29 732 260	3 201 379	16 275 946	2 895 836	5 661 940	214 738	58 233 395

USD	Land	Buildings	Buildings – mobile structures	Vehicles	Communications and IT	Furniture and fixtures	Leasehold improvements	Total
Cost as of 1 January 2014	251 296	33 163 337	5 568 087	39 570 116	8 697 386	12 026 722	1 133 835	100 410 778
Additions			2 450 770	11 771 360	1 246 927	2 681 380	27 774	18 178 211
Disposals			(39 755)	(2 787 210)	(206 169)	(459 746)	(17 655)	(3 510 535)
Transfers			7 755	5 827		437 778		461 361
Cost as of 31 December 2014	251 296	33 163 337	7 986 857	48 570 093	9 738 144	14 686 134	1 143 954	115 539 815
Accumulated depreciation at 1 January 2014		(1 398 893)	(4 179 811)	(31 315 065)	(5 942 799)	(9 060 759)	(705 108)	(52 602 436)
Depreciation		(700 558)	(1 084 153)	(6 310 330)	(1 212 276)	(1 564 633)	(213 394)	(11 085 344)
Disposals			39 755	2 563 082	174 531	381 383	13 737	3 172 488
Transfers			(7 755)	(15 828)		(437 778)		(461 361)
Accumulated depreciation at 31 December 2014		(2 099 451)	(5 231 965)	(35 078 141)	(6 980 544)	(10 681 787)	(904 765)	(60 976 653)
Net carrying value at 1 January 2014	251 296	31 764 444	1 388 276	8 255 051	2 754 587	2 965 963	428 727	47 808 343
Net carrying value at 31 December 2014	251 296	31 063 886	2 754 892	13 491 952	2 757 600	4 004 347	239 189	54 563 162

NOTE 10: INTANGIBLE ASSETS

120. Intangible assets are summarized in the table below.

USD	2015			2014		
	Software externally purchased	Software internally developed	Total	Software externally purchased	Software internally developed	Total
Cost as of 1 January	108 987	134 261	243 248	63 719	109 700	173 419
Additions	37 650	61 978	99 628	45 268		45 268
Under development					24 561	24 561
Disposals	(11 566)		(11 566)			
Transfers	61 640		61 640			
Cost as of 31 December	196 711	196 239	392 950	108 987	134 261	243 248
Accumulated amortization at 1 January	(54 466)		(54 466)	(26 664)		(26 664)
Amortization	(35 464)	(14 839)	(50 303)	(27 802)		(27 802)
Disposals	2 883		2 883			
Transfers	(61 640)		(61 640)			
Accumulated amortization at 31 December	(148 687)	(14 839)	(163 526)	(54 466)		(54 466)
Net carrying value at 1 January	54 521	134 261	188 782	37 054	109 700	146 754
Net carrying value at 31 December	48 024	181 400	229 424	54 521	134 261	188 782

121. The Headquarters building in Geneva, Switzerland, is situated on land provided by the Canton of Geneva for a period of 99 years at a nominal cost of CHF 1. Though the Organization has the right to dispose of the property to another international organization, the Canton may refuse to grant approval under certain conditions. The land rights will revert to the Canton at the end of the term. Taking into consideration the various conditions imposed on the rights to use the land and its disposition, the land rights are not valued as an asset in the Statement of financial position.

NOTE 11: DEFERRED REVENUE (CONTRIBUTIONS RECEIVED IN ADVANCE)

122. Contributions received from donors in advance of performance delivery under the operational programmes totalled USD 666,399,295 (2014: USD 674,069,582). Assessed contributions received from Member States in advance of the next year's assessment scale taking effect under the administrative programme totalled USD 542,247 (2014: USD 48,495), as shown in the table below.

Member State	CHF
Angola	730
Benin	28 464
Burkina Faso	32 148
Chile	1 153
Costa Rica	3 139
Côte d'Ivoire	2 850
Democratic Republic of the Congo	8 859
El Salvador	30
Guyana	547
India	1 275
Nepal	13
Nicaragua	213
Pakistan	682
Poland	457 061
Senegal	184
Timor-Leste	19
Total: Deferred revenue – assessed contributions – CHF	537 367
Total: Deferred revenue – assessed contributions – USD (at 0.991)	542 247

NOTE 11: DEFERRED REVENUE (CONTRIBUTIONS RECEIVED IN ADVANCE) (continued)

123. Other deferred contributions received from migrants and self-payers and down payments from customers totalled USD 14,931,519 (2014: USD 15,555,360).

NOTE 12: LIABILITIES RELATING TO STAFF BENEFITS

124. Terminal emoluments are the sum of entitlements due to a staff member upon separation from the Organization in line with the employment contract or the Staff Regulations and Rules. Terminal emoluments include: accumulated leave, repatriation and travel costs for international staff, separation entitlements and after-service health insurance coverage for retired staff. For terminal emolument obligations relating to termination indemnities, and so on, see Note 19: Terminations reserve.

125. At its Seventy-second Session in November 1996, the Council adopted a budgetary method of funding terminal emoluments for staff covered under the Administrative Part of the Budget. Under this method, terminal emoluments are funded by a yearly allotment based on the anticipated entitlements for staff departing in the coming year. For 2015, the budget for terminal emoluments was CHF 700,000 (2014: CHF 700,000), whereas the actual terminal emolument payments were CHF 776 283 (2014: CHF 1,144,954). 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 staff benefits on the Administrative Part of the Budget amounts to USD 12.7 million (2014: USD 11.4 million).

126. The same Council session agreed that terminal emoluments for staff covered under the Operational Part of the Budget be funded by way of a charge consisting of a fixed percentage of salary costs.

127. 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.

128. The present value of the defined benefit obligations for after-service medical insurance has been determined using the projected unit credit method including discounting the estimated future cash outflows using a discount rate based upon high-grade corporate bonds.

129. The UNJSPF Regulations state that the Pension Board shall have an actuarial valuation made of the Fund at least once every three years by the consulting actuary. The practice of the Pension Board has been to carry out an actuarial valuation every two years using the open group aggregate method. The primary purpose of the actuarial valuation is to determine whether the current and estimated future assets of the Pension Fund will be sufficient to meet its liabilities.

130. IOM's financial obligation to the UNJSPF consists of its mandated contribution, at the rate established by the United Nations General Assembly (currently at 7.9% for participants and 15.8% for member organizations) together with any share of any actuarial deficiency payments under Article 26 of the Regulations of the Pension Fund. Such deficiency payments are payable only if and when the United Nations General Assembly has invoked the provision of Article 26, following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Pension 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.

131. The actuarial valuation performed as of 31 December 2013 revealed an actuarial deficit of 0.72 per cent (1.87% in the 2011 valuation) of pensionable remuneration, implying that the theoretical contribution rate required to achieve balance as of 31 December 2013 was 24.42 per cent of pensionable remuneration, compared with the actual contribution rate of 23.7 per cent. The next actuarial valuation will be conducted as of 31 December 2015.

132. At 31 December 2013, the funded ratio of actuarial assets to actuarial liabilities, assuming no future pension adjustments, was 127.5 per cent (130.0% in the 2011 valuation). The funded ratio was 91.2 per cent (86.2% in the 2011 valuation) when the current system of pension adjustments was taken into account.

NOTE 12: LIABILITIES RELATING TO STAFF BENEFITS (continued)

133. After assessing the actuarial sufficiency of the Fund, the consulting actuary concluded that there was no requirement, as of 31 December 2013, 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 Fund. 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 General Assembly has not invoked the provision of Article 26.

134. The United Nations Board of Auditors carries out an annual audit of the UNJSPF and reports to the UNJSPF Pension Board on the audit every year. The UNJSPF publishes quarterly reports on its investments and these can be assessed on the UNJSPF website at www.unjspf.org. During 2015, IOM's contributions paid to the UNJSPF amounted to USD 27.8 million (2014: USD 26.3 million).

135. Provisions and payables relating to staff entitlements are summarized in the table below.

	USD	
	2015	2014
Current		
Staff benefit liabilities	7 937 623	7 150 121
UNJSPF	39 304	48 117
Other payables to staff	5 061 491	1 943 726
Subtotal: Current	13 038 418	9 141 964
Non-current		
Staff benefit liabilities	77 288 683	74 321 344
Subtotal: Non-current	77 288 683	74 321 344
Total: Payables relating to staff	90 327 101	83 463 308

136. Staff benefit liabilities are further broken down as shown in the table below.

	USD	
	2015	2014
CURRENT LIABILITIES – Employment benefits provision for:		
Accumulated leave	3 301 099	2 929 623
Repatriation grant	518 756	521 176
Repatriation travel and removal of personal effects	1 749 084	1 178 034
Separation entitlements	237 094	290 211
Early retirement	28 208	29 642
After-service health insurance – Health Insurance Plan	1 201 204	1 498 959
After-service health insurance – Medical Service Plan	902 178	702 476
Subtotal: Current staff benefit liabilities	7 937 623	7 150 121
NON-CURRENT LIABILITIES – Employment benefits provision for:		
Accumulated leave	22 091 969	23 703 313
Repatriation grant	14 872 066	13 011 728
Repatriation travel and removal of personal effects	11 705 415	9 531 366
Separation entitlements	7 105 265	7 849 845
Early retirement	188 774	239 832
After-service health insurance – Health Insurance Plan	16 157 935	15 318 214
After-service health insurance – Medical Service Plan	5 167 259	4 667 046
Subtotal: Non-current staff benefit liabilities	77 288 683	74 321 344
Total: Staff benefit liabilities	85 226 306	81 471 465

NOTE 12: LIABILITIES RELATING TO STAFF BENEFITS (continued)**Actuarial assumptions and methods**

137. 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 following assumptions and methods have been used to determine the value of these post-employment liabilities at 31 December 2015.

	Weighted-average assumptions to determine:			
	Benefit obligations		Net pension cost	
	2015	2014	2015	2014
Discount rate:				
Health Insurance Plan	3.46%	3.37%	3.37%	4.18%
Medical Service Plan	4.39%	3.99%	3.99%	4.75%
Repatriation grants and separation entitlements	3.5%	4.00%	4.00%	4.75%
Rate of salary increase	2.71%–6.20%	2.48%–5.55%	2.48%–5.55%	2.95%–6.00%
Rate of price inflation	0.50%–2.00%	0.50%–2.00%	0.50%–2.00%	0.75%–2.50%

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

Reconciliation of present value of defined benefit obligation	USD				
	After-service Health Insurance Plan	After-service Medical Service Plan	Repatriation grants	Separation entitlements	Total
Present value of obligations as at 31 December 2015	18 203 547	5 452 560	15 390 822	7 342 359	46 389 288
Unrecognized net actuarial gain/(loss)	(844 408)	616 877	0	0	(227 531)
Defined benefit obligation at 31 December 2015	17 359 139	6 069 437	15 390 822	7 342 359	46 161 757
Defined benefit obligation (prior years) at:					
31 December 2014	16 817 173	5 369 522	13 532 904	8 140 056	43 859 655
31 December 2013	16 167 428	4 646 412	12 570 495	8 754 786	42 139 121
31 December 2012	15 624 147	4 064 165	13 944 257	9 713 677	43 346 246

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 2015	16 817 174	5 369 522	13 532 904	8 140 056	43 859 656
Service cost for 2015	894 332	684 117	0	0	1 578 449
Interest cost for 2015	604 627	201 821	521 176	290 211	1 617 835
Other actuarial loss	(207)	(133 502)	2 133 878	475 687	2 475 856
Benefits paid from plan/company	(956 786)	(52 521)	(797 136)	(1 563 596)	(3 370 039)
Defined benefit obligation at 31 December 2015	17 359 140	6 069 437	15 390 822	7 342 358	46 161 757

NOTE 12: LIABILITIES RELATING TO STAFF BENEFITS (continued)

Annual expense for 2015	USD				
	After-service Health Insurance Plan	After-service Medical Service Plan	Repatriation grants	Separation entitlements	Total
Service cost for 2015	894 332	684 117	0	0	1 578 449
Interest cost for 2015	604 627	201 821	521 176	290 211	1 617 835
(Gain)/Loss amortization of change in actuarial assumptions	(207)	(133 502)	2 133 878	475 687	2 475 856
Total expense recognized in statement of financial performance at 31 December 2015	1 498 752	752 436	2 655 054	765 898	5 672 140

Sensitivity to trend rate assumptions	USD			
	After-service Health Insurance Plan		After-service Medical Service Plan	
	2015	2014	2015	2014
Valuation trend + 1% (beginning of year)	0.00%–1.00%	1.75%–3.5%	0.00%–1.00%	1.75%–3.5%
i. Amount of total service cost and interest cost components	1 691 528	1 760 940	1 106 273	973 571
ii. Effect on total service cost and interest cost components	192 569	175 632	220 335	205 942
Valuation trend + 1% (end of year)	0.00%–1.00%	0.00%–1.00%	0.00%–1.00%	0.00%–1.00%
iii. Amount of defined benefit obligation	20 320 917	20 556 009	6 637 622	3 660 382
iv. Effect on defined benefit obligation	2 117 370	2 168 853	1 185 062	437 641
Valuation trend – 1% (beginning of year)	1.50%–3.00%	0.0%–1.5%	1.50%–3.00%	0.0%–1.5%
i. Amount of total service cost and interest cost components	1 344 997	1 405 667	723 559	616 660
ii. Effect on total service cost and interest cost components	(153 962)	(179 641)	(162 379)	(150 969)
Valuation trend – 1% (end of year)	1.50%–3.00%	1.50%–3.00%	1.50%–3.00%	1.50%–3.00%
iii. Amount of defined benefit obligation	16 658 426	16 761 880	4 555 074	2 860 492
iv. Effect on defined benefit obligation	(1 545 121)	(1 625 276)	(897 486)	(362 249)

NOTE 13: TRANSFERS TO/FROM THE SAVINGS SCHEME

139. As at 31 December 2015, there were no remaining active staff members participating in the Savings Scheme, which was liquidated accordingly. The net amount of USD 913,860 payable from IOM has been re-classified to “Other payables to staff” (see Note 12: Liabilities relating to staff benefits) within the Savings Scheme closure process. The audited final liquidation financial statements of the Scheme are available to former participating staff members on request.

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

140. Amounts owing to suppliers, implementing partners and individual Member State reserves are summarized as payables in the table below.

	USD	
	2015	2014
Current		
Invoiced payables	63 668 376	80 407 486
Accrued expenses	3 209 297	2 566 710
Subtotal: Payables to suppliers, partners	66 877 673	82 974 196
Unrealized losses – financial derivatives		
Other – current liabilities	18 542 835	22 446 203
Subtotal: Current payables	85 420 508	105 420 399
Non-current		
Other – non-current liabilities	1 340 825	1 380 251
Subtotal: Non-current payables	1 340 825	1 380 251
Total: Payables to suppliers, implementing partners, individual Member State reserves and other	86 761 333	106 800 650

NOTE 15: BORROWINGS

141. The Organization borrowed funds from the Canton of Geneva for the purpose of purchasing its Headquarters building in Geneva. The loan is repayable over 50 years, until 2033. The repayment for 2015 was CHF 368,600 (2014: CHF 368,600). The Swiss franc loan is translated into US dollars at the year-end rate of exchange as shown in the table below. 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 total original borrowing and amounts outstanding are shown in the following table.

	CHF	
	2015	2014
Swiss Government loan	18 000 000	18 000 000
Accumulated repayments	(11 365 172)	(10 996 572)
Loan balance – CHF	6 634 828	7 003 428
Loan balance – USD	6 695 084	7 095 672
– current	371 948	373 455
– non-current	6 323 136	6 722 217
Loan balance – USD	6 695 084	7 095 672
Year-end exchange rate (CHF/USD)	0.991	0.987

NOTE 16: SASAKAWA ENDOWMENT FUND

142. 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 16: SASAKAWA ENDOWMENT FUND (continued)

	USD	
	2015	2014
Capital account balance at the end of the year	2 000 000	2 000 000
Income account		
Interest income during the year	3 200	5 000
<u>Transfer to Sasakawa Endowment Fund from projects</u>		
Supporting ASEAN in Moving Towards Increased Mobility of Skilled Labour	1 051	
<u>Transfers from Sasakawa Endowment Fund to projects</u>		
Developing Global Cartography on Migration, Environment and Climate Change		(5 000)
Supporting ASEAN in Moving Towards Increased Mobility of Skilled Labour	(4 251)	
Income account at the end of the year	0	0

NOTE 17: RESOURCES CARRIED FORWARD

143. The operational programmes on a full accruals (IPSAS) basis ended in 2015 as follows:

- (a) A deficit relating to the staff security mechanism of USD 650,867 (2014: surplus of USD 129,962);
- (b) An increase to the Operational Support Income reserve of USD 1,888,300 (2014: increase of USD 8,357,999), bringing the total of the reserve to USD 23,525,627 (2014: USD 21,637,327).

144. Operational Support Income is not predictable. It fluctuates from year to year depending on the level of activities carried out. Thus, funds will need to be drawn from the above reserve should the amount of Operational Support Income available at the end of a financial year be less than the approved budget using the three-year average formula adopted by Member States.

145. In accordance with Executive Committee Resolution No. 134 of 3 July 2012 and Council Resolution No. 1240 of 27 November 2012 approving the decisions of the Executive Committee, the Member States approved the use of the cumulative surplus as at 31 December 2008 of CHF 557,251 for non-recurrent office premises expenditure at the Manila Administrative Centre. To date, CHF 403,878 (USD 316,955) of that amount has been used.

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

NOTE 17: RESOURCES CARRIED FORWARD (continued)

	USD		
	2015	2014	(Increase)/ Decrease
Resources carried forward – surplus/(deficit)			
Administrative programme			
Resources from previous years	474 652	474 652	
Resources current year	(1 655 081)	241 383	1 896 464
Increase/(Decrease) in administrative surplus – previous years	(451 300)	(458 656)	(7 356)
Net impact of IPSAS adjustment	(11 139 092)	(11 139 092)	
Administrative programme: Resources carried forward	(12 770 821)	(10 881 714)	1 889 108
Operational programmes			
Operational programmes – Operational Support Income	23 525 627	21 637 327	(1 888 300)
Staff security mechanism	3 176 422	3 827 289	650 867
Accumulated surplus/(deficits)	8 196 657	3 601 787	(4 594 870)
Net impact of IPSAS adjustment	20 246 347	17 830 364	(2 415 983)
Operational programmes: Resources carried forward	55 145 053	46 896 767	(8 248 287)
Subtotal: Accumulated surpluses/(deficits)	42 374 232	36 015 053	(6 359 179)
Accumulated surpluses/(deficits) – exchange transactions	28 262 423	20 511 381	(7 751 042)
Currency translations (gains/(losses))	(86 483 702)	(50 663 691)	35 820 011
Total: Resources carried forward	(15 847 047)	5 862 743	21 709 790

NOTE 18: CURRENCY TRANSLATIONS (GAINS/(LOSSES))

147. The currency translations reserve of (USD 86,483,702) (2014: (USD 50,663,691)) is carried forward from the Statement of financial performance and shown under “Net assets/Equity” in the Statement of financial position. This amount represents the accumulated unrealized revaluation of foreign currency monetary assets and liabilities converted into US dollars together with any realized exchange gains and losses upon settlements of accounts receivable and payable and balances of completed projects reported in a currency other than US dollars. USD 31.7 million of the USD 35.82 million decrease in the reserve resulted from the unrealized revaluation of cash and short-term investments caused by the increased value of the US dollar on most of the currencies in which IOM conducts operations.

NOTE 19: TERMINATIONS RESERVE

148. Funds have been set aside to meet other end-of-service requirements. For instance, under the Staff Regulations and Rules, termination indemnities are typically payable to staff whose contracts are terminated before their expiration date (e.g. for health reasons). The amount set aside from the terminal emoluments reserve for this purpose totalled USD 56,579,685 (2014: USD 46,795,182).

NOTE 20: RAPID RESPONSE TRANSPORTATION FUND

149. A guidance note was concluded on 31 May 2000 between IOM and the Office of the United Nations High Commissioner for Refugees (UNHCR) on cooperation in the field of transportation. To enable IOM to meet its responsibilities under this guidance note, the Rapid Response Transportation Fund was established through IOM General Bulletin No. 1277 of 27 December 2000.

NOTE 20: RAPID RESPONSE TRANSPORTATION FUND (continued)

150. 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.

151. 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 not later than six months after authorization.

	USD	
	2015	2014
Opening balance at the beginning of the year	806 924	805 977
<u>Contributions to the Fund</u>		
Interest income	4 873	947
Total: Contributions to the Fund	4 873	947
<u>Repayment to the Fund from the following project</u>		
Burundi influx – United Republic of Tanzania	500 000	
Total: Repayments to the Fund from projects	500 000	
<u>Transfers from the Fund to the following project</u>		
Burundi influx – United Republic of Tanzania	500 000	
Total: Expenditure	500 000	
Closing balance at the end of the year	811 797	806 924

NOTE 21: CONTINGENCY RESERVE

152. The use of the contingency reserve of USD 1,000,000 is governed by Council Resolution No. 413 of 17 November 1967.

NOTE 22: EMERGENCY PREPAREDNESS ACCOUNT

153. The Emergency Preparedness Account (EPA) was established in accordance with General Bulletin No. 1054 of 30 August 1993. It is drawn on in emergency situations where there exists a clear need for immediate assessment and operational expenditure prior to the actual receipt of external operational funding. Any authorized use of the EPA is considered an advance against the specific operation that it supports, and all funds disbursed from the EPA are normally to be reimbursed as soon as possible once the operation obtains donor support.

NOTE 22: EMERGENCY PREPAREDNESS ACCOUNT (continued)

	USD	
	2015	2014
Opening balance of the EPA at the beginning of the year	129 594	71 997
Transfers from the EPA to projects		
Responding to Needs of Displaced Persons and Supporting Emergency Response in Malawi	100 000	
Total: Transfers from the EPA to projects	100 000	
Repayments to the EPA from projects		
Movement Assistance for Rwandan Migrants Expelled from the United Republic of Tanzania		57 597
Responding to Needs of Displaced Persons and Supporting Emergency Response in Malawi	100 000	
Total: Repayments to the EPA from projects	100 000	57 597
Closing balance of the EPA at the end of the year	129 594	129 594

NOTE 23: LOANS FROM MEMBER STATES

154. A cash reserve of USD 1,680,400 consisting of interest-free loans from Member States was established by Resolution No. 70 of 30 April 1954. The loans provide the Organization with a cash reserve to cover temporary liquidity problems in the administrative or operational programmes. The cash reserve is governed by Article 14 of the Financial Regulations.

NOTE 24: MIGRATION EMERGENCY FUNDING MECHANISM

155. 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.

**Statement for the Migration Emergency Funding Mechanism
for the year ended 31 December 2015**

	2015 USD	2014 USD
Opening balance brought forward at the beginning of the year	4 769 665	5 790 689
Interest income during the year	5 297	6 133
Contributions to the Mechanism		
Australia		399 975
Bangladesh	1 002 175	
Malta		13 831
Philippines	20 000	
South Africa		94 019
Sweden	232 234	305 018
United States of America		2 500 000
Total contributions and interest to the Mechanism	6 029 371	9 109 665

NOTE 24: MIGRATION EMERGENCY FUNDING MECHANISM (continued)

Statement for the Migration Emergency Funding Mechanism
for the year ended 31 December 2015 (continued)

	2015 USD	2014 USD
Repayments to the Mechanism from projects		
Emergency Transportation Assistance for Vulnerable South Sudanese in Khartoum		500 000
Emergency Return Assistance for Ethiopian Migrants Stranded in Saudi Arabia		500 000
Post-arrival Assistance for Vulnerable Somali Migrants from Saudi Arabia		200 000
Emergency Response Addressing the Critical Non-food Item and Shelter Needs of Internally Displaced Persons Fleeing Violence Originating in the City of Mosul, Iraq		200 000
Transit Assistance for the Libya Crisis		200 000
Emergency Response for the Nigeria Crisis	750 000	
Emergency Response to Cyclone Pam in Vanuatu	100 000	
Emergency Response to Typhoon Maysak in the Federated States of Micronesia	100 000	
Emergency Assistance for Stranded Migrants in the Horn of Africa (Ethiopia and Somalia (Puntland)) from Yemen	1 000 000	
Emergency Response for the Nepal Crisis	1 000 000	
Humanitarian Assistance for Migrants in the Bay of Bengal and the Andaman Sea	1 000 000	
Response to the Myanmar Floods 2015	100 000	
Emergency Response for the Western Balkans	124 206	
Return Intention Survey of Somali Refugees in Dadaab, Kenya	100 000	
Total contributions, interest and transfers to the Mechanism	10 303 577	10 709 665
Transfers from the Mechanism to projects		
Establishment of an IOM Office in the Central African Republic		3 800 000
Emergency Return Assistance for Ethiopian Migrants Stranded in Saudi Arabia		1 500 000
Post-arrival Assistance for Vulnerable Somali Migrants from Saudi Arabia		200 000
Emergency Response Addressing the Critical Non-food Item and Shelter Needs of Internally Displaced Persons Fleeing Violence Originating in the City of Mosul, Iraq		200 000
Transit Assistance for the Libya Crisis		200 000
Staff and Office Costs for Yearly Management of the Migration Emergency Funding Mechanism	40 000	40 000
Emergency Response for the Nigeria Crisis	1 500 000	
Emergency Response to Cyclone Pam in Vanuatu	100 000	
Emergency Response to Typhoon Maysak in the Federated States of Micronesia	100 000	
Emergency Response for the Nepal Crisis	1 000 000	
Humanitarian Assistance for Migrants in the Bay of Bengal and the Andaman Sea	1 000 000	
Emergency Assistance for Stranded Migrants in the Horn of Africa (Ethiopia and Somalia (Puntland)) from Yemen	3 000 000	
Emergency Assistance for Trafficked Fishermen in Papua New Guinea	100 000	
Response to the Myanmar Floods 2015	100 000	
Emergency Response for the Western Balkans	550 000	
Establishment of an Early Warning Information-sharing Network along the Migration Route from Greece to Serbia	50 000	
Field Data Collection and Central Data Repository on Migration Flows Towards Europe	50 000	
Upgrading Shelter Facilities for Internally Displaced Persons in Dominica - Guyana	100 000	
Total expenditure	7 690 000	5 940 000
Closing balance carried forward at the end of the year	2 613 577	4 769 665

NOTE 25: CONTINGENT LIABILITIES

- French taxation

156. On 15 October 2010, the French Ambassador and the Director General signed an exchange of letters on the income tax exemption of staff members residing in neighbouring France and working at Headquarters in Geneva. Income tax exemption in respect of salaries and emoluments paid by IOM will be granted to such staff members, ending the exposure of the Organization to refund any taxes that might be levied. On 29 January 2016, IOM received a notification from the Government of France stating that it has completed its internal procedures for the entry into force of the 2010 exchange of letters. On 12 February 2016, the Organization replied to the French Government and stated that the entry into force of the exchange of letters will be 1 March 2016. After this date, the income tax exemption as per the exchange of letters will be applicable. No reliable estimate is available of the potential amount for which the Organization might be liable to refund taxes levied on salaries and emoluments paid by the Organization prior to 1 March 2016.

- Co-funding

157. Certain donors, particularly the European Commission, commit to finance only a fixed percentage of total project expenditure and specifically require co-funding from other sources to cover the remaining percentage. IOM has signed agreements without the entire co-funding being confirmed up-front but commits itself to securing co-funding over the life of the project. To date, IOM has been mostly successful in securing co-funding for these projects principally by external funding, including by aligning IOM Development Fund proposals with co-funding needs and, if necessary, reducing or stopping project activities. However, the co-funding exposure has been identified as a risk to IOM and was brought to the attention of Member States in document IC/2006/2 (Co-funding mechanism) at the Informal Consultations on Budgetary and Management Matters on 22 June 2006. In addition, various measures have been put in place internally to address this issue. The Co-funding Group was established comprising staff from Headquarters and Brussels to review the status of these exposures and ways to finance co-funding needs. At 31 December 2015, IOM had 15 ongoing projects into 2016 and beyond, 8 of which had a potential co-funding exposure amounting to USD 1.6 million. The project managers of such projects are required to actively pursue options to secure the full co-funding requirement within the project's implementation period.

- Frozen bank accounts in Guatemala

158. Four bank accounts held in IOM's name at the Rural Development Bank of Guatemala (Banrural) were frozen by a Guatemalan court in 2008. In June 2012, the 17 remaining IOM accounts in Banrural were also frozen by court order. The actions that caused the freezes were initiated by Tradeco, a Mexican construction company, pending resolution of a dispute involving Tradeco, FONAPAZ (National Fund for Peace) and IOM. The dispute concerns an unfinished road construction project administered by IOM with the Government of Guatemala's resources on behalf of FONAPAZ (see Appendix 9). Ongoing discussions to resolve this long-running dispute have taken place at senior political levels between the Government of Guatemala, the Government of Mexico, Tradeco and IOM Headquarters and Field officials. On 27 December 2012, funds in the amount of USD 10,828,513 were debited from IOM's 21 frozen deposit accounts at Banrural. IOM had received no notification prior to this action. The debiting was discovered on 2 January 2013 in the course of year-end accounting procedures. IOM initiated legal actions seeking recovery of the funds on 7 January 2013, including an amount of USD 32,121, consisting of December 2012 interest on the debited funds. On 7 February 2013, the court ordered the bank to credit the funds to IOM and, to date, the bank has not complied with the court order. It should be noted that IOM ended formal cooperation with FONAPAZ in 2010. IOM has closed the vast majority of subprojects financed by FONAPAZ. In March 2015, the Constitutional Court of Guatemala, the country's highest judicial instance, recognized that, because IOM's privileges and immunities had been violated, and in order to follow correct procedures, the situation before IOM had been notified of the lawsuit had to be restored. The decision is now moving back down through the courts in order to be implemented and should result in the freeze on IOM's funds being lifted.

- Potential disallowance of expenditures

159. IOM has been engaged since 2008 in a project funded by USAID to provide health and education facilities for the benefit of displaced populations in Afghanistan. A local construction subcontractor, which was dismissed for unsatisfactory performance, is seeking damages from IOM in the amount of about USD 1.2 million and proposing an arbitration process with the United Nations Commission on International Trade Law. IOM intends to contest and counter the subcontractor's claim.

NOTE 25: CONTINGENT LIABILITIES (continued)

- Iraq out-of-country voting project

160. In late 2004, IOM was retained by the Interim Government of Iraq to manage the out-of-country voting for Iraqi citizens abroad in the first election following the caretaker administration known as the Coalition Provisional Authority. IOM implemented this project, in close collaboration with an NGO, the International Foundation for Election Systems. The project involved establishing and operating a series of offices and polling stations around the world in countries where large numbers of Iraqi diaspora were present, and had a total expenditure of approximately USD 75 million. Although the project and the out-of-country voting process went smoothly and without incident at the time, the Iraqi Government has recently raised questions about the high cost of the project, noting that the per capita cost was quite high as only about 200,000 overseas Iraqis voted, rather than the 1 million that had been hoped for. The Iraqi Government's view 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 principle reason for the high per capita cost result. The Iraqi Government brought an action against IOM in a local court in Baghdad to try to recover the funds related to the questioned costs. With the aim of reaching an understanding with the Iraqi Government on this matter, an IOM delegation from Headquarters met with senior Iraqi Government officials in Amman on 20 October 2015 to begin negotiations on a resolution to the outstanding issues relating to this 11-year-old project. The Iraqi Government has agreed to temporarily suspend its legal actions while negotiations are under way. Discussions with the Iraqi Government are currently in process and it is hoped that this matter will be favourably resolved during 2016.

NOTE 26: COMMITMENTS**Operating lease commitments**

161. 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)	2015 USD
No later than 1 year	1 665 003
Later than 1 year and no later than 5 years	4 207 908
Later than 5 years	1 315 173
	7 188 084

162. 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.

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

NOTE 27: BENEFICIARY ASSETS

164. Undistributed equipment purchased for beneficiaries totalled USD 11.9 million at 31 December 2015 (2014: USD 5.7 million). The cost of the items is fully expensed in the month of purchase.

NOTE 28: RELATED PARTIES

165. The Organization is governed by the Council, which is composed of representatives of all 162 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.

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

167. The Director General, the Deputy Director General, the Legal Counsel, the Chief of Staff, the Directors of Headquarters Departments and the Director of the Manila Administrative Centre have the authority and responsibility for planning, directing and controlling the activities of IOM. These key management personnel are remunerated by the Organization.

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

	2015		2014	
	Number of individuals	Aggregate remuneration (USD)	Number of individuals	Aggregate remuneration (USD)
Director General, Deputy Director General and other senior staff from the Office of the Director General	4	1 384 564	4	1 371 394
Other senior managers	5	1 447 411	5	1 248 253

169. 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 were related party transactions involving key management personnel in 2015 totalling USD 5,491 and these transactions were performed under the terms and conditions that would apply in the normal course of operations. There was no other remuneration or compensation to key management personnel or their close family members.

NOTE 29: BUDGET TO ACTUAL COMPARISONS

170. 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.

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

172. IOM received additional confirmed funding of approximately USD 334.91 million in the last four months of the year (2014: USD 204.4 million). Actual implementation for the remainder of the year can in some cases be faster and in other cases slower than originally anticipated due to operational realities. The Director General is authorized, in exceptional circumstances, to incur obligations and make payments in respect of operational projects which have not been included in the approved Operational Part of the Budget, provided that certain conditions are satisfied (Financial Regulation 4.7).

173. To ensure full comparability, General Programme Support actuals have been adjusted to reflect the budget items in the Services/Support summary table VIII in budget documents C/105/9 and S/16/6 for seconded staff, Migrant Management and Operational Systems Application (MiMOSA), staff and services covered by miscellaneous income, the Sasakawa Endowment Fund, international migration law and Humanitarian Assistance for Stranded Migrants. Amounts presented in the Statement of financial performance are classified based on their nature, whereas the budgets are presented at service category level only.

NOTE 29: BUDGET TO ACTUAL COMPARISONS (continued)

174. The budget to actual comparison for the administrative programme is presented separately in Swiss francs as required by Financial Regulation 3.2 – see the Statement of financial performance and budget comparison (administrative programme) (Statement V(b)). The sources and application of Operational Support Income, including any carry-forwards are provided separately in accordance with Financial Regulation 6.3 – see Appendix 4.

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

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

	USD			
	Operating activities	Investing activities	Borrowing activities	Total
Administrative programme surplus on budgetary basis (Statement V(b)) in US dollars	(641 295)			(641 295)
Entity differences				
Operational revenue on budgetary basis	1 560 512 214			1 560 512 214
Operational expense on budgetary basis (Statement V(a))	(1 544 535 113)			(1 544 535 113)
Exchange difference	(34 608 905)			(34 608 905)
Comparable basis adjustments (see para.173)	(6 629 920)			(6 629 920)
Operations surplus on budgetary basis	(25 261 724)			(25 261 724)
Total operating surplus on budgetary basis	(25 903 019)			(25 903 019)
Basis differences				
Gain/(Loss) on sale of assets	(248 811)			(248 811)
Depreciation expense	(25 717 669)			(25 717 669)
Acquisition expense		30 717 324		30 717 324
Staff benefit expense	(3 122 555)			(3 122 555)
Doubtful account expense	(256 244)			(256 244)
Financial instruments	(189 107)			(189 107)
Revaluation adjustment	(1 438)			(1 438)
Total basis adjustments	(29 535 824)	30 717 324		1 181 500
Net result as per the Statement of financial performance (Statement II)	(55 438 843)	30 717 324		(24 721 519)

NOTE 30: SERVICES IN KIND

176. Services in kind are services provided to IOM free of charge. The major classes of services in kind received by IOM include those outlined in the table below.

Donor	Type/Class of services in kind received	Unit/Measure
CANADEM	Personnel services	537 days
City of Lausanne – Switzerland (SYNI Programme)	Personnel services	816 days
DLA Piper	Legal services	140 hours
Comptroller and Auditor General of India	Audit services	395 days
ESRI	Personnel services	631 days
Government of Switzerland Swiss Agency for Development and Cooperation State Secretariat for Migration	Personnel services Personnel services	217 days 260 days
Government of Turkey (Ministry of Foreign Affairs)	Personnel services	261 days
iMMAP	Personnel services	175 days
Microsoft	Consulting/technical services	139 hours
Norwegian Refugee Council	Personnel services	5 788 days
RedR	Personnel services	273 days
SAS Institute Inc.	Consulting services	95 days
Swedish Civil Contingencies Agency (MSB)	Personnel services	463 days
United Kingdom (Department for International Development)	Personnel services	261 days

177. Offices in the following countries (at the indicated locations) receive office space rent free or at a nominal “peppercorn” charge from the host governments: China (Hong Kong), France (Marseilles), Greece (Athens), Portugal (Lisbon), Senegal (Dakar), Sudan (Kadugli) and the United Republic of Tanzania (Moshi).

NOTE 31: REVENUE AND EXPENSES

- Revenue

178. The below table presents the revenue recognized by IOM on a modified accruals (budgetary) basis and IPSAS adjustments.

	USD				
	2015				2014
	ADMINISTRATIVE	OPERATIONAL	IPSAS ADJUSTMENT	TOTAL	TOTAL
	BUDGETARY BASIS				
REVENUE					
Earmarked contributions					
Voluntary contributions – earmarked		1 441 644 944		1 441 644 944	1 340 257 572
Assessed contributions	43 148 345			43 148 345	46 232 121
Receipts from refugees, migrants, sponsors, other		108 624 101	(248 811)	108 375 290	90 859 538
In-kind contributions		3 511 880		3 511 880	1 543 270
Subtotal: Earmarked	43 148 345	1 553 780 925	(248 811)	1 596 680 459	1 478 892 501
Unearmarked contributions					
Interest and other unearmarked revenue (net)		3 413 350		3 413 350	4 527 511
Voluntary contributions – unearmarked		3 317 940		3 317 940	3 642 761
Subtotal: Unearmarked		6 731 290		6 731 290	8 170 272
TOTAL REVENUE	43 148 345	1 560 512 215	(248 811)	1 603 411 749	1 487 062 773

NOTE 31: REVENUE AND EXPENSES (continued)

179. 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.

180. Earmarked voluntary contributions received from donors for the 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.

181. 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. IPSAS 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.

182. 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.

183. Interest and other unearmarked revenue relate to funds earned on cash balances held by IOM pending their use in delivering services. Interest revenue is recognized when the revenue is earned. Unearmarked voluntary contributions represent funds received from donors for use by IOM in carrying out services under its mandate. Funds are recognized when received by the Organization.

- Expenses

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

	USD				
	2015				2014
	ADMINISTRATIVE	OPERATIONAL	IPSAS ADJUSTMENT	TOTAL	TOTAL
	BUDGETARY BASIS				
EXPENSES					
Transportation assistance		225 063 751		225 063 751	240 520 562
Medical assistance		28 342 229		28 342 229	27 986 023
Other direct assistance to beneficiaries		172 599 655		172 599 655	187 100 778
Implementing partner transfers		76 562 112		76 562 112	79 350 064
Contractual services (including on behalf of beneficiaries)	2 214 496	515 227 470	117 251	517 559 217	393 756 666
Staff salaries and benefits	36 507 229	326 791 666	3 122 555	366 421 450	349 804 099
Travel and subsistence	1 407 425	36 455 401		37 862 826	34 410 809
Supplies and consumables	3 611 103	158 938 714	(18 460 856)	144 088 960	137 762 068
Depreciation and amortization			13 343 950	13 343 950	11 113 146
Doubtful receivables	620 948		256 244	877 192	(121 582)
Other expenses	216 291	11 184 036		11 400 327	3 388 342
TOTAL EXPENSES	44 577 492	1 551 165 034	(1 620 856)	1 594 121 669	1 465 070 975

185. 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.

NOTE 31: REVENUE AND EXPENSES (continued)

186. The amounts shown as implementing partner transfers represent funds provided to governments and NGOs to implement specific services under donor agreements. Expenses are recognized when the services are delivered by the partner.

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

188. 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 IPSAS adjustment relates 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).

189. Travel and subsistence expenses represent the travel and living costs incurred by IOM staff while on official missions. The reimbursable expenses of staff members are processed in accordance with the Staff Regulations and Rules and IOM's travel instructions. Expenses are recognized when the travel is undertaken.

190. 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 IPSAS adjustment relates to the capitalization of equipment above the threshold of USD 5,000, as specified in IOM's accounting policies.

191. The IPSAS adjustment for depreciation and amortization represents the annual charge for the use of property, plant and equipment and information technology software capitalized in accordance with IOM's accounting policies.

192. 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.

193. Other expenses mainly include banking charges and foreign exchange adjustments due to the closing of projects managed in a currency other than the US dollar. Banking charges are recognized as expenses when the service covered by the charge is delivered by the bank.

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

- Write-offs

195. 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."

196. In the absence of other sources of revenue, USD 5,934,565 (2014: USD 1,251,281) had to be applied from Operational Support Income to cover unforeseen project shortfalls. Expenses related to such shortfalls are included in the appropriate expenses lines (see above for definitions) according to the nature of the expense. The shortfalls were due to: (a) project budget overruns of approximately USD 5.6 million arising from completed projects in Afghanistan and Mali; and (b) costs of USD 0.3 million declared ineligible resulting from donor audits of specific projects in Yemen and in several other countries.

NOTE 32: FINANCIAL RISKS

197. 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 Administration uses derivative financial instruments (i.e. dual currency deposits), the proceeds of which are credited to miscellaneous income.

NOTE 32: FINANCIAL RISKS (continued)

198. The Organization has offices in various countries with assets and liabilities denominated in local currencies. In addition, the Administration held deposits in other currencies, including Australian dollars, British pounds sterling, euros, Japanese yen, Norwegian kroner and Swiss francs. The Organization maintains a currency translations reserve which is carried forward from the Statement of financial performance and shown under “Net assets/Equity” (see Note 18).

199. IOM mitigates the currency fluctuation risk to the Administrative Part of the Budget by naturally hedging through the receipt of revenue in Swiss francs from assessed contributions in an amount sufficient to finance its current Swiss franc liabilities. IOM acquires derivatives to hedge its non-US dollar-based assets and liabilities related to the Operational Part of the Budget. In addition, IOM receives voluntary contributions to finance projects in currencies other than US dollars. Currency exposure is limited as the related project budgets are adjusted to reflect the actual US dollars received in exchange.

200. The Organization’s financial instruments and the net foreign currency exposure as at 31 December 2015 is as shown in the table below.

2015	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)	100 771 659	29 780 689	106 740 014	31 619 761	29 302 824	140 637 514	56 499 322	495 351 783
Short-term investments (Note 5)	180 000 000		32 822 757					212 822 757
Accounts receivable: assessed contributions (Note 6)		3 151 943						3 151 943
Accounts receivable: other (Note 6)	6 707 782	89 794	684 217	514 311	391 280	2 250 093	2 762 438	13 399 915
Derivatives (Notes 8 and 14)								
Payables to suppliers (Note 14)	(44 409 366)	(6 198 230)	(4 454 475)	578 527	(2 126 981)	(746 959)	(9 520 189)	(66 877 673)
Borrowings (Note 15)		(6 695 084)						(6 695 084)
Net exposure	243 070 075	20 129 112	135 792 513	32 712 599	27 567 123	142 140 648	49 741 571	651 153 641

2014	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)	111 972 325	62 341 540	154 656 157	15 672 775	44 362 660	51 056 449	34 181 508	474 243 414
Short-term investments (Note 5)	125 000 000		12 195 122				9 894 754	147 089 876
Accounts receivable: assessed contributions (Note 6)		3 622 830						3 622 830
Accounts receivable: other (Note 6)	4 580 822	62 895	952 399	47 836	605 540	7 137 643	2 784 131	16 171 266
Derivatives (Notes 8 and 14)		18 744	170 363					189 107
Payables to suppliers (Note 14)	(36 082 793)	(5 319 840)	(1 908 301)	(444 230)	(3 293 907)	(25 782 360)	(10 142 765)	(82 974 196)
Borrowings (Note 15)		(7 095 672)						(7 095 672)
Net exposure	205 470 354	53 630 297	166 065 740	15 276 381	41 674 293	32 411 732	36 717 628	551 246 425

201. Regarding the derivative financial instruments used for hedging currency risk, as at the date of each transaction, the net realized gain was USD 3,817,569 (2014: USD 764,032) and the realized loss was USD 1,244,024 (2014: USD 1,518,511). As there were no financial derivative instruments held by IOM at the reporting date, there are no related unrealized gains or losses reported at the end of 2015 (2014: unrealized gain: USD 192,200; unrealized loss: USD 3,093). The amounts reported in 2014 were calculated according to the United Nations operating rate of exchange and were included respectively in “Other current assets” and “Other current liabilities” in the Statement of financial position (Statement I).

NOTE 32: FINANCIAL RISKS (continued)

202. The following table shows the impact on surplus/deficit and the impact on net assets arising from financial instruments to which the Organization was exposed as at 31 December 2015, if the major currencies in which financial instruments were held had weakened or strengthened by 5 per cent, which is the management's upper estimate of possible movements in exchange rates against the US dollar.

2015	USD (in millions)	
	Impact on surplus/deficit	Impact on net assets
+5 per cent	31.39	(19.58)
- 5 per cent	(34.70)	21.34

203. 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.

204. The Organization's exposure to liquidity risk is limited by its requirement that projects financed from earmarked voluntary contributions, which make up 90 per cent of revenues, do not commence operation until the cash resources required to finance project activities have been deposited into an IOM bank account. The Administrative Part of the Budget is financed by mandatory assessed contributions paid by IOM Member States. Based on experience, over 95 per cent of these funds are received within the current year and 99 per cent within a two-year period. IOM also manages liquidity risk by continuously monitoring actual and estimated cash flows. The Organization does not have the authority to contract long-term debt without the approval of its Council.

205. 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							
	2015				2014			
	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)	495 351 783			495 351 783	474 243 414			474 243 414
Short-term investments (Note 5)	212 822 757			212 822 757	147 089 876			147 089 876
Accounts receivable: assessed contributions (Note 6)	2 630 647	521 296		3 151 943	3 017 116	605 714		3 622 830
Accounts receivable: other (Note 6)	11 217 324	2 182 591		13 399 915	16 171 066			16 171 066
Derivatives (Note 8)					189 107			189 107
Total financial assets	722 022 511	2 703 887		742 726 398	640 710 579	605 714		641 316 293
Financial liabilities								
Derivatives (Note 14)								
Payables to suppliers (Note 14)	68 877 673			68 877 673	82 974 196			82 974 196
Borrowings (Note 15)	371 948	1 859 740	4 463 396	6 695 084	373 455	1 867 275	4 854 942	7 095 672
Total financial liabilities	69 249 621	1 859 740	4 463 396	75 572 757	83 347 651	1 867 275	4 854 942	90 069 868

NOTE 33: SEGMENT REPORTING

206. The geographical segments are broadly based on the regional classifications adopted by the United Nations with groupings of regions in some instances. The “Latin America and the Caribbean” geographical segment combines the United Nations two regions of “Central America and the Caribbean” with “South America”. Similarly the “Asia and Oceania” geographical segment combines the United Nations two regions of “Central East and South Asia” with the “South Pacific”. The geographical segment for Europe includes Turkey. The global activities segment includes all activities that are not restricted to a single or multiple regions. The administrative programme segment includes the activities financed from the Administrative Part of the Budget. For segments by services, see Appendix 3.

**STATEMENT OF FINANCIAL PERFORMANCE BY GEOGRAPHICAL REGION
FOR THE PERIOD ENDED 31 DECEMBER 2015
(in US dollars)**

	Asia and Oceania	Africa	Europe	Latin America and the Caribbean	Middle East	North America	Global activities	Administrative Programme	Total
REVENUE									
Earmarked contributions									
Voluntary contributions – earmarked	250 455 824	323 774 145	180 946 972	388 802 444	203 596 075	24 420 092	69 949 395	43 148 345	1 441 644 944
Assessed contributions									43 148 345
Receipts from refugees, migrants, sponsors, other	17 023 361	18 315 525	9 600 342	20 998 514	3 185 482	381 423	38 870 673		108 375 290
In-kind contributions	2 361 550	285 283	1 006		448 400		415 641		3 511 880
Transfers between projects	10 356 746	9 994 112	6 589 766	8 892 941	840 290	(1 601 156)	(35 072 699)		
Subtotal: Earmarked	279 897 481	352 369 065	197 138 056	418 693 896	208 070 247	23 200 359	74 163 010	43 148 345	1 596 680 459
Unearmarked contributions									
Interest and other unearmarked revenue (net)							3 413 350		3 413 350
Voluntary contributions – unearmarked							3 317 940		3 317 940
Subtotal: Unearmarked							6 731 290		6 731 290
TOTAL REVENUE	279 897 481	352 369 065	197 138 056	418 693 896	208 070 247	23 200 359	80 894 300	43 148 345	1 603 411 749
EXPENSES									
Transportation assistance	54 809 748	48 661 415	40 939 114	18 433 683	38 297 424	10 544 974	13 377 393		225 063 751
Medical assistance	6 403 898	4 070 430	1 393 346	6 222 892	2 890 572	91 662	7 269 429		28 342 229
Other direct assistance to beneficiaries	48 601 546	28 331 259	33 790 031	2 339 076	49 724 160	895 195	8 918 388		172 599 655
Implementing partner transfers	20 626 257	24 321 801	8 498 136	15 762 444	4 313 083	837 321	2 203 070		76 562 112
Contractual services (including on behalf of beneficiaries)	36 360 126	78 910 521	27 669 783	342 153 586	40 397 680	849 823	19 003 202	2 214 496	517 559 217
Staff salaries and benefits	54 343 250	84 991 250	51 036 645	31 862 183	32 262 015	6 741 872	67 361 802	37 822 433	366 421 450
Travel and subsistence	6 423 687	11 999 453	3 846 833	3 321 229	4 364 402	475 105	6 324 692	1 407 425	37 862 826
Supplies and consumables	28 333 522	42 402 848	17 386 930	16 281 098	20 908 493	1 531 470	13 840 337	3 404 262	144 088 960
Depreciation and amortization	1 045 071	6 102 595	292 245	607 255	2 305 296	63 480	2 790 496	137 512	13 943 950
Doubtful receivables							256 244	620 948	877 192
Other expenses	1 654 314	496 777	2 260 447	5 795 852	8 966	43 940	923 741	216 290	11 400 327
Transfers between projects	11 936 688	18 942 977	8 859 637	5 438 118	10 809 801	1 042 511	(57 029 732)		
TOTAL EXPENSES	270 238 107	349 231 326	195 973 147	418 217 416	206 281 892	23 117 353	85 239 062	45 823 366	1 594 121 669

Note: For segments by services, see Appendix 3. Appendix 5 summarizes expenditure by budget location. As projects may span multiple locations, the regional breakdowns of expenditure in Note 33 and Appendix 3 are not comparable.

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2015
(ADMINISTRATIVE PROGRAMME)**

	CHF	
	2015	2014
MEMBER STATES		
Afghanistan	2 385	2 295
Albania	4 769	4 590
Algeria	65 578	63 150
Angola	4 769	4 590
Antigua and Barbuda	937	902
Argentina	206 741	199 081
Armenia	3 364	3 237
Australia	992 485	955 738
Austria	381 885	367 715
Azerbaijan	19 162	18 441
Bahamas	8 133	7 827
Bangladesh	4 769	4 590
Belarus	26 785	25 817
Belgium	477 570	459 879
Belize	468	451
Benin	1 448	1 393
Bolivia (Plurinational State of)	4 301	4 139
Bosnia and Herzegovina	8 133	7 827
Botswana	8 133	7 827
Brazil	1 404 008	1 352 016
Bulgaria	22 484	21 678
Burkina Faso	1 448	1 393
Burundi	468	451
Cabo Verde	468	451
Cambodia	1 916	1 844
Cameroon	5 749	5 532
Canada	1 427 940	1 375 047
Central African Republic	468	451
Chad	937	902
Chile	159 814	153 921
Colombia	123 959	119 334
Comoros	468	451
Congo	2 385	2 295
Costa Rica	18 183	17 499
Côte d'Ivoire	5 280	5 082
Croatia	60 298	58 069
Cyprus	22 484	21 678
Czech Republic	184 726	177 854
Democratic Republic of the Congo	1 448	1 393
Denmark	322 993	311 039
Djibouti	468	451
Dominican Republic	21 547	20 736
Ecuador	21 036	20 285
Egypt	64 130	61 757
El Salvador	7 665	7 376
Estonia	19 162	18 441
Ethiopia	4 769	4 590
Fiji	1 448	
Finland	248 345	239 160
France	2 676 435	2 577 320
Gabon	9 581	9 221
Gambia	468	451
Georgia	3 364	3 237
Germany	3 417 212	3 290 620
Ghana	6 686	6 434

ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2015
(ADMINISTRATIVE PROGRAMME) (continued)

	CHF	
	2015	2014
MEMBER STATES (continued)		
Greece	305 321	293 991
Guatemala	12 903	12 458
Guinea	468	451
Guinea-Bissau	468	451
Guyana	468	451
Haiti	1 448	1 393
Holy See	468	451
Honduras	3 832	3 688
Hungary	127 281	122 572
Iceland	12 903	
India	318 692	306 900
Iran (Islamic Republic of)	170 375	164 043
Ireland	200 013	192 607
Israel	189 495	182 484
Italy	2 128 518	2 049 661
Jamaica	5 280	5 082
Japan	5 184 028	4 992 073
Jordan	10 518	10 122
Kazakhstan	57 913	55 774
Kenya	6 217	5 983
Kyrgyzstan	937	902
Latvia	22 484	21 678
Lesotho	468	451
Liberia	468	451
Libya	67 963	65 445
Lithuania	34 918	33 645
Luxembourg	38 751	37 333
Madagascar	1 448	1 393
Malawi	937	902
Maldives	468	451
Mali	1 916	1 844
Malta	7 665	7 376
Marshall Islands	468	
Mauritania	937	902
Mauritius	6 217	5 983
Mexico	881 470	848 821
Micronesia (Federated States of)	468	451
Mongolia	1 448	1 393
Montenegro	2 385	2 295
Morocco	29 680	28 563
Mozambique	1 448	1 393
Myanmar	4 769	4 590
Namibia	4 769	4 590
Nauru	468	451
Nepal	2 853	2 746
Netherlands	791 492	762 189
New Zealand	121 064	116 588
Nicaragua	1 448	1 393
Niger	937	902
Nigeria	43 052	41 472
Norway	407 222	392 139
Pakistan	40 667	39 177
Panama	12 434	11 966
Papua New Guinea	1 916	1 844
Paraguay	4 769	4 590
Peru	55 997	53 930

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2015
(ADMINISTRATIVE PROGRAMME) (continued)**

	CHF	
	2015	2014
MEMBER STATES (continued)		
Philippines	73 711	70 978
Poland	440 735	424 390
Portugal	226 840	218 424
Republic of Korea	954 202	918 856
Republic of Moldova	1 448	1 393
Romania	108 161	104 130
Rwanda	937	902
Saint Vincent and the Grenadines	468	451
Senegal	2 853	2 746
Serbia	19 162	18 441
Seychelles	468	451
Sierra Leone	468	451
Slovakia	81 845	78 805
Slovenia	47 863	46 062
Somalia	468	451
South Africa	177 997	171 420
South Sudan	1 916	1 844
Spain	1 422 659	1 369 965
Sri Lanka	11 966	11 515
Sudan	4 769	4 590
Suriname	1 916	1 844
Swaziland	1 448	1 393
Sweden	459 387	442 380
Switzerland	501 033	482 459
Tajikistan	1 448	1 393
Thailand	114 378	110 114
The former Yugoslav Republic of Macedonia	3 834	
Timor-Leste	937	902
Togo	468	451
Trinidad and Tobago	21 036	20 285
Tunisia	17 246	16 597
Turkey	635 510	611 956
Turkmenistan	9 113	
Uganda	2 853	2 746
Ukraine	47 395	45 611
United Kingdom	2 478 338	2 386 517
United Republic of Tanzania	4 301	4 139
United States of America	10 527 871	10 138 068
Uruguay	24 869	23 973
Vanuatu	468	451
Venezuela (Bolivarian Republic of)	300 041	288 910
Viet Nam	20 099	19 343
Yemen	4 769	4 590
Zambia	2 853	2 746
Zimbabwe	937	902
Subtotal: Member States – CHF	42 586 949	40 982 857
Subtotal: Member States – USD	43 147 871	46 203 899

**ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2015
(ADMINISTRATIVE PROGRAMME) (continued)**

	CHF	
	2015	2014
NEW MEMBER STATES		
Fiji		1 393
Iceland		12 458
Marshall Islands		451
Samoa	468	
The former Yugoslav Republic of Macedonia		1 980
Turkmenistan		8 770
Subtotal: New Member States – CHF	468	25 052
Subtotal: New Member States – USD	474	28 222
TOTAL – CHF	42 587 417	41 007 909
TOTAL – USD	43 148 345	46 232 121

Notes: IOM had 162 Member States at the end of December 2015 (157 at the end of 2014).

Sao Tome and Principe, Saint Kitts and Nevis, Kiribati, Eritrea and Saint Lucia were admitted as Member States by Resolution Nos. 1293, 1294, 1295, 1296 and 1297, respectively, adopted by the Council on 24 November 2015.

OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2015
(ADMINISTRATIVE PROGRAMME)

Member States	CHF					
	2014	2013	Previous years	Total	2015	Grand total
Albania					4 769	4 769
Antigua and Barbuda	7			7	937	944
Argentina					206 741	206 741
Bangladesh					4 769	4 769
Bolivia (Plurinational State of) ¹			26 150	26 150		26 150
Brazil	1 026 966			1 026 966	1 404 008	2 430 974
Burundi					468	468
Cabo Verde [*]	451	433		884	468	1 352
Central African Republic [#]	451	433	866	1 750	468	2 218
Chad [#]	902	867	867	2 636	937	3 573
Colombia					123 957	123 957
Comoros [#]	451	433	433	1 317	468	1 785
Congo					40	40
Djibouti	447			447	468	915
Dominican Republic ¹			388 263	388 263	21 547	409 810
Ethiopia					4 769	4 769
Gabon [#]	9 221	5 989	51 457	66 667	9 581	76 248
Gambia [#]	451	433	65 720	66 604	468	67 072
Ghana					6 686	6 686
Greece					305 321	305 321
Guatemala [*]	12 458	11 938	225	24 621	12 903	37 524
Guinea [*]	451	867		1 318	468	1 786
Guinea-Bissau [#]	451	433	145 389	146 273	468	146 741
Haiti	1 393			1 393	1 448	2 841
Honduras					766	766
Hungary					14	14
Iceland					12 903	12 903
Iran (Islamic Republic of)					165 541	165 541
Jamaica [*]	5 082	5 989		11 071	5 280	16 351
Kenya					805	805
Kyrgyzstan ¹			3 510	3 510	937	4 447
Lesotho					468	468
Liberia ^{#,2}	451		10 286	10 737	468	11 205
Libya	34 784			34 784	67 963	102 747
Madagascar	222			222	1 448	1 670
Malawi [*]	902	239		1 141	937	2 078
Mali					1 831	1 831
Malta					7 665	7 665
Marshall Islands					4	4
Mauritania [#]	902	433	767	2 102	937	3 039
Mexico					41 081	41 081
Micronesia (Federated States of) [#]	451	433	433	1 317	468	1 785
Mongolia					1 448	1 448

OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER
2015 (ADMINISTRATIVE PROGRAMME) (continued)

Member States	CHF					
	2014	2013	Previous years	Total	2015	Grand total
Morocco					29 680	29 680
Myanmar					26	26
Niger [#]	902	867	59 496	61 265	937	62 202
Nigeria					43 052	43 052
Panama					11 649	11 649
Papua New Guinea	1 844			1 844	1 916	3 760
Peru					6 487	6 487
Philippines					73 711	73 711
Rwanda [*]	902	433		1 335	937	2 272
Saint Vincent and the Grenadines [*]	451	433		884	468	1 352
Samoa					26	26
Serbia					12	12
Sierra Leone					468	468
Somalia [#]	451	433	7 048	7 932	468	8 400
South Africa					177 997	177 997
South Sudan [#]	1 844	1 300	1 300	4 444	1 916	6 360
Sudan ^{#,2}	4 590	4 255	20 589	29 434	4 769	34 203
Suriname					19	19
Swaziland					1 448	1 448
Tajikistan					885	885
Togo	451	390		841	468	1 309
Turkmenistan					1 289	1 289
Uganda ^{#,2}	2 746		141 911	144 657	2 853	147 510
Ukraine					26 613	26 613
United Kingdom					20	20
United Republic of Tanzania	4 113			4 113	4 301	8 414
Vanuatu [*]	451	433		884	468	1 352
Venezuela (Bolivarian Republic of) [*]	288 910	134 035	5 156	428 101	300 041	728 142
Yemen					4 677	4 677
Zambia ¹			76 412	76 412	2 853	79 265
Total CHF	1 404 549	171 499	1 006 278	2 582 326	3 123 575	5 705 901
Total USD (at 0.991)	1 417 305	173 057	1 015 417	2 605 778	3 151 943	5 757 721

* Member State subject to Article 4 (total: 9).

Member State that has lost its right to vote (total: 14).

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: 4).

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

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 2,582,326 (USD 2,605,778) has been made for outstanding assessed contributions for 2014 and prior years.

OUTSTANDING ASSESSED CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 2015 (ADMINISTRATIVE PROGRAMME) (continued)

	CHF	USD
Provision at 1 January 2014 (A)	6 039 311	6 808 693
Outstanding assessed contributions from 2013 at 1 January 2014 (B)	1 497 641	1 688 434
Payments received in 2014 for outstanding assessed contributions from 2013 and prior years (C)	(5 565 639)	(5 810 013)
Decrease in provision due to payment by Member States and assessed contributions write-off (B – C)	(4 067 998)	(4 121 579)
Foreign exchange rate fluctuation during the year (D)		(689 836)
Provision at 31 December 2014 (A + B – C + D)	1 971 313	1 997 278
	CHF	USD
Provision at 1 January 2015 (E)	1 971 313	1 997 278
Outstanding assessed contributions from 2014 at 1 January 2015 (F)	3 575 734	3 622 831
Payments received in 2015 for outstanding assessed contributions from 2014 and prior years (G)	(2 964 721)	(3 006 269)
Increase in provision due to non-payment by Member States and assessed contributions (F – G)	611 013	616 562
Foreign exchange rate fluctuation during the year (H)		(8 062)
Provision at 31 December 2015 (E + F – G + H)	2 582 326	2 605 778

STATEMENT OF FINANCIAL PERFORMANCE BY SERVICE
FOR THE PERIOD ENDED 31 DECEMBER 2015 (in US dollars)

	REVENUE	Migration and Health	Migration and Development	Regulating Migration	Facilitating Migration	Migration Policy and Research	Reparation Programmes	General Programme Support/ Services	Administrative Programme	Total
Earmarked contributions										
Voluntary contributions – earmarked	736 857 056	123 266 123	269 876 864	251 466 709	20 053 852	2 357 072	28 014 623	9 752 645	43 148 345	1 441 644 944
Assessed contributions										43 148 345
Receipts from refugees, migrants, sponsors, other	22 445 011	28 307 179	4 539 449	4 729 873	37 138 647	338 966		10 876 165		108 375 290
In-kind contributions	1 478 098	1 444 638		12 430	10 567			566 147		3 511 880
Transfers between projects	3 435 407	443 120	2 265 761	2 014 958	2 492 799	1 168 389		(11 820 433)		
Subtotal: Earmarked	764 215 572	153 461 060	276 682 074	258 223 970	59 695 865	3 864 427	28 014 623	9 374 524	43 148 345	1 596 680 459
Unearmarked contributions										
Interest and other unearmarked revenue (net)								3 413 350		3 413 350
Voluntary contributions – unearmarked								3 317 940		3 317 940
Subtotal: Unearmarked								6 731 290		6 731 290
TOTAL REVENUE	764 215 572	153 461 060	276 682 074	258 223 970	59 695 865	3 864 427	28 014 623	16 105 814	43 148 345	1 603 411 749
EXPENSES										
Transportation assistance	154 296 097	5 753 744	1 172 402	35 966 970	24 828 248	336 339	1 285 273	1 424 678		225 063 751
Medical assistance	7 816 499	13 884 826	38 396	2 547 368	351 741	37 431	3 537 983	127 985		28 342 229
Other direct assistance to beneficiaries	114 131 806	4 108 359	1 104 911	50 979 063	1 085 487	28 572	314 889	846 568		172 599 655
Implementing partner transfers	54 507 989	4 532 498	4 274 246	10 303 610	1 381 932	49 914	1 247 378	264 545		76 562 112
Contractual services (including on behalf of beneficiaries)	152 233 093	29 831 052	251 785 254	46 818 431	6 386 557	1 515 667	12 036 995	14 737 672	2 214 496	517 559 217
Staff salaries and benefits	138 368 681	53 411 774	9 536 806	59 037 496	12 891 816	1 363 472	4 263 484	49 725 488	37 822 433	366 421 450
Travel and subsistence	16 565 652	6 091 484	811 027	6 295 377	1 890 932	235 075	395 347	4 170 507	1 407 425	37 862 826
Supplies and consumables	67 454 241	19 538 902	5 871 259	31 311 158	5 390 991	198 352	2 565 026	8 354 769	3 404 262	144 088 960
Depreciation and amortization	7 821 564	1 639 168	77 293	511 238	101 750	813	85 167	2 969 445	137 512	13 343 950
Doubtful receivables			366 925	2 318 931	19 809	(54 540)	46 946	256 244	620 948	877 192
Other expenses	6 454 604	1 814 224		11 423 307	2 035 965	152 762	2 305 486	217 138	216 290	11 400 327
Transfers between projects	40 192 547	9 266 842	1 445 533					(66 822 442)		
TOTAL EXPENSES	759 842 773	149 872 873	276 484 052	257 512 949	56 365 228	3 863 857	28 083 974	16 272 597	45 823 366	1 594 121 669

Note: For segment by region, see Note 33: Segment reporting.

SOURCES AND APPLICATION OF OPERATIONAL SUPPORT INCOME
FOR THE PERIOD ENDED 31 DECEMBER 2015

I. GENERAL

	USD		
	2015 Revised budget	Actual	Variance
2015 SOURCES			
Project-related overhead			
General overhead (a)	46 383 000	52 365 398	(5 982 398)
Overhead to cover staff security (b)	10 474 000	11 048 561	(574 561)
Total project-related overhead	56 857 000	63 413 959	(6 556 959)
Miscellaneous income			
Unearmarked contributions	3 317 900	3 317 940	(40)
Interest income and other	4 825 100	3 413 350	1 411 750
Total miscellaneous income (c)	8 143 000	6 731 290	1 411 710
TOTAL	65 000 000	70 145 249	(5 145 249)
2015 APPLICATION			
Application of project-related overhead			
Staff and services at Headquarters	10 201 000	8 282 245	1 918 755
Staff and services for Manila Administrative Centre	6 681 700	5 871 964	809 736
Staff and services for Panama Administrative Centre	1 700 800	1 545 048	155 752
Staff and services for Regional Offices	13 997 000	13 386 298	610 702
Staff and services for Special Liaison Offices	862 000	864 125	(2 125)
Staff and services in Country Offices	4 073 500	4 891 171	(817 671)
African Capacity Building Centre	421 000	421 766	(766)
Migration Data Analysis Centre	500 000	365 906	134 094
Global activity/support	4 496 000	3 867 800	628 200
PRISM	2 400 000	2 298 100	101 900
Unbudgeted activities and structures ¹	2 250 000	7 868 054	(5 618 054)
Application of project-related overhead excluding staff security (d)	47 583 000	49 662 477	(2 079 477)
Staff security (e)	10 474 000	12 185 205	(1 711 205)
Application of project-related overhead	58 057 000	61 847 682	(3 790 682)
Application of miscellaneous income			
IOM Development Fund - Line 1	1 400 000	1 400 000	
IOM Development Fund - Line 2	6 743 000	5 331 290	1 411 710
Application of miscellaneous income (f)	8 143 000	6 731 290	1 411 710
TOTAL	66 200 000	68 578 972	(2 378 972)
		On modified accruals (budgetary) basis	On full accruals (IPSAS) basis
Operational Support Income (a + c - d - f) ^{2,3}		2 702 921	1 888 300
Staff security (b - e) ⁴		(1 136 644)	(650 867)
Surplus/(deficit) for the period		1 566 277	1 237 433

¹ The actual amount expended under this item is inclusive of USD 5,934,565 coverage for unforeseen project shortfalls (Note 31).

² The Operational Support Income reserve now stands at USD 23,525,627 (2014: USD 21,637,327).

³ The net accrual adjustment to full accruals (IPSAS) basis is USD 814,621 for the Operational Support Income reserve.

⁴ The net accrual adjustment to full accruals (IPSAS) basis is USD 485,777 for staff security.

II. STAFF SECURITY MECHANISM

Following Executive Committee Resolution No. 134 of 3 July 2012, and Council Resolution No. 1240 of 27 November 2012 approving the decisions of the Executive Committee, the Director General will maintain a mechanism to transparently monitor the income used for staff security which is generated from the overhead rate applied to a project's total costs. These funds are for payment of the cost of IOM's participation in the United Nations Department of Safety and Security (UNDSS) and, within the limits of available resources, the cost of minimum operating security standards (MOSS) compliance requirements, evacuations and other staff security costs.

Statement for the staff security mechanism for the period ended 31 December 2015

	USD	
	2015	2014
Source		
Project-related overhead income	11 048 561	10 837 682
Total contributions to the mechanism	11 048 561	10 837 682
Application		
UNDSS fees		
Malicious acts insurance*	500 506	
Field-related costs	6 587 130	6 681 461
Total UNDSS fee	7 087 636	6 681 461
MOSS requirements and other staff security costs	5 097 569	3 790 595
IOM Kabul compound attack		343 183
Total expenditure	12 185 205	10 815 239
Surplus/(Deficit) for the period (on modified accruals (budgetary) basis)	(1 136 644)	22 443
Net accruals adjustment	485 777	107 519
Surplus/(Deficit) for the period (on full accruals (IPSAS) basis)	(650 867)	129 962

* The 2015 malicious acts insurance policy premium included USD 241,911 for 2014, which was paid in January 2015.

III. IOM DEVELOPMENT FUND

Under Executive Committee Resolution No. 134 of 3 July 2012, and Council Resolution No. 1240 of 27 November 2012 approving the decisions of the Executive Committee, the Director General is requested to allocate one million four hundred thousand United States dollars from the Operational Support Income for the development of migration projects in favour of developing Member States and Member States in transition on the basis of an equitable regional distribution, without prejudice to funds already allocated for these purposes, referred to as funding Line 1.

An additional 25 per cent of Operational Support Income (excluding security) in excess of USD 20.0 million will be allocated to the IOM Development Fund referred to as funding Line 2.

On the basis of the Operational Support Income generated in 2015 of USD 59.1 million (2014: USD 56.5 million) an additional USD 5.3 million (2014: USD 6.8 million) was allocated to Line 2 of the IOM Development Fund for use in 2016. This amount is in addition to the USD 1.4 million annual allocation to Line 1 of the IOM Development Fund, bringing the total allocation for the IOM Development Fund for the year 2016 to USD 6.7 million.

The total amount available for the IOM Development Fund (excluding direct voluntary contributions) cannot exceed total miscellaneous income (unearmarked contributions and interest income) as stipulated in Executive Committee Resolution No. 134.

		2015 USD
Line 1		1 400 000
Line 2		
Actual 2015 Operational Support Income	59 096 688	
Operational Support Income base	20 000 000	
Difference	39 096 688	
Allocation to Line 2 (25% of USD 39 096 688) for application in 2016	9 774 172	
Less: amount exceeding miscellaneous income	(4 442 882)	5 331 290
Total Operational Support Income allocation from 2015		6 731 290

EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2015
(in US dollars)

	USD		
	Operational programmes	Administrative programme	Total
ASIA AND THE PACIFIC			
Afghanistan	38 089 166		38 089 166
Australia	4 969 626		4 969 626
Bangladesh	7 876 376		7 876 376
Cambodia	2 425 029		2 425 029
China	1 339 330		1 339 330
China, Hong Kong Special Administrative Region	378 941		378 941
Fiji	1 955		1 955
India	464 060		464 060
Indonesia	43 671 552		43 671 552
Iran (Islamic Republic of)	2 330 343		2 330 343
Japan	686 725		686 725
Lao People's Democratic Republic	502 949		502 949
Malaysia	16 357 066		16 357 066
Maldives	120 352		120 352
Marshall Islands	146 314		146 314
Micronesia (Federated States of)	8 712 045		8 712 045
Mongolia	177 906		177 906
Myanmar	10 480 832		10 480 832
Nauru	143 555		143 555
Nepal	27 958 458		27 958 458
Pakistan	31 817 559		31 817 559
Palau	31 524		31 524
Papua New Guinea	4 240 106		4 240 106
Philippines – Administrative Centre	29 082 391	1 325 630	30 408 021
Republic of Korea	529 517		529 517
Solomon Islands	73 157		73 157
Sri Lanka	6 318 256		6 318 256
Thailand – Regional Office	29 413 343	1 156 690	30 570 033
Timor-Leste	1 101 522		1 101 522
Vanuatu	988 049		988 049
Viet Nam	5 156 672		5 156 672
TOTAL ASIA AND THE PACIFIC	275 584 676	2 482 320	278 066 996
CENTRAL AND WEST AFRICA			
Benin	91 433		91 433
Burkina Faso	325 174		325 174
Cabo Verde	137 477		137 477
Cameroon	1 470 683		1 470 683
Central African Republic	7 499 020		7 499 020
Chad	8 015 288		8 015 288
Congo	229 912		229 912
Côte d'Ivoire	1 298 885		1 298 885
Gambia	130 536		130 536
Ghana	5 802 846		5 802 846
Guinea	7 880 486		7 880 486
Guinea-Bissau	388 375		388 375
Liberia	23 784 119		23 784 119
Mali	3 734 712		3 734 712
Mauritania	2 399 341		2 399 341
Niger	6 677 037		6 677 037
Nigeria	14 288 085		14 288 085
Senegal – Regional Office	3 004 763	662 336	3 667 099
Sierra Leone	9 642 172		9 642 172
Togo	130 871		130 871
TOTAL CENTRAL AND WEST AFRICA	96 931 215	662 336	97 593 551

EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2015
(in US dollars) (continued)

	USD		
	Operational programmes	Administrative programme	Total
EAST AND HORN OF AFRICA			
Burundi	4 792 962		4 792 962
Djibouti	5 187 835		5 187 835
Ethiopia	23 021 522	210 099	23 231 621
Kenya – Regional Office	33 046 555	717 931	33 764 486
Rwanda	3 725 901		3 725 901
Somalia	30 033 460		30 033 460
South Sudan	77 406 785		77 406 785
Uganda	9 250 267		9 250 267
United Republic of Tanzania	9 646 698		9 646 698
TOTAL EAST AND HORN OF AFRICA	196 111 985	928 030	197 040 015
MIDDLE EAST AND NORTH AFRICA			
Algeria	69 910		69 910
Egypt – Regional Office	10 156 646	583 979	10 740 625
Iraq	86 598 110		86 598 110
Jordan	42 158 135		42 158 135
Kuwait	792 520		792 520
Lebanon	17 798 177		17 798 177
Libya	4 158 689		4 158 689
Morocco	5 437 297		5 437 297
Saudi Arabia	338 811		338 811
Sudan	16 214 412		16 214 412
Syrian Arab Republic	14 626 605		14 626 605
Tunisia	2 740 505		2 740 505
United Arab Emirates	243 027		243 027
Yemen	28 600 419		28 600 419
TOTAL MIDDLE EAST AND NORTH AFRICA	229 933 263	583 979	230 517 242
SOUTHERN AFRICA			
Angola	1 545 469		1 545 469
Botswana	353 786		353 786
Democratic Republic of the Congo	14 511 546		14 511 546
Madagascar	344 496		344 496
Malawi	1 747 632		1 747 632
Mauritius	422 924		422 924
Mozambique	2 696 995		2 696 995
Namibia	454 439		454 439
South Africa – Regional Office	10 928 776	778 094	11 706 870
Zambia	2 487 495		2 487 495
Zimbabwe	4 306 582		4 306 582
TOTAL SOUTHERN AFRICA	39 800 140	778 094	40 578 234
SOUTH AMERICA			
Argentina – Regional Office	23 215 323	774 015	23 989 338
Bolivia (Plurinational State of)	404 437		404 437
Brazil	60 014		60 014
Chile	5 460 244		5 460 244
Colombia	81 453 935		81 453 935
Ecuador	7 016 145		7 016 145
Paraguay	265 197		265 197
Peru	257 443 734		257 443 734
Uruguay	641 536		641 536
Venezuela (Bolivarian Republic of)	3 680 389		3 680 389
TOTAL SOUTH AMERICA	379 640 954	774 015	380 414 969

EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2015
(in US dollars) (continued)

	USD		
	Operational programmes	Administrative programme	Total
CENTRAL AND NORTH AMERICA AND THE CARIBBEAN			
Belize	305 247		305 247
Canada	1 608 618		1 608 618
Costa Rica – Regional Office	4 768 415	853 447	5 621 862
Cuba	17 584		17 584
Dominican Republic	1 468 805		1 468 805
El Salvador	4 510 672		4 510 672
Guatemala	1 114 148		1 114 148
Guyana	988 807		988 807
Haiti	15 911 435		15 911 435
Honduras	3 638 701		3 638 701
Jamaica	975 443		975 443
Mexico	2 646 061		2 646 061
Nicaragua	1 492 399		1 492 399
Panama – Administrative Centre	3 363 495	382 393	3 745 888
Trinidad and Tobago	88 821		88 821
USA Chicago	4 685 765		4 685 765
USA Dallas	224 655		224 655
USA JFK Airport	10 564 315		10 564 315
USA Houston	27 604		27 604
USA Los Angeles	3 473 670		3 473 670
USA Miami	4 180 489		4 180 489
USA New York	4 717 316	202 386	4 919 702
USA Newark	2 065 745		2 065 745
USA Orange County	629 017		629 017
USA Washington, D.C.	3 981 129	25 066	4 006 195
TOTAL CENTRAL AND NORTH AMERICA AND THE CARIBBEAN	77 448 356	1 463 292	78 911 648
EUROPEAN ECONOMIC AREA			
Austria	5 554 944		5 554 944
Belgium – Regional Office	18 705 943	1 166 704	19 872 647
Bulgaria	868 991		868 991
Croatia	241 365		241 365
Cyprus	79 357		79 357
Czech Republic	381 299		381 299
Denmark	1 402 758		1 402 758
Estonia	242 930		242 930
Finland	6 418 254		6 418 254
France	1 124 359		1 124 359
Germany	14 917 601		14 917 601
Greece	12 771 449		12 771 449
Hungary	629 612		629 612
Ireland	1 089 276		1 089 276
Italy	5 662 706		5 662 706
Latvia	267 324		267 324
Lithuania	499 756		499 756
Malta	959 295		959 295
Netherlands	16 426 429		16 426 429
Norway	8 834 076		8 834 076
Poland	2 249 239		2 249 239
Portugal	613 545		613 545
Romania	1 538 166		1 538 166
Slovakia	1 475 274		1 475 274
Slovenia	75 664		75 664

EXPENDITURE BY LOCATION FOR THE PERIOD ENDED 31 DECEMBER 2015
(in US dollars) (continued)

	USD		
	Operational programmes	Administrative programme	Total
EUROPEAN ECONOMIC AREA (continued)			
Spain	2 728 694		2 728 694
Switzerland (Bern)	5 201 712		5 201 712
United Kingdom	3 597 800		3 597 800
TOTAL EUROPEAN ECONOMIC AREA	114 557 818	1 166 704	115 724 522
EASTERN AND SOUTH-EASTERN EUROPE AND CENTRAL ASIA			
Albania	480 381		480 381
Armenia	335 456		335 456
Austria – Regional Office	1 552 946	798 112	2 351 058
Azerbaijan	1 214 356		1 214 356
Belarus	5 456 783		5 456 783
Bosnia and Herzegovina	3 767 268		3 767 268
Georgia	2 585 869		2 585 869
Kazakhstan	2 410 086		2 410 086
Kyrgyzstan	1 078 881		1 078 881
Montenegro	511 197		511 197
Republic of Moldova	3 024 206		3 024 206
Russian Federation	8 215 854		8 215 854
Serbia	2 110 517		2 110 517
UNSC resolution 1244-administered Kosovo	8 569 718		8 569 718
Tajikistan	3 134 557		3 134 557
The former Yugoslav Republic of Macedonia	480 356		480 356
Turkey	27 927 485		27 927 485
Turkmenistan	786 616		786 616
Ukraine	24 639 908		24 639 908
Uzbekistan	701 792		701 792
TOTAL EASTERN AND SOUTH-EASTERN EUROPE AND CENTRAL ASIA	98 984 232	798 112	99 782 344
TOTAL FIELD LOCATIONS	1 508 992 639	9 636 882	1 518 629 521
TOTAL GENEVA HEADQUARTERS	42 172 395	34 940 609	77 113 004
GRAND TOTAL ON IOM BUDGETARY BASIS	1 551 165 034	44 577 491	1 595 742 525
Net accruals adjustment	(2 866 731)	1 245 875	(1 620 856)
GRAND TOTAL ON IPSAS BASIS	1 548 298 303	45 823 366	1 594 121 669

The regional breakdown given above is consistent with the Programme and Budget for 2015.

REFUGEE LOAN FUND

Establishment and purpose of the Fund

The Refugee Loan Fund, established pursuant to Resolution No. 210 of 12 May 1960, is used to finance, in part or whole, the cost of transporting and providing related services to refugees by giving interest-free loans to those who require financial assistance to migrate to resettlement countries. The repayment of such loans is secured by promissory notes signed by the refugee or his/her sponsor.

Formerly, there were two separate loan funds. At its Sixty-first Session on 28 November 1990, the Council approved the merger, effective 1 January 1991, of the Refugee Loan Fund and the Loan Fund for Refugees outside Europe.

During 2015, there were 74,035 movements (2014: 81,610) under the Refugee Loan Fund.

Fund statement for the year ended 31 December 2015

	2015 USD	2014 USD
Opening balance at the beginning of the year		
Balance of funds from the United States Government	12 648 411	24 846 573
Balance of funds from the IOM Refugee Loan Fund	311 553	311 553
Opening balance at the beginning of the year	12 959 964	25 158 126
Contributions to the Fund		
Contributions from the United States Government	166 300 000	139 810 000
Contributions from self-payers	83 849	91 903
Promissory note repayments	48 178 086	45 530 114
Interest income	9 306	2 771
Miscellaneous income	720 181	232 710
Total contributions to the Fund	215 291 422	185 667 498
Transfers from the Fund to operational projects		
Africa	(67 679 303)	(53 035 549)
Middle East	(44 948 859)	(60 160 389)
Latin America and the Caribbean	(8 006 287)	(4 525 272)
North America	(1 183 333)	(1 085 778)
Asia and Oceania	(55 258 658)	(59 877 064)
Europe	(19 323 035)	(19 178 837)
Total transfers from the Fund to operational projects	(196 399 475)	(194 862 889)
Interest paid to the United States Government	(9 306)	(2 771)
Closing balance at the end of the year	31 842 605	12 959 964
Closing balance at the end of the year		
Balance of funds from the United States Government	31 531 052	12 648 411
Balance of funds from the IOM Refugee Loan Fund	311 553	311 553
TOTAL	31 842 605	12 959 964

REFUGEE LOAN FUND (continued)

Accounting and evaluation of promissory notes

Refugees assisted through the Loan Fund are expected to subsequently contribute towards their transportation costs. The total cost is paid for initially by the Loan Fund, but each refugee (or family unit) is required to sign a promissory note for the cost. Once the refugees are resettled, they are expected to honour their promissory notes.

The collection by IOM as an agent of the United States Government of amounts due under the promissory notes is carried out by various voluntary agencies that are entitled to retain 25 per cent of the amount collected to cover their own expenses. The remaining 75 per cent is remitted to IOM and credited to the Loan Fund.

The total value of future collections from outstanding promissory notes represents a significant asset of the Loan Fund and therefore requires evaluation for financial reporting purposes. No exact evaluation can be made, however, since future recoveries depend on sustained collection efforts which may also be influenced by political and economic events.

One practical and conservative method for evaluating the future value of repayments from outstanding notes is to make an estimate based on past collection experience. A calculation of the average repayment rate as at 31 December 2015 for loans issued in 2001 and earlier yielded an average 70 per cent repayment rate. This 70 per cent repayment rate was used to project the recoverable value of new notes issued in 2015 in the analysis below. The recoverable value on previously issued notes was not significantly adjusted.

	2015 USD	2014 USD
Estimated recoverable value at the beginning of the year	116 500 000	110 500 000
Estimated recoverable value of new notes issued during the year	47 322 180	51 497 488
Adjustment of previously estimated recoverable value	55 906	32 626
Cash collections during the year	(48 178 086)	(45 530 114)
Estimated recoverable value at the end of the year*	115 700 000	116 500 000

* Estimated recoverable value for the United States Government.

By way of background, it should be noted that the average repayment rate for loans that have been outstanding for five years or more has increased steadily in recent years, from an average of 44 per cent in 1996 to 73 per cent as of 2015. The improvement in the collection rate reflects the collection activities of IOM Orange County and better debt collection techniques used by the agencies.

LIST OF VOLUNTARY CONTRIBUTIONS BY DONOR (OPERATIONAL PROGRAMMES)

	USD			Total
	In-kind contributions	Unearmarked	Earmarked	
MEMBER STATES				
Argentina			15 497 928	15 497 928
Australia			66 373 832	66 373 832
Austria		39 500	4 720 675	4 760 175
Belgium		1 278 440	5 885 151	7 163 591
Bosnia and Herzegovina			228 828	228 828
Brazil			110 295	110 295
Bulgaria			811 938	811 938
Canada			55 746 107	55 746 107
Colombia			21 221 704	21 221 704
Costa Rica			6 496	6 496
Croatia			15 110	15 110
Cyprus			122 406	122 406
Czech Republic			402 511	402 511
Denmark			5 942 117	5 942 117
Dominican Republic			12 124	12 124
Egypt			271 117	271 117
El Salvador			62 700	62 700
Estonia			247 710	247 710
Finland			3 433 768	3 433 768
France			1 089 906	1 089 906
Germany			26 258 982	26 258 982
Greece			13 664 546	13 664 546
Guyana			289 443	289 443
Haiti			2 420 591	2 420 591
Honduras			382 796	382 796
Hungary			561 441	561 441
Iceland			19 609	19 609
Ireland			798 415	798 415
Italy			12 870 026	12 870 026
Japan			43 965 876	43 965 876
Kazakhstan			15 000	15 000
Latvia			79 863	79 863
Lithuania			344 648	344 648
Luxembourg			499 953	499 953
Malta			321 087	321 087
Mexico			(56 650)	(56 650)
Montenegro			92 952	92 952
Netherlands			28 131 110	28 131 110
New Zealand			1 794 455	1 794 455
Nicaragua			6 217	6 217
Norway			24 354 143	24 354 143
Panama			18 290	18 290
Papua New Guinea			363 572	363 572
Paraguay			832 145	832 145
Peru			266 385 402	266 385 402

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

	USD			
	In-kind contributions	Unearmarked	Earmarked	Total
MEMBER STATES				
Philippines			11 583 090	11 583 090
Poland			1 679 682	1 679 682
Portugal			225 909	225 909
Republic of Korea	149 500		1 196 815	1 346 315
Romania			861 761	861 761
Serbia			76 400	76 400
Slovakia	77 583		758 773	836 356
Slovenia			58 329	58 329
South Africa			249 997	249 997
Spain			1 213 962	1 213 962
Sweden			11 078 627	11 078 627
Switzerland			15 295 326	15 295 326
Thailand			920 088	920 088
Turkey			1 563 902	1 563 902
United Kingdom	1 044 427		57 143 468	58 187 895
United States of America	311 330	2 000 000	417 219 933	419 531 263
Uruguay			(19 275)	(19 275)
Viet Nam			39 670	39 670
Total – Member States	1 582 840	3 317 940	1 127 762 792	1 132 663 572
NON-MEMBER STATES, AGENCIES AND OTHER				
Non-Member States			12 948 686	12 948 686
European Commission			129 615 323	129 615 323
United Nations organizations	643 416		100 496 494	101 139 910
Private sector	576 163		6 633 148	7 209 311
Other organizations	709 461		23 285 665	23 995 126
Total – Non-Member States, agencies and other	1 929 040		272 979 316	274 908 356
Promissory note repayments			48 287 972	48 287 972
Net interest and other income		3 413 350		3 413 350
Refugees, migrants, sponsors and others			108 375 290	108 375 290
Year-end net accrual adjustments of down payments			(7 385 136)	(7 385 136)
GRAND TOTAL CONTRIBUTIONS	3 511 880	6 731 290	1 550 020 234	1 560 263 404

Note: Contributions from European Union Member States and the European Commission totalled USD 311,277,147.

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

	In-kind contributions USD	Unearmarked USD	Earmarked USD
MEMBER STATES			
ARGENTINA			
Improvement of municipal management in order to reduce migration – Argentina			5 711 648
Technical cooperation among developing countries			3 091 930
Assistance for Río Negro to develop and execute programmes for native and migrant labour – Argentina			2 733 127
Technical cooperation linking entrepreneurs worldwide and promoting return of experts – Argentina			1 607 220
Administrative and technical assistance for the national directorate of migration (DNM) programme			726 209
Identification and formulation of international policies to reverse rural to urban migration – Argentina			621 268
Technical assistance for migrants' identification and ID cards issuance – Argentina			520 251
Administrative assistance for Río Negro: Development and implementation of initiatives to support productive modernization			308 310
Administrative assistance for strengthening the bureau for borders technical affairs – Argentina			154 447
Support for the management of technical affairs of the border directorate – Argentina			37 495
Administrative assistance for implementing Spanish-Argentine governance – for refund			(13 978)
Total: Argentina – Earmarked			15 497 928
AUSTRALIA			
Regional cooperation agreements in Indonesia			31 519 402
Assisted passage, medical and related services for movements to Australia			4 239 078
Health assessment for Australia-bound migrants (visa class 200 to 204)			3 030 623
Reintegration assistance for irregular migrant (asylum-seeker) returnees from Australia			2 616 001
Departure health check: Australia-funded cases			2 293 531
AUSCO: Australian cultural orientation – Thailand			1 948 884
Case management, counselling and reintegration planning for Christmas Island in Australia			1 804 493
Coordination and outreach migration management support through IOM satellite sites – Indonesia			1 771 439
Support for processing migrant facilities in Nauru – Australia			1 750 071
The fishing sector and trafficking in persons in the ASEAN region – phase I – Indonesia			1 582 216
Funds received in 2015 – to be allocated			1 430 278
Immigration information and counselling services in Australia			1 296 247
Sri Lankan biometrics project – phase II			1 208 109
Establishment of the regional support office within the Bali process regional cooperation framework – phase I – Thailand			912 257
Cambodian refugee settlement project – Phnom Penh			908 479
Imigrasi quarantine support project for Indonesia – phase III			878 027
Establishment of a victim reception and support centre for returning migrants in Karachi, Pakistan			833 245
Rehabilitation and reconstruction of livelihood-based infrastructure in Batticaloa, Sri Lanka			827 691
Migrant outreach and messaging in Indonesia			789 722
Emergency protection and life-saving action for community stabilization among earthquake-affected people – Nepal			762 777
Planning and design phase of the refugee settlement programme in Cambodia			718 906
Capacity development and community engagement in transit arrangements for refugees – Papua New Guinea			587 537
Vanuatu border capability improvement programme – Australia			530 069
Capacity-building in migration management phase V: Basra international airport pilot project – Iraq			515 753
Assisted voluntary return and capacity-building in migration management in Papua New Guinea			504 760
Identity checking unit in Afghanistan			464 700
Climate adaptation, disaster risk reduction and education – Federated States of Micronesia			457 666
Supporting Indonesia's efforts to prosecute human traffickers and the perpetrators of related transnational crime			297 572

	In-kind contributions USD	Unearmarked USD	Earmarked USD
AUSTRALIA (continued)			
Voluntary return support and reintegration assistance for Bali process member states – Thailand			294 429
Privacy assessment tools in Thailand			235 133
Bali process (Australian funds) – Australia			200 752
IOM project information and management application (PRIMA) – Switzerland			200 000
Junior professional officer – Switzerland			175 516
Strategic communication campaign to deter potential irregular migration to Australia – Viet Nam			169 749
Regional biometric data exchange solution – Thailand			159 041
Supporting the government of Viet Nam to return fishermen from the Federated States of Micronesia – Viet Nam			158 731
Jakarta immigration training academy – scoping phase – Indonesia			152 555
Regional training coordinated mechanism in Thailand			149 800
Strategic communication campaign to deter irregular migration from Viet Nam to Australia – Viet Nam			121 399
Super typhoon Maysak response – Federated States of Micronesia			76 570
Daily care for victims of trafficking in Indonesia			74 655
Bali ministerial conference on people smuggling, trafficking and related transnational crime			69 446
Migrants in countries in crisis initiative – Phase II – consultations in Switzerland			65 000
Global consultation of chairs and secretariats of regional consultative processes on migration – Switzerland			60 000
International dialogue on migration – Switzerland			60 000
IOM Canberra ad hoc service fee project			42 121
Support for the Papua New Guinea border management system project and related initiatives			37 200
Evaluative research on the assisted voluntary return and reintegration of migrants – Switzerland – net of “for refund”			35 185
Intergovernmental consultations on migration – reimbursable costs			28 310
Research on irregular migration and people smuggling from Bangladesh			17 254
Capacity-building in migration management in Afghanistan: advisory support to ministry of refugees II – for refund			(14 944)
Irregular migration: threat assessment and risk analysis capacity-building workshop in Africa – for refund			(41 551)
Afghanistan: livelihood assistance for returnees and internally displaced persons – for refund			(45 443)
Emergency operations centres for enhanced disaster preparedness and response capacity – Indonesia – net of “for refund”			(76 697)
Public information campaign to deter potential Indonesian crews from travelling to Australia by boat – net of “for refund”			(208 914)
Solomon Islands border-strengthening programme – for refund			(262 876)
Management and care of intercepted irregular immigrants project – phase II (MCIIP II) – Indonesia – for refund			(2 038 125)
Total: Australia – Earmarked			66 373 832
AUSTRIA			
Unearmarked income		39 500	
Reintegration assistance for returnees to Afghanistan, Pakistan and the Russian Federation – Austria			1 419 334
Voluntary repatriation from Austria – net of “for refund”			1 151 557
Assisted voluntary return and reintegration of returnees to the Russian Federation			760 053
Austrian voluntary contribution			282 500
Assisted voluntary return and reintegration of returnees – phase II – Pakistan			168 719
Assisted voluntary return and reintegration for Nigerian nationals in Austria – phase V – Nigeria			154 932
Enhancing the identification of victims of trafficking in the Austrian asylum procedure (IBEMA II)			146 135
Assisted voluntary return and reintegration for Nigerian nationals in Austria – phase IV			132 771
Assisted voluntary return and reintegration for minors and young adults from the Republic of Moldova with emphasis on the prevention of (re-)trafficking			100 642
Assistance for the voluntary return and reintegration of returnees to Georgia – phase II			90 568
Cultural orientation training for young refugees – Austria			83 691
Cultural orientation training for young refugees (CulTrain III) – Austria			82 104
Cultural orientation training for unaccompanied minor refugees – phase II – Austria			49 154

	In-kind contributions USD	Unearmarked USD	Earmarked USD
AUSTRIA (continued)			
Humanitarian admission of 250 Syrians to Austria			33 548
Assisted voluntary return and reintegration to Afghanistan			27 552
Assisted voluntary return and reintegration to the Russian Federation (Chechen Republic) – phase V			26 386
Processing of requests for country-specific information on health care for the Austrian ministry of interior			17 209
Enhancing the identification of victims of trafficking in the Austrian asylum procedure (IBEMA) – net of “for refund”			12 370
Assistance for the return and reintegration of returnees to the Russian Federation			5 653
Return and reintegration assistance for voluntary returnees to Nigeria – phase II			2 721
Assisted voluntary return and reintegration to Pakistan – for refund			(26 925)
Total: Austria – Unearmarked and earmarked		39 500	4 720 675
BELGIUM			
Unearmarked income		1 278 440	
Return of asylum-seekers from Belgium (REAB)			1 988 198
Development and implementation of tailored outreach activities – Belgium			1 050 921
Return of asylum-seekers from Belgium (REAB)			932 032
Ebola crisis response in Guinea – Switzerland			437 158
IOM-UPU Burundi migration and development – Switzerland			433 369
Assisted voluntary return and reintegration approach in Belgium: advanced reintegration			347 924
Reintegration assistance from Belgium – net of “for refund”			293 410
Assisted voluntary return and reintegration for irregular migrants stranded in Morocco			168 350
Project to support the socioeconomic reintegration of Guinean returnees			56 117
Assisted voluntary return and reintegration for migrants in an irregular situation in Morocco and willing to return to their country of origin			54 645
Assisted voluntary return and reintegration to their countries of origin for irregular migrants stranded in Morocco			43 337
Staff and office expenses – Brussels			40 505
Facilitating refugee resettlement in Belgium			24 657
Reintegration assistance from Belgium (direct assistance costs)			6 371
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary)			4 910
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary)			2 056
Providing counselling and referral assistance to Afghan nationals in Belgium and the Netherlands			1 190
Total: Belgium – Unearmarked and earmarked		1 278 440	5 885 151
BOSNIA AND HERZEGOVINA			
Repair and reconstruction of centres for disabled children in Bosnia and Herzegovina			227 534
Building the capacities and strengthening cooperation between law enforcement officials – Montenegro			1 294
Total: Bosnia and Herzegovina – Earmarked			228 828
BRAZIL			
Visas application centre for the Brazilian embassy in Haiti			110 295
Total: Brazil – Earmarked			110 295
BULGARIA			
Supporting voluntary return and reintegration of third-country nationals – Bulgaria			196 365
Assisted voluntary return and reintegration of third-country nationals illegally residing in Bulgaria			175 079
Promoting effectiveness of reintegration support and improving implementation capacity – Bulgaria			123 501
Assisted voluntary return and reintegration of vulnerable persons with special focus on unaccompanied minors – Bulgaria			82 459
Functioning and development of IOM information centres for migrants – Bulgaria			66 128
Sustainable development of IOM information centres for immigrants in Sofia and Burgas – Bulgaria			63 067
Assisted voluntary return and reintegration of third-country nationals illegally residing in Bulgaria – net of “for refund”			41 983

	In-kind contributions USD	Unearmarked USD	Earmarked USD
BULGARIA (continued)			
Provision of information and counselling to asylum-seekers under the assisted voluntary return programme – Bulgaria			40 915
Provision of information and counselling for assisted voluntary returns – Bulgaria			22 441
Total: Bulgaria – Earmarked			811 938
CANADA			
Canadian resettlement programme – net of “for refund”			11 689 731
Evacuation of Syrian refugees to Canada – chartered flights – Switzerland			10 948 905
Comprehensive rural economic development for microregions in Colombia			7 487 268
Relocation and support for internally displaced persons in Haiti			7 462 687
IOM South Sudan 2015 crisis appeal			3 162 055
Combating trafficking of children and youth in Ukraine			1 960 474
Community policing and police professionalization in Mbuji Mayi and Lubumbashi – Democratic Republic of the Congo			1 897 705
Iraqi refugees resettlement processing to Canada – Syrian Arab Republic			1 632 244
Establishing livelihoods and rapid response to the emergency needs of the crisis-affected population in Sudan			1 581 028
Canadian orientation abroad – Kenya			1 487 104
Canadian orientation abroad			1 336 192
Assistance to address irregular migration and smuggling – phase III – Ghana			1 196 194
Advancing preparedness for territorial-based reconciliation and peacebuilding initiatives – Colombia			994 740
Immediate assistance for internally displaced persons in Ukraine			834 028
Prevention of sexual and gender-based violence among internally displaced persons and host populations in the Central African Republic			802 161
Prevention of human trafficking and provision of assistance to victims of trafficking in the Zinder region – Niger			614 912
Iraqi refugee processing for resettlement in Canada – Switzerland			390 972
IOM assistance for displaced Tibetans in India – Nepal			315 155
Strengthening socio-productive conditions of coffee-growing families and youth – Colombia			275 374
Community stabilization programme in Zamboanga – Philippines			197 628
Improving socioeconomic development and mitigating migration impacts for families – Colombia			151 259
Immigration medical examinations, tuberculosis treatment and certain vaccinations for Bhutanese refugees – Nepal			92 932
Enhancing border management IT systems and training for immigration officers in Myanmar			91 933
Funds received in 2015 – to be allocated			83 000
Document verification service in China for Manitoba province – Canada			62 170
Document examination support centre – phase II – Bangkok			29 050
Establishment of the technical support unit of the regional conference on migration			25 000
Contributing to improved protection assistance for stranded unaccompanied migrant children in Djibouti city			19 708
Document verification service in China for Manitoba province – Canada			19 664
Pre-consular support services for Alberta province – Canada			19 150
Meeting of Canadian stakeholders to support IRIS – Switzerland			18 000
Harmonization of protocols for tuberculosis diagnosis and treatment of Bhutanese refugees in Nepal			3 129
Reinforcing the capacity of military and justice systems and protecting the population from violence – Democratic Republic of the Congo – for refund			(19 339)
Assisted voluntary return and reintegration pilot programme – Canada – for refund			(1 116 105)
Total: Canada – Earmarked			55 746 107
COLOMBIA			
Institutional and community strengthening for the implementation of the public health plan 2012/2021 – Colombia			7 993 004
Support for mobile units to provide care for children and victims of armed conflict – Colombia			7 840 519
Creating educational infrastructures under the sectorial action plan of the department of Choco – Colombia			2 053 388
Education improvement and community stabilization strategy in border areas – Colombia			1 568 039
Support for the implementation of the national policy for victims assistance and reparation – Colombia			862 055

	In-kind contributions USD	Unearmarked USD	Earmarked USD
COLOMBIA (continued)			
Supporting agricultural processes on rural properties for victims of the armed conflict – Colombia			602 734
Support for the restitution of rights – Colombia			560 259
Supporting the national strategy for rights restitution relating to unidentified persons in unmarked (“NN”) graves – Colombia			407 570
Construction of temporary classrooms in Cauca department – Colombia			401 593
Supporting the management strategy and assistance, attention and reparation for victims – Colombia			338 497
Institutional strengthening of the information systems of territorial entities – Colombia			336 748
Community stabilization and improving infrastructure of educational establishments – Colombia			330 803
Sustainable livelihoods for vulnerable households headed by women in host communities – Colombia			301 729
Implementation of the information system on human rights of the ministry of interior – Colombia			264 929
Technical assistance for strengthening the inter-agency information system for transitional justice – Colombia			218 204
Management of projects to rebuild water supply and basic sanitation infrastructure – Colombia			207 052
Consolidation of aspects of the unified public policy on victims of the internal armed conflict – Colombia			185 278
Support for international exchanges in the framework of the internationalization strategy – Colombia			169 945
Generating inputs for training policies for work and labour migration – Colombia			161 252
Implementation and transfer of a model for the economic reintegration of demobilized individuals – Colombia			154 296
Support for the ministry of foreign affairs on the plan for the return and reintegration of migrants – phase IV – Colombia			111 256
Promoting electoral transparency and participation with emphasis on youth and ethnic communities – Colombia			108 412
Strengthening capacity of inter-agency coordination of UARIV with the entities of SNARIV for victim reparations – Colombia – net of “for refund”			104 299
Deploying a software solution for the archives of the national centre for historical memory (CNMH) – Colombia			100 102
VIVANTO: implementing the information system for the unit for comprehensive care and reparations for victims (UARIV) – Colombia			96 339
Strengthening institutional capacities for territorial development – Colombia			87 537
Supporting the UARIV public communication activities at national and subnational level – Colombia			82 136
Strengthening peace and reconciliation programmes of the national training services (SENA) – Colombia			80 723
Diffusion of the contributions of the reintegration and reconciliation process – Colombia			78 705
Analysis of dynamic migration between Colombia and Panama – Colombia			77 336
Supporting the ministry of foreign affairs in the implementation of counter-trafficking activities – Colombia			69 808
Support for the ministry of foreign affairs for actions to prevent human trafficking – Colombia			64 579
Using lessons learned to systematize the implementation of the district resettlement policy – Colombia			62 465
Strengthening the system of monitoring, technical assistance and regional support for the unit for comprehensive care and reparations for victims (UARIV) – Colombia			62 046
Support for the unit for comprehensive care and reparations for victims (UARIV) – Colombia			61 416
Creating small businesses with victims of forced displacement based on microfranchising models – Colombia – net of “for refund”			41 440
Systematization of social service activities for participants to comply with Law 1424 – Colombia			28 902
Generating inputs for updating the catalogue of professions – Colombia – net of “for refund”			8 904
Implementation of and support for the international conference on migration and human rights – Colombia – for refund			(7)
Design and pilot testing of a strategy for sustainable improvement in the “living free” programme – Colombia – for refund			(102)
Support for the ministry of foreign affairs in the repatriation of extremely vulnerable nationals – Colombia – for refund			(152)
Improving educational infrastructure for the population displaced by natural disasters – Colombia – for refund			(385)

	In-kind contributions USD	Unearmarked USD	Earmarked USD
COLOMBIA (continued)			
Strengthening social and community organizations for integrated risk management in Bogota – Colombia – for refund			(390)
Support for community stabilization through the generation of educational infrastructure – Colombia – for refund			(513)
Support plan for positive return sponsored by the ministry of foreign affairs – Colombia – for refund			(823)
Support for the land restitution policy for internally displaced persons in Colombia – for refund			(873)
Strengthening public policy on issues of electoral transparency – Colombia – net of “for refund”			(976)
Protection of the land and property of internally displaced persons in Colombia (PTPD–GOC) – for refund			(1 567)
Implementation of a pilot centre for comprehensive care and reparations for victims of armed conflict – Colombia – for refund			(4 108)
Contribution to community stabilization in the municipality of Puerto Carreño – Colombia – for refund			(4 134)
Support for the coordination and management of temporary accommodation – Colombia – for refund			(9 181)
Support for the implementation of a public policy on land for indigenous communities – Colombia – for refund			(15 670)
Guidance and vocational training for adolescent victims of the Colombian armed conflict – Colombia – net of “for refund”			(49 875)
Strengthening planning and monitoring processes of the Colombian institute for rural development (INCODER) – Colombia – for refund			(244 514)
Promotion and prevention in priority public health issues – Colombia – for refund			(486 762)
Promotion of the rights guaranteed in early childhood against forced recruitment in Choco – Colombia – for refund			(966 207)
Promoting comprehensive care and protecting children under peacebuilding strategies – Colombia – for refund			(1 293 865)
Support for the design, management and implementation of policies for rural development – Colombia – for refund			(1 982 488)
Total: Colombia – Earmarked			21 221 704
COSTA RICA			
Establishment of the technical support unit of the regional conference on migration			5 436
Return of highly vulnerable migrants to Central America and Mexico			1 060
Total: Costa Rica – Earmarked			6 496
CROATIA			
European migration network: national contact point for Croatia (2015–2016)			15 110
Total: Croatia – Earmarked			15 110
CYPRUS			
Funds received in 2015 – to be allocated			101 215
Office establishment costs in Nicosia – Belgium			21 191
Total: Cyprus – Earmarked			122 406
CZECH REPUBLIC			
Assisted voluntary return from the Czech Republic in 2015 – net of “for refund”			125 469
Emergency response for Yemen crisis – Switzerland			120 919
Improving the reintegration of migrants of the Republic of Moldova: creation of a crisis centre – Czech Republic			77 897
Return centre 2015 – Czech Republic			22 936
Return centre 2014 – Czech Republic			14 456
Reintegration programme for returnees from the Czech Republic – phase III			13 918
Assisted voluntary return and reintegration promotion in the Czech Republic			8 450
Cash incentives and measures for returnees from the Czech Republic			6 964
Summer school on migration studies 2015 – Czech Republic			6 721
IOM Prague: return counselling in 2015–2016 – Czech Republic			3 720
ACCESS – Active citizenship: enhancing political participation of migrant youth			3 363
Return centre 2013 – Czech Republic			3 006
Increasing quality of reintegration of migrants of the Republic of Moldova: creation of a crisis centre – Czech Republic – for refund			(5 308)
Total: Czech Republic – Earmarked			402 511

	In-kind contributions USD	Unearmarked USD	Earmarked USD
DENMARK			
Family reunification in Denmark			2 845 704
Assisted voluntary return and reintegration support for asylum-seekers in Denmark – phase II			2 251 295
Quota cases to Denmark			401 218
Information, assisted voluntary return and reintegration aid for migrants – phase II – Denmark			333 657
Building the capacities of institutions in Bosnia and Herzegovina to address mental health issues			235 294
Voluntary return assistance from Denmark			38 106
Reception and reintegration assistance for Afghan returnees from Denmark – Afghanistan – for refund			(269)
Extension of the regional operation centre: IOM reception and reintegration support for returnees from Denmark to Iraq – for refund			(5 743)
Addressing the needs of unaccompanied minors in Greece – for refund			(14 570)
Technical cooperation for migration and capacity-building: identity checking unit – Afghanistan – for refund			(142 575)
Total: Denmark – Earmarked			5 942 117
DOMINICAN REPUBLIC			
Establishment of the technical support unit of the regional conference on migration			10 000
Return of highly vulnerable migrants to Central America and Mexico			2 124
Total: Dominican Republic – Earmarked			12 124
EGYPT			
Integrated migration information system – phase III – Egypt			271 117
Total: Egypt – Earmarked			271 117
EL SALVADOR			
Return of Salvadorian migrants from Mexico and Guatemala			56 638
Return of highly vulnerable migrants to Central America and Mexico			5 000
Establishment of the technical support unit of the regional conference on migration			1 062
Total: El Salvador – Earmarked			62 700
ESTONIA			
Voluntary assisted return and reintegration from Estonia – phase VI – Finland			83 449
Voluntary assisted return and reintegration from Estonia – phase V – net of “for refund”			62 418
Post-arrival cultural orientation for asylum-seekers and refugees in Estonia – 2 (EST-CO 2)			34 374
Improving reception and perception of asylum-seekers and refugees in Estonia (PRISE)			27 779
Improving the quality of the asylum system and procedures in Estonia			23 006
Welcome sessions for beneficiaries of international protection – Estonia			19 287
Improving the quality of asylum procedures in Estonia – phase II – for refund			(2 604)
Total: Estonia – Earmarked			247 710
FINLAND			
MIDA FINNSOM: health and education sector development in south central Somalia – Finland			1 234 568
Quota refugee and family reunification resettlement – Finland			671 383
MIDA: institutionalizing health-care improvement through temporary returns – Finland			522 876
Promoting health and well-being among migrants transiting through Egypt, Libya, Morocco, Tunisia and Yemen – Morocco			452 303
Assisted voluntary return and reintegration support for asylum-seekers and migrant groups in Finland			417 114
Junior professional officer – Pakistan			136 965
ACCESS – Active citizenship: enhancing political participation of migrant youth			8 281
Administrative and support services and costs for the voluntary assisted return and reintegration programme in Finland – phase II – for refund			(9 722)
Total: Finland – Earmarked			3 433 768
FRANCE			
Cooperation on transfer and reception in France of displaced Iraqi citizens and other refugees			418 000
Funds received in 2015 – to be allocated			339 390
Early recovery in earthquake-affected areas through rubble removal and management – Nepal			218 579
Junior professional officer – Switzerland			71 663
Increasing public knowledge of the Ghanaian anti-human trafficking law – Ghana			13 882

	In-kind contributions USD	Unearmarked USD	Earmarked USD
FRANCE (continued)			
Participation of Malagasy diaspora in national development – pilot phase: profiling the Malagasy diaspora in France			12 967
MAGNET II – Joint approach to job placement for Iraqi returnees (Kurdistan region of Iraq)			9 868
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary)			5 556
Total: France – Earmarked			1 089 906
GERMANY			
REAG/GARP Germany 2015: nationwide financial assistance for voluntary returnees from Germany 2015			16 084 350
Humanitarian admissions programme for Iraqi displaced persons from Iraq to Germany			4 562 727
Immediate assistance for internally displaced persons in Ukraine			1 092 896
Multi-year seasonal emergency response plan to provide for the basic needs of vulnerable internally displaced persons – Iraq			1 092 896
Support for the federal government of Somalia and local government partners in activities for the reintegration of former combatants			1 082 011
Evacuation assistance from Yemen and basic integration support in Yemen for migrants			544 662
Resettlement of refugees from Egypt to Germany – Egypt			538 796
Humanitarian admissions programme for Syrian refugees from Egypt to Germany – Egypt			516 461
Resettlement of 200 refugees from Sudan to Germany – Sudan			404 257
Junior professional officer – Switzerland			186 911
Junior professional officer – Switzerland			158 930
Junior professional officer – Switzerland			153 723
Fighting trafficking in persons through capacity-building for non-governmental organizations and law enforcement in Morocco			140 032
Reintegration of returnees from Germany to the Kurdistan region – Berlin			137 566
Understanding the socioeconomic needs and impact of Libyans in Tunisia			119 337
Information and return counselling centre: integrated reintegration in Viet Nam and Kenya 2015–2016 – Germany			111 234
Programme for human security and stabilization in Kenya			109 649
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary)			103 682
Kurdish regional government reintegration of returnees from Germany – net of “for refund”			86 798
ZIRF counselling: individual return-related inquiries 2015 – Germany			85 572
IOM information and return counselling centre – Germany – net of “for refund”			66 648
Understanding and addressing trafficking in persons – Mauritania			56 117
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary)			48 615
ZIRF counselling: country fact sheets – Germany – net of “for refund”			42 681
Integrated experts programme (GAPPO)			13 498
Funds received in 2015 – to be allocated			4 314
Interreligious cultural orientation courses for leadership of migrant communities – Germany – net of “for refund”			(9)
German migration information campaign in the Russian Federation (Chechen Republic) – phase I – for refund			(492)
Reintegration – pilot initiative to test feasible and sustainable joint reintegration measures – for refund			(4 049)
ZIRF counselling 2014: country fact sheets – Germany – net of “for refund”			(12 337)
ZIRF counselling: individual return-related inquiries 2014 – Germany – net of “for refund”			(24 688)
Enhancing protection of vulnerable migrants in southern Libya through assisted voluntary return and reintegration for vulnerable groups – for refund			(44 301)
Junior professional officer – Switzerland – for refund			(52 991)
Improving technical capacity and coordination in migration management in Sudan – for refund			(61 091)
Resettlement of refugees from Indonesia to Germany – Indonesia – for refund			(292 494)
Humanitarian admissions programme for Syrian refugees from Lebanon to Germany – Switzerland – for refund			(361 685)
REAG/GARP Germany 2013: nationwide financial assistance for voluntary returnees from Germany 2014 – net of “for refund”			(431 245)
Total: Germany – Earmarked			26 258 982

	In-kind contributions USD	Unearmarked USD	Earmarked USD
GREECE			
Implementation of voluntary returns, including reintegration measures – Greece			13 444 765
Emergency assistance and effective management of immigration flows at external borders – Greece			219 780
Total: Greece – Earmarked			13 664 546
GUYANA			
Health promotion among key populations in the mining and logging sector of Guyana			289 443
Total: Guyana – Earmarked			289 443
HAITI			
Project for the reconstruction of vulnerable areas in Port-au-Prince – Haiti			2 420 591
Total: Haiti – Earmarked			2 420 591
HONDURAS			
Modernization of the passport issuance process by Honduras			271 768
Institutional strengthening – Honduras			104 996
Establishment of the technical support unit of the regional conference on migration			4 970
Return of highly vulnerable migrants to Central America and Mexico			1 062
Total: Honduras – Earmarked			382 796
HUNGARY			
Hungarian assisted voluntary return and reintegration programme for migrants			290 031
Complex reintegration assistance for assisted voluntary returnees to UNSC resolution 1244-administered Kosovo			135 490
Miscellaneous income and service fee collection			40 151
Hungarian information project on assisted voluntary return and integration – Hungary			32 639
Evaluation of reintegration assistance provided to returnees to UNSC resolution 1244-administered Kosovo – Hungary			31 716
Improving reintegration assistance for beneficiaries returning to UNSC resolution 1244-administered Kosovo – Hungary			31 414
Total: Hungary – Earmarked			561 441
ICELAND			
Resettlement of quota refugees to Iceland			19 609
Total: Iceland – Earmarked			19 609
IRELAND			
Voluntary assisted return and reintegration programme for irregular migrants 2014 – Ireland			301 335
Voluntary assisted return and reintegration programme for non-EEA nationals – Ireland			299 543
Voluntary assisted return and reintegration for irregular non-EEA nationals – Ireland			98 056
Voluntary assisted return and reintegration programme 2014 – Ireland			52 021
Strengthening the outreach of assisted voluntary return and reintegration in Ireland			23 833
Improving the quality of prosecution and protection of victims of trafficking through the justice system in Malta			23 626
Total: Ireland – Earmarked			798 415
ITALY			
Funds received in 2015 – to be allocated			3 135 533
Prevention and management of irregular migration flows from the Sahara Desert to the Mediterranean Sea			1 766 580
Emergency response to facilitate the return of newly displaced populations and communities – Sudan			1 133 787
Enhancing the well-being of internally displaced persons and conflict-affected people in South Sudan			1 089 325
Addressing migrant vulnerabilities to prevent human trafficking and protect victims – Cambodia			731 707
Facilitating resettlement to Italy by providing comprehensive support services – ITARES – Italy			707 257
Counter-trafficking assistance Az.1 – Italy			673 954
Migration and development initiatives – Italy			544 662
Local development initiatives for Egypt with Egyptians abroad – Egypt			448 934
Emergency response to the earthquake in Nepal – bilateral emergency funding from Italy			433 369
Emergency response to Nigerian displacement crisis in northern Cameroon – Switzerland			379 198

	In-kind contributions USD	Unearmarked USD	Earmarked USD
ITALY (continued)			
Assisted voluntary return and reintegration activities for vulnerable migrants – PARTIR VI – Italy			370 609
Praesidium: strengthening reception capacity of migration flows – phase IX bis – Italy			353 522
Family tracing activities and assisted voluntary return and reintegration of unaccompanied migrant children residing in Italy			246 711
Facilitating responsible and effective management of circular migration – Mauritius			243 386
Return migration and sustainable reintegration – REEMPLOY – phase III – Italy			213 563
Solidarity with children from the Maghreb and Mashreq – Egypt			208 141
E-BOSLA: benefiting from pre-departure orientation services to leverage integration – phase III – Italy			153 102
Assisted voluntary return and reintegration for migrants in an irregular situation in Morocco			144 744
Strengthening monitoring and evaluation mechanisms on detention and reception standards in Italy			133 144
Action to protect and assist vulnerable and exploited migrant workers in the Middle East (PAVE)			131 148
Promoting the culture of prevention – Italy			126 923
Know the risks, know the needs – preliminary phase – Italy			97 302
Supporting and strengthening the capacity of the primary reception system for unaccompanied minors landing in Italy			90 067
Supporting informed migration decisions in Niger			59 087
Strengthening the delivery of reintegration assistance for returning Nigerian migrants from Europe			56 772
Protection of women and unaccompanied minors repatriated from Algeria to Niger – Niger			55 366
Community-based approach to support youth in targeted municipalities in Bosnia and Herzegovina			52 910
Intercultural competence training of trainers and roll-out training sessions for health professionals – Italy			43 860
Italian voluntary contribution for migration Mediterranean activities			30 665
Education and training for Egyptian youth in the Fayoum governorate to promote regular migration			25 121
Intercultural competence training of trainers for health professionals in Sicily – Italy			24 607
Repatriation of non-EU citizens from Italy			15 048
Family tracing activities and organization of assisted voluntary return for unaccompanied migrant children – Italy – for refund			(121 236)
AUSILIUM: assisted voluntary return for irregular migrants and those at risk of having irregular status – Italy – for refund			(412 888)
AUSILIUM module 2: assisted voluntary return for irregular migrants and those at risk of having irregular status – Italy – for refund			(515 952)
Total: Italy – Earmarked			12 870 026
JAPAN			
Project to enhance disaster risk management for peace in Afghanistan			9 895 275
Increasing stability and human security of migrants and mobile populations in Somalia			5 500 000
Improving human security for vulnerable displaced populations and host communities in South Sudan			4 300 000
Enhancing capacity for managing borders and protecting border communities between Mauritania and Mali			2 985 075
Reintegration support for Chadian returnees from the Central African Republic – Chad			2 675 000
Assistance for vulnerable migrants and capacity-building in Afghanistan			2 575 000
Assistance for stranded migrants in the Andaman Sea and Bay of Bengal – Thailand			2 500 000
Pilot capacity-building project in integrated border management in western and southern Chad			2 050 000
Emergency grant aid for Nepal in response to the earthquake			2 000 000
Emergency and livelihood assistance for Syrian Refugees in Iraq			1 500 000
Improved access to Ebola prevention in Guinea and neighbouring countries – Switzerland			1 500 000
Enhancing security in the Sahel: immigration and border management in Niger			1 500 000
Coordinated border management in Burkina Faso, Mali, Mauritania and Niger			1 425 000
Support for community stabilization in the Donbas region – Ukraine			1 400 000
Improving the security of internally displaced persons and populations in areas affected by conflict and natural disasters in Sudan			1 110 000
Transportation assistance and community support services for Syrian refugees in Turkey – Switzerland			1 000 000
Rehabilitation of Azzan hospital, capacity-building and in-kind grant support for households – Yemen			1 000 000

	In-kind contributions USD	Unearmarked USD	Earmarked USD
JAPAN (continued)			
Capacity-building for Jordanian border authorities on humanitarian border management to provide assistance to the Syrian Arab Republic – Switzerland			1 000 000
Repair and reconstruction of centres for disabled children in Bosnia and Herzegovina			700 000
Contributing to durable solutions in northern Mali			700 000
Emergency grant aid for Iraq to improve the humanitarian situation and enhance stabilization – Iraq			650 000
Capacity-building for Ebola-focused health and humanitarian migration management in Côte d'Ivoire			600 000
Enhanced migration management in Djibouti			600 000
Emergency grant aid for the influx of refugees and migrants in Europe – Serbia			500 000
Refugee resettlement – Japan			487 527
Ebola preparedness, risk reduction and response among migrants and communities in Ghana			400 000
Development of guidelines for qualification and skills recognition among ASEAN economies – Indonesia			278 472
Assistance for vulnerable populations affected by the winter weather in the Syrian Arab Republic			150 000
Emergency grant aid for internally displaced persons in Yemen and Yemeni refugees in neighbouring countries – Somalia			150 000
Junior professional officer – Philippines			131 767
Junior professional officer – Switzerland			125 835
Junior professional officer – Malaysia			125 079
Return and reintegration assistance for trafficked victims in Japan			112 945
Junior professional officer – Thailand			73 237
Community socioeconomic survey and labour market survey in Darfur – Sudan			65 752
Assisted voluntary return and reintegration – pilot project in Japan			40 771
Bali process website support (Japanese funds)			10 000
Junior professional officer – Myanmar – for refund			(10 696)
Junior professional officer – Ghana – for refund			(13 967)
Support programme to facilitate school education for foreign children in Japan – for refund			(7 826 195)
Total: Japan – Earmarked			43 965 876
KAZAKHSTAN			
Addressing mixed migration flows through capacity-building in Central Asia – phase II – Kazakhstan			15 000
Total: Kazakhstan – Earmarked			15 000
LATVIA			
Security and tolerance: towards successful integration of immigrants in Latvia – phase V			88 987
Assisted voluntary return and reintegration – phase VI – Latvia – for refund			(9 124)
Total: Latvia – Earmarked			79 863
LITHUANIA			
Migration information centre: returning to Lithuania – net of “for refund”			77 766
Combating human trafficking by increasing social responsibility – Lithuania – net of “for refund”			50 478
Medical and psychological assistance for internally displaced persons in Ukraine			43 573
European migration network 2015–2016: national contact point for Lithuania			41 667
Assistance for children and families: building specialists' intercultural competence – phase II – Lithuania			40 787
Return home – phase VI – Lithuania			38 107
Reintegration: a future in the homeland – phase III – Lithuania			28 169
Practitioner capacity-building – phase IV – Lithuania			17 632
Assisted voluntary returns for vulnerable persons – phase VI – Lithuania – net of “for refund”			6 492
European migration network: national contact point for Lithuania 2014 – net of “for refund”			(22)
Total: Lithuania – Earmarked			344 648
LUXEMBOURG			
Assisted voluntary return and reintegration from Luxembourg – Belgium			231 598
Assisted voluntary return and reintegration from Luxembourg – Belgium			159 766
Assisted voluntary return and reintegration from Luxembourg – Belgium			66 916
Cooperation on services for refugee resettlement – Belgium			41 673
Total: Luxembourg – Earmarked			499 953

	In-kind contributions USD	Unearmarked USD	Earmarked USD
MALTA			
Assisted voluntary return and reintegration in the country of origin (Restart V) – Malta			184 545
Enhanced cooperation between Malta and migrants' countries of origin: lessons learned and sharing of experience with other European countries			48 464
Pan-European conference (II): integration and immigrant spouses and children – Malta			26 376
Supporting the integration of third-country nationals through enhancing their awareness of the Maltese sociolegal context			22 689
Mainstreaming a common model of intercultural competence for the integration process of third-country nationals – Malta			22 569
Looking beneath – Malta			10 893
Reintegration: pilot initiative to test feasible and sustainable joint reintegration measures			5 551
Total: Malta – Earmarked			321 087
MEXICO			
Assistance for migrant returnees during the repatriation process in Mexico 2015			532 601
Establishment of the technical support unit of the regional conference on migration			30 847
Study on trafficking in persons for sexual and labour exploitation in the state of Jalisco – Mexico			10 207
Return of highly vulnerable migrants to Central America and Mexico			7 080
Assistance for returnees – Mexico – net of “for refund”			(16 587)
Assistance for returned migrants in the northern border of Mexico (“Somos Mexicanos”) – for refund			(620 798)
Total: Mexico – Earmarked			(56 650)
MONTENEGRO			
Adaptation of existing border police premises for development of a trilateral police cooperation centre – Montenegro			81 614
Building the capacities and strengthening cooperation between law enforcement officials – Montenegro			11 338
Total: Montenegro – Earmarked			92 952
NETHERLANDS			
Return and emigration of aliens from the Netherlands (REAN) 2015			7 174 606
Bentiu protection of civilians site expansion and improvement in South Sudan			5 405 000
Assisted voluntary return and reintegration to Africa and Latin America – Spain			3 861 670
Strengthening the Indonesian national police through institution-building – phase III			2 973 314
Partnership on health and mobility in the mining sector of Southern Africa			1 519 879
Consortium for integrated stabilization and peace in eastern Democratic Republic of the Congo (CISPE) – Democratic Republic of the Congo			1 261 996
Temporary return of qualified nationals			1 257 503
Supporting community policing efforts in Tanah Papua and Maluku in Indonesia			1 047 404
Resettlement in the Netherlands – net of “for refund”			753 143
Assisted voluntary return and enhanced reintegration support for former asylum-seekers – Netherlands			748 533
Assisted voluntary return and reintegration for migrants in an irregular situation in Morocco			598 276
Return and reintegration regulation for (former) asylum-seekers from the Netherlands 2014			442 221
Capacity-building support for migration management in Puntland and south central Somalia			371 295
Assisted voluntary return and enhanced reintegration support for former asylum-seekers – phase II – Netherlands			242 614
Assisted voluntary return from detention and alternatives for irregular migrants – Netherlands – net of “for refund”			194 022
Additional financial support for migrants under the return and emigration of aliens from the Netherlands project (REAN) 2015			179 574
Resettlement programme in the Netherlands			120 481
Assisted voluntary return and reintegration of migrants with a medical condition – phase III – Netherlands – net of “for refund”			119 183
Enhancing effectiveness of support processes in the implementation of return procedures – Bulgaria			78 475
Supporting governmental and non-governmental partners to protect migrants' human rights – Egypt			65 574
Return and reintegration regulation 2012 (HRT 2012)			58 211

	In-kind contributions USD	Unearmarked USD	Earmarked USD
NETHERLANDS (continued)			
Human security in Rutshuru and Nyiragongo territories in the Democratic Republic of the Congo			53 905
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary)			34 898
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary)			32 328
NLCO III: towards a structural cultural orientation programme for the resettlement of refugees in the Netherlands – net of “for refund”			24 962
Supporting and enhancing access to information and computer literacy for Syrian refugees			21 525
Relocation to the Netherlands – pilot- Netherlands			16 355
UAM 4: outreach, counselling and reintegration for (former) unaccompanied minors – Netherlands			16 184
European reintegration network: reintegration assistance for returnees in country of origin (voluntary and non-voluntary)			14 989
Funds received in 2015 – to be allocated			14 102
CO Nareis: global cultural orientation for family reunification to the Netherlands – net of “for refund”			12 301
Disaster response preparedness mission for mass evacuations in natural disasters for Vanuatu			8 155
Journalism, media and the challenge of human trafficking reporting – Kuwait			7 443
Buy responsibly: awareness-raising campaign to counter human trafficking – Turkey – for refund			(4 897)
Addressing the needs of unaccompanied minors in Greece – for refund			(14 499)
Reintegration assistance to Sierra Leonean migrants returned from the Netherlands – for refund			(16 595)
Evaluating multisectoral aspects of vulnerability to HIV/AIDS and sexually transmitted diseases of Senegalese men – Senegal – for refund			(20 300)
Providing counselling and referral assistance to Afghan nationals in Belgium and the Netherlands – for refund			(71 593)
Return and emigration of aliens from the Netherlands (REAN) 2014 – net of “for refund”			(471 127)
Total: Netherlands – Earmarked			28 131 110
NEW ZEALAND			
Movements to New Zealand			1 580 775
Rainwater resilience in the typhoon Maysak-affected states of Yap and Chuuk – Federated States of Micronesia			100 000
Consular support service for New Zealand			66 458
Funds received in 2015 – to be allocated			47 222
Total: New Zealand – Earmarked			1 794 455
NICARAGUA			
Establishment of the technical support unit of the regional conference on migration			5 117
Return of highly vulnerable migrants to Central America and Mexico			1 100
Total: Nicaragua – Earmarked			6 217
NORWAY			
Support for IOM's activities under the flash appeal in response to the Nepal earthquake			3 184 308
Voluntary assisted return programme from Norway (2015)			2 832 468
Financial support to return – phase VII – Norway			2 733 047
Information, return and reintegration of Afghan nationals to Afghanistan (IRRANA IX) – Norway			1 928 924
Information, return and reintegration of Iraqi nationals to Iraq (IRRINI VII) – Norway			1 420 159
Quota cases to Norway – refugees from Europe – Norway			1 168 522
Funds received in 2015 – to be allocated			1 080 832
Post-arrival reception and reintegration assistance for Afghan nationals (PRAN VII) – Afghanistan			1 030 990
Empowering victims of trafficking, vulnerable migrants, their families and communities – Kazakhstan			1 004 442
VG IV: Information, return and reintegration for vulnerable migrants in Norway IV			882 873
Cultural orientation programme for Norway-bound refugees			837 416
Long-term integration of internally displaced persons in Ukraine			752 292
Reintegration and rehabilitation of victims of trafficking in Ukraine (VoT III)			740 017
Programme against human trafficking in Eastern Europe – Ukraine			701 452

	In-kind contributions USD	Unearmarked USD	Earmarked USD
NORWAY (continued)			
Immediate assistance for internally displaced persons in Ukraine			619 809
Contributions and invoicing – Norway			606 735
Family reunification in Norway – refugees from the Middle East and Africa			418 895
Improving the provision of tailored and coordinated support to persons on the move at the entry, transit and exit points in Serbia and the former Yugoslav Republic of Macedonia			344 947
Outreach for voluntary return 2015 – Norway			335 969
Building the capacities of institutions in Bosnia and Herzegovina to address mental health issues			334 936
Support to enhance institutional capacity of the department of immigration in Somalia (Somaliland)			312 774
Collection and interactive visualization of data on mixed migration flows into and through North Africa			293 076
Norwegian support for IOM stock pre-positioning and data collection innovation 2015 – Switzerland			247 924
Protecting the human rights of victims of trafficking – Republic of Moldova			205 979
Assisted voluntary return of irregular migrants from Greece			192 394
Voluntary assisted return programme 2014 – Norway			128 094
“One coin” fundraising campaign to assist victims of trafficking in persons in Indonesia			67 436
Information, voluntary return and reintegration support for vulnerable migrants from Norway			28 717
Voluntary repatriation from Norway			5 848
Coordinated response to human trafficking in Uganda – for refund			(2 000)
Reaching out to unaccompanied minors and promoting delivery of services in Turkey – for refund			(4 057)
Construction of a centre for women in Faryab – Afghanistan – for refund			(11 309)
Assisted voluntary return and reintegration of Afghans residing in Iran to Afghanistan – for refund			(69 765)
Total: Norway – Earmarked			24 354 143
PANAMA			
Establishment of the technical support unit of the regional conference on migration			15 000
Return of highly vulnerable migrants to Central America and Mexico			3 290
Total: Panama – Earmarked			18 290
PAPUA NEW GUINEA			
Strengthening public awareness and building capacity in communication and community engagement – phase II – Papua New Guinea			363 572
Total: Papua New Guinea – Earmarked			363 572
PARAGUAY			
Implementation of the migration information and data analysis system (MIDAS) in Paraguay			800 000
Additional office support costs for IOM Asunción – Paraguay			32 164
Consolidation of institutional mechanisms for the protection and reintegration of women – Paraguay – for refund			(19)
Total: Paraguay – Earmarked			832 145
PERU			
Strengthening the national police for security and community stabilization in Peru – phase II			88 136 743
Technical and administrative assistance to Banco de la Nación in the construction of its new headquarters – Peru			80 556 956
Support for the project to build and equip a convention centre in Lima – Peru			56 842 548
Strengthening the national police for community security and stabilization – Peru			27 930 818
Technical assistance project for EsSalud’s work management services – Peru – net of “for refund”			6 310 767
Technical support for Lima’s town hall work execution services – net of “for refund”			5 368 266
Technical assistance project for EsSalud’s work management services – Peru			812 106
Management of funds for the secondment of qualified human resources and humanitarian mobilization			427 198
Total: Peru – Earmarked			266 385 402

	In-kind contributions USD	Unearmarked USD	Earmarked USD
PHILIPPINES			
Core shelter assistance project for Bohol earthquake-affected families – Philippines			7 822 992
Construction of transitional shelters for typhoon Haiyan-affected populations – Philippines			2 745 009
Construction of 320 core permanent shelters for the families affected by typhoon Haiyan in Tacloban – Philippines			678 786
Leyte resettlement sites sustainable water supply – Philippines			212 121
Developing the capacity of the Philippine department of social welfare and development to train families and communities in evacuation preparedness			124 183
Total: Philippines – Earmarked			11 583 090
POLAND			
Assisted voluntary return and reintegration – phase II – part III – Poland – net of “for refund”			457 061
Increasing the effectiveness of migration management – Poland			441 802
Cooperation and competence as a key to efficiently combating trafficking in human beings – Poland			150 453
Migrants’ rights in practice – Poland – net of “for refund”			149 660
Consultancy, travel, reintegration: assistance in voluntary return – phase II – Poland			130 986
Poland assisted voluntary returns programme 2006			83 434
Increasing the effectiveness of voluntary return – phase II – part III – Poland – net of “for refund”			72 700
Consultancy, travel, reintegration: assistance for voluntary return – phase II – Poland			60 886
Supporting the integration of repatriates – phase II – Poland – net of “for refund”			55 090
Activation of the Tunisian diaspora in Poland for country-of-origin development			43 956
“Migrant.info” infoline – Poland			21 028
Analysis of migrants’ enfranchisement process by example of EU countries – phase II – Poland			9 495
Consultancy, travel, reintegration: assistance in voluntary return – phase II – Poland			3 132
Total: Poland – Earmarked			1 679 682
PORTUGAL			
Assisted voluntary return from Portugal – bridging phase			125 839
Assisted voluntary return and reintegration programme (ARVoRE V) – Portugal – net of “for refund”			34 921
Expert in bilateral cooperation, migration and development from the Portuguese institute for development assistance (IPAD)			32 450
Cultural orientation programme for refugees selected for resettlement in Portugal			19 973
Certification and monitoring of a temporary installation centre in Porto – net of “for refund”			8 664
Fostering health provision for migrants, the Roma and other vulnerable groups			4 063
Total: Portugal – Earmarked			225 909
REPUBLIC OF KOREA			
Material, medical and psychosocial assistance for vulnerable migrants and internally displaced persons – Libya			500 000
Cyclone Pam emergency response – Vanuatu			200 000
Contribution from the Republic of Korea for South Sudan 2015			200 000
Miscellaneous income for IOM Amman	149 500		
Emergency response to the Yemen crisis – Switzerland			100 000
Assistance for stranded migrants in the Andaman Sea and Bay of Bengal – Thailand			100 000
Funds received in 2015 – to be allocated			50 000
Research project on the resettlement and integration of refugees in the Republic of Korea			31 810
Refugee resettlement to the Republic of Korea – Thailand			15 005
Total: Republic of Korea – Earmarked	149 500		1 196 815
ROMANIA			
National coordination of the integration of third-country nationals in Romania			156 394
Strengthening the assisted voluntary return and reintegration programmes in Romania			148 655
Assisted voluntary return and reintegration programme in Romania 2015			104 985
Strengthening the institutional cooperation capacity of the Moldovan bureau for migration and asylum in Romania			87 093
Supporting electronic national identity management in Afghanistan			80 000

	In-kind contributions USD	Unearmarked USD	Earmarked USD
ROMANIA (continued)			
Capacity-building in border management through training of trainers in Romania			80 000
Strengthening Armenia's labour migration management capacity to enhance democracy and good governance			76 253
Socioeconomic empowerment through durable livelihood activities – Georgia			55 310
Supporting Romanian non-governmental organizations for providing direct assistance to victims of human trafficking – Switzerland			25 773
Assisted humanitarian voluntary returns from Romania			24 928
Strengthening surveillance and bilateral coordination capacity along the common border – Belarus			22 371
Total: Romania – Earmarked			861 761
SERBIA			
Capacity-building for the Serbian commissariat for refugees and migration and local migration councils – Serbia			76 400
Total: Serbia – Earmarked			76 400
SLOVAKIA			
Migration information centre to support integration of migrants in Slovakia and assisted voluntary return from Slovakia			163 619
Integration programme for persons resettled in Slovakia			146 951
Migration information centre to support the integration of migrants – phase VII – Slovakia			136 749
Voluntary return and reintegration in the country of origin – Slovakia			116 513
In-kind contribution	77 583		
Trafficking in humans beings – Slovakia			69 815
European migration network 2015–2016: national contact point for Slovakia			49 776
Enhancing intercultural competencies and regional cooperation of professionals in Slovakia – phase V			24 998
“Don't become a slave!” Prevention of human trafficking through training of trainers/professionals – Slovakia			23 280
Voluntary return from Bratislava			16 380
Contribution towards rent premises – Bratislava			10 693
Total: Slovakia – Earmarked	77 583		758 773
SLOVENIA			
Slovenian assisted voluntary return and reintegration programme 2015–2016			31 744
Slovenian assisted voluntary return and reintegration programme 2014–2015			26 584
Total: Slovenia – Earmarked			58 329
SOUTH AFRICA			
HIV and tuberculosis integrated biological and behavioural study for migrant worker communities – South Africa			125 000
Research on health vulnerabilities of mobile populations and communities affected by such populations in ports in South Africa			124 997
Total: South Africa – Earmarked			249 997
SPAIN			
Managing migratory flows, assisting integration and preventing irregular flows in Spain			445 754
Assisted voluntary return for vulnerable migrants in Spain			346 339
Funds received in 2015 – to be allocated			273 626
Assisted voluntary return and reintegration to Africa and Latin America – Spain			203 409
Support for the training of trainers and employment assistance in Senegal			105 820
Resettlement project from Jordan to Spain – Spain			103 305
Training packages for health professionals to improve access to and quality of health services – Belgium			26 002
Voluntary return of migrants from Valencia – PREVIVAL 2014 – Spain			22 124
First steps for labour integration for beneficiaries of international protection – Spain			13 211
ACCESS – Active citizenship: enhancing political participation of migrant youth			11 338
Voluntary assisted return and reintegration with particular attention to vulnerable persons – Spain – for refund			(336 966)
Total: Spain – Earmarked			1 213 962

	In-kind contributions USD	Unearmarked USD	Earmarked USD
SWEDEN			
Partnership on health and mobility in East and Southern Africa			2 399 452
Quota cases to Sweden – refugees from Europe to Sweden			1 611 225
Responding to the humanitarian needs of migrants in Yemen – Switzerland			1 181 005
Strengthening institutions through diaspora assistance in Somalia – public financial management			1 142 596
Family reunification resettlement cases to Sweden			1 140 773
Improving access to health, water, sanitation and hygiene for nationals of Myanmar – Bangladesh			885 754
Responding to immediate and ensuing post-crisis needs of migrants and mobile populations – Zimbabwe			644 007
Provision of assistance to the most vulnerable internally displaced persons in Haiti			583 519
Swedish medical programme for Bosnia and Herzegovina and UNSC resolution 1244-administered Kosovo – phase IV – period II			533 769
Reception and reintegration assistance for Afghan returnees from Sweden – Afghanistan			447 442
Post-arrival reception and reintegration assistance for Afghan nationals from Sweden – Afghanistan			325 231
Supporting efforts to formulate and implement an overall policy framework to manage migration – Turkey			103 412
Assisted voluntary return and reintegration for victims of trafficking and prostitution in Sweden			87 763
Government of Sweden support for the international recruitment integrity system – Switzerland			59 425
Voluntary return assistance from Sweden			20 769
Buy responsibly: awareness-raising campaign to counter human trafficking – Turkey – for refund			(2 473)
Strengthening humanitarian response capacities through pre-positioning supplies and coordinated response – Kenya – for refund			(3 942)
Education and sanitation assistance for host and returnee countries – South Sudan – for refund			(4 500)
Support for the protection of cluster projects in South Sudan – for refund			(6 601)
Direct assistance and reintegration support for internally displaced persons, returnees and host and local communities in Mali – net of “for refund”			(10 765)
Junior professional officer – United Republic of Tanzania – for refund			(11 073)
Addressing the needs of unaccompanied minors in Greece – for refund			(14 126)
Improving access to health and water and sanitation services along with community awareness/empowerment – Bangladesh – for refund			(34 033)
Total: Sweden – Earmarked			11 078 627
SWITZERLAND			
IOM Bern office costs			2 048 713
Reintegration assistance from Switzerland			1 803 748
Humanitarian repatriation for stranded migrants in Libya			1 054 852
Transitional housing: resilience-building for the Syrian population – Syrian Arab Republic			979 965
Coordination and improvement of internally displaced person sites through camp management and camp coordination – South Sudan			776 699
Development of the international recruitment integrity system (IRIS)			694 339
Poverty reduction through skills development for safe and regular migration in Cambodia, the Lao People’s Democratic Republic, Myanmar, Thailand and Viet Nam			617 018
Funds received in 2015 – to be allocated			611 309
Strengthening labour migration governance through regional cooperation in Colombo process countries – Sri Lanka			539 313
Improvement and expansion of the Bentiu protection of civilians site – South Sudan			506 586
Reintegration and psychosocial support for returned migrants from Algeria			495 842
Assistance in providing protection and food security to internally displaced persons and returnees in the province of North Kivu – Democratic Republic of the Congo			478 903
Improved reconstruction of flood- and cyclone-affected schools in Rakhine state – Myanmar			388 350
Reimbursable movements from/to Switzerland – Federal office for migration			321 254
Strengthening Serbia’s response to increased migration flows along the Western Balkan route			302 162
Socioeconomic integration through enterprise development to address the problem of drug abuse – Georgia			288 929
Reimbursable movements to/from Switzerland: Swiss REPAT – IOM movements programme			272 900
Establishing an early warning information-sharing network along the migration route from Greece to Hungary and Croatia – Macedonia			252 527

	In-kind contributions USD	Unearmarked USD	Earmarked USD
SWITZERLAND (continued)			
Facilitating the reintegration of internally displaced persons through durable solutions and equal participation – phase III – Zimbabwe			252 519
Swiss resettlement programme for victims of the Syria crisis – Switzerland			250 000
Improving the protection of vulnerable migrants travelling through the Horn of Africa			234 385
Consolidating the migration and development institutional framework of the Republic of Moldova			226 804
ASHSHASH: for men and women who have escaped trafficking – Bangladesh			216 049
Assisted voluntary return and reintegration for sub-Saharan migrants – Morocco			181 913
Assisted voluntary returns from Switzerland to Guinea			175 000
Supporting Turkey in the development of the national integration policy project – Turkey			168 728
Seconded staff member – Switzerland			162 662
South–South migration network: a knowledge hub on South–South migration – Belgium			125 338
Programme between IOM Bern and the Canton of Vaud: assisted voluntary return and reintegration – phase VII			119 198
Switzerland: contributing to preventing and combating human trafficking through international round tables			106 694
Enhancing reintegration assistance for third-country nationals returning through the assisted voluntary return and reintegration programme in Greece – phase II			103 093
Pilot comprehensive return and reintegration assistance for Hungarian victims of human trafficking – Hungary			101 626
Return and reintegration of victims of human trafficking – Bulgaria			96 190
Assessing changes in migration patterns in the Lao People’s Democratic Republic and their impact on the country and Thailand			84 000
Supporting governmental and non-governmental partners to protect migrants’ human rights – Egypt			82 418
Cantonal programme for return and reintegration assistance for asylum-seekers – Switzerland			78 386
Assisted voluntary return and reintegration for victims of trafficking and cabaret dancers in Switzerland			75 000
Fostering the economic and social benefits of migration in the South Caucasus (opening phase) – Georgia			72 708
Round table on intraregional migration and labour mobility within Africa – Switzerland			63 224
Reintegration assistance from Switzerland (cantonal donors and non-governmental organizations)			62 719
Migration dynamics in Niger: research and action on inclusion of migration issues in policies and programmes in Niger			62 071
Support for the immigration and asylum management system in Bosnia and Herzegovina			59 492
Enhancing reintegration assistance for third-country nationals returning through the assisted voluntary return and reintegration programme of Greece			55 303
Transitional shelter response for South Sudanese refugees in Gambella – Ethiopia			51 814
Programme between IOM Bern and the Canton of Vaud: assisted voluntary return and reintegration – Switzerland			51 546
Protection of civilians and humanitarian response review – South Sudan			51 440
Satellite project: video clip production and dissemination for main donor (state secretariat for migration) – Switzerland			50 813
Humanitarian assistance for Bangladeshi migrants stranded in the Andaman Sea – Bangladesh			49 536
Week against human trafficking 2015 in Switzerland			48 123
Communicating effectively about migration in Morocco: international seminar on media and migration – Morocco			40 404
Swiss pre-departure cultural orientation programme – Lebanon			40 000
Enhancing emergency response mechanisms for disaster-affected internally displaced persons in Ethiopia			37 935
Service fee collection point for the Swiss REPAT–IOM movements programme – Switzerland			31 774
Pre-departure cultural orientation: special programme for integration in Switzerland			28 884
Reimbursable movements to/from Switzerland: Swiss REPAT–IOM movements programme			24 470
Awareness-raising to combat irregular migration through a TV miniseries “the missing steps” – Nigeria			24 000
Development of an international migration benchmarking index – Switzerland			24 000
Presentation of IndigoDigital’s feasibility study in Switzerland			19 903
Return information fund – Switzerland			19 114
Capacity-building for the implementation of assisted voluntary return measures in Bulgaria			19 015
Support for project development and a reporting officer – Rwanda			18 400

	In-kind contributions USD	Unearmarked USD	Earmarked USD
SWITZERLAND (continued)			
Workshop on development of guidelines for humanitarian visa and temporary protection – Costa Rica			16 900
Preventing child trafficking and exploitation among marginalized Thai communities – Thailand			16 589
Egypt: promoting better health protection for detained migrants in Sinai			15 152
Swiss pre-departure cultural orientation sessions			14 389
Assisted voluntary return and reintegration – Switzerland			14 350
Mapping of smuggling of migrants and trafficking in human beings – Bosnia and Herzegovina			12 080
Mainstreaming migration into national development strategies – phase II (inception) – Switzerland			11 788
Prevention of human trafficking through social work and community mobilization – phase II – Ukraine			10 722
Producing fact sheets and organizing round tables on trafficking in human beings			10 401
Strengthening the system of identification and protection of victims of trafficking in Serbia			9 445
Celebration of the first migrants day 2014 in Benin			7 682
Supporting the establishment of effective readmission management in Azerbaijan			3 567
Reimbursable movements to/from Switzerland – Sozialamt Zug			2 398
Reimbursable movements to/from Switzerland – Sozialhilfe Stadt Basel			1 519
Capacity-building for law enforcement and health professionals in the equi-health projects – Croatia			1 197
IT training for ministry of security and civil protection personnel – Guinea – net of “for refund”			(393)
Making migration in the Republic of Moldova work for development – for refund			(2 944)
Expanding the capacity of Nigerian immigration services to reduce irregular migration to Switzerland – for refund			(16 054)
Modern migration trends training to enhance the capacity of migration management – Nigeria – for refund			(69 412)
Increased social protection and health assistance for mobile populations in south-east Myanmar – for refund			(80 799)
Assisted voluntary return and reintegration to Tunisia – phase III – Switzerland – for refund			(963 349)
Total: Switzerland – Earmarked			15 295 326
THAILAND			
Containment of artemisinin resistance and moving towards eliminating plasmodium falciparum –Thailand			920 088
Total: Thailand – Earmarked			920 088
TURKEY			
Protecting victims of human trafficking – Turkey			972 218
Funds received in 2015 – to be allocated			300 000
Supporting reconciliation in UNSC 1244-administered Kosovo through the renovation of the Orthodox chapel in Mitrovica			155 518
Comprehensive global approach to counter migrant smuggling and enhance migrant protection – Switzerland			136 166
Total: Turkey – Earmarked			1 563 902
UNITED KINGDOM			
Strengthening the protection of migrants through the humanitarian resilience programme – Yemen			8 847 259
Multi-year programme for natural disaster preparedness, response and recovery in Pakistan 2015–2019			5 619 694
Provision of emergency non-food items and shelters to internally displaced persons, returnees and host communities in South Sudan			4 591 680
Improving infection prevention and control and water, sanitation and hygiene aspects of private health facilities – Sierra Leone			3 492 706
Provision of emergency non-food items and shelter materials to internally displaced persons, hosts and vulnerable persons in South Sudan			3 362 952
Expansion of the Bentiu protection of civilians site – South Sudan			3 076 923
Shelter assistance for earthquake-affected populations in Nepal	856 198		1 908 397
Funds received in 2015 – to be allocated			2 506 641
Provision of emergency water, sanitation and hygiene materials to crisis-affected populations in South Sudan – South Sudan			2 009 132
Shelter recovery and reconstruction coordination support for earthquake-affected populations – Nepal			1 943 480

	In-kind contributions USD	Unearmarked USD	Earmarked USD
UNITED KINGDOM (continued)			
Addressing the humanitarian needs of Burundian refugees in the United Republic of Tanzania			1 750 381
Camp coordination and camp management support for earthquake-affected populations of Nepal			1 631 615
Provision of water, sanitation and hygiene services for internally displaced persons in the Bentiu protection of civilians camp in South Sudan			1 538 462
Tajik-Afghan community empowerment and mobility enhancement programme – phase II – Tajikistan			1 531 451
Early recovery in earthquake-affected areas through rubble removal and management – Nepal			1 529 052
Assistance for the voluntary return and reintegration of returnees from Greece			1 361 348
Gateway protection programme – United Kingdom			1 019 212
Establishment of a migration resource and response mechanism in Niger – Niger			1 017 579
Promoting improved operation response to gender-based violence through the displacement tracking matrix and camp management – Switzerland			977 223
Specification for reintegration assistance in Afghanistan			801 062
Provision of non-food item support to vulnerable internally displaced persons of Khyber Pakhtunkhwa/federally administered tribal areas – Pakistan			749 625
Integrated cooperation on Tajik-Afghan border security and community stabilization – Tajikistan			582 940
Expansion and maintenance of the Malakal protection of civilians site – South Sudan			569 277
Sustainable promotion of a protective environment in displacement settings through the displacement tracking matrix and camp coordination and camp management multisector collaboration			554 027
Distribution of non-food items in Kos and Lesbos – Greece			475 434
Facilitated reintegration scheme for detained migrants from the United Kingdom – year 1			402 499
Internally displaced person and host community livelihood and stabilization support in Ukraine			382 261
Resettlement of Syrian vulnerable cases – United Kingdom			371 006
Central Asia regional migration programme – Russian Federation			365 556
Research on improved shelters for responding to floods in Pakistan – phase II			301 573
Fighting irregular migration through increasing capacity in the detection of forged documents – Turkey			263 328
Field data collection and central data repository on migration flows towards Europe – Switzerland			221 611
Movement tracking on migration flows towards Europe: Syrian Arab Republic and Turkey – Switzerland			199 450
Regional migration programme/technical assistance for the ministry of labour, migration and employment of Tajikistan			188 780
In-kind contribution	188 229		
Promotion of sustainable reintegration in Iraq through the creation of job counselling – Iraq			182 843
Contributing to the efforts of the government of Egypt to enhance migration and border management			128 079
Health and humanitarian border management support for the Sierra Leonean armed forces – Switzerland			116 883
Technical assistance for the government of Ethiopia: reception, reinsertion, reintegration and post-reintegration			109 707
Capacity-building for migration management in Puntland and the federal government of Somalia – Somalia			106 545
Understanding complex migration flows from Iraq to Europe through movement tracking and awareness campaigns – Iraq			84 359
Humanitarian support for sustainable return and relocation of internally displaced persons in Haiti			71 967
Supporting labour migration management in Turkey			41 628
Identification and formal registration of returnees stranded in informal settlements and provision of Cholera response Anse-à-Pitres – Haiti			38 052
Assisting mine survivors residing in conflict-affected rural areas through livelihood support grants – Azerbaijan			38 005
Supporting capacity-building training for staff of the directorate general for migration management – Turkey			26 361
Preventing trafficking in persons through capacity-building and awareness-raising in Azerbaijan			24 059
Coordinated approach for the reintegration of victims of trafficking (CARE) – France			20 606
Specialized training on psychosocial support for victims of trafficking in Tajikistan			15 748
Return and reintegration scoping mission to Fujian province – China			15 408
Assisted voluntary returns for irregular migrants in Turkey			14 590

	In-kind contributions USD	Unearmarked USD	Earmarked USD
UNITED KINGDOM (continued)			
Improving UK–China cooperation on irregular migration – China			10 341
Enhancing awareness of deputy governors and provincial directors about trafficking in human beings – Turkey			9 375
Trafficking in humans beings – Slovakia			5 732
Reintegrating Albanian victims of human trafficking – Albania			4 704
Supporting Turkey's efforts to develop a strategy and national action plan on irregular migration			2 001
Island-wide survey on deportee reintegration – Jamaica – for refund			(34)
Addressing the needs of unaccompanied minors in Greece – for refund			(15 000)
Resettlement of 1,972 Burundian refugees from the United Republic of Tanzania – for refund			(52 104)
Total: United Kingdom – Earmarked	1 044 427		57 143 468
UNITED STATES OF AMERICA			
Unearmarked income		2 000 000	
United States Refugee Admission Programme			147 391 400
Ebola crisis response in Liberia – Switzerland			25 921 293
Conflict victims project: institutional strengthening activity – Colombia			18 800 000
Federally administered tribal areas transition initiative in Pakistan – net of “for refund”			15 049 224
Community cohesion initiative – Afghanistan			13 612 291
Programme of community-oriented reintegration of former combatants in Colombia			13 579 108
Syrian regional refugee and resilience plan (3RP) in Turkey – Switzerland			12 870 000
Transition initiative for Somalia			11 197 176
Yemen transition initiative			7 407 582
Emergency response for Yemen crisis – Switzerland			6 000 000
Typhoon Maysak response – Federated States of Micronesia			5 813 198
Programme to support children used by illegal armed groups and prevent recruitment of minors – Colombia			5 177 000
Afghanistan rapid humanitarian assistance programme			5 046 261
Federally administered tribal areas transition initiative in Pakistan			4 488 039
Non-food item and shelter assistance for populations affected by the Syria crisis in the Syrian Arab Republic – Switzerland			4 426 419
Improving access to health, water and sanitation services, education and freedom – Bangladesh			4 118 814
Rehabilitation of provincial operations centres to support the Ebola response in Conakry, Guinea			3 795 726
Rapid response fund: South Sudan and Abyei			3 659 944
Humanitarian aid for populations in government- and non-government-controlled areas – Ukraine			3 000 000
Assistance for stranded migrants in the Andaman Sea and Bay of Bengal – Thailand			3 000 000
Rapid assistance programme for internally displaced persons of eastern Democratic Republic of the Congo			2 978 913
Community cohesion initiative – Niger			2 901 251
Enhanced opportunities for Moroccan youth			2 741 292
Support for national identity management in Afghanistan – net of “for refund”			2 519 466
Implementation of the displacement tracking matrix across Iraq			2 500 000
Northern triangle information management initiative (El Salvador, Guatemala and Honduras) – El Salvador			2 500 000
Promoting reduction of and improved operational response to gender-based violence – Switzerland			2 130 000
Emergency shelter and non-food item assistance for internally displaced persons and returnees – Yemen – net of “for refund”			2 072 075
Providing infrastructure and regulatory reform to reduce population movement in eastern Democratic Republic of the Congo			2 055 693
Strengthening infection prevention and response capacities at selected points of entry – Switzerland			2 033 983
Mesoamerica regional programme to strengthen capacities – phase VI – Costa Rica			2 015 000
Revised IOM appeal for the Nepal earthquake			2 000 000
Health and humanitarian border management in Guinea – Switzerland			1 961 275
Health and humanitarian border management in Sierra Leone – phase II – Switzerland			1 777 545
Protecting highly vulnerable Haitian migrants on the Hispaniola Island – Dominican Republic			1 700 000

	In-kind contributions USD	Unearmarked USD	Earmarked USD
UNITED STATES OF AMERICA (continued)			
Enhancing government capacity to assist vulnerable migrants in the Greater Mekong Subregion – Thailand			1 670 000
Addressing irregular migration flows and upholding the human rights of migrants – NOAH – phase III – Egypt			1 655 168
Rapid assistance programme for internally displaced persons: R.A.P.I.D. fund for eastern Democratic Republic of the Congo			1 637 489
Provision of emergency water, sanitation and hygiene, health and humanitarian services in Bentiu and Malakal protection of civilians camps – South Sudan			1 626 405
HIV prevention and care interventions for migrants and specific communities in Africa			1 623 021
Technical capacity-building for the ministry of refugees and repatriation in Afghanistan			1 535 761
Mobile training for Ebola practitioners and for non-Ebola health-care clinicians – Sierra Leone			1 530 265
Counter-trafficking project in Central Asia			1 506 837
Horn of Africa/Gulf of Aden/Yemen: improving protection of migrants – phase VI – Kenya			1 500 000
Distribution of emergency interim care packages for Ebola cases for admission to Port Loko in Sierra Leone – Switzerland			1 469 410
Community revitalization programme – phase V – Iraq			1 400 000
Rapid response fund for humanitarian emergencies in Sudan			1 380 358
Provision of psychosocial support and winterization non-food items to recently internally displaced persons – Iraq	298 900		1 042 850
Capacity-building support for stabilization programming in Somalia			1 319 919
Camp coordination and camp management and disaster risk management capacity-building programme in Southern Africa – phase II – Mozambique			1 290 877
Addressing irregular migration flows in Southern Africa			1 243 704
Disaster preparedness for effective response (PREPARE) programme – Federated States of Micronesia			1 243 239
Abyei rehabilitation initiative – South Sudan			1 237 353
Enhancing the resilience of vulnerable communities in Abyan governorate – Yemen			1 222 552
Provision of emergency water, sanitation and hygiene for vulnerable populations – South Sudan			1 195 879
Migrant support programme – United States			1 109 231
Fulfilling IOM's global humanitarian role through capacity-building and institutional strengthening			1 100 000
Emergency humanitarian assistance for populations affected by the conflict in the Central African Republic – Switzerland			1 094 507
Humanitarian logistics services in South Sudan			1 032 376
Inspiring a movement and public action to counter trafficking and exploitation (IMPACT) – Thailand	12 430		997 153
Strengthening community mobilization for the prevention and control of Ebola – Switzerland			974 822
Rapid response fund: South Sudan and Abyei			962 249
Typhoon Maysak reconstruction project: preparing stage 3 – Federated States of Micronesia			948 193
Disaster risk reduction through building community resilience – Papua New Guinea			915 400
Emergency flood mitigation and hurricane season preparation in Haiti – net of “for refund”			829 861
Migrants in countries in crisis initiative – phase II: secretariat and consultations – Switzerland			752 118
Humanitarian assistance for populations fleeing from northern Nigeria to the Diffa region in Niger – Niger			750 000
Emergency response to address the shelter and psychosocial needs of internally displaced persons in Iraq			724 752
Expanded vaccination and presumptive treatment project for US-bound refugees			705 822
Combating food insecurity and increasing livelihood opportunities for Malian refugees and host communities in Mauritania			700 000
Non-food item pre-positioning and capacity-building for strengthened emergency response capacities – Haiti			695 272
Disaster risk reduction: building community resilience in Timor-Leste – phase II			689 103
Support for trafficking victims: global return and reintegration and family reunification – United States			686 451
Strengthening disaster risk reduction capacity and promoting community resilience in Aceh – phase II – Indonesia			672 857
Strengthening the humanitarian response to the displacement crisis in north-east Nigeria			665 244
Programme for improved disaster management and resilience against natural disasters in Myanmar			661 591
Strengthening humanitarian response capacity through displacement tracking and monitoring – Nigeria – net of “for refund”			546 756
Enhancing the overseas health assessment and management of United States-bound refugees			544 829

	In-kind contributions USD	Unearmarked USD	Earmarked USD
UNITED STATES OF AMERICA (continued)			
Addressing mixed migration flows through capacity-building in Central Asia – phase II – Kazakhstan			535 000
Life-saving emergency assistance for internally displaced persons and conflict-affected populations in Yemen – Switzerland			512 969
Ensuring a comprehensive approach to address smuggling and trafficking in Egypt			504 296
Building the capacity of the government of Myanmar to combat transnational crime through law enforcement and protection training – Myanmar			500 337
Emergency assistance for persons in search of international protection across the Colombian borders in Venezuela – phase XI			500 000
Capacity-building in integrated border management in southern Mozambique			500 000
Combating irregular migration and transnational crimes through enhancing institutional capacity of the bureau of migration and asylum – Republic of Moldova			500 000
Safe emergency debris removal and management to prepare for shelter and recovery – Nepal			473 141
Reducing the vulnerability of Haitian migrants in the Dominican Republic via regularization and assisted voluntary return and reintegration			460 000
Income tax reimbursement			448 790
Enhancing capacity to manage mixed migration flows in China			430 000
Supporting the government of Guinea-Bissau to implement the national Ebola preparedness plan – Senegal			407 117
Countering trafficking in persons – Belarus			405 250
Improving decentralized emergency and rapid response capacity in Mozambique			402 133
Building and reinforcing inclusive communities in UNSC resolution 1244-administered Kosovo			400 000
Mapping and preventing human trafficking in Indonesia			400 000
IOM development fund line 2			400 000
Enhancement of national capacities for integrated border management in Azerbaijan			400 000
Camp coordination and camp management support and capacity-building in Rakhine state and Kachin state – Myanmar – net of “for refund”			396 334
Global rapid response: emergency direct assistance for victims of trafficking – United States			393 495
Training on counter-trafficking for international law enforcement academies			368 816
Supporting human rights and the rule of law in Iraq – net of “for refund”			357 828
Emergency humanitarian aid for Rohingya and special at-risk groups in Thailand			350 000
Building preparedness for disaster risk management in Indonesia: reducing risks of displacement			349 230
Community-based disaster risk reduction initiative in south-east Myanmar			299 303
IOM global assistance fund for the protection, return and reintegration of victims of trafficking			284 677
E-learning solutions to support the justice academy of the ministry of justice of Azerbaijan – phase I			279 521
Emergency mental health and psychosocial support for returned abducted girls and their families in north-east Nigeria – net of “for refund”			272 914
Countering trafficking in persons in Ukraine			266 132
Umbrella grant management for non-governmental organization response to the Ebola outbreak in Guinea – Switzerland			263 206
Combating trafficking in persons in Uzbekistan by enhancing victim protection and identification			258 314
Strengthening the capacity of the government of the Lao People’s Democratic Republic to manage and respond to humanitarian emergencies			257 509
Support for the national programme on disengaged combatants in Somalia			257 378
Shelter and non-food item emergency assistance for populations affected by typhoon Hagupit – Philippines			250 000
Facilitating voluntary return of former Angolan refugees from the Democratic Republic of the Congo			250 000
Strengthening protection of victims of human trafficking – Madagascar			242 285
Technical assistance to strengthen measures to combat trafficking in persons in Papua New Guinea			241 194
Enhancing screening activity and surveillance capacity at borders and in border communities: Ebola crisis response – Switzerland			235 007
Capacity-building and mentorship of civil protection actors to reinforce the functionality of emergency operation centres – Haiti			229 640
Counter-trafficking training and technical assistance: a global rapid response project – United States			226 321
Strengthening international cooperation on migration and support for migrants in crisis – Switzerland			205 000
Cooperation measures through capacity-building and technical assistance in Azerbaijan – phase V			201 000

	In-kind contributions USD	Unearmarked USD	Earmarked USD
UNITED STATES OF AMERICA (continued)			
Relocation of refugees from Sherkole and Ashura to Tsore refugee camp – Ethiopia			200 000
Childcare services and psychosocial assistance at Bangkok immigration detention centre – Thailand			200 000
Enhancing international dialogue on migration issues – Switzerland			200 000
Support for the most vulnerable populations affected by the 2012 crisis through direct assistance – Mali			198 960
Research on the health risks and consequences of trafficking in persons (global)			198 772
Displacement tracking matrix to support enhanced coordination and assist the displaced populations in the Darfur region – Sudan			196 896
Establishment and institutionalization of a national referral mechanism for victims of trafficking and child victims of trafficking			192 100
Strengthening coordination to respond to trafficking in persons and to provide protection for all victims of trafficking in Mozambique			191 083
Global knowledge management: support for regional migration and vulnerable migrant protection – Switzerland			183 241
International disaster response capacity-building for humanitarian actors in the Republic of Korea			174 230
Victim-centred counter-trafficking awareness in typhoon Haiyan-affected areas in the Philippines			168 674
Institutional strengthening in the Bahamas, Barbados and Saint Lucia to counter human trafficking			160 062
Renovation of the domestic violence shelter in Kakheti in Georgia			155 000
Women in policing regional conference – Georgia			150 000
Facilitating safe voluntary repatriation for former Angolan refugees from Zambia to and within Angola – net of “for refund”			149 299
Building an NGO network to combat trafficking, especially in conflict and ceasefire areas in Myanmar			142 484
Establishment of the technical support unit of the regional conference on migration			141 400
Mitigating conflict in Abyei through water, sanitation and hygiene and livelihood interventions – Sudan			137 544
Port-au-Prince northern extension zone: community revitalization programme – Haiti			137 542
Emergency response to monsoon floods in Malaysia			136 598
Combating trafficking in persons in the Federated States of Micronesia through the establishment of protection frameworks			135 257
Enhancing Indonesia’s counter-trafficking efforts at subnational level in labour migration provinces			134 769
Enhanced pre-positioning for disaster response preparedness in the Federated States of Micronesia – net of “for refund”			131 573
Emergency flood mitigation and hurricane season preparation 2015 – Haiti			128 566
Capacity-building in relief commodities and supplies management for disaster preparedness – Haiti			123 342
Promoting and facilitating approval of the national action plan and standard operating procedures in Turkmenistan – phase II – Kazakhstan			115 000
Enhanced mechanism for protecting victims of trafficking – Sri Lanka – net of “for refund”			112 279
Construction of health and education facilities in Kabul – Afghanistan – net of “for refund”			110 225
Counter-trafficking in Niamey and border areas – Niger			107 942
Victim-centred response to trafficking crimes in Tajikistan			106 846
Comprehensive action to combat trafficking in persons in Maldives			105 903
Enhancing national capacities for the prevention of trafficking in persons – Ethiopia			105 145
Preparedness and management of open spaces for effective humanitarian response – Nepal			103 233
Strengthening the criminal justice response to human trafficking in Thailand			100 000
Contributing to and extending drug reduction efforts among internal and international migrants – phase II – Kazakhstan			100 000
Technical assistance for the government of Libya in enhancing the protection of vulnerable migrants			96 363
Supporting ASEAN in moving towards increased mobility of skilled labour – Thailand			94 710
Reinforcing the capacity of customs services in the regions of Turkmenistan to prevent drug trafficking in Kazakhstan – phase II			94 000
Strengthening coordinated efforts to combat trafficking in persons in Solomon Islands – Australia			87 257
Capacity-building towards resilience for reducing disaster risks in Palau – Federated States of Micronesia			82 318
International dialogue on migration 2015 – IOM conference on migrants and cities – Switzerland			78 241

	In-kind contributions USD	Unearmarked USD	Earmarked USD
UNITED STATES OF AMERICA (continued)			
Positive life alternatives for Egyptian youth at risk of irregular migration (PLAYA) – Egypt			78 119
Strengthening capabilities of the Peruvian national agency for migration to detect human trafficking and migrant smuggling			76 452
Resettlement of the MEKs (Mojahedin-e-Khalq, or the People's Mujahedin of Iran) – Jordan			75 000
Support for migrant resettlement in Slovakia			73 500
Supporting the enactment of anti-trafficking legislation and the national action plan in Tunisia			71 268
Strengthening capacity for disaster management logistical support for incident command system training in Timor-Leste			70 442
Shelter support for the flood-affected population of Sindh province in Pakistan			70 066
Migration workshop: ASEAN regional forum – Myanmar			69 232
Harmonization of protocols for tuberculosis diagnosis and treatment of Bhutanese refugees in Nepal			59 423
Central American minors programme on parole processing – pilot programme – Ecuador			54 649
Climate adaptation, disaster risk reduction and education (CADRE) – Federated States of Micronesia			52 613
IOM project information and management application (PRIMA) – Switzerland			50 529
Enhancing climate-resilient agriculture and water supply in drought-affected communities in Papua New Guinea			50 018
Enhancing prosecutors' understanding of human trafficking and capacity to investigate and prosecute cases – Lao People's Democratic Republic			50 000
Emergency response to the Nigerian displacement crisis in northern Cameroon – Switzerland			50 000
Comprehensive action to combat trafficking in persons in Maldives			47 728
Strengthening disaster risk reduction capacity and promoting community resilience – Indonesia – net of "for refund"			40 091
Human trafficking information exchange: a reliable foundation for effective anti-trafficking – Switzerland			38 248
Non-food items and livelihoods response for internally displaced persons and host communities in northern Cameroon			37 930
Increasing communication and mutual trust through psychological counselling: psychosocial support – Bosnia and Herzegovina			37 213
Modernization of the passport issuance system in Belize – phase II			36 605
Enhancing the protection of vulnerable migrant workers in Myanmar			33 168
Counter-trafficking in persons activity – Azerbaijan			32 923
PLURAL+ youth video festival on migration, diversity and social inclusion 2016 in the United States			30 000
Return of highly vulnerable migrants to Central America and Mexico			30 000
Community-based approach to support youth in target municipalities in Bosnia and Herzegovina			26 564
Enhancing conflict-affected communities' access to health and psychosocial support in Yemen			26 016
Dignity and rights in Central Asia – Kazakhstan			24 525
IOM X campaign launch and workshops in Singapore – Thailand			16 000
Empowering the government and civil society to combat trafficking and protect victims in Iraq			14 046
Positive life alternatives for Egyptian youth at risk of irregular migration (PLAYA) – Egypt			13 394
Strengthening the capacity of the government of Mexico to conduct investigations and prosecutions of trafficking in persons cases – Mexico			10 727
Strengthening coordination to respond to trafficking in persons and ensure justice and protection for all victims of trafficking in Namibia			10 402
Technical assistance for the government of Kyrgyzstan to strengthen the framework on combating trafficking in persons			9 941
Strengthening Ukraine's response to trafficking in persons – Ukraine			8 141
Capacity-building for criminal justice actors in the Caribbean to counter trafficking in persons – Jamaica			7 594
Women in policing regional conference – Georgia			7 000
Hybrid mitigation, relief and reconstruction programme – Marshall Islands and the Federated States of Micronesia – net of "for refund"			2 371
Assisting the government of Ghana to combat child trafficking – Ghana			2 143
Psychosocial support for vulnerable persons displaced by floods in Bosnia and Herzegovina – net of "for refund"			1 256
Afghanistan rapid humanitarian assistance programme – for refund			(412)
Physical security response for internally displaced persons who are victims/survivors of sexual and gender-based violence – phase IV – for refund			(2 153)
Rapid response fund: South Sudan and Abyei – for refund			(3 099)

	In-kind contributions USD	Unearmarked USD	Earmarked USD
UNITED STATES OF AMERICA (continued)			
Regional programme to strengthen capacities to protect and assist vulnerable migrants – Costa Rica – for refund			(5 854)
Humanitarian assistance for Chadian returnees from Sudan and Libya – for refund			(12 317)
Abyei rehabilitation initiative – South Sudan – net of “for refund”			(13 588)
Trafficking in persons in Afghanistan: field survey report – for refund			(18 164)
Combating trafficking in human beings in Papua New Guinea – for refund			(21 568)
Health assistance for displaced persons and host communities and support for health systems in Lebanon – for refund			(32 522)
Beyond durable solutions: building the capacity of refugee and host community youth – phase II – Djibouti – for refund			(35 218)
Migration and border management assessment along the southern border of Egypt – for refund			(41 142)
Total: United States of America – Unearmarked and earmarked	311 330	2 000 000	417 219 933
URUGUAY			
Resettlement of 125 Syrian refugees from Lebanon to Uruguay – Lebanon – for refund			(19 275)
Total: Uruguay – Earmarked			(19 275)
VIET NAM			
Supporting the government of Viet Nam to return fishermen from the Federated States of Micronesia – Viet Nam			39 670
Total: Viet Nam – Earmarked			39 670
Subtotal: MEMBER STATES	<u>1 582 840</u>	<u>3 317 940</u>	<u>1 127 762 792</u>
<u>NON-MEMBER STATES</u>			
CHINA			
Risk assessment and return assistance with necessary escort services for victims of trafficking – Macao, China			1 609
Total: China – Earmarked			1 609
KUWAIT			
Humanitarian and relief work to assist victims of the Syria crisis			10 000 000
Kuwait initiative: IOM Kuwait office and operations			580 145
Total: Kuwait – Earmarked			10 580 145
LIECHTENSTEIN			
Reimbursable movements to/from Switzerland			4 205
Total: Liechtenstein – Earmarked			4 205
QATAR			
Repatriation assistance for stranded Nepali migrants – Nepal			445 000
Total: Qatar – Earmarked			445 000
SAUDI ARABIA			
Cross-border assistance for internally displaced persons and vulnerable groups in southern Syrian Arab Republic			500 000
Total: Saudi Arabia – Earmarked			500 000
UNITED ARAB EMIRATES			
Research on the labour recruitment industry between the United Arab Emirates, Kerala (India) and Nepal – Kuwait			163 339
Total: United Arab Emirates – Earmarked			163 339
Subtotal: NON-MEMBER STATES			<u>11 694 297</u>
<u>UNSC RESOLUTION 1244-ADMINISTERED KOSOVO</u>			
Return and reintegration in UNSC resolution 1244-administered Kosovo – phase IV			541 712
EU – Beautiful Kosovo II			371 845
Financial support for the EU community stabilization programme III – Ministry of communities and return funds – UNSC resolution 1244-administered Kosovo			217 865

	In-kind contributions USD	Unearmarked USD	Earmarked USD
UNSC RESOLUTION 1244-ADMINISTERED KOSOVO (continued)			
Support for micro-, small- and medium-sized enterprises in UNSC resolution 1244-administered Kosovo			110 619
EU return and reintegration in UNSC resolution 1244-administered Kosovo – phase IV			12 348
Subtotal: UNSC RESOLUTION 1244-ADMINISTERED KOSOVO			1 254 389
EUROPEAN COMMISSION			
EU border assistance mission in the Republic of Moldova and Ukraine			11 911 713
EU border assistance mission in the Republic of Moldova and Ukraine – EUBAM II			8 791 209
SIRIRI: Support for the stabilization and early recovery of communities at risk in the Central African Republic			6 840 234
Whole humanitarian assistance programme for vulnerable Syrians affected by the crisis – Switzerland			6 528 762
Support for the free movement of persons and migration in West Africa – Nigeria			6 514 161
Emergency response addressing the critical non-food item needs of internally displaced persons fleeing violence in Iraq			5 647 059
Enhancing access to services and facilitating the integration of refugees – Switzerland			5 154 651
Promoting better management of migration in Nigeria: implementation phase			3 461 439
EU – Beautiful Kosovo II			3 332 697
Addressing needs of stranded migrants in targeted sending, transit and receiving countries – Morocco			3 299 006
EU election observation mission in Haiti – Belgium			3 082 828
Provision of seasonal non-food items and expansion of communication with communities activities to meet the basic needs of internally displaced persons – Iraq			2 616 643
Emergency assistance for populations affected by crisis in South Sudan and Abyei			2 369 908
Implementation of the EU election observation mission in Guinea under the EuropeAid contract – Belgium			2 298 309
Supporting the stabilization and early recovery of at-risk communities in Bangui – Central African Republic			2 285 535
Stabilizing communities and enhancing migration management for smooth transitions in Egypt, Tunisia and Libya			2 234 156
Emergency assistance for crisis-affected populations in South Sudan and Abyei			2 190 194
Implementation of the EU election observation mission to Uganda 2016 (services) – Brussels			2 139 785
Emergency relief assistance for vulnerable populations affected by the crisis – Syrian Arab Republic			2 010 929
Implementation of pilot projects on land management in new territories of peace – Colombia			1 901 556
Humanitarian assistance for internally displaced persons in Ukraine using cash transfers			1 750 581
Support for Jordanian border guards in the provision of humanitarian assistance to Syrian refugees			1 616 039
Strengthening the capacities of the government of Georgia in border and migration management			1 614 011
Support for micro-, small- and medium-sized enterprises in UNSC resolution 1244-administered Kosovo			1 518 330
Humanitarian assistance to protect vulnerable migrants in Yemen			1 323 057
Supporting the implementation of displacement tracking and direct assistance in north-east Nigeria			1 288 951
Recovery shelter and coordination support for typhoon Haiyan-affected populations in the Philippines			1 164 021
Support for the EU–China dialogue on migration and mobility project – China			1 110 910
Promoting migration governance in Zimbabwe			1 108 441
Support for national identity management in Afghanistan: national electronic ID roll-out			1 064 117
Strengthening border management in Mauritania: involvement of the gendarmerie			1 054 459
Providing local infrastructure and empowerment for cross-border peace and cooperation – Sudan			1 020 815
Establishing a displacement tracking matrix to track vulnerable people displaced by crisis – Libya			978 455
EU community stabilization programme – phase III (EU-CSP III) – UNSC resolution 1244-administered Kosovo			972 550
Integrated support programme for populations affected by displacement in Sudan			927 633
Support for the creation of an electronic system of pre-arrival information exchange between Belarus and Ukraine			906 676

	In-kind contributions USD	Unearmarked USD	Earmarked USD
EUROPEAN COMMISSION (continued)			
Evacuation and humanitarian assistance for migrants affected by the conflict in Yemen – Switzerland			895 457
Resilient environmentally appropriate building by upgrading local techniques in Vanuatu (REBUILT)			876 724
Assistance for the conflict-affected population in the Democratic Republic of the Congo			875 290
Prevention of child trafficking and gender-based violence and protection and care for victims – Somalia			836 818
Strengthening labour migration management capacity in Bangladesh, Indonesia, Nepal and the Philippines			831 739
Rapid response for disaster-affected internally displaced persons in Ethiopia			829 283
EU election observation mission in Tunisia 2014 – Belgium			733 795
Promoting security and stability at the South Sudan border and other conflict areas within South Sudan			708 197
Supporting governmental and non-governmental partners to protect migrants' human rights – Egypt			706 902
Response to cholera outbreaks in Upper Artibonite and south-eastern departments and for internally displaced persons – Haiti			697 168
Multisectoral assistance for Syrian refugees in Turkey displaced by the conflict			673 401
Building back safer communities in flood- and cyclone-affected areas of Myanmar			660 574
Emergency assistance for flood-affected displaced populations in Malawi and Mozambique – South Africa			628 507
Facilitating the recovery and transition process for returnees in flood-affected districts of Malawi			617 085
European migration network: national contact point 2015–2016 – Austria			584 856
Supporting direct implementation of displacement tracking in north-eastern Nigeria			579 982
Humanitarian assistance for vulnerable migrants and internally displaced persons in eastern and southern Libya			557 128
Skills2Work: valuing skills of beneficiaries of international protection in the European Union – Netherlands			538 974
Joint conflict reduction programme – phase II – Sudan			525 972
EU election observation mission in Malawi – Belgium			462 035
Supporting the implementation of the migration and development component of the EU-Moldova mobility partnership – Republic of Moldova			444 624
Safe and sustainable return and reintegration of victims of trafficking in human beings – transnational action – France			442 443
Provision of security awareness induction support to the humanitarian community in Pakistan			437 645
Improving water, sanitation and hygiene services for unaccompanied minors living in Teknaf in Bangladesh			437 645
Humanitarian assistance in advance of winter for internally displaced persons in Ukraine using cash transfers			431 474
Voices from the underground: improving the protection and capacity of migrant workers – Mozambique			429 744
EU election observation mission in UNSC resolution 1244-administered Kosovo 2014 – Brussels			422 326
Working towards preventing and reducing violence in Jonglei state – South Sudan			414 035
Early recovery support for earthquake-affected populations in Nepal			404 949
Eastern partnership: integrated border management – capacity-building project – Georgia			400 401
115 callback system: implementing the system and framework for alerts generated by the 115 Ebola call centre – Guinea			393 234
Enhancing emergency response mechanisms for disaster-affected internally displaced persons – Ethiopia			376 887
Assistance for the conflict-affected population in the Democratic Republic of the Congo – Spontaneous site management and coordination			370 402
Support programme for the reintegration of returnees from the Central African Republic and support for host communities in Chad			362 744
Support for populations affected by violence in Kachin, Northern Shan and Rakhine states in Myanmar			349 172
European migration network 2015–2016: national contact point for Slovakia			346 696
Emergency assistance, camp coordination and camp management and shelter support for displaced populations in Maguindanao – Philippines			327 379
EU community stabilization programme – phase II – UNSC resolution 1244-administered Kosovo			318 946
Establishing a displacement tracking matrix in the Western Balkans – Macedonia			307 692

	In-kind contributions USD	Unearmarked USD	Earmarked USD
EUROPEAN COMMISSION (continued)			
Supporting protection, assistance and referral mechanisms for child victims of trafficking – United Republic of Tanzania			300 063
European migration network 2015–2016: national contact point for Lithuania			296 925
Emergency assistance for conflict-affected populations in Cameroon: assistance for internally displaced persons			269 360
Humanitarian assistance for stranded migrants in Indonesia, Thailand and Malaysia			268 456
Life-saving humanitarian assistance for Burundian refugees in the United Republic of Tanzania			266 548
Reducing vulnerability through monitoring, analysing and responding to protection incidents – Zimbabwe			248 288
Emergency and recovery assistance for internally displaced communities and vulnerable migrants – Zimbabwe			226 757
Life-saving humanitarian assistance for vulnerable migrants and victims of forced displacement – Yemen			223 714
Emergency humanitarian assistance for populations affected by conflict in the Central African Republic			205 173
Return and reintegration in UNSC resolution 1244-administered Kosovo – phase III			196 621
Integrated support programme for populations affected by displacement in Sudan			186 404
Support for the governments of Pakistan and Sri Lanka: EU readmission agreement			178 242
Emergency shelter support and camp coordination and camp management for the most vulnerable populations in Bohol – Philippines			158 730
Shelter/non-food items and camp coordination and camp management in areas affected by disasters – Haiti			158 445
Encouraging migrant returns from Libya and reinforcing their communities of return			154 867
Protecting the rights of vulnerable migrants and victims of trafficking in Mongolia – China			144 650
External thematic expertise in migration – Belgium			140 731
Strengthening the response to cholera outbreaks in Artibonite and north-western departments – Haiti			130 011
Capacity-building for migration management in China – phase II			123 095
Provision of security awareness induction support to the humanitarian community in Pakistan			121 460
Assisted voluntary return programme for up to 250 migrants returning to their respective countries			108 071
Emergency assistance for migrants fleeing from violence in the Central African Republic to Chad – Chad			107 231
EU election observation mission in Maldives 2014 – Belgium			104 991
European migration network 2015–2016: national contact point for Croatia			97 345
Migration, environment and climate change: evidence for policy (MECLEP) – Switzerland			92 169
Strengthening surveillance capacity on the “green” and “blue” border between Belarus and Ukraine			61 946
Humanitarian assistance for vulnerable migrants and internally displaced persons in Libya			56 117
Promoting family reunification and the transfer of unaccompanied minor asylum-seekers (PRUMA) – Italy			46 711
Strengthening the capacity of central and local government authorities to manage migration – Zimbabwe			41 295
Strengthening migration management and cooperation on readmission in Eastern Europe (MIGRECO) – Ukraine			28 892
Emergency humanitarian aid for the Rohingya temporarily detained in Thailand – phase II			27 412
Protecting the rights of migrant women and victims of trafficking in Mongolia – China			20 833
Provision of security awareness induction aid to the humanitarian community – phase III – Pakistan			13 355
European migration network: national contact point for Slovakia			12 908
European migration network: national contact point for Austria 2014			11 602
Support to the eastern partnership panel on migration and asylum – Ukraine			8 417
EU election observation mission in Tunisia 2014 – first Member of European Parliament visit – Belgium			7 816
European migration network: National contact point for Lithuania 2014 – net of “for refund”			7 248
EU election observation mission in Tunisia 2014 – second Member of European Parliament visit – Belgium			3 940
EU election observation mission in Tunisia 2014 – Belgium			2 030
Implementation of the EU observation mission in Sierra Leone 2012 – for refund			(1 434)
Enhancing the health status of uprooted people and host communities in Mon state in Myanmar – for refund			(4 823)
GIVE: grass-roots integration through volunteering experiences – Ireland – for refund			(27 108)

	In-kind contributions USD	Unearmarked USD	Earmarked USD
EUROPEAN COMMISSION (continued)			
Regional assisted voluntary return and reintegration programme for stranded migrants in Libya – for refund			(46 082)
Support for the establishment of effective readmission management in Armenia, Azerbaijan and Georgia – for refund			(99 529)
Enhancing capacities in EU member states to promote solutions for unaccompanied minors – Belgium – for refund			(129 845)
Addressing the needs of unaccompanied minors in Greece – for refund			(202 871)
Subtotal: EUROPEAN COMMISSION			129 615 323
UNITED NATIONS ORGANIZATIONS AND FUNDS			
AFGHANISTAN COMMON HUMANITARIAN FUND			
Humanitarian post-arrival assistance for Afghan returnees from Pakistan in Nangarhar and Khost – Afghanistan			800 000
Humanitarian post-arrival assistance for undocumented Afghan returnees from Iran – Afghanistan			450 000
Emergency winter assistance for undocumented Afghan returnees in the south-east region – Afghanistan – net of “for refund”			199 484
Total: Afghanistan Common Humanitarian Fund – Earmarked			1 449 484
ALBANIA ONE UN COHERENCE FUND			
Contributing to the prevention and the fight against trafficking in persons in Albania			20 000
Total: Albania One UN Coherence Fund – Earmarked			20 000
CENTRAL AFRICAN REPUBLIC COMMON HUMANITARIAN FUND			
Coordination and data management to support the closure of Mpoko site in Bangui in the Central African Republic – Switzerland			1 495 204
Total: Central African Republic Common Humanitarian Fund – Earmarked			1 495 204
CENTRAL EMERGENCY RESPONSE FUND			
Emergency shelter, non-food item and camp coordination and camp management support for populations affected by the earthquake in Nepal			3 500 000
Enhancing access to non-food items for internally displaced persons and other conflict-affected communities in Yemen – Switzerland			1 750 000
Provision of emergency survival kits to conflict-affected households in remote locations – South Sudan			1 532 689
Emergency shelter and non-food item assistance for displaced populations in north-eastern Nigeria			1 479 870
Humanitarian assistance for displaced populations fleeing violence in the Diffa Region – Niger			1 273 000
Provision of temporary life-saving and sustainable access to water, sanitation and hygiene facilities in areas affected by crises – Somalia			1 200 000
Providing protection and assistance, including transportation to the Nyarugusu refugee camp, for Burundian refugees in the United Republic of Tanzania			1 188 947
Ensuring life-saving support for the displaced population affected by flooding and cyclones through the displacement tracking matrix – Myanmar			1 065 495
Provision of core relief items and temporary accommodation to vulnerable arrivals from Yemen – Somalia			1 038 776
Post-arrival humanitarian assistance for vulnerable undocumented Afghan returnees – Afghanistan			1 000 000
Emergency assistance for migrant populations and persons with specific protection needs in Haiti			1 000 000
Camp coordination and camp management and shelter assistance response to severe flooding and displacement in Malawi – South Africa			866 694
Rapid relief assistance for Syrian refugees and populations living in south-east Turkey – Switzerland			845 000
Enhancing access to water, sanitation and health for vulnerable internally displaced persons and other conflict-affected communities in Yemen			800 000
Provision of life-saving humanitarian assistance to internally displaced persons in the Central African Republic – Switzerland			760 920
Improved access to life-saving emergency health-care services with focus on maternal, newborn and child health – Somalia			747 411
Emergency hygiene response to assist underserved populations in northern Darfur – Sudan			691 323
Improving immediate access to food in areas affected by new displacement (Baidoa and Garbaharey) – Somalia			600 867

	In-kind contributions USD	Unearmarked USD	Earmarked USD
CENTRAL EMERGENCY RESPONSE FUND (continued)			
Shelter and non-food items for vulnerable displaced populations from northern Nigeria in Diffa – Niger			595 185
Support for emergency health referrals in northern Rakhine state – Myanmar			517 489
Management and treatment of acute malnutrition in Yemen – Switzerland			500 011
Emergency winterization assistance for displaced and other conflict-affected populations in the Syrian Arab Republic			500 000
Emergency health assistance for displaced and conflict-affected populations in the Syrian Arab Republic – Switzerland			500 000
Life-saving humanitarian assistance for migrants in Yemen			500 000
Life-saving humanitarian shelter and response for populations displaced by flooding – Mozambique			478 825
Provision of emergency shelter and non-food item support to communities affected by cyclone Pam – Vanuatu			446 376
Emergency shelter and non-food item assistance for displaced populations and victims in the Lake Region of Chad			401 616
Provision of emergency shelter and non-food items assistance to the most vulnerable internally displaced persons – Somalia			398 395
Improved water and sanitation for Leda and Shamlapur makeshift settlements – Bangladesh			373 937
Facilitating the return of internally displaced persons and vulnerable migrants affected by floods and alluvium in Chile			338 220
Ensuring adequate and rapid response to cholera alerts and outbreaks by the health sector in Haiti			322 762
Providing health care in Shamlapur and Leda makeshift camps and host communities – Bangladesh			307 574
Site facilitation and displacement tracking for internally displaced persons and sites affected by crisis in Bangui – Central African Republic			301 391
Improving life-saving capacities, health-care access and protection of migrants and communities – Djibouti			300 000
Life-saving health-care assistance for internally displaced persons and conflict-affected communities – Yemen			300 000
Protecting internally displaced persons and other vulnerable communities in Somalia			260 000
Provision of critical health and water, sanitation and hygiene services in the new transit centre – Rwanda			250 004
Emergency household-level sanitation for Burundian refugees in Uganda			217 590
Supporting immediate protection and life-saving needs of Yemeni refugees and Somali returnees – Somalia			210 458
Profiling, registration and psychosocial assistance for displaced people and returnees in the Lake Chad region – Chad			209 399
Provision of psychosocial support and community-based protection to migrants from the United Republic of Tanzania – Burundi			201 265
Emergency assistance in Cameroon: life-saving non-food item assistance for the most vulnerable internally displaced populations			200 796
Strengthening humanitarian assistance for internally displaced persons in north Darfur through the displacement tracking matrix – Sudan			200 030
Provision of repair kits and non-food items to returning families affected by floods in Iquitos – Peru			182 827
Direct psychosocial support for internally displaced persons, returnees, host communities and third-country nationals in the Lake Chad region – Chad			150 000
Emergency assessment and movement tracking of conflict-affected populations in Cameroon			148 741
Improving sanitation and hygiene in internally displaced person camps – Haiti – for refund			(3 283)
Emergency support for the flood-affected population in central Serbia – for refund			(7 134)
Emergency water, sanitation and hygiene assistance for new internally displaced persons in al Jawf and conflict-affected communities in Abyan – Yemen – for refund			(20 993)
Emergency response for refugees from the Democratic Republic of the Congo in Kyangwali and Lobule in Uganda – for refund			(22 470)
Strengthening response to cholera outbreaks in all departments – Haiti – net of “for refund”			(32 028)
Emergency response to floods in Burundi – for refund			(43 182)
Increasing temporary shelter capacities to protect vulnerable conflict-affected internally displaced persons in Colombia – for refund			(49 630)
Provision of life-saving psychosocial assistance and strengthening protection mechanisms – Chad – for refund			(121 236)
Emergency assistance for flood-affected populations in Bosnia and Herzegovina – for refund			(149 550)
Emergency transportation assistance for South Sudanese asylum-seekers arriving in Kenya – for refund			(157 892)
Total: Central Emergency Response Fund – Earmarked			30 046 484

	In-kind contributions USD	Unearmarked USD	Earmarked USD
DIASPORA ENGAGEMENT IN ECONOMIC DEVELOPMENT JOINT PROGRAMME IN KOSOVO			
Diaspora engagement in economic development (DEED II) – UNSC resolution 1244-administered Kosovo			201 785
Total: Diaspora Engagement in Economic Development Joint Programme in Kosovo – Earmarked			201 785
ETHIOPIA ONE UN FUND			
United Nations joint programme on counter-trafficking and migratory policy and practice in Ethiopia			316 796
Total: Ethiopia One UN Fund – Earmarked			316 796
FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS			
Project for running the United Nations common compound in Bossaso – Somalia			134 772
Support for refugees and displaced persons returned to the post-crisis zones – Côte d'Ivoire			121 846
Relieving the suffering of Lebanese returnees through agricultural production – Lebanon			48 420
Support for refugees and displaced persons returned to the post-crisis zones – Côte d'Ivoire			10 348
Increasing preparedness and resilience in vulnerable indigenous communities and organizations – Plurinational State of Bolivia			9 751
Total: Food and Agriculture Organization of the United Nations – Earmarked			325 137
INTERNATIONAL LABOUR ORGANIZATION			
Coordination of rehabilitation support for Rana Plaza victims – Bangladesh			13 600
Typhoon Bopha emergency response – Philippines			12 500
Total: International Labour Organization – Earmarked			26 100
JOINT PROGRAMME ON EBOLA VIRAL DISEASE PREPAREDNESS IN GHANA			
Ebola preparedness, risk reduction and response among migrants and communities in Ghana			381 000
Total: Joint Programme on Ebola Viral Disease Preparedness in Ghana – Earmarked			381 000
JOINT PROGRAMME ON SEEKING CARE, SUPPORT AND JUSTICE FOR SURVIVORS OF CONFLICT-RELATED SEXUAL VIOLENCE IN BOSNIA AND HERZEGOVINA			
Seeking care and justice for survivors of conflict-related sexual violence in Bosnia and Herzegovina			105 588
Total: Joint Programme on Seeking Care, Support and Justice for Survivors of Conflict-related Sexual Violence in Bosnia and Herzegovina – Earmarked			105 588
JOINT UNITED NATIONS PROGRAMME OF SUPPORT ON AIDS IN UGANDA			
Joint United Nations programme of support on AIDS in Uganda			104 702
Total: Joint United Nations Programme of Support on AIDS in Uganda – Earmarked			104 702
OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS			
Procurement, transportation and distribution of tents for internally displaced persons affected by the humanitarian crisis in northern Syrian Arab Republic			2 411 256
Establishment and management of a contingency stock of shelter and essential non-food items – Turkey			1 798 199
Emergency shelter and non-food item response for newly displaced individuals in Ethiopia			1 000 000
Provision of emergency non-food items and shelter materials to conflict-affected populations in Yemen – Switzerland			1 000 000
Reducing morbidity, mortality and suffering and improving the health of internally displaced persons and their families – Iraq			900 000
Non-food items and shelter support for populations adversely affected by the winter in the Syrian Arab Republic – Switzerland			750 000
Procurement and transport of non-food items and shelter kits for internally displaced persons and host communities in Idlib in the Syrian Arab Republic – Switzerland			599 821
Strengthening the resilience of internally displaced persons and vulnerable host communities – Switzerland			592 285
Enhancing access to safe drinking water in the internally displaced person and host communities in Shabwah and Al Dhale in Yemen – Switzerland			550 000
Treatment of acute malnutrition in conflict-affected areas in Yemen – Switzerland			450 000
Emergency rehabilitation of the Sarar district main water network in Abyan governorate – Yemen			300 000

	In-kind contributions USD	Unearmarked USD	Earmarked USD
OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS (continued)			
Life-saving cholera prevention, rapid response and treatment for vulnerable internally displaced persons – Haiti – net of “for refund”			246 439
Provision of technical support for OCHA office renovation in South Sudan			240 000
Project for running the United Nations common compound in Bossaso – Somalia			157 467
Migration monitoring and early warning system: enhancing national capacities to track return movements between the Dominican Republic and Haiti			120 000
Migration monitoring and early warning system: enhancing national capacities – Haiti			100 000
Response planning through timely and accurate assessments and information management – Pakistan			49 990
Total: Office for the Coordination of Humanitarian Affairs – Earmarked			11 265 458
OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR HUMAN RIGHTS			
Provision of onward transport assistance to returnees from Yemen to south central Somalia			1 414 056
Promoting peaceful coexistence, self-reliance and resilience of return communities in Mogadishu – Somalia			500 000
Total: Office of the United Nations High Commissioner for Human Rights – Earmarked			1 914 056
OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES			
Transportation of South Sudanese refugees to refugee camps in the Gambella region – Ethiopia			2 180 455
Emergency border evacuation and transportation assistance for South Sudanese refugees in Ethiopia			1 510 753
Enhancing the livelihood coping mechanisms of Syrian refugees in camps in Dahouk and Erbil – Iraq – net of “for refund”			805 253
Provision of transitional shelter to Somali refugees in Bokolmayo and Melkadida camps – Ethiopia			714 463
Management of Dhobley way station to support spontaneous return of refugees from Kenya – Somalia			700 160
Protection of refugee returnees through business enterprise establishment in southern Iraq – net of “for refund”			654 814
Capacity-building and minimal site maintenance to strengthen camp coordination and management – Iraq			500 000
Funds received in 2015 – to be allocated			366 768
Emergency shelter, non-food items and camp coordination and camp management support for populations affected by typhoon Haiyan – Philippines	323 000		
Logistical assistance to support a verification exercise in temporary shelters in Thailand – net of “for refund”			312 325
Improving the livelihoods of refugee returnees through business enterprise establishment in southern Iraq			209 678
Provision of water, sanitation and hygiene assistance to Sudanese refugees in South Sudan – net of “for refund”			200 299
Provision of measles and polio immunization for newly arrived Syrian refugees at Raba al Sarhan transit centre – Jordan			191 259
Provision of transportation assistance to refugees in Benishangul Gumuz – Ethiopia			190 338
Voluntary repatriation of former Angolan refugees living in the Democratic Republic of the Congo			179 918
Shelter, refugee transportation and intentions survey project in Dollo Ado – Ethiopia – net of “for refund”			149 544
Transportation to countries of resettlement or transit of refugees from various countries			130 000
Support for transportation services for Syrian children to attend a school in Malatya, Turkey – Switzerland			106 933
Enhancing the coordination of humanitarian shelter response – Switzerland			92 292
Psychosocial support for refugees, internally displaced persons and other vulnerable groups in far northern Cameroon – Cameroon			86 116
Biometric registration for Dominican-born individuals in need of a solution concerning their nationality status – Dominican Republic			76 400
Humanitarian support for the Cuban migration situation in Costa Rica			59 200
Identification and tracking of potential persons of concern for UNHCR returning from the Dominican Republic to Haiti			57 000
Voluntary repatriation of refugees from South Africa			51 962
Movements from Africa to Denmark			47 632
Facilitating the return of former Angolan refugees from the Democratic Republic of the Congo and Zambia – Angola – net of “for refund”			41 328

	In-kind contributions USD	Unearmarked USD	Earmarked USD
OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES (continued)			
Humanitarian support for the Cuban migration situation – Costa Rica			25 000
Annex VII action: support for durable solutions of the Dayton peace agreement – Bosnia and Herzegovina – net of “for refund”			19 977
Implementing the EU/UNHCR agreement on durable solutions through access to rights and social services – Bosnia and Herzegovina – net of “for refund”			16 285
Global movement project (GMP Pretoria)			4 079
Set-up and management of Dhobley way station to support safe return of Somali refugees – Somalia			1 566
Provision of transportation for Sudanese refugees from border areas to camps in Ethiopia – Ethiopia – for refund			(66)
Voluntary repatriation of refugees and asylum-seekers from the Russian Federation in 2014 – for refund			(2 487)
Provision of tuberculosis, first health screening and triage and immunization for Syrian refugees in Jordan – for refund			(6 854)
Strengthening the response to emergency resettlement needs – Belgium – for refund			(16 358)
Voluntary repatriation of Angolan refugees living in the Democratic Republic of the Congo – for refund			(26 186)
Voluntary repatriation and resettlement of refugees from Yemen – for refund			(26 284)
Total: Office of the United Nations High Commissioner for Refugees – Earmarked	323 000		9 603 563
PAPUA NEW GUINEA UN COUNTRY FUND			
Promoting durable solutions for transition and recovery for internally displaced persons in Papua New Guinea (KOLGA)			1 155 859
Total: Papua New Guinea UN Country Fund – Earmarked			1 155 859
PEACEBUILDING FUND			
Community violence reduction programmes in the Central African Republic			3 500 000
Support for initiatives to appease the electoral process in Guinea			140 000
Building the evidence base to facilitate responsive gender policy and programmes in Kyrgyzstan			40 803
Civilian capacity support for the democratic transition in Libya – for refund			(12 696)
Livelihood restoration, water, hygiene and sanitation, rehabilitation and employment generation for youth in Hadramaut – Yemen – for refund			(550 229)
Total: Peacebuilding Fund – Earmarked			3 117 878
SIERRA LEONE MULTI-DONOR TRUST FUND			
Enhancing social protection and rehabilitation of war victims through reparations in Sierra Leone – for refund			(257)
Total: Sierra Leone Multi-donor Trust Fund – Earmarked			(257)
SOMALIA COMMON HUMANITARIAN FUND			
Provision of life-saving water, sanitation and hygiene services to internally displaced persons in Kismayo and Dhobley in Lower Juba – Somalia			699 971
Provision of sustained access to water, sanitation and hygiene facilities in Warsheikh, Middle Shabelle – Somalia			300 000
Addressing food security needs through the provision of livelihood support in Baidoa district – Somalia			300 000
Life-saving primary health care for migrants in Mogadishu, Kismayo, Dhobley and Ceel Waaq – Somalia			299 807
Total: Somalia Common Humanitarian Fund – Earmarked			1 599 778
SOUTH SUDAN COMMON HUMANITARIAN FUND			
Provision of emergency non-food items and shelter materials to crisis-affected populations in South Sudan			4 369 058
Humanitarian common logistic services in South Sudan			2 500 002
Providing life-saving assistance to internally displaced persons in camps through camp coordination and camp management interventions – South Sudan			2 000 000
Emergency shelter and non-food item provision for conflict-affected people across South Sudan			1 838 814
Provision of emergency water, sanitation and hygiene materials to crisis-affected populations in South Sudan			1 283 049
Support to establish four base camps in remote field locations in South Sudan – South Sudan			790 013
Camp coordination and camp management and internally displaced person tracking and monitoring – South Sudan			599 979

	In-kind contributions USD	Unearmarked USD	Earmarked USD
SOUTH SUDAN COMMON HUMANITARIAN FUND (continued)			
Provision of water, sanitation and hygiene assistance to internally displaced persons in Melut County, Upper Nile state in South Sudan			499 956
Sustaining life-saving health-care services, rapid response and psychosocial support – South Sudan			449 454
Improving conditions in internally displaced person sites through site development and expansion – South Sudan			400 002
Water, sanitation and hygiene emergency operations to assist internally displaced persons affected by cholera – South Sudan			399 994
Improving service delivery to beneficiaries in protection of civilian sites through maintenance of hubs – South Sudan			385 819
Sustaining life-saving primary health-care services and rapid response and psychosocial support – South Sudan			349 992
Humanitarian common logistics services in South Sudan			322 503
Humanitarian common logistics services in South Sudan			322 500
Total: South Sudan Common Humanitarian Fund – Earmarked			16 511 133
SUDAN COMMON HUMANITARIAN FUND			
Displacement tracking matrix: registration, tracking and assessment of mobile populations in Sudan			341 207
Registration and verification of internally displaced persons and populations affected by natural disasters in Sudan			316 324
Support for South Sudanese affected by conflict – Sudan			240 695
Provision of emergency shelter to conflict- and disaster-affected internally displaced persons in Darfur – Sudan			174 330
Water, sanitation and hygiene activities in South Kordofan and West Kordofan states – Sudan			129 636
Addressing human trafficking, kidnapping and smuggling of persons in the east of Sudan and Khartoum – for refund			(79 908)
Total: Sudan Common Humanitarian Fund – Earmarked			1 122 284
TANZANIA ONE UN FUND			
IOM actions in the social protection programme of UNDP (2011–2015) – United Republic of Tanzania			375 895
Life-saving humanitarian assistance for Burundian refugees in the United Republic of Tanzania			250 000
Total: Tanzania One UN Fund – Earmarked			625 895
UNDP PROJECT CLEARING ACCOUNT			
EU flood recovery programme – Bosnia and Herzegovina			1 420 362
Joint migration and development initiative: strengthening the contribution of migration – Switzerland			324 486
Supporting Belarus in addressing irregular migration and promoting human rights – Belarus			183 024
Health promotion and assistance for migrants in Bosnia and Herzegovina			177 393
Supporting regular and fair labour migration policies, including return migration management – Kuwait			124 881
Recruitment of Somali diaspora technical experts for local governance in Somalia			100 343
Psychosocial support for vulnerable persons displaced by floods in Bosnia and Herzegovina			69 991
Total: UNDP Project Clearing Account – Earmarked			2 400 480
UN-HABITAT			
Project for running the United Nations common compound in Bossaso – Somalia			172 363
Myanmar consortium for capacity development on disaster management			18 213
Total: UN-Habitat – Earmarked			190 576
UNICEF			
Enhancing the network of evacuation centres in Eastern Samar in the Philippines			773 600
Support for safe and secure access to education for Syrian children living outside camps – Switzerland			479 237
Strengthening routine immunization activities in the high-risk areas and Za'atari refugee camp in Jordan			349 012
Protecting migrant children from trafficking and exploitation in Zambia			338 003
Funds received in 2015 – to be allocated			317 953

	In-kind contributions USD	Unearmarked USD	Earmarked USD
UNICEF (continued)			
Increasing child protection and combating child trafficking through community education in child rights – Ghana			265 929
Cold chain and vaccine management in lower Juba region of Somalia – Somalia			181 245
Integrated biological and behavioural surveillance survey in Hargeisa and rapid assessment in Mogadishu – Somalia			60 018
Improving water and sanitation infrastructure and hygiene promotion for vulnerable communities – Somalia			51 939
Pre-positioning water, sanitation and hygiene emergency supplies in Middle Juba and Lower Juba regions of Somalia			36 594
Strengthening provincial institutional capacities in providing assistance to victims of trafficking in Argentina			30 678
Displacement tracking matrix – Burundi			27 000
Total: UNICEF – Earmarked			2 911 208
UNITED NATIONS ASSISTANCE MISSION IN SOMALIA			
Supporting the government of Somalia to create a secure environment for female former combatants – Somalia			181 681
Total: United Nations Assistance Mission in Somalia – Earmarked			181 681
UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION			
Developing global cartography on migration, environment and climate change – Switzerland			12 500
Total: United Nations Convention to Combat Desertification – Earmarked			12 500
UNITED NATIONS DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS			
Junior professional officer – Italy			155 645
Total: United Nations Department of Economic and Social Affairs – Earmarked			155 645
UNITED NATIONS DEPARTMENT OF SAFETY AND SECURITY			
Project for running the United Nations common compound in Bossaso – Somalia			172 363
Total: United Nations Department of Safety and Security – Earmarked			172 363
UNITED NATIONS DEVELOPMENT PROGRAMME			
Funds received in 2015 – to be allocated			1 247 022
Joint migration and development initiative – phase II – Belgium			108 444
Joint migration and development initiative: strengthening the contribution of migration – Switzerland			27 328
Project for running the United Nations common compound in Bossaso – Somalia			4 699
Promotion of rights in Brazilian migration policy – phase II – for refund			(11 606)
Total: United Nations Development Programme – Earmarked			1 375 887
UNITED NATIONS INTERIM SECURITY FORCE FOR ABYEI			
Mitigating conflict in Abyei through water, sanitation and livelihood interventions – Sudan			364 170
Total: United Nations Interim Security Force for Abyei – Earmarked			364 170
UNITED NATIONS JOINT PROGRAMME ON GENDER-BASED VIOLENCE IN ZAMBIA			
United Nations joint programme on gender-based violence: capacity-building on gender and migration – Zambia			605 500
Total: United Nations Joint Programme on Gender-based Violence in Zambia – Earmarked			605 500
UNITED NATIONS MULTIDIMENSIONAL INTEGRATED STABILIZATION MISSION IN MALI			
Technical support for Mali's national border policy review – Mali			119 641
Total: United Nations Multidimensional Integrated Stabilization Mission in Mali – Earmarked			119 641
UNITED NATIONS OFFICE FOR PROJECT SERVICES			
Maternal, newborn and child health: 3MDG fund – programme management budget – Myanmar			993 518
Early and improved case detection of tuberculosis through the use of GeneXpert technology in Nepal	255 890		471 388
Maternal, newborn and child health: 3MDG fund – comprehensive health plan (Mawlamyinegyun) – Myanmar	23 616		388 210

	In-kind contributions USD	Unearmarked USD	Earmarked USD
UNITED NATIONS OFFICE FOR PROJECT SERVICES (continued)			
Maternal, newborn and child health: 3MDG fund – comprehensive health plan (Bogale) – Myanmar	40 910		238 068
Floods rehabilitation support project – Serbia			265 874
Tuberculosis control and early detection among migrants and migration-affected communities – Zimbabwe			162 998
Migration as a livelihood diversification strategy in the Delta (MILDAS) – Myanmar			110 873
Joint initiative on maternal, neonatal and child health: inclusion in the 3MDG fund framework – Myanmar			29 998
Joint initiative on maternal, neonatal and child health: inclusion in the 3MDG fund framework – Myanmar			24 741
Joint initiative on maternal, neonatal and child health: inclusion in the 3MDG fund framework – Myanmar – for refund			(15 971)
Joint initiative on maternal, neonatal and child health: inclusion in the 3MDG fund framework – Myanmar – for refund			(76 525)
Total: United Nations Office for Project Services – Earmarked	320 416		2 593 172
UNITED NATIONS OFFICE ON DRUGS AND CRIME			
Strengthening institutional capacities to identify and respond to cases of trafficking in persons between Colombian regions			196 899
Project for running the United Nations common compound in Bossaso – Somalia			101 079
Capacity-building on community stabilization for Afghan victims of injustice via infrastructure programmes – for refund			(358)
Support for the chairmanship of the inter-agency coordination group against trafficking in persons – Switzerland – for refund			(7 551)
Total: United Nations Office on Drugs and Crime – Earmarked			290 070
UNITED NATIONS PEACE FUND FOR NEPAL			
Building the foundations for access to justice and reparations for conflict-related sexual violence survivors – Nepal			283 623
Total: United Nations Peace Fund for Nepal – Earmarked			283 623
UNITED NATIONS POPULATION FUND			
Prevention of violence against women in Central America			3 882 106
Winterization: blanket distribution for displaced populations affected by cyclone Komen in Chin state – Myanmar			142 150
Displacement tracking matrix – Burundi			12 800
Collaboration on the migration profile of the United Republic of Tanzania			8 025
Construction and repair of birthing facilities, women-friendly spaces and safe havens – Philippines – net of “for refund”			(70 205)
Total: United Nations Population Fund – Earmarked			3 974 876
UNITED NATIONS RESIDENT COORDINATOR'S OFFICE IN BURUNDI			
Assistance for internally displaced persons affected by flooding and landslides in Rumonge Province in Burundi			12 000
Total: United Nations Resident Coordinator's Office in Burundi – Earmarked			12 000
UNITED NATIONS STABILIZATION MISSION IN HAITI			
Reducing community violence and vulnerability in Cap-Haïtien through sanitation and drainage works – Haiti			119 948
Reducing community violence in Delmas 31 by improving the local school – Haiti			119 323
Building the capacity of young, unemployed and vulnerable people in communities at risk – Haiti			110 749
Reducing community violence and vulnerability in Cap-Haïtien through sanitation and drainage works – phase II – Haiti			110 076
Stabilizing the communities of Saint Martin through road reconstruction and construction of sanitation infrastructure – Haiti			104 762
Reducing community violence and vulnerability in Cap-Haïtien in Haiti – phase I amendment			29 266
Protecting the city of Gonaïves by building a drainage canal – phase IV – Haiti			29 194
Protecting the city of Gonaïves by building a drainage canal – phase V – Haiti			14 464
Total: United Nations Stabilization Mission in Haiti – Earmarked			637 783

	In-kind contributions USD	Unearmarked USD	Earmarked USD
UNITED NATIONS TRUST FUND FOR HUMAN SECURITY			
Joint programme to improve human security of Ngöbe and Buglé temporary migrants – Costa Rica and Panama			847 247
Strengthening human security in the border communities of Turkana – Kenya			530 407
Total: United Nations Trust Fund for Human Security – Earmarked			1 377 654
UN-WOMEN			
Empowering abandoned women from migrant families in Tajikistan			174 652
Preventing and addressing violence against women and girls in Albania, Mexico and Timor-Leste – Albania			78 692
Total: UN-Women – Earmarked			253 344
VIET NAM ONE PLAN FUND II			
Assessment on environment-induced population resettlement design, planning and implementation – Viet Nam			48 557
Total: Viet Nam One Plan Fund II – Earmarked			48 557
WORLD FOOD PROGRAMME			
Bentiu protection of civilians site logistics hub development – South Sudan			616 196
World food programme beneficiary re-verification project (capturing the missing fingerprint in Darfur)			180 358
Food distribution to stranded migrants in Hajjah, Sana'a and Aden governorates in Yemen			28 000
Supplementary feeding for HIV and tuberculosis patients in IOM's integrated migration health programme – Myanmar			20 916
Displacement tracking matrix – Burundi			20 000
Research activities on the link between international migration and food insecurity – Panama			17 762
Funds received in 2015 – to be allocated			2 564
Total: World Food Programme – Earmarked			885 796
WORLD HEALTH ORGANIZATION			
Monitoring migratory flows in the context of identifying Ebola cases – Mali			251 040
Desk review on policies and legal frameworks that support access to malaria-related services – Thailand			11 000
Total: World Health Organization – Earmarked			262 040
Subtotal: UNITED NATIONS ORGANIZATIONS AND FUNDS	643 416		100 496 494
PRIVATE SECTOR			
Empresas Públicas de Medellín – Management of the migratory effects of the Ituango hydroelectric project: improving livelihoods – Colombia			1 490 617
USAIM c/o IOM – Facilitation of circular labour migration of Haitian seasonal workers to the United States – Haiti			1 024 849
Management Systems International, Inc. – HUMAID/DARFUR monitoring project – Sudan			491 549
AmeriCares Foundation – Recovery phase: step-down care facility for earthquake-affected patients and their families in Sindhupalchowk in Nepal	282 274		164 914
AmeriCares Foundation – Rapid revitalization of health systems in region 6 – Philippines			403 733
Equión Energía Limited – Strengthening socio-productive conditions of coffee-growing families and youth – Colombia			363 045
Apple Inc. – Promoting ethical recruitment and fair labour practices in the electronics industry supply chain – phase II – Switzerland			289 856
AmeriCares Foundation – Ebola crisis response in Liberia – Switzerland	285 283		
IKEA Supply AG – Enhancing IKEA capacity to protect migrant workers through their suppliers' compliance with ethical recruitment standards – Bangladesh			277 500
BP Exploration (Caspian Sea) Ltd. – Supporting the establishment of effective migration management in Azerbaijan (SEMMA)			220 657
University of the Republic of Uruguay – Cooperation agreement with University of Uruguay			210 198
Philip Morris International – Support for the Serbian border police in regulating the influx of migrants and refugees at entry and transit points – Serbia			199 990
AMADEUS – Amadeus incentive – global			177 529
Philip Morris International – Improving the livelihood of former combatants and reducing the return to armed conflicts – Colombia			132 000
Ewha Woman's University – Research on the role of remittances for sustainable development in Nepal – Republic of Korea			102 827

	In-kind contributions USD	Unearmarked USD	Earmarked USD
PRIVATE SECTOR (continued)			
Philip Morris International – Enhancing the human rights situation of migrants through the setting up of shelter facilities for those awaiting registration – Macedonia			101 551
Lăkarmissionen – Reintegration of victims of trafficking through specialized assistance in the Republic of Moldova, including the Transnistria region			83 369
Johns Hopkins Bloomberg School of Public Health – Non-communicable disease guidelines and health records for refugees in Lebanon			76 384
AmeriCares Foundation – Mental health and psychosocial support in region 6 – Philippines			75 000
USAIM c/o IOM – Rescue, rehabilitation, return and reintegration of child victims of trafficking for labour exploitation – Ghana			71 546
Minera Quinchia SAS – Improving socioeconomic development and mitigating the effects of migration on families – Colombia			56 886
Apple Inc. – Promoting ethical recruitment and fair labour practices in Apple's supply chain – phase I – Switzerland			53 350
Prudhomme International Inc. – Facilitating the recruitment of migrant workers for employment in Canada – Mauritius			52 002
Private donor – Partnership support for trafficked children in Ghana			51 322
Oxford Policy Management – Development of financing mechanisms to support a draft framework for mobile populations – South Africa			44 570
University of Sarajevo Clinical Center – Swedish medical programme for Bosnia and Herzegovina and UNSC resolution 1244-administered Kosovo – phase IV – period II			44 457
USAIM c/o IOM – Immediate humanitarian assistance for vulnerable Ethiopian migrants in Yemen – Switzerland			33 750
Porticus Asia Ltd – Strengthening victim identification and protection of foreign domestic workers – Hong Kong, China			33 557
ISAGEN Energía Productiva – Awareness on sexual exploitation and abuse of children in areas impacted by ISAGEN energy generation projects – Colombia			32 289
Fundación BBVA Bancomer – Strengthening the capacities of shelters in Mexico to provide care to girls, boys and adolescents			27 997
Micronesia Registration Advisors, Inc. – Miscellaneous donations for typhoon Maysak response in the Federated States of Micronesia			25 000
Oak Foundation Ltd – Joint IOM-Save the Children documentary on children in cities – Switzerland			24 867
Singapore Management University – Grandparents of Myanmar caring for grandchildren: impact of cross-border migration – Myanmar			24 119
Mahvash and Jahangir Siddiqui Foundation – Supporting communities to build back safer in multi-hazard environments – Pakistan			23 585
SOFRECO/DEVCO – EU-Viet Nam strategic dialogue facility: assessment of human trafficking in Viet Nam			21 001
Ronald A. Chisholm Ltd – Selection, preparation and mobilization of migrant workers for companies – Quebec, Canada			16 046
Swiss Foundation of the International Social Service – Reintegration assistance from Switzerland (cantonal donors and NGOs)			14 488
Syracuse University – Student mobility programme for Syracuse university in Ghana 2015			12 075
University of Liverpool – Mapping and impacts of advanced research degree graduates in social sciences (POCARIM) – Poland			10 550
Private donations on the IOM website – Funds received in 2015 – to be allocated			9 409
USAIM and private donations – Funds received in 2015 – to be allocated			9 200
Private donations on the IOM website – IOM Skopje service fee and miscellaneous income project			9 000
Sprint Corporation – In-kind contribution	7 601		
Tbilisi State University – UNIMIG – Migration and higher education: building skills and capacity – Georgia			7 401
Heinrich Böll Foundation – Developing global cartography on migration, environment and climate change – Switzerland			6 608
Private donations on the IOM website – Humanitarian and relief work to assist victims of the Syria crisis			6 606
Oyu Tolgoi LLC – Protecting the rights of migrant women and victims of trafficking in Mongolia – China			5 666
Georgetown University – Trafficking survivors return home: an exploratory study – Switzerland			5 500
Loughborough University – Support for migrants in the United Kingdom exposed to violence, by pooling resources for community-based actors – Slovakia			5 150
The Network University – E-learning for entrepreneurship in West Africa – Netherlands			4 225
Foundation for Population, Migration and Environment – Week against human trafficking 2015 in Switzerland			4 124

	In-kind contributions USD	Unearmarked USD	Earmarked USD
PRIVATE SECTOR (continued)			
Bertelsmann Foundation – Book chapter and presentation on IOM's IRIS project – Switzerland			3 401
Orchid Cellmark – Consular support service for New Zealand			2 770
Private donations on the IOM website – IOM Bangkok service fees			2 463
USAIM c/o IOM – Partnership support for trafficked children in Ghana			2 126
Private donations on the IOM website – Emergency grant aid for Nepal in response to the earthquake			1 840
Private donations on the IOM website – Increasing stability and human security of migrants and mobile populations in Somalia			1 278
Private donations on the IOM website – Sponsorship of 200 trafficked children in Ghana			1 027
Mobile Business Communication West – Miscellaneous income – Netherlands	1 006		
University of Warsaw – Analysis of migrants' enfranchisement process by example of EU countries – Poland – for refund			(260)
Foundation Ana and Vlade Divac – Provision of social housing in a supportive environment in Belgrade – Serbia – for refund			(3 752)
Läkarmissionen – Capacity-building for medical and psychosocial care of victims of trafficking – Republic of Moldova – for refund			(9 659)
Subtotal: PRIVATE SECTOR	576 163		6 633 148
OTHER ORGANIZATIONS			
The Global Fund to Fight AIDS, Tuberculosis and Malaria – Creating alternatives for sex workers of Latin America to reduce their vulnerability to HIV – Argentina			2 803 075
Financial Mechanism Office – Supporting organizations that assist the migrant asylum-seeking population in Greece			2 476 511
Council of Europe Development Bank – IOM migrant and refugees in the former Yugoslav Republic of Macedonia – Macedonia			2 197 802
The Global Fund to Fight AIDS, Tuberculosis and Malaria – Enhancing tuberculosis prevention, diagnosis and treatment for Syrian refugees and other vulnerable populations			2 071 932
International Rescue Committee – Maternal, newborn and child health services in Kayah state – Myanmar			1 396 127
The Global Fund to Fight AIDS, Tuberculosis and Malaria – Enhancing tuberculosis prevention, diagnosis and treatment among Syrian refugees in Jordan			1 249 475
Save the Children Federation – Community-based tuberculosis awareness, detection, diagnosis and treatment in mobility communities – Myanmar	85 660		1 076 749
The Global Fund to Fight AIDS, Tuberculosis and Malaria – Strengthening the STOP TB strategy in 46 high-priority municipalities of Colombia			1 064 546
Save the Children Federation – Targeted HIV prevention and community-based diagnosis, treatment, care and support – Myanmar	308 810		723 742
Council of Europe Development Bank – Financial assistance from migrant and refugee fund for migrants in Greece			813 187
Swisscontact – Implementation of a mobile training unit under the vocational skills development programme – Myanmar	10 567		763 453
Save the Children Federation – Community-based malaria prevention, detection and treatment in mobility-affected communities in Mon state and Kayin state – Myanmar	162 195		601 801
Swedish Red Cross – Refugees from the Middle East and Africa			710 072
Tearfund/DEVCO – Reintegration assistance for returnees and host communities in Uige province in Angola			599 258
Council of Europe Development Bank – Migrants and refugees in Serbia			439 560
Council of Europe Development Bank – Migrants and refugees in Slovenia			427 355
Community Chest of Korea – 2015 shelter assistance for populations affected by the 2015 earthquake in Nepal			350 000
Anesvad Foundation – Promoting sexual and reproductive health rights for people living in 756 slums in Sylhet City of Bangladesh			255 160
Intergovernmental Authority on Development – Building regional and national capacities for improved migration governance in Ethiopia			248 854
INTERPOL – Combating child trafficking in the cocoa industry – Ghana			248 117
Croix-Rouge Genevoise – Assisted voluntary return and reintegration for migrants in an irregular situation – Switzerland			228 679
Organization of American States/DEVCO – Irregular migration prevention programme in the Mesoamerica region – El Salvador			208 749
International Rescue Committee – Strengthening infection control and water, sanitation and hygiene infrastructure in government hospitals in Sierra Leone – Switzerland			180 892

	In-kind contributions USD	Unearmarked USD	Earmarked USD
OTHER ORGANIZATIONS (continued)			
Anesvad Foundation – Strengthening health services for survivors of human trafficking and abuse – Bangladesh			155 814
Rotary Verwaltungsverein (RVV) – In-kind contribution	142 229		
ChildFund Korea – Access to education and provision of non-food items for out-of-camp Syrian school children – Switzerland			119 982
Swiss Red Cross Uri – Reimbursable movements to/from Switzerland			116 564
Norwegian Refugee Council/ECHO – Protection and improvement of living conditions of vulnerable displaced, returnees, migrants and conflict-affected individuals and communities in Yemen			113 419
International Rescue Committee/European Commission – Emergency response mechanism – Ethiopia			109 886
Population Services International – USAID dialogue on HIV and tuberculosis project – Tajikistan			107 676
Project HOPE – USAID tuberculosis control programme – Tajikistan			100 964
Islamic Relief Worldwide – Improving food security of the targeted beneficiaries in Boda, Central African Republic – Switzerland			100 321
Action contre la Faim – Strengthening the response capacities for cholera outbreaks in Haiti			97 493
Norwegian Refugee Council/DEVCO – Regional consultation on climate change, disasters and human mobility – Bangladesh			89 728
World Bank – Protection of lands and property of the displaced population – phase III – Colombia – net of “for refund”			82 126
Center for International Migration and Integration – Migration management capacity-building in Israel: promoting migrant rights – Austria			80 314
Asian Development Bank – HIV prevention and infrastructure: mitigating risk in the Greater Mekong Subregion – Myanmar			64 670
British Council Ghana – scholarship holders in the United Kingdom and France: support for the British Council			60 805
International and European Forum for Migration Research – WORK INT: assessing and enhancing integration in workplaces – Belgium			60 503
Secretariat of the Pacific Community – Implementing a hazard mitigation measure in Awak school in Pohnpei – Federated States of Micronesia			60 000
KNCV Tuberculosis Foundation – Innovative approaches for increasing tuberculosis case detection among migrants and families in Tajikistan			56 380
The Global Fund to Fight AIDS, Tuberculosis and Malaria – Establishment of a technical secretariat for the Colombian country coordination mechanism			55 264
Save the Children South Africa – Migration dialogue for Southern Africa (MIDSA)			54 000
Croix-Rouge Genevoise – Assisted voluntary return and reintegration for migrants in an irregular situation in Geneva			47 792
Asian Development Bank – Assessing gender dimensions and impacts of regional cooperation and integration in South Asia			41 271
TEBA Development – Building capacity to implement and monitor responses to HIV/AIDS in mine-sending areas – Mozambique			40 488
World Bank – Supporting the transitional justice and reconciliation commission in Mindanao, the Philippines – Austria			40 000
Leibniz Institute for Regional Geography – Regions benefiting from returning migrants – Czech Republic			39 696
Union for Development and Integration of Roma Minority in Albania – Fostering the social inclusion of Roma communities in Albania through targeted interventions for children			37 824
Religiosas Oblatas del Santisimo Redentor – Strengthening Uruguay's efforts to effectively combat trafficking in persons at the local level – Uruguay			33 908
Vital Voices Global Partnership Inc. – Gender-based violence emergency response and protection initiative – Switzerland			32 782
USAIM c/o IOM – Distribution of winter clothing for students in Syrian refugee camps in the Kurdistan region of Iraq			31 800
Project HOPE – Addressing tuberculosis, multi-drug resistant and extensively drug-resistant tuberculosis, and tuberculosis and HIV among migrant workers in Kazakhstan			29 331
Cooperativa Prospettiva a.r.l. ONLUS – Beyond the borders – Italy			27 385
Diaconia of the Evangelical Church of Czech Brethren – Information campaign on prevention of labour exploitation of Bulgarian citizens in the Czech Republic			25 260
Assumption Alumnae Association – Recovery shelter support for displaced persons in Mercedes, Eastern Samar – Philippines			21 670
Red Cross – Association Cantonale Bernoise – Reimbursable movements to/from Switzerland			20 827
Swisscontact – Vocational skills development programme – Myanmar			20 000
Croix-Rouge Genevoise – IOM Bern and Croix-Rouge Genevoise: assisted voluntary return and reintegration for migrants – Geneva			19 417
Caritas Bern – Reimbursable movements to/from Switzerland			18 728

	In-kind contributions USD	Unearmarked USD	Earmarked USD
OTHER ORGANIZATIONS (continued)			
Kenya Medical Research Institute/CDC – Enhancing infectious disease monitoring and mental health among refugee and mobile populations in East Africa – Kenya			15 522
The Forest Trust – Ethical recruitment and fair labour training for the forest trust social auditors in the palm oil sector – Switzerland			13 457
Fairwork – Assisted voluntary return from detention and alternatives for irregular migrants – Netherlands – net of “for refund”			9 529
Red Cross Sion (Croix-Rouge Suisse) – Reimbursable movements to/from Switzerland			8 798
Fundación Oleoductos de Colombia – Training on peace and peaceful coexistence education for community leaders in Caucaasia – Colombia			7 684
Caritas Fribourg – Reimbursable movements to/from Switzerland			4 462
Centre Social Protestant – Reimbursable movements to/from Switzerland			4 065
Slovo 21 (NGO Word 21)/European Commission – Welcome to the Czech Republic 2			2 886
Swiss Red Cross Uri – Reimbursable movements to/from Switzerland			2 856
Asociatia Serviciul Apel – National coordination of the integration of third-country nationals in Romania			2 236
Caritas Aargau – Reimbursable movements to/from Switzerland			1 768
International Visegrad Fund – Counter-trafficking hotlines campaign in vulnerable regions in Slovakia, the Czech Republic and Poland – Slovakia			1 668
Human Rights Association Austria – Funds received in 2015 – to be allocated			1 457
Swiss Red Cross – Funds received in 2015 – to be allocated			1 408
Swiss Red Cross Zurich – Reimbursable movements to/from Switzerland			1 349
International Centre for Migration Policy Development – Survey on migration policies in West Africa – Burkina Faso – for refund			(71)
eHealth Africa – Ebola crisis response: health and humanitarian border management in Sierra Leone – Switzerland – net of “for refund”			(142 594)
Subtotal: OTHER ORGANIZATIONS	<u>709 461</u>		<u>23 285 665</u>
Promissory note repayments			48 287 972
Net interest and other income		3 413 350	
Refugees, migrants, sponsors and others			108 375 290
Year-end net accrual adjustments of down payment			(7 385 136)
TOTAL: CONTRIBUTIONS	<u>3 511 880</u>	<u>6 731 290</u>	<u>1 550 020 234</u>
TOTAL: REVENUE – CONTRIBUTIONS AND OTHER			<u>1 560 263 404</u>

GOVERNMENT OF GUATEMALA – GUATEMALA FIDUCIARY FUND
Statement of resources and expenditure for the year ended 31 December 2015

The Guatemala Fiduciary Fund is recorded in a separate accounting system and is not included in IOM's financial statements.

	USD	
	2015	2014
RESOURCES		
FONAPAZ		
Administrative – FUNCIONAMIENTO	998	954
Technical Programmes Executive Branch I – PTV	13	12
Border Development Programme Guatemala/Mexico – PRODEFRO	35	(193)
	1 046	773
SCEP		
Urban and Rural Community Support Programme – SCEP	30	30
	30	30
Foreign exchange revaluation of balance carried forward		485 919
TOTAL RESOURCES	1 076	486 722
EXPENDITURE		
FONAPAZ		
Border Development Programme Guatemala/Mexico – PRODEFRO		
Supervision – SUPERVISION		
	0	0
SCEP		
Urban and Rural Community Support Programme – SCEP	38	54
TOTAL EXPENDITURE	38	54
Excess of expenditure for the year	1 038	486 668
Resources brought forward at the beginning of the year		
FONAPAZ	15 122 439	14 635 747
SCEP	(413 284)	(413 260)
	14 709 155	14 222 487
Resources carried forward at the end of the year		
FONAPAZ	15 123 485	15 122 439
SCEP	(413 292)	(413 284)
	14 710 193	14 709 155

GOVERNMENT OF GUATEMALA – GUATEMALA FIDUCIARY FUND (continued)
Statement of assets and liabilities at 31 December 2015

	USD	
	2015	2014
ASSETS		
Bank and cash	34 430	33 361
Accounts receivable	18 980 522	18 979 595
TOTAL ASSETS	19 014 952	19 012 956
LIABILITIES AND FUNDS		
Accounts payable	4 304 759	4 303 801
Resources carried forward at the end of the year	14 710 193	14 709 155
TOTAL LIABILITIES AND FUNDS	19 014 952	19 012 956

General note

Under the umbrella of the Government of Guatemala – FONAPAZ (National Fund for Peace), IOM is the implementing partner for a variety of activities designed to improve the living conditions of the Guatemalan population, particularly in zones of return and reinsertion and adjoining areas. As a result of an exchange of letters between IOM and the Government of Guatemala in 1997, it was agreed that the financing of these activities would be in the form of a fiduciary fund. The terms of the fiduciary relationship were documented in an agreement dated 4 June 1998 and updated in a letter of understanding dated 12 December 2000. Under the terms specified in the agreement, the Fund's purpose is to administer the projects with which IOM, in cooperation with the Government of Guatemala – FONAPAZ, is involved. Fiduciary Fund expenditures are authorized by representatives of the Government and are subject to audit by IOM in compliance with the IOM Financial Regulations.

The Urban and Rural Community Support Programme is financed by the Executive Coordination Secretariat of the Presidency (SCEP), an institution accepting social investment requests from urban and rural communities according to the stipulations of Decree No. 35-04 of the Congress of Guatemala and the General Income and Expenditure Budget of the State (Fiscal Year 2005). Specifically, the Programme includes the following components: building local roads; providing drinking water and environmental sanitation; building schools; providing infrastructure, health services and social assistance; executing productive programmes; and other components contributing to improving the living standards of populations in conditions of poverty and extreme poverty throughout the country. IOM will provide technical and administrative assistance for the implementation and operation of the Urban and Rural Community Support Programme promoted by the Presidency of Guatemala through the SCEP. The programme takes advantage of IOM's long experience in the successful execution of the comprehensive development projects of FONAPAZ.

Accounting policies

The financial statements were prepared on the modified cash basis of accounting. Consequently, income is recognized when received and not when earned, and expenses are recognized when paid and/or when obligation is acquired. Consequently, on an interim basis, expenditures could exceed recorded income for a given project category.

The Fiduciary Fund's resources and expenditure are presented by project category. The underlying transactions and accounts of record for the Fiduciary Fund are in Guatemalan quetzales. The summary financial statement is included in US dollars, converted at 7.62 at 31 December 2015 (7.61 at 31 December 2014).

